

# ANNUAL FINANCIAL STATEMENT FOR THE SFY YEAR 2018 (UNAUDITED)

POPULATION LAST CENSUS	124,969
NET VALUATION TAXABLE 2018	905,486,633
MUNICODE	2004

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

MUNICIPALITIES - August 10, 2018

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

City \_\_\_\_\_ of \_\_\_\_\_ Elizabeth \_\_\_\_\_, County of \_\_\_\_\_ Union \_\_\_\_\_

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 \_\_\_\_\_

Title Chief Financial Officer

(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, Anthony M. Zengaro, am the Chief Financial Officer  
License # N0135 of the City of Elizabeth  
County of Union and that the statements annexed hereto and made a part  
hereof are true statements of the financial condition of the Local Unit as at June 30, 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 June 30, 2018.

Signature \_\_\_\_\_  
Title Chief Financial Officer  
Address 50 Winfield Scott Plaza, Elizabeth, New Jersey 07201  
Phone Number (908) 820 - 4097  
Fax Number (908) 282 - 9711  
Email Address Azengaro@Elizabethnj.org

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 \_\_\_\_\_ of \_\_\_\_\_ as \_\_\_\_\_ of June 30, 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, (except for circumstances as set forth below) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended \_\_\_\_\_ is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

_____ (Address)	_____ (Phone Number)	_____ (Fax Number)	_____ (E-Mail Address)
_____ (Firm Name)			

Certified by me

This \_\_\_\_ day of \_\_\_\_\_, 2018

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

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2017 as required under N.J.A.C. 5:23-4.17.

Printed Name: Raywant P. Sarran  
Signature:   
Certificate #: 5307  
Date: Wednesday, August 1, 2018

22-6001779  
 Fed I.D. #  
 ELIZABETH  
 Municipality  
 UNION  
 County

## Report of Federal and State Financial Assistance Expenditure of Awards

Fiscal Year Ending: 06/30/18

(1)	(2)	(3)
Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
<b>TOTAL</b>	<b>\$3,952,578.30</b>	<b>\$612,284.85</b>

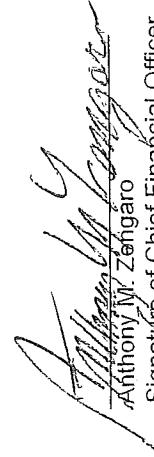
Type of Audit required by OMB A-133 and OMB 04-04

- 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 US Guidance and NJOMB 15-08. The single audit threshold has been increased to \$750,000 beginning with the Fiscal Year ending after 1/01/15.

- (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., CMAPTRA, 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 the state government.

  
 Anthony M. Zengaro  
 Signature of Chief Financial Officer

Date \_\_\_\_\_

PRIVATE PROGRAM EXPENDITURES TOTALED

\$0.00

# 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 2018 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.

### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2017

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2018 and filed with the County Board of Taxation on January 10, 2018 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 905,486,633

  
SIGNATURE OF TAX ASSESSOR

City of Elizabeth  
MUNICIPALITY

Union COUNTY

Note that a Trial Balance is Required and not a Balance Sheet

SFY 2018

## POST CLOSING TRIAL BALANCE - CURRENT FUND AS OF JUNE 30, 2018

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

TITLE OF ACCOUNT		DEBIT	CREDIT
ASSETS:			
Cash		134,066,825.32	
Savings & Loan Association Investment		39,456.95	
Change Funds		1,200.00	
		134,107,482.27	

Due From State of NJ - Sr. Citizens & Veterans	155,567.80
Unreconciled Property Taxes	4,496.72
Deferred Charges Special Emergency Appropriation	200,000.00

### RECEIVABLES & OTHER ASSETS WITH FULL RESERVES:

Property Taxes Receivables 2018	6,470,350.30
Property Taxes Receivables Prior to 2018	291,135.15
Tax Title Liens	117,322.26
Property Acquired for Taxes - Assessed Valuation	2,124,100.00
Revenue Accounts Receivables	23,208.40
EMS Charges Receivable start 1/1/96	10,159,501.99
Due From Current Fund Grants	1,772,892.00
Due From Current Fund-Grants - HOPWA	122,995.24
Interfund - Dog Licenses	7,402.84
Interfund - Off Duty Police	335.58
	Sub-Total
	21,089,243.76

### LIABILITIES, RESERVE, & FUND BALANCE

Encumbrance Payable		5,291,694.26	C
Appropriation Reserve Account		22,611,424.65	C
Accounts Payables		1,961,219.93	C
Tax Overpayments Reserve		1,825,590.92	C
Bans - Accumulated Absence Compensation		200,000.00	C
Franchise Assessment Due to County		1,914,953.05	C
Reserve for Franchise Assessment Litigation		574,241.00	C
Reserve for P.F.R.S.		2,000,000.00	C
Reserve for P.E.R.S.		1,000,000.00	C
Reserve for EPA Parking Fees		400,000.00	C
Reserve for Arbitrage Rebate		31,304.98	C
Reserve for Tax Appeals		13,408,595.79	C
New Jersey Sales Tax Payable		4,12	C
Reserve Accumulated Absences Liability		10,125,840.00	C
Reserve - Insurance Liabilities		3,000,000.00	C
Special Sales		6,225.00	C
Deposits on Foreclosed Property		79,510.00	C
Reserve Purchase of ABC Licenses		763,854.00	C
Interfund - Trust Payroll		595.43	C
Interfund - C.D.B.G		7,180.56	C
	Sub-Total "C"	65,202,233.69	C
Reserve for Receivables		21,089,243.76	
Fund Balance		69,265,313.10	
<b>Totals</b>	<b>155,556,790.55</b>	<b>155,556,790.55</b>	

## POST CLOSING

## TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2\*  
AS AT June 30, 2018

(Do not crowd - add additional sheets)

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

**POST CLOSING****TRIAL BALANCE - STATE AND FEDERAL GRANTS**

AS OF JUNE 30, 2018

SFY 2018

	TITLE OF ACCOUNT	DEBIT	CREDIT
02-117	FEDERAL & STATE GRANTS RECEIVABLES	9,201,958.03	
02-160-05	DUE TO CURRENT FUND		1,772,892.00
02-160-05	DUE TO CURRENT FUND- HOPWA		122,995.24
02-213	RESERVE FOR FEDERAL & STATE GRANTS		7,057,130.71
02-214	UNAPPROPRIATED RESERVES FOR FEDERAL & STATE GRANTS RECEIVABLES		248,940.08
		\$9,201,958.03	\$9,201,958.03

**POST CLOSING****TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)  
 (INCLUDE PAYROLL FUND)  
 AS AT JUNE 30, 2018

SFY 2018

<u>Title of Account</u>	<u>Debit</u>	<u>Credit</u>
<i>Trust-Other Funds:</i>		
Cash	\$19,025,133.89	
A/R Trustee	\$13,976.02	
Due To Home Program Reserve For:		\$225,519.64
Reserve Trust		\$54,309.16
Tax Sale Redemption Fund		7,355,390.53
Boundary Monuments		170,250.00
Deposit Advance Fuel Marina		782,216.41
Due State of NJ-Marriage License		34,011.18
NJ State Training Fees		124,671.84
Elevators D.C.A.		31,159.00
State Gasoline Tax		35,759.06
Police & Fire Retirement System		703,416.75
Public Employee Retirement System		333,974.06
Due To State of NJ Domestic Partners		75.00
Weights & Measure Equipment		23,940.00
Citizen's Escrow		584,986.53
Unemployment Fund		482,708.67
Elevator Inspection Safety		15,159.97
Elevator Inspection Safety 15% City Share		86,988.08
Onsite Inspection Fee		7.47
Police Narcotics		276,070.22
Federal Forfeit		324,263.40
Parking Offenders		212,443.07
Fire Penalties		10,750.00
Kapkowski Road Sewer		1,030,022.77
Veterans Memorial		67,000.00
Elizabeth River Walkway		131,809.08
Exxon Escrow		10,000.00
EDC Second Generation Funds		2,609,225.39
Donation Conoco Phillips Bayway		3,172.87
Donation NJ Tree Foundation		25.00
Donation Ikea		153.08
Donation Lions Club		805.41
Donation National Night Out		6.36
Donation Night of Fine Arts		100.00
Donation Intersystems		120.00
Donation June Tenth C.H.A. Department		190.36
Donation NJ Tree Foundation Inc.		250.00
Donation African American History		99.80
Donation Port Authority Ambulance		10.00
Donation Mayor Bollwage		385.00
Donation Dorothy Black for City Pound		25,294.62
Donation Men's Empowerment		109.14
Donation Bookbags		3,659.00
Donation Thanksgiving Day Tradition		233.70
Donation African American History Hace		767.37
Donation Empowering Woman 21 Century		690.00
Donation National Woman History		13.12

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
**(Assessment Section Must Be Separately Stated)**  
**(INCLUDE PAYROLL FUND)**  
**AS AT JUNE 30, 2018**

SFY 2018

**POST CLOSING****TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

(INCLUDE PAYROLL FUND)

AS AT JUNE 30, 2018

SFY 2018

<u>Title of Account</u>	<u>Debit</u>	<u>Credit</u>
<b><i>Trust-Home Program:</i></b>		
Cash	171,801.25	
Receivable-Home Program	967,247.22	
Due To/From Trust Other	225,519.64	
Reserve-Home Program		\$1,364,568.11
	<b>\$1,364,568.11</b>	<b>\$1,364,568.11</b>
<b><i>Trust-Off Duty Police Officers:</i></b>		
Cash	\$573,064.75	
Interest	\$560.31	
Due To/From Current	\$259.85	
Reserve Permanent Accounts		267,878.25
Reserve Temporary Accounts		306,006.66
	<b>\$573,884.91</b>	<b>\$573,884.91</b>
<b><i>Trust-ESG:</i></b>		
Cash	\$10,967.55	
Receivable-ESG	25,835.63	
Reserve-ESG		\$36,803.18
	<b>\$36,803.18</b>	<b>\$36,803.18</b>
<b><i>Trust-UEZ:</i></b>		
Cash	\$2,553,019.06	
Reserve-UEZ		2,553,019.06
	<b>\$2,553,019.06</b>	<b>\$2,553,019.06</b>

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017:	(1)	\$112,100.00
	X	25%
	(2)	\$28,025.00
Municipal Public Defender Trust Cash Balance June 30, 2018:	(3)	\$80,649.00

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

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

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1998, C. 256.

Chief Financial Officer: Anthony Zengaro  
Signature: Anthony Zengaro  
Certificate #: N0135  
Date: 8/20/2018

## CITY OF ELIZABETH

Schedule of Trust Fund Reserves  
Year Ended June 30, 2018

Purpose	Amount per Audit Report	June 30, 2017 Receipts	Disbursements	Balance, as at June 30, 2018
Reserve Trust	54,160.67	194,401.89	194,253.41	54,309.15
Tax Sale Redemptions	5,958,356.57	9,594,119.72	8,197,085.76	7,355,390.53
Deposit Boundary Monuments	155,850.00	14,400.00		170,250.00
Deposit Advance Fuel Marina	730,574.07	57,100.00	5,457.66	782,216.41
Due To State Marriage Licenses	33,986.18	39,775.00	39,750.00	34,011.18
NJ State Training Fees	62,769.84	184,258.00	122,356.00	124,671.84
Elevators DCA	28,991.00	2,168.00		31,159.00
State Gasoline Tax	24,963.26	21,176.72	10,380.92	35,759.06
Police and Firemen's Retirement System	676,063.74	8,077,915.30	8,050,562.29	703,416.75
Public Employee's Retirement System	319,563.58	4,102,803.15	4,088,392.67	333,974.06
Due To State of NJ-Domestic Partners	75.00			75.00
Weights & Measure Equipment	0.00	23,940.00		23,940.00
Citizen's Escrow	584,986.53			584,986.53
Unemployment & FLI Fund	579,127.20	229,398.80	325,817.33	482,708.67
Elevator Subcode	15,729.97	81,420.00	81,990.00	15,159.97
Elevator Inspection 15% City Share	75,643.08	11,345.00		86,988.08
On-Site Inspection	7.47			7.47
Tourism Tax	0.00	653,292.06	653,292.06	0.00
Tourism Tax City Share	0.00	1,637.34	1,637.34	0.00
Tourism Tax Interest	0.00	4.52	4.52	0.00
Police Narcotics	228,470.46	47,599.76		276,070.22
Federal Forfeit	419,372.94	230,293.72	325,403.26	324,263.40
Parking Offense Adjudication Act	181,863.07	30,580.00		212,443.07
Public Defender	0.00	78,764.39	78,764.39	0.00
Fire Penalties	10,750.00			10,750.00
Kapkowski Road Sanitary Sewer Escrow	1,027,734.99	2,287.78		1,030,022.77
Veterans Memorial	67,000.00			67,000.00
Elizabeth River Walkway	131,677.83	131.25		131,809.08
Exxon Escrow	10,000.00			10,000.00
Donation Conoco Phillips Bayway	3,172.87			3,172.87
Donation NJ Tree Foundation	25.00			25.00
Donation IKEA	153.08			153.08
Donation Lions Club	805.41			805.41
Donation National Night Out	6.36			6.36
Donation Night Of Fine Arts	100.00			100.00
Donation InterSystems	120.00			120.00
Donation June Teen C.H.A. Dept.	190.36			190.36
Donation NJ Tree Foundation	250.00			250.00
Donation African American History	99.80	350.00	350.00	99.80
Donation Port Authority Ambulance	10.00			10.00
Donation Mayor Bolwagge	385.00			385.00
Donation Dorothy Black For City Pound	25,294.62			25,294.62
Donation Men's Empowerment	109.14			109.14
Donation Bookbags	3,900.00	5,250.00	5,491.00	3,659.00
Donation Thanksgiving Day Traditions	24.98	4,150.00	3,941.26	233.70
Donation African American History	417.37	350.00		767.37
Donation Empowering Woman 21st Century Drake	690.00			690.00
Donation National Woman History	13.12			13.12
Maddie's Fund Animal Control - Cat	1,000.00			1,000.00
City Winter Festival Toy Give Away	0.00	1,997.64	1,995.28	2.36
Donation Housing Fair Wells Fargo	900.50			900.50
General Liability Insurance	471,486.40	2,005,414.55	2,459,638.39	17,262.56
Workmen's Compensation	401,341.94	1,329,358.49	1,694,576.60	36,123.83
Snow Removal	1,000,000.00			1,000,000.00
NJEDA EDC Parking Garage	1,000,000.00			1,000,000.00
Metromall	800,000.00			800,000.00
Eport Community Health Center	72,000.00			72,000.00
RCA Fairfield Administration	38,908.00	289.76		39,197.76
RCA Summit Administration	70,284.18		3,288.75	66,995.43
Health Benefits/Prescription Plan	0.00			73,787.39
Civilian Medical Insurance	0.00	1,854,422.08	1,854,422.08	0.00
Police Medical Insurance	0.00	2,037,518.00	2,037,518.00	0.00
Fire Medical Insurance	0.00	1,435,784.97	1,435,784.97	0.00
Civilian Medical Insurance-Arrears	0.00	18,582.13	18,582.13	0.00
Uniform Medical Insurance-Arrears	0.00	11,076.75	11,076.75	0.00
Flexible Spending Account	13,763.70	12,387.49	12,387.49	0.00
Pilot Union County IKEA	99,126.15	127,635.15	162,943.48	63,817.82
Pilot Union County Danic	0.00	60,880.04	60,880.04	0.00
Pilot Union County Danic	0.00	17,109.25	17,109.25	0.00

## CITY OF ELIZABETH

Schedule of Trust Fund Reserves  
Year Ended June 30, 2018

Purpose	Amount per Audit Report	June 30, 2017		June 30, 2018	
		Receipts	Disbursements	Balance, as at June 30, 2018	
Pilot Millennium Urban Renewal Group	0.00	850.00	850.00	0.00	0.00
Pilot 620 First St Urban Renewal Corp	0.00	700.00	700.00	0.00	0.00
Pilot Elizabeth Port Hope VI	0.00	3,555.81	3,555.81	0.00	0.00
Pilot Pine St Urban Renewal	0.00	1,383.19	1,383.19	0.00	0.00
Pilot Madison Ave-5% County	0.00	1,450.00	1,450.00	0.00	0.00
Pilot 205 First St	0.00	647.85	647.85	0.00	0.00
Pilot Bond St-5% County	0.00	225.54	225.54	0.00	0.00
Pilot Elberon-5% County	0.00	11,535.91	11,535.91	0.00	0.00
Pilot Vestal Condigel-5% County	0.00	3,627.74	3,627.74	0.00	0.00
Pilot Oaks At Westminster-5% County	0.00	3,637.39	3,637.39	0.00	0.00
Westminster Heights U.R. 5% County	0.00	3,678.17	3,678.17	0.00	0.00
Pilot E. Grand Associate UR LLC-5% County	0.00	3,674.23	3,674.23	0.00	0.00
Pilot ERG Elizabeth Urban Renewal 5%	0.00	4,437.29	4,437.29	0.00	0.00
Pilot FRG Elizabeth Urban Renewal 5%	0.00	7,323.79	7,323.79	0.00	0.00
Pilot Penn Ave Urban Renewal LLC 5%	0.00	27,965.26	27,965.26	0.00	0.00
Developer's Escrow	1,131,173.80	765,888.15	717,174.95	1,179,887.00	
Totals:	16,717,935.35	33,490,134.85	32,823,818.33	17,384,251.87	

## ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SUPPLIES

**POST CLOSING**  
**TRIAL BALANCE - GENERAL CAPITAL FUND**  
**AS AT JUNE 30, 2018**

<u>Account #</u>	<u>Title of Account</u>	<u>DEBIT</u>	<u>CREDIT</u>
04-405-99-000	Est. Proceeds Bonds & Notes Authorized	\$39,364,237.54	xxxxxxxxxxxxxx
04-406-99-000	Bonds & Notes Authorized But Not Issued	xxxxxxxxxxxxxx	\$39,364,237.54
04-101-01-000/001/003	Cash	18,424,093.54	
04-101-01-005/102-INT/267-odd	NJ Arm Interest Income	19,079.90	
04-102-02-even/267-even	NJ Arm Principal	13,127,616.32	
	<b>Total Cash:</b>	<b>31,570,789.76</b>	
04-113-03-001/2/3/4/56/7/8/9/10	A/R-NJDOT	2,418,432.75	
04-114-03-000-xxx	A/R-NJDEP Elizabeth River Walkway Grant	55,457.29	
04-115-05-005	A/R-NJDEP Elizabeth River Walkway Loan	55,457.29	
04-116-03-000/01/02/03	Lease Payment Receivable UCIA	648,785.58	
04-119-03-001	EDA Riverwalk Grant	2,243,931.43	
	<i>Deferred Charges to Future Taxation:</i>		
04-198-06-000	Funded	103,453,810.88	
04-197-06-000	Unfunded	40,114,237.54	
	<i>Improvement Authorization:</i>		
04-215-55-000	Funded	30,877,551.37	
04-215-55-000	Unfunded	36,976,596.65	
	<i>Serial Bonds:</i>		
04-217-55-000	General Serial Bonds	75,673,000.00	
04-220-55-011-R	Refunding Bonds 2011R	1,030,000.00	
04-220-55-013-001	Refunding Bonds 2013A	9,005,000.00	
04-220-55-013-002	Refunding Bonds 2013B	490,000.00	
04-220-55-014	Refunding Bonds 2016	7,770,000.00	
04-220-55-017	Refunding Bonds 2017	5,815,000.00	
04-225-55-000/001	Capital Improvement Fund	61,942.52	
	<i>Reserve for:</i>		
04-206-55-000	Bond Sale Expense	56,765.65	
04-219-55	Bond Anticipation Notes-Control	750,000.00	
04-221-55-003	Loan Payable Kenah Center	2,155.47	
04-221-55-004	Loan Payable Ballfield Improvement	27,356.12	
04-221-55-009	Loan Payable NJDEP-Eimora Racquet Club	224,425.45	
04-221-55-010	Loan Payable NJDEP-Kenah Soccer	164,711.27	
04-221-55-011	Loan Payable NJ Dept. Of Transportation	3,060,326.06	
04-221-55-012	Loan Payable Elizabeth River Walkway	191,833.02	
04-232-55-000-1/2/3/4/5/6/7	Retirement Of Debt	3,328,993.56	
04-234-55-001/3/4/5	NJDOT	441,388.00	
04-400-65-000	Surplus	4,613,857.38	
	<b>Total</b>	<b>\$219,925,140.06</b>	<b>\$219,925,140.06</b>

CITY OF ELIZABETH  
CASH RECONCILIATION  
JULY 2017 - JUNE 2018

<u>FUND</u>	<u>CASH</u>				<u>BOOK BALANCE</u>
	<u>ON HAND</u>	<u>ON DEPOSIT</u>	<u>OS CHECKS</u>	<u>BOOK BALANCE</u>	
CAPITAL	\$0.00	\$32,387,248.63	(\$816,458.87)		\$31,570,789.76
CURRENT	\$2,969,035.10	\$132,533,349.20	(\$1,394,902.03)		\$134,107,482.27
SEWER CAP	\$0.00	\$11,090,368.01	\$0.00		\$11,090,368.01
SEWER OPER	\$0.00	\$25,148,792.93	\$0.00		\$25,148,792.93
TRUST DOG	\$93.00	\$37,337.58	(\$560.98)		\$36,869.60
TRUST MISC	\$331,418.52	\$25,307,632.64	(\$1,601,332.98)		\$24,037,718.18
WATER CAP	\$0.00	\$2,463,574.45	\$0.00		\$2,463,574.45
WATER OPER	\$0.00	\$885,852.71	\$0.00		\$885,852.71
WATER TRUS	\$0.00	\$157,499.60	\$0.00		\$157,499.60
TOTALS	\$3,300,546.62	\$230,011,655.75	(\$3,813,254.86)		\$229,498,947.51

**CITY OF ELIZABETH  
CASH RECONCILIATION**

**LIST OF BANKS AND AMOUNTS  
SUPPORTING "CASH ON DEPOSIT"**

**JULY 2017 - JUNE 2018**

<u>FUND</u>	<u>BANK</u>	<u>ACCOUNT NUMBER</u>	<u>ON DEPOSIT</u>
<b>CAPITAL</b>			
	BANK OF AMERICA	11003296	\$823,541.85
		TOTAL BANK	\$823,541.85
	INVESTORS SAVINGS	1030007012	\$7,007,813.73
		TOTAL BANK	\$7,007,813.73
NJ/ARM ASSET MANAGMT		13410	\$247,319.21
NJ/ARM ASSET MANAGMT		13411	\$356.66
NJ/ARM ASSET MANAGMT		13436	\$502,621.13
NJ/ARM ASSET MANAGMT		13437	\$724.83
NJ/ARM ASSET MANAGMT		13440	\$4,458.29
NJ/ARM ASSET MANAGMT		13441	\$6.43
NJ/ARM ASSET MANAGMT		26702	\$879,303.94
NJ/ARM ASSET MANAGMT		26703	\$1,271.34
NJ/ARM ASSET MANAGMT		26708	\$264,747.84
NJ/ARM ASSET MANAGMT		26709	\$381.79
NJ/ARM ASSET MANAGMT		26710	\$298,723.36
NJ/ARM ASSET MANAGMT		26711	\$430.79
NJ/ARM ASSET MANAGMT		26714	\$59,306.00
NJ/ARM ASSET MANAGMT		26715	\$85.52
NJ/ARM ASSET MANAGMT		26720	\$309,476.00
NJ/ARM ASSET MANAGMT		26721	\$446.31
NJ/ARM ASSET MANAGMT		26722	\$2,812.71

ACCOUNT  
BANK  
NUMBER  
DEPOSIT

NJ/ARM ASSET MANAGMT	26723	\$4.05
NJ/ARM ASSET MANAGMT	26724	\$127,769.24
NJ/ARM ASSET MANAGMT	26725	\$184.25
NJ/ARM ASSET MANAGMT	26726	\$1,510,898.00
NJ/ARM ASSET MANAGMT	26727	\$2,178.87
NJ/ARM ASSET MANAGMT	26748	\$59,023.90
NJ/ARM ASSET MANAGMT	26749	\$85.12
NJ/ARM ASSET MANAGMT	26750	\$402,385.00
NJ/ARM ASSET MANAGMT	26751	\$580.28
NJ/ARM ASSET MANAGMT	26752	\$1,635,002.00
NJ/ARM ASSET MANAGMT	26753	\$2,357.84
NJ/ARM ASSET MANAGMT	26756	\$533,490.89
NJ/ARM ASSET MANAGMT	26757	\$785.53
NJ/ARM ASSET MANAGMT	26758	\$2,752,997.72
NJ/ARM ASSET MANAGMT	26759	\$3,974.22
NJ/ARM ASSET MANAGMT	26760	\$569,773.73
NJ/ARM ASSET MANAGMT	26761	\$930.94
NJ/ARM ASSET MANAGMT	26762	\$959,677.74
NJ/ARM ASSET MANAGMT	26763	\$1,384.03
NJ/ARM ASSET MANAGMT	26764	\$36,380.16
NJ/ARM ASSET MANAGMT	26765	\$52.46
NJ/ARM ASSET MANAGMT	26766	\$397,700.02
NJ/ARM ASSET MANAGMT	26767	\$573.52
NJ/ARM ASSET MANAGMT	26768	\$1,102,991.65
NJ/ARM ASSET MANAGMT	26769	\$1,602.35
NJ/ARM ASSET MANAGMT	26770	\$45,850.00
NJ/ARM ASSET MANAGMT	26771	\$66.12
NJ/ARM ASSET MANAGMT	26780	\$424,907.79
NJ/ARM ASSET MANAGMT	26781	\$616.65
TOTAL BANK		\$13,146,696.22
POPULAR COMMUNITY BANK		\$7,406,120.46
739002525		

**ACCOUNT ON  
FUND      BANK      NUMBER      DEPOSIT**

SANTANDER BANK	9551020383	TOTAL BANK	\$7,406,120.46
			\$4,003,076.37
		TOTAL BANK	\$4,003,076.37
		TOTAL FUND	\$32,387,248.63

**CURRENT**

BANK OF AMERICA	4880510107		\$4,609,844.51
BANK OF AMERICA	381032718542		\$112.74
		TOTAL BANK	\$4,609,957.25
CITY OF ELIZABETH	0		\$1,200.00
		TOTAL BANK	\$1,200.00
CROWN BANK	318000435		\$170,932.49
		TOTAL BANK	\$170,932.49
GARDEN STATE COMMUNITY	100988889		\$4,198,708.57
		TOTAL BANK	\$4,198,708.57
INVESTORS SAVINGS	1030007004		\$6,875,287.70
		TOTAL BANK	\$6,875,287.70
JP MORGAN CHASE	3650101778		\$5,044,779.40
		TOTAL BANK	\$5,044,779.40
POPULAR COMMUNITY BANK	700036799		\$8,338,426.56
POPULAR COMMUNITY BANK	6810709987		\$4,003,340.89
		TOTAL BANK	\$12,341,767.45
SANTANDER BANK	8934665262		\$7,000,000.00
SANTANDER BANK	9551020367		\$17,470,987.13
SANTANDER BANK	9551020375		\$3,402,019.38
SANTANDER BANK	9551020375		\$22,568,696.77

ACCOUNT      BANK      NUMBER      ON      DEPOSIT

<u>FUND</u>	<u>TOTAL BANK</u>	<u>\$50,441,703.28</u>
SPENCER SAVINGS BANK	800331050	\$21,010,282.92
UNION COUNTY SAVINGS	1400221	\$39,456.95
UNION COUNTY SAVINGS	1515021902	\$22,382,093.25
WELLS FARGO	5524	\$777,260.51
WELLS FARGO	5537	\$440,256.02
WELLS FARGO	2000164	\$167,524.06
WELLS FARGO	4760068	\$4,023,297.91
WELLS FARGO	20046432164	\$8,841.44
WELLS FARGO	2000046432151	\$0.00
	<u>TOTAL BANK</u>	<u>\$22,421,550.20</u>
	<u>TOTAL FUND</u>	<u>\$132,533,349.20</u>
	<u>TOTAL BANK</u>	<u>\$5,417,179.94</u>
	<u>TOTAL FUND</u>	<u>\$132,533,349.20</u>
	<u>TOTAL BANK</u>	<u>\$4,529,502.03</u>
WELLS FARGO	200378040	\$6,560,865.98

SEWER CAP

NJARM ASSET MANAGMT	13498	\$86,619.22
NJARM ASSET MANAGMT	26706	\$231,294.42
NJARM ASSET MANAGMT	26707	\$342.36
NJARM ASSET MANAGMT	26734	\$1,968,722.32
NJARM ASSET MANAGMT	26735	\$2,839.10
NJARM ASSET MANAGMT	26774	\$1,394,391.00
NJARM ASSET MANAGMT	26775	\$2,010.85
NJARM ASSET MANAGMT	26776	\$820,238.28
NJARM ASSET MANAGMT	26777	\$1,211.14
NJARM ASSET MANAGMT	26778	\$21,801.90
NJARM ASSET MANAGMT	26779	\$31.44

**ACCOUNT ON  
FUND      BANK      NUMBER      DEPOSIT**

	TOTAL BANK	\$6,560,865.98
	TOTAL FUND	\$11,090,368.01
<b>SEWER OPER</b>		
CITY OF ELIZABETH	0	\$200.00
	TOTAL BANK	\$200.00
SANTANDER BANK	9551020391	\$20,980,261.39
	TOTAL BANK	\$20,980,261.39
WELLS FARGO	700409048	\$4,168,331.54
	TOTAL BANK	\$4,168,331.54
	TOTAL FUND	\$25,148,792.93
<b>TRUST DOG</b>		
WELLS FARGO	11013691	\$37,337.58
	TOTAL BANK	\$37,337.58
	TOTAL FUND	\$37,337.58
<b>TRUST MISC</b>		
BANK OF AMERICA	93029	\$1,179,982.00
BANK OF AMERICA	6041557	\$584,986.53
BANK OF AMERICA	11805005	\$333,974.06
BANK OF AMERICA	322718539	\$17,974.19
BANK OF AMERICA	322720912	\$1,030,022.77
BANK OF AMERICA	35225558	\$186,913.81
BANK OF AMERICA	4004101235	\$36,123.83
BANK OF AMERICA	4004101243	\$703,416.75
BANK OF AMERICA	4246041549	\$17,262.56
	TOTAL BANK	\$4,090,656.50

**ACCOUNT ON  
FUND      BANK      NUMBER      DEPOSIT**

CROWN BANK	318001194	(\$85.81)
CROWN BANK	318001229	\$131,809.08
CROWN BANK	318001354	\$498,411.00
CROWN BANK	318001363	\$474,116.81
<hr/> TOTAL BANK		\$1,104,251.08

INVESTORS SAVINGS	5281	\$1,085,135.57
<hr/> TOTAL BANK		\$1,085,135.57

NEW YORK COMMUNITY	545023726	\$1,524,089.82
<hr/> TOTAL BANK		\$1,524,089.82

SANTANDER BANK	9551020421	\$523,844.48
SANTANDER BANK	9551020448	\$39,197.76
SANTANDER BANK	9551020456	\$83,156.39
SANTANDER BANK	9551021584	\$10,967.55
<hr/> TOTAL BANK		\$657,166.18

WELLS FARGO	703249	\$8,310,743.81
WELLS FARGO	4632142	\$324,188.40
WELLS FARGO	4632155	\$275,000.81
WELLS FARGO	41020801	\$467,688.20
WELLS FARGO	203925674	\$7,468,712.27
<hr/> TOTAL BANK		\$16,846,333.49
<hr/> TOTAL FUND		\$25,307,632.64

**WATER CAP**

SANTANDER BANK	9551020413	\$1,000,752.42
<hr/> TOTAL BANK		\$1,000,752.42
WELLS FARGO	200679124	\$1,462,822.03
<hr/> TOTAL BANK		\$1,462,822.03

<u>FUND</u>	<u>BANK</u>	<u>ACCOUNT NUMBER</u>	<u>ON DEPOSIT</u>
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		TOTAL FUND	\$2,463,574.45
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## WATER OPER

SANTANDER BANK	9551020405	\$762,532.70
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TOTAL BANK	\$762,532.70
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WELLS FARGO	203876150	\$123,320.01
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TOTAL BANK	\$123,320.01
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TOTAL FUND	\$885,852.71
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## WATER TRUS

WELLS FARGO	700409055	\$157,499.60
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TOTAL BANK	\$157,499.60
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TOTAL FUND	\$157,499.60
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TOTAL ON DEPOSIT	\$230,011,655.75
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**CITY OF ELIZABETH**  
**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLES**

2018 SFY

ACCOUNT NUMBER	GRANT	BALANCE		ADJUSTMENTS	ORIGINAL	RECEIVED	ADJUSTMENTS	CANCELLLED	BALANCE
		07/01/17	TO						
02-117-04	715-16 HOPWA CY- 2016	130,412.07		OPENING BALANCE	07/01/17	FINAL BUDGETS	CHAPTER 159'S		06/30/18
02-117-04	715-17 HOPWA CY- 2017	0.00							\$130,412.07
02-117-04	715-18 HOPWA CY- 2018	967,006.00			967,006.00	681,833.28			\$285,172.72
02-117-04	730-14 BIKE HIKE AND ROLL THROUGHWAY EXTENSION	0.00			997,248.00	0.00			\$997,248.00
02-117-04	739-15 ELLABETH AVE/JACQUES ST AND SOUTH - NJDOT	290,000.00			351,282.00	0.00			\$290,000.00
02-117-04	740-14 HIGHWAY SAFETY GRANT	351,282.00			70,654.87	33,482.27	0.00		\$70,654.87
02-117-04	740-15 HIGHWAY SAFETY GRANT	9,669.39			32,682.36	22,682.36	0.00		\$33,482.27
02-117-04	740-16 HIGHWAY SAFETY GRANT	67,000.00			67,000.00	96,779.80	0.00		\$67,000.00
02-117-04	761-10 ACQ 1 WEST END PLACE GREEN ACRES	95,779.80			100,500.00	100,500.00	0.00		\$95,779.80
02-117-04	762-17 FY 2015 FIRE STAFFING (SAFER) GRANT- FEMA	4,062,340.31			4,062,340.31	4,062,340.31	0.00		\$100,500.00
02-117-04	777-13 FORM CONCENTRATE - PANTRY - HOMELAND SECURITY	8,572.09			8,572.09	32,215.77	0.00		\$8,572.09
02-117-04	778-13 FORM DELIVERY UNIT - PANTRY - HOMELAND SECURITY	8,572.09			8,572.09	42,467.47	0.00		\$32,215.77
02-117-04	782-10 ENERGY EFFICIENCY & CONSERVATION/B/G	32,215.77			32,215.77	141,187.38	0.00		\$42,467.47
02-117-04	790-17 SUMMER FOODS PROGRAM	42,467.47			42,467.47	141,187.38	0.00		\$42,467.47
02-117-04	790-18 SUMMER FOODS PROGRAM	141,187.38			141,187.38	141,187.38	0.00		\$0.00
02-117-04	791 FILED OF DREAMS	0.00			243,945.83	243,945.83	0.00		\$0.00
02-117-04	800-16 MUNICIPAL ALLIANCE GRANT 2016	13,128.00			13,128.00	13,128.00	0.00		\$13,128.00
02-117-04	800-17 MUNICIPAL ALLIANCE GRANT 2017	2,716.71			2,716.71	75,854.00	0.00		\$2,716.71
02-117-04	807-17 STD PROGRAM EPD017STD04	75,854.00			75,854.00	11,835.00	51,481.75		\$24,372.25
02-117-04	827-11 GREENING UNION COUNTY	11,835.00			11,835.00	0.00	11,835.00		\$0.00
02-117-04	827-17 GREENING UNION COUNTY	7,450.00			7,450.00	39,337.00	29,502.00		\$9,835.00
02-117-04	827-18 GREENING UNION COUNTY	14,000.00			14,000.00	0.00	0.00		\$14,000.00
02-117-04	831-11 GREENING UNION COUNTY-2017	0.00			0.00	27,500.00	0.00		\$27,500.00
02-117-04	831-11 2010 SAFE STREETS & NEIGHBORHOODS DOT	300,000.00			300,000.00	0.00	0.00		\$300,000.00
02-117-04	841-11 SAFE STREETS TO TRANSIT PROGRAM DOT	69,449.32			69,449.32	69,449.32	0.00		\$69,449.32
02-117-04	842-11 URBAN AREAS SECURITY INITIATIVE #2009-SS-T9-0082	15,009.12			15,009.12	0.00	0.00		\$15,009.12

Sheet 10

ACCOUNT NUMBER	GRANT	BALANCE	ADJUSTMENTS	ORIGINAL	UPDATED	RECEIVED	ADJUSTMENTS	CANCELED	BALANCE	06/30/18			
										06/30/18			
02-117-04	853-12	PORT SECURITY RESPONSE VEHICLE		18,914.97						07/01/17			
02-117-04	854-12	PORT SECURITY SHIPBOARD TRAINING EQUIP.		18,914.97						07/01/17			
02-117-04	855	TRANSPORTATION ENHANCEMENT FY03 ROAD ST		161,504.75	28,851.15	190,355.90	0.00	0.00		AMOUNTS			
02-117-04	860	GREEN THE STREETS		138,440.27	-28,851.15	109,589.12				TO			
02-117-04	861-18	BODY ARMOR FY-2017 20569		125,000.00		125,000.00		0.00		ORIGINAL			
02-117-04	866-16	PEDESTRAIN SAFETY GRANT - FY 2016 PS160128		41,300.00		11,300.00	24,603.53	24,603.53		ADJUSTED			
02-117-04	867-18	HIGHWAY TRAFFIC SAFETY GRANT NJDOT 2017		0.00		0.00	0.00	0.00		RECEIVED			
02-117-04	868-12	2011 TRANSIT VILLAGE PROGRAM		88,448.26		88,448.26	25,698.61	10,350.00		ADJUSTMENTS			
02-117-04	871-12	BULLET PROOF VEST FY 2011 FEDERAL		13,148.80		13,148.80	0.00	0.00		CANCELED			
02-117-04	873-12	GREENING UNION COUNTY		7,950.00		33,813.00	33,813.00	0.00					
02-117-04	875-8	DEP HDSRF THREE ELIZABETH BDA SITES		7,950.00		7,950.00	32,070.00	32,070.00					
02-117-04	875-18A	DEP HDSRF THREE ELIZABETH BDA SITES #2-655		33,813.00		33,813.00	0.00	0.00					
02-117-04	875-18B	DEP HDSRF THREE ELIZABETH BDA SITES #1-168 +		0.00		0.00	188,102.00	188,102.00					
02-117-04	875-18C	DEP HDSRF THREE ELIZABETH BDA SITES #1-115 +		0.00		0.00	0.00	0.00					
02-117-04	876-12	NJDOT HIGHWAY SAFETY FUND		43,761.81		43,761.81	31,880.00	31,880.00					
02-117-04	878-14	MUNICIPAL ALLIANCE FY=2014		11,821.22		11,821.22	0.00	0.00					
02-117-04	879-12	KIDS RECREATION TRUST FUNDS 2011		125,000.00		125,000.00	11,821.22	11,821.22					
02-117-04	880-18	RECYCLING TONNAGE GRANT - 2015		125,000.00		125,000.00	0.00	0.00					
02-117-04	882-18	MUNICIPAL COURTHOUSE ED. REHAB AND ENFORCEMENT		0.00		0.00	75,407.22	75,407.22					
02-117-04	883-13	MUNICIPAL ALLIANCE CY-2013 13-ALL-101		2,430.00		2,430.00	3,731.71	3,731.71					
02-117-04	884-14	MUNICIPAL ALLIANCE CY-2013 13-ALL-100		0.00		0.00	0.00	0.00					
02-117-04	886-160	WORKFORCE INVESTMENT ACT EMPLOYMENT		25,584.60		25,584.60	26,529.40	26,529.40					
02-117-04	887-14	EDWARD BYRNE JUSTICE ASSISTANT JAG UC.		131,946.15		131,946.15	131,946.15	131,946.15					
02-117-04	887-16	EDWARD BYRNE JUSTICE ASSISTANT JAG UC. 20014 DJ-BX		118,846.80		118,846.80	118,846.80	118,846.80					
02-117-04	889-14	EDWARD BYRNE JUSTICE ASSISTANT JAG UC.		15,481.17		15,481.17	15,481.17	15,481.17					
02-117-04	890-17	2015 UNION COUNTY INFRASTRUCTURE MUNICIPAL AID		150,000.00		150,000.00	105,000.00	105,000.00					
02-117-04	891-18	2017 UNION COUNTY INFRASTRUCTURE MUNICIPAL AID		0.00		0.00	0.00	0.00					
02-117-04	892-13	KIDS RECREATIONAL TRUST FUND- 2012		150,000.00		150,000.00	105,000.00	105,000.00					
02-117-04	892-14	KIDS RECREATIONAL TRUST FUND- 2013		88,000.00		88,000.00	0.00	0.00					
02-117-04	893-14	\$150,000.00		\$150,000.00		\$150,000.00	\$88,000.00	\$88,000.00					

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLES**  
**CITY OF ELIZABETH**

2018 SFY

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLES**  
**CITY OF ELIZABETH**  
**2018 SFY**

2018 SFY

ACCOUNT NUMBER	GRANT	BALANCE	ADJUSTMENTS	UPDATED	ORIGINAL	40A:4-87	RECEIVED	ADJUSTMENTS	CANCELLED	BALANCE
		07/01/17	TO		AMOUNTS					06/30/18
		OPENING BALANCE		07/01/17	FINAL BUDGETS	CHAPTER 169'S				
02-117-04	892-15 KIDS RECREATIONAL TRUST FUND-2014	85,000.00			85,000.00	0.00				\$85,000.00
02-117-04	892-17 KIDS RECREATIONAL TRUST FUND-2016	85,000.00			85,000.00	0.00				\$85,000.00
02-117-04	892-18 KIDS RECREATIONAL TRUST FUND-2017	85,000.00			85,000.00	0.00				\$85,000.00
02-117-04	894-13 GREENING UNION COUNTY AGREEMENT	0.00			2,600.00	85,000.00	0.00			\$85,000.00
02-117-04	894-14 GREENING UNION COUNTY AGREEMENT	0.00			2,600.00	85,000.00	0.00			\$85,000.00
02-117-04	894-15 GREENING UNION COUNTY AGREEMENT-2014	0.00			2,600.00	85,000.00	0.00			\$85,000.00
02-117-04	896-14 PRESERVE UNION COUNTY GRANT 2013	20,000.00			20,000.00	300,000.00	0.00			\$20,000.00
02-117-04	898-14 ELZABETH PUBLIC LIBRARY PROJECT	20,000.00			20,000.00	300,000.00	0.00			\$300,000.00
02-117-04	899-17 NON-PUBLIC SCHOOL NURSING SERVICES FY17	134,910.00			134,910.00	134,910.00	0.00			\$20,000.00
02-117-04	999-17 NON-PUBLIC SCHOOL NURSING SERVICES FY17	134,910.00			134,910.00	134,910.00	0.00			\$0.00

CITY OF ELIZABETH  
APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS RECEIVABLES  
2018 SFY

ACCOUNT NUMBER	GRANT	BALANCE	ADJUSTMENTS	UPDATED	2018 BUDGET APPROPRIATIONS	OPENING BALANCE	AMOUNTS	TO	BUDGET APPROPRIATION	EXPENDED	ADJUSTMENTS	CANCELLIED	BALANCE	06/30/2018	
														06/30/2018	
02-213-41	715-16 HOPWA CY2016	122,994.81			122,994.81		0.00		1,248.74		0.00		\$1,248.74		
02-213-41	715-16A HOPWA CY2016 SW & FRINGE				1,248.74				122,994.81		0.00		\$122,994.81		
02-213-41	715-17 HOPWA CY2016 SW & FRINGE				1,248.74				1,248.74		0.00		\$1,248.74		
02-213-41	715-17A HOPWA CY2017 SW & FRINGE				61,649.61		34,269.37	458,325.56		95,016.22			\$125,960.12		
02-213-41	715-18 HOPWA CY2018 (RENTAL SUBSIDY)						0.00		728,080.00	271,443.92			\$39,802.76		
02-213-41	715-18A HOPWA CY2018 (FRINGE)						0.00		256,168.00	129,626.84			\$456,336.08		
02-213-41	715-18B HOPWA CY2018 (OFFICE SUPPLIES)						0.00		256,168.00	129,626.84			\$126,539.16		
02-213-41	715-18C HOPWA CY2018 (STAFF TRAINING)						0.00		2,000.00	814.2			\$1,918.58		
02-213-41	739-15 ELIZABETH AVE MAJACQUES ST & SOUTH NJDOT				351,282.00				11,000.00	0.00			\$11,000.00		
02-213-41	740-16 HIGHWAY SAFETY GRANT 2015				83.07				83.07		0.00				
02-213-41	740-17 HIGHWAY SAFETY GRANT 2016				32,682.36				32,682.36		0.00				
02-213-41	748 FUTURE CITY LOCAL SHARE				60,709.21				60,709.21		0.00				
02-213-41	749 FUTURE CITY KIIGHRY HEAD FL.				79,228.4				79,228.4		0.00				
02-213-41	750-17 EDWARD BYRNE JUSTICE ASSISTANCE GRANT JAG				95,779.80				95,779.80		0.00				
02-213-41	760-10 ELIZABETH AVE STREETSCAPE NJDOT				57,096.38				57,096.38		0.00				
02-213-41	760-11 ELIZABETH AVE STREETSCAPE NJDOT JAG				95,779.80				95,779.80		0.00				
02-213-41	760-12 ELIZABETH AVE STREETSCAPE NJDOT - INCRASE				86,630.50				86,630.50		0.00				
02-213-41	761-10 ACQ 1 WEST END PLACE GREEN AGREES				37,814.00				37,814.00		0.00				
02-213-41	762-17 FY 2015 FEMA - SAFER-FIRE STAFFING GRANT				74,500.00				74,500.00		0.00				
02-213-41	777-13 PORT SECURITY FOAM CONCENTRATE				7,799.50				7,799.50		0.00				
02-213-41	778-13 PORT SECURITY FOAM DELIVERY UNIT				2,075,269.78				2,075,269.78		32,047.84				\$1,202,019.72
02-213-41	782-10 ENERGY EFFICIENCY & CONSERVATION B/G				32,988.36				32,988.36		0.00				
02-213-41	782-11 SUMMER FOOD PROGRAM				149,442.96				149,442.96		0.00				
02-213-41	790-18 FIELD OF DREAMS				0.00				7,894.00		243,945.83				
02-213-41	791 SUMMER FOOD PROGRAM				0.00				0.00		0.00				
02-213-41	790-17 PORT SECURITY FOAM DELIVERY UNIT				79,840.72				79,840.72		0.00				
02-213-41	790-17 ENERGY EFFICIENCY & CONSERVATION B/G				32,988.36				32,988.36		0.00				
02-213-41	790-17 SUMMER FOOD PROGRAM				141,187.38				141,187.38		0.00				
02-213-41	800-16 MUNICIPAL ALLIANCE GRANT - FY 2016 LOCAL SHARE				18,263.00				18,263.00		40,676.75				
02-213-41	800-17 MUNICIPAL ALLIANCE GRANT - FY 2017 LOCAL SHARE				75,854.00				75,854.00		9,671.50				
02-213-41	800-17 MUNICIPAL ALLIANCE GRANT - FY 2017 LOCAL SHARE				18,963.00				18,963.00		13,411.10				
02-213-41	800-16 MUNICIPAL ALLIANCE GRANT - FY 2016 LOCAL SHARE				33,503.00				33,503.00		0.00				
02-213-41	800-16 STD EPID16STD05														\$33,503.00

Sheet 11

**APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS RECEIVABLES**  
**CITY OF ELIZABETH**

ACCOUNT NUMBER	GRANT	BALANCE	ADJUSTMENTS	TO 07/01/2017	OPENING BALANCE 07/01/2017	BUDGET	APPROPRIATIONS	EXPENDED	ADJUSTMENTS	CANCELLIED	BALANCE 06/30/2018
2018 SFY											
02-213-41	807-17 STD EPID18STD004	23,669.00			23,669.00						\$23,669.00
02-213-41	807-18 STD EPID18STD004	0.00			0.00						\$0.00
02-213-41	827-18 2017 GREENING UNION COUNTY GRANTS	0.00			39,337.00						\$0.00
02-213-41	827-18L 2017 GREENING UNION COUNTY GRANTS - LOCAL SHARE	0.00			27,500.00						\$0.00
02-213-41	831-11 2010 SAFE STREETS & NEIGHBORHOODS DOT	263,583.65			263,583.65						\$0.00
02-213-41	841-11 SAFE STREETS TO TRANSIT PROGRAM DOT	65,841.32			65,841.32						\$0.00
02-213-41	842-11 URBAN AREAS SECURITY INITIATIVE	15,009.12			15,009.12						\$65,841.32
02-213-41	853-12 PORT SECURITY RESPONSE VEHICLE	15,009.12			15,009.12						\$15,009.12
02-213-41	854-12 PORT SECURITY SHIPBOARD TRAINING EQUIP.	1,039.65			1,039.65						\$1,039.65
02-213-41	861-17 2016 BODY ARMOR #1079	126,762.89			126,762.89						\$126,762.89
02-213-41	861-18 2017 BODY ARMOR #20569	0.18			0.18						\$0.18
02-213-41	865-17 DDEF - DRUNK DRIVING ENFORCEMENT GRANT	25,983.97			25,983.97						\$24,603.53
02-213-41	866-15 DRIVE SOBER OR GET PULLED OVER - 2014	0.00			2,100.00						\$23,883.97
02-213-41	866-16 FY 2016 PEDESTRIAN SAFETY GRANT	0.00			0.00						\$0.00
02-213-41	867-18 HIGHWAY TRAFFIC SAFETY GRANT	14,000.00			14,000.00						\$14,000.00
02-213-41	868-12 2011 TRANSIT VILLAGE PROGRAM	0.00			25,698.61						\$5,135.86
02-213-41	875-8 DEP HDSRF THREE ELIZABETH BDA SITES	130,758.61			130,758.61						\$120,758.61
02-213-41	876-18A HDSRF 3 ELIZABETH SITES #2-655	242,308.76			242,308.76						\$242,308.76
02-213-41	876-18C HDSRF 3 ELIZABETH SITES #1-168 +	0.00			32,070.00						\$32,070.00
02-213-41	875-18B HDSRF 3 ELIZABETH SITES #1-168 +	0.00			188,102.00						\$188,102.00
02-213-41	875-18C HDSRF 3 ELIZABETH SITES #1-165 +	0.00			188,102.00						\$188,102.00
02-213-41	878-17 CLEAN COMMUNITIES FY-2017	192,429.69			192,429.69						\$110,085.84
02-213-41	878-16 CLEAN COMMUNITIES FY-2016	0.00			0.00						\$0.00
02-213-41	878-15 CLEAN COMMUNITIES FY-2015	0.00			0.00						\$31,880.00
02-213-41	879-12 KDS RECREATION TRUST FUNDS 2011	172,361.30			172,361.30						\$142,600.06
02-213-41	879-LOC KDS RECREATION FUND LOCAL SHARE	125,000.00			125,000.00						\$125,000.00
02-213-41	880-13 2010 RECYCLING TONNAGE GRANT	31,320.20			31,320.20						\$124,871.96
02-213-41	880-14 2011 RECYCLING TONNAGE GRANT	97,486.96			97,486.96						\$18,221.04
02-213-41	880-15 2012 RECYCLING TONNAGE GRANT	64,798.86			64,798.86						\$64,798.86
02-213-41	880-16 2013 RECYCLING TONNAGE GRANT	66,623.39			66,623.39						\$66,623.39

CITY OF ELIZABETH  
APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS RECEIVABLES

2018 SFY

ACCOUNT NUMBER	GRANT	TRANSFERRRED FROM:						
		BALANCE	ADJUSTMENTS	UPDATED	BUDGET	AMOUNTS	OPENING BALANCE	07/01/2017
02-213-41	880-17 2014 RECYCLING TONNAGE GRANT	73,542.89			BY 40A-4-87			\$4,648.89
02-213-41	882-14 MUNICIPAL COURT ALCOHOL ED REHAB ENFORCMENT	5,747.44			75,407.22	2,160.00		\$73,247.22
02-213-41	882-15 MUNICIPAL COURT ALCOHOL ED REHAB ENFORCMENT	1,417.92			1,417.92	0.00		\$5,747.44
02-213-41	882-16 MUNICIPAL COURT ALCOHOL ED REHAB ENFORCMENT	3,771.72			3,771.72	0.00		\$1,417.92
02-213-41	882-17 MUNICIPAL COURT ALCOHOL ED REHAB ENFORCMENT	6,825.37			2,779.84	2,779.84		\$3,771.72
02-213-41	882-18 MUNICIPAL COURT ALCOHOL ED REHAB ENFORCMENT	0.00			3,731.71	0.00		\$2,779.84
02-213-41	886-160 WORKFORCE INVESTMENT ACT EMPLOYMENT - LOCAL SHARE	45,955.95			10,500.45	10,500.45		\$45,955.95
02-213-41	886-161 WORKFORCE INVESTMENT ACT EMPLOYMENT - LOCAL SHARE	10,500.45			11,110.19	11,110.19		\$10,500.45
02-213-41	887-16 EDWARD BYRNE JUSTICE ASSISTANCE GRANT JAG	11,110.19						\$10,500.45
02-213-41	890-16 2015 UNION COUNTY INFRASTRUCTURE - LOCAL SHARE	58,590.00						\$0.00
02-213-41	890-17 2015 UNION COUNTY INFRASTRUCTURE - LOCAL SHARE	150,000.00						\$150,000.00
02-213-41	891-17 2016 UNION COUNTY INFRASTRUCTURE - LOCAL SHARE	150,000.00						\$150,000.00
02-213-41	891-18 2017 UNION COUNTY INFRASTRUCTURE - LOCAL SHARE	105,000.00						\$105,000.00
02-213-41	891-19 2017 UNION COUNTY INFRASTRUCTURE GRANT LOCAL SHARE	0.00						\$105,000.00
02-213-41	892-12 KIDS RECREATION TRUST FUND 2012 LOCAL SHARE	62,000.00						\$62,000.00
02-213-41	892-13 KIDS RECREATION TRUST FUND 2013 LOCAL SHARE	3,475.89						\$3,475.89
02-213-41	892-14 KIDS RECREATION TRUST FUND 2014 LOCAL SHARE	62,000.00						\$62,000.00
02-213-41	892-15 KIDS RECREATION TRUST FUND 2015 LOCAL SHARE	105,000.00						\$105,000.00
02-213-41	892-16 KIDS RECREATION TRUST FUND 2016 LOCAL SHARE	85,000.00						\$85,000.00
02-213-41	892-17 KIDS RECREATION TRUST FUND 2017 LOCAL SHARE	85,000.00						\$85,000.00
02-213-41	892-18 KIDS RECREATION TRUST FUND 2018 LOCAL SHARE	85,000.00						\$85,000.00
02-213-41	892-19 KIDS RECREATION TRUST FUND 2019 LOCAL SHARE	85,000.00						\$85,000.00
02-213-41	893-13 KIDS RECREATION TRUST FUND 2012 LOCAL SHARE	0.00						\$85,000.00
02-213-41	893-14 ELIZABETH PUBLIC LIBRARY	150,000.00						\$150,000.00
02-213-41	894-15 GREENING UNION COUNTY AGREEMENT - 2014	3,000.00						\$3,000.00
		2,050.00						\$2,050.00

Sheet 11

**CITY OF ELIZABETHTOWN**  
APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS RECEIVABLES  
2018 SFY

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS RECEIVABLES

2018 SFY

## LOCAL DISTRICT SCHOOL TAX

SFY 2018

		Debit	Credit
<u>Balance July 1, 2017</u>		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<u>School Tax Payable #</u>	85001-00	XXXXXXXXXXXXXX	
<u>School Tax Deferred</u>	85002-00	XXXXXXXXXXXXXX	
<u>(Not in excess of 50% of Levy -2016-2017)</u>		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<u>Levy School Year-July 1, 2017 - June 30, 2018</u>		XXXXXXXXXXXXXX	59,813,124.00
<u>Levy Calendar Year</u>			
<u>Levy</u>		XXXXXXXXXXXXXX	
<u>Paid</u>		59,813,124.00	XXXXXXXXXXXXXX
<u>Balance June 30, 2018</u>		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<u>School Tax Payable #</u>	85003-00		XXXXXXXXXXXXXX
<u>School Tax Deferred</u>	85004-00		XXXXXXXXXXXXXX
<u>(Not in excess of 50 % of Levy - 2017-2018)</u>			
		\$59,813,124.00	\$59,813,124.00

\*Not including Type 1 school debt service, emergency authorizations-schools,  
transfer to Board of Education for use of Local Schools.  
# Must include unpaid restrictions.

## MUNICIPAL OPEN SPACE TAX

		Debit	Credit
<u>NOT APPLICABLE</u>			
<u>BALANCE JULY 1, 2017</u>	85045-00	XXXXXXXXXXXXXX	
<u>2018 LEVY</u>	81105-00	XXXXXXXXXXXXXX	
<u>INTEREST EARNED</u>		XXXXXXXXXXXXXX	
<u>EXPENDITURES</u>			XXXXXXXXXXXXXX
<u>BALANCE JUNE 30, 2018</u>	85046-00		\$0.00

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance July 1, 2017			
School Tax Payable #	85031-00	XXXXXXX XX	XXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85032-00	XXXXXXX XX	
Levy School Year July 1, 2017 - June 30, 2018		XXXXXXX XX	
Levy Calendar Year		XXXXXXX XX	
Paid	N/A		XXXXXXX XX
Balance June 30, 2018		XXXXXXX XX	XXXXXXX XX
School Tax Payable #	85033-00		XXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85034-00		XXXXXXX XX

# Must include unpaid requisitions

# REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance July 1, 2017		XXXXXXX XX	XXXXXXX XX
School Tax Payable #	85041-00	XXXXXXX XX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85042-00	XXXXXXX XX	
Levy School Year July 1, 2017 - June 30, 2018		XXXXXXX XX	
Levy Calendar Year		XXXXXXX XX	
Paid	N/A		XXXXXXX XX
Balance June 30, 2018		XXXXXXX XX	XXXXXXX XX
School Tax Payable #	85043-00		XXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85044-00		XXXXXXX XX

# Must include unpaid requisitions

## COUNTY TAXES PAYABLES

SFY 2018

		Debit	Credit
Balance July 1, 2017		xxxxxxxxxxxx	xxxxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxxx	
Levy:		xxxxxxxxxxxx	xxxxxxxxxxxx
General County	80003-03	xxxxxxxxxxxx	36,934,166.13
County Library	80003-04	xxxxxxxxxxxx	
County Health		xxxxxxxxxxxx	
County Open Space Preservation	80002-00	xxxxxxxxxxxx	1,056,927.47
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxxx	127,999.78
Paid		38,119,093.38	xxxxxxxxxxxx
Balance June 30, 2018		xxxxxxxxxxxx	xxxxxxxxxxxx
County Taxes		xxxxxxxxxxxx	
Due County for Added & Omitted Taxes		xxxxxxxxxxxx	
		\$38,119,093.38	\$38,119,093.38
			0.00

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance July 1, 2017		xxxxxxxxxxxx	
LEVY: (List Each Type of District Tax Separately - see Footnote)		80003-06	xxxxxxxxxxxx
Fire	81108-00	xxxxxxxxxxxx	xxxxxxxxxxxx
Sewer	81111-00	xxxxxxxxxxxx	xxxxxxxxxxxx
Water	81112-00	xxxxxxxxxxxx	xxxxxxxxxxxx
Garbage	81109-00	xxxxxxxxxxxx	xxxxxxxxxxxx
	81105-00	xxxxxxxxxxxx	xxxxxxxxxxxx
Special Improvement District- Midtown	225,000.00	xxxxxxxxxxxx	
Special Improvement District- Elizabeth Ave	250,000.00	xxxxxxxxxxxx	
Total Levy		80003-07	475,000.00
Paid		80003-08	xxxxxxxxxxxx
Balance June 30, 2018		80003-09	xxxxxxxxxxxx
		475,000.00	475,000.00

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 July 1, 2017	80004-01	XXXXXXX XXXXXX	XX
State Library Aid Received 2017	80004-02	XXXXXXX XXXXXX	XX
Expended	N/A	80004-09	XXXXXXX XXXXXX
			XX
Balance June 30, 2017	80004-10		

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

		Debit	Credit
Balance July 1, 2017	80004-03	XXXXXXX XXXXXX	XX
State Library Aid Received 2017	80004-04	XXXXXXX XXXXXX	XX
Expended	N/A	80004-11	XXXXXXX XXXXXX
			XX
Balance June 30, 2017	80004-12		

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

		Debit	Credit
Balance July 1, 2017	80004-05	XXXXXXX XXXXXX	XX
State Library Aid Received 2017	80004-06	XXXXXXX XXXXXX	XX
Expended	N/A	80004-13	XXXXXXX XXXXXX
			XX
Balance June 30, 2017	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance July 1, 2017	80004-07	XXXXXXX XXXXXX	XX
Federal Library Aid Received 2017	80004-08	XXXXXXX XXXXXX	XX
Expended	N/A	80004-15	XXXXXXX XXXXXX
			XX
Balance June 30, 2017	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES

SFY 2018

SOURCE	BUDGET	REALIZED	EXCESS OR DEFICIT
<u>Surplus Anticipated</u>	80101- 33,000,000.00	33,000,000.00	0.00
<u>Surplus Anticipated with Prior Written Consent of Director of Local Government</u>	80102-		0.00
<u>Miscellaneous Revenue Anticipated:</u>	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX
<u>Adopted budget</u>	58,410,010.29	70,281,256.06	11,871,245.77
<u>Added by N.J.S.40A:4-87 (List on 17A)</u>	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX
<u>Chapter 159's ( See Sheet 17a)</u>	1,607,242.83	1,607,242.83	0.00
<u>Total Miscellaneous Revenue Anticipated</u>	80103- 60,017,253.12	71,888,498.89	11,871,245.77
<u>Receipts from Delinquent Taxes</u>	80104- 4,000,000.00	8,557,542.32	4,557,542.32
<u>Amount to be Raised by Taxation:</u>	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105- 155,563,817.09	XXXXXXXXXXXXX	XXXXXXXXXXXXXX
(b) Addition to Local District Tax	80106-	XXXXXXXXXXXXX	XXXXXXXXXXXXXX
(c) Minimum Library Tax	80121- 2,334,825.40	XXXXXXXXXXXXX	XXXXXXXXXXXXXX
<u>Total Amount to be Raised by Taxation</u>	80107- 157,895,642.49	165,329,960.27	7,434,317.78
		\$254,912,895.61	\$278,776,001.48
			\$23,863,105.87

### ALLOCATION OF CURRENT TAX COLLECTIONS

	DEBIT	CREDIT
<u>Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)</u>	80108-00	XXXXXXXXXXXX \$250,320,768.07
<u>Amount to be Raised by Taxation</u>	XXXXXXXXXXXXX	XXXXXXXXXXXXXX
<u>Local District School Tax</u>	80109-00	59,813,124.00
<u>Vocational School District</u>		XXXXXXXXXXXXXX
<u>Regional School Tax</u>	80119-00	XXXXXXXXXXXXXX
<u>Regional High School Tax</u>	80110-00	XXXXXXXXXXXXXX
<u>County Taxes</u>	80111-00	36,934,166.13
<u>Due County for Added and Omitted Taxes</u>	80112-00	1,184,927.25
<u>Special District Taxes</u>	80113-00	475,000.00
<u>Municipal Open Space Tax</u>	80120-00	XXXXXXXXXXXXXX
<u>Reserve for Uncollected Taxes</u>	80114-00	XXXXXXXXXXXX 13,416,409.58
<u>Deficit in Required Collection of Current Taxes (or)</u>	80115-00	XXXXXXXXXXXXXX
<u>Balance for Support of Municipal Budget (or)</u>	80116-00	165,329,960.27
<u>*Excess Non-Budget Revenue (see footnote)</u>	80117-00	XXXXXXXXXXXXXX
<u>*Deficit Non-Budget Revenue (see footnote)</u>	80118-00	XXXXXXXXXXXX
		\$263,737,177.65 \$263,737,177.65

\*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.

**City of Elizabeth**  
**STATEMENT OF GENERAL BUDGET REVENUES 2018**

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

	Source	Date	Budget	Realized	Excess (Deficit)
715-18	U.S. Department of Housing & Urban Development HUD Passed thru the City of Newark Hopwa CY 2017	03/13/2018	\$997,248.00	\$997,248.00	\$0.00
867-18	US Department of Transportation Passed thru the State of New Jersey Department of Transportation Highway Safety Grant	03/13/2018	\$25,698.61	\$25,698.61	\$0.00
880-18	New Jersey Department of Community Affairs Office of Grants Management Recycling Tonnage Grants - 2015	02/13/2018	\$75,407.22	\$75,407.22	\$0.00
807-18	New Jersey Department of Health & Senior Services Communicable Disease - Sexually Transmitted Diseases	02/13/2018	\$39,337.00	\$39,337.00	\$0.00
875-18A 875-18B 875-18C	New Jersey Department of Environmental Protection Hazardous Discharge Site Remediation Fund - Exact Annodizing Hazardous Discharge Site Remediation Fund - Kull Property Hazardous Discharge Site Remediation Fund - Apple Tree Village	02/13/2018 02/13/2018 02/13/2018	\$32,070.00 \$188,102.00 \$31,880.00	\$32,070.00 \$188,102.00 \$31,880.00	\$0.00
800-17	Passed thru the County of Union Municipal Alliance Greening Union County	11/28/2017	\$27,500.00	\$27,500.00	\$0.00
894-18	Union County Open Space, Recreation & Historic Preservation Kids Recreation Trust Fund	12/12/2017	\$85,000.00	\$85,000.00	\$0.00
892-17	County of Union Union County Infrastructure	02/13/2018	\$105,000.00	\$105,000.00	\$0.00
891-18	Total to Sheet 17 (Local Share not included)		\$1,607,242.83	\$1,607,242.83	\$0.00
891-18L 895-18L	Passed thru the County of Union Union County Infrastructure Greening Union County	02/13/2018 11/28/2017	\$105,000.00 \$27,500.00	\$105,000.00 \$27,500.00	\$0.00 \$0.00
892-18L	Union County Open Space, Recreation, & Historic Preservation Kids Recreation Trust Funds	12/12/2017	\$85,000.00	\$85,000.00	\$0.00
	Local Share Total		\$217,500.00	\$217,500.00	\$0.00
	Total (Local Share Included)		\$1,824,742.83	\$1,824,742.83	\$0.00

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:

Anthony M. Zengaro, CFO

**STATEMENT I OF GENERAL BUDGET REVENUES SFY 2018**

SFY 2018 BUDGET AS ADOPTED	80012-01	253,305,652.78
SFY 2018 BUDGET - ADDED BY N.J.S. 40A:4-87	80012-02	1,607,242.83
APPROPRIATED FROM SFY 2018 (BUDGET STATEMENT ITEM 9)	80012-03	254,912,895.61
APPROPRIATED FOR SFY 2018 BY EMERGENCY APPROPRIATION (BUDGET STATEMENT ITEM 9)	80012-04	
TOTAL GENERAL APPROPRIATIONS (BUDGET STATEMENT ITEM 9)	80012-05	254,912,895.61
ADD: OVEREXPENDITURES (SEE FOOTNOTE)	80012-06	
TOTAL APPROPRIATIONS AND OVEREXPENDITURES	80012-07	254,912,895.61
<b>DEDUCT: EXPENDITURES</b>		
PAID OR CHARGED [BUDGET STATEMENT (L)]	80012-08	218,885,061.38
PAID OR CHARGED - RESERVE FOR UNCOLLECTED TAXES	80012-09	13,416,409.58
RESERVED	80012-10	22,611,424.65
TOTAL EXPENDITURES	80012-11	254,912,895.61
UNEXPENDED BALANCES (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 1 SCHOOL DEBT SERVICE)

SFY 2017 AUTHORIZATIONS	
N.J.S. 40A:4-46 (AFTER ADOPTION OF BUDGET)	
N.J.S. 40A:4-20 (PRIOR TO ADOPTION OF BUDGET)	
TOTAL AUTHORIZATIONS	
<b>DEDUCT EXPENDITURES:</b>	
PAID OR CHARGED	
RESERVED	
TOTAL EXPENDITURES	

# RESULTS OF SFY 2018 OPERATION

## CURRENT FUND

	DEBIT	CREDIT
<b>EXCESS OF ANTICIPATED REVENUES:</b>		
MISCELLANEOUS REVENUES ANTICIPATED	80013-01 XXXXXXX	11,871,245.77
DELINQUENT TAX COLLECTIONS	80013-02 XXXXXXX	4,557,542.32
	XXXXXXX	
REQUIRED COLLECTION OF CURRENT TAXES	80013-03 XXXXXXX	7,434,317.78
UNEXPENDED BALANCES OF SFY 2018 BUDGET APPROPRIATIONS	80013-04 XXXXXXX	
MISCELLANEOUS REVENUE NOT ANTICIPATED	81113- XXXXXXX	12,355,684.30
MISCELLANEOUS REVENUE NOT ANTICIPATED: PROCEEDS OF SALE OF FORECLOSED PROPERTY (SHEET 27)	81114- XXXXXXX	1,200.00
PAYMENTS IN LIEU OF TAXES ON REAL PROPERTY	81120- XXXXXXX	2,617,104.64
SALE OF MUNICIPAL ASSETS	XXXXXXX	
UNEXPENDED BALANCES OF SFY 2018 APPROPRIATION RESERVES	80013-05 XXXXXXX	17,851,734.11
PRIOR YEARS INTERFUNDS RETURNED IN SFY 2018	80013-06 XXXXXXX	
CURRENT DEFICIENCY AGREEMENT - DEBT SERVICE	XXXXXXX	
INSURANCE RESERVE	XXXXXXX	
NET- BUDGET OPERATIONS	XXXXXXX	73,445.82
DEFERRED SCHOOL TAX REVENUE:(SEE SCHOOL TAXES, SHEETS 13 & 14)	XXXXXXX	XXXXXXX
BALANCE JULY 1, 2017	80013-07 XXXXXXX	XXXXXXX
BALANCE JUNE 30, 2018	80013-08 XXXXXXX	XXXXXXX
DEFICIT IN ANTICIPATED REVENUES:	XXXXXXX	XXXXXXX
MISCELLANEOUS REVENUES ANTICIPATED	80013-09 XXXXXXX	XXXXXXX
DELINQUENT TAX COLLECTIONS	80013-10 XXXXXXX	XXXXXXX
NET- BUDGET OPERATIONS	XXXXXXX	XXXXXXX
REQUIRED COLLECTION OF CURRENT TAXES	80013-11 XXXXXXX	XXXXXXX
INTERFUND ADVANCES ORIGINATING IN SFY 2018	80013-12 XXXXXXX	XXXXXXX
TAX APPEALS REFUNDS	XXXXXXX	XXXXXXX
TAX APPEAL RESERVE	XXXXXXX	XXXXXXX
RESERVE ACCUMULATED ABSENCES	10,000,000.00 XXXXXXX	XXXXXXX
DEFICIT BALANCE - TO TRIAL BALANCE (SHEET 3)	80013-13 XXXXXXX	44,843,179.10 XXXXXXX
SURPLUS BALANCE - TO SURPLUS (SHEET 21)	80013-14 56,762,274.74	56,762,274.74

CITY OF ELIZABETH  
SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

AS OF JUNE 30, 2018

2018 SFY

AMOUNT  
REALIZED

Community Champions Corp Foreclosed Reg.	\$ 4,530,300.00
Sale of Property - Midtown Parcel D	\$ 2,645,000.00
Sale of Surplus City Property	\$ 825,000.00
Refirement of Debt in Excess of Borrowing	\$ 816,458.87
UCUA/Covenant Lease Extension Payment	\$ 740,961.48
Waste Management - Annual Fee NYC Waste	\$ 709,020.00
Sale of City Owned Properties	\$ 356,800.00
Trinitas Contribution Agreement	\$ 250,000.00
FEMA Reimbursement	\$ 169,600.88
MRNA - Misc	\$ 169,543.20
State Dated Checks	\$ 143,920.83
Premiums from Sale Redemption	\$ 139,500.00
Waste Management - Transporting	\$ 124,062.42
Solar Credits	\$ 111,444.00
Motor Fuel Tax Reimbursement	\$ 97,674.91
Recycling	\$ 86,778.45
LEAA Rebates - Fire	\$ 65,497.46
Rent Train Station	\$ 52,437.00
Handicap Application and Renewal Fees	\$ 43,067.00
Billboard	\$ 37,792.80
Library ID Program Fees	\$ 30,343.00
DMV Inspection Fines	\$ 27,908.09
Lamar Companies - Outdoor Advertising	\$ 27,000.00
EIRay Outdoor Advertising	\$ 25,622.60
Recreation Dept Rental Fees	\$ 19,934.00
Turnpike for Fire Department	\$ 18,970.00
Interlocal Agreement	\$ 17,089.00
Triple m Inv. Co LLC 353-355 Union Ave	\$ 13,065.49
Parking Lot	\$ 12,500.00
Parking Lot Rent Sorrento Restaurant	\$ 6,000.00
Auto Body 237 Harrison St Rent	\$ 4,826.61
Garnishees	\$ 4,195.00
Bad Checks	\$ 3,800.04
Parking Lot Rent CBS Outdoor INC	\$ 3,193.78
Marina Public Pier & Ferry	\$ 3,143.10
Cell Phone Tower	\$ 2,684.00
ABC Transfer Fee	\$ 1,900.00
368 3rd Ave Rent	\$ 1,637.35
City Share of Tourism Tax	\$ 1,538.99
Litigation Award	\$ 1,162.00
Election Polling Places	\$ 534.40
Clerk City Fees	\$ 500.00
Public Access Info Desk	\$ 350.00
Bad Checks - Construction	\$ 318.02
Copies & Postage Reimbursed	\$ 71.00
Duplicate Tax Bill	\$ 20.00
Photo ID Replacement	\$ 18.53
Reimbursement of Legal Fees	
	\$12,355,654.30
	\$1,200.00

MISCELLANEOUS REVENUES NOT ANTICIPATED

MRNA- PROCEEDS OF SALE OF FORECLOSED PROPERTY (SHEET 27)

MRNA - PILOT

Pilot - IKEA- Incredible Universe	\$482,089.62
Pilot - Danic Two Urban Renewal LLC	\$342,184.75
Pilot - Penn Ave Urban Renewal	\$307,942.82
Pilot - Elizabeth Housing Authority	\$248,162.79
Pilot - Elberon Elizabeth U.R. LLC	\$208,957.81
Pilot - Magnolia Ave Portside II	\$119,018.95
Pilot - Oaks at Westminster High Urban Renewal	\$78,191.43
Pilot - Penn ERG Elizabeth Urban Renewal	\$75,352.12
Pilot - Penn FRG Elizabeth Urban Renewal	\$71,484.30
Pilot - Vestal Condigel EI, U.R. Seafrigo	\$69,571.58
Pilot - Oaks at Westminster U.R. LLC	\$69,534.38
Pilot - Elizabethport Conifer	\$63,889.90
Pilot - Administration Fees	\$63,876.05
Pilot - Parkers View Urban Renewal	\$57,487.50
Pilot - Parkers Walk Urban Renewal	\$49,702.74
Pilot - Water Edge Crescent	\$49,278.29
Pilot - East Grand Associates Urdban Redevelopment LLC	\$42,630.78
Pilot - Port Authority NY/NJ Bayway Ave	\$39,503.39
Pilot - Pine Street Urban Renewal	\$35,697.03
Pilot - Madison Apartments Urban Renewal	\$27,550.00
Pilot - 107 First St	\$24,462.27
Pilot - Millennium URC	\$20,400.00
Pilot - YMCA- Sierra Gardiens	\$20,046.00
Pilot - PAC Urban Renewal	\$13,529.72
Pilot - 205 First Street Urban Renewal	\$13,175.98
Pilot - Burnett Investors	\$12,799.18
Pilot - S20 First Urban Renewal	\$6,300.00
Pilot - Bond Street Commercial U.R.	\$4,285.26
	\$2,617,104.64
	\$14,973,988.94

TOTAL MRNA

SHEET 20

**SURPLUS - CURRENT FUND****SFY 2018****SFY 2018**

		DEBIT	CREDIT
1.	BALANCE JULY 1, 2017	80014-01 XXXXXXXXXXXXXX	57,422,134.00
2.		XXXXXXXXXXXXXX	
3.	EXCESS RESULTING FROM SFY 2018 OPERATIONS	80014-02 XXXXXXXXXXXXXX	44,843,179.10
4.	AMOUNT APPROPRIATED IN THE SFY 2018 BUDGET - CASH	80014-03 33,000,000.00	XXXXXXXXXXXXXX
5.	AMOUNT APPROPRIATED IN SFY 2018 BUDGET - WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES.	80014-04 6	
6.			
7.	BALANCE JUNE 30, 2018	80014-05 102,265,313.10	69,265,313.10 XXXXXXXXXXXXXX

**ANALYSIS OF BALANCE JUNE 30, 2018  
(FROM CURRENT FUND -TRIAL BALANCE)**

CASH	80014-06 INVESTMENTS	80014-07 UNRECONCILED PROPERTY TAXES	4,496.72
<u>SUB-TOTAL</u>			134,111,978.99
DEDUCT CASH LIABILITIES MARKED WITH "C" ON TRIAL BALANCE	80014-08 CASH SURPLUS	65,202,233.69 DEFICIT IN CASH SURPLUS	68,909,745.30
OTHER ASSETS PLEDGED TO SURPLUS: <sup>*</sup>	80014-10 (1) DUE FROM STATE OF N.J. SENIOR CITIZENS AND VETERANS DEDUCTION	0.00 155,567.80	
	80014-12 DEFERRED CHARGES #	200,000.00	
	80014-13 CASH DEFICIT #		
UNALLOCATED REVENUES/RESERVES			
TOTAL OTHER ASSETS	80014-14	355,567.80	
	80014-15	69,265,313.10	

NOTE:

ORIZATIONS 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.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

\* 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 2018 BUDGET.

## (FOR MUNICIPALITIES ONLY)

## CURRENT TAXES - 2018 LEVY

1. Amount of Levy as per Tax Duplicate (Analysis) #		82101-00	\$256,531,885.77
OR			
(Abstract of Ratables)		82113-00	
2. Amount of Levy Special District Taxes		82102-00	\$225,000.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.		82102-00	\$250,000.00
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82103-00	\$1,131,680.71
		82104-00	\$142,115.97
5a. Sub-total 2018 Levy			
5b. Reductions due to tax appeals **			
5C. Total 2018 Tax Levy		82106-00	\$258,280,682.45
6. Transferred to Tax Title Lien			
7. Transferred to Foreclosed Property		82107-00	\$117,102.05
8. Remitted, Abated, or Cancelled		82108-00	\$0.00
9. Discount Allowed		82109-00	\$1,372,462.03
10. Collected in Cash:	In 2017	82110-00	
	In 2018 *	82122-00	\$250,123,082.89
	R.E.A.P. Revenue	82124-00	\$0.00
	and Veterans Deductions Allowed	82123-00	\$197,685.18
	Total to Line 14		\$250,320,768.07
11. Total Credits			
		83120-00	\$6,470,350.30
12. Amount Outstanding	June 30, 2018		
13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c ) is	26.92%		
		82112-00	
municipality conducted Accelerated Tax Sale or Tax Levy Sale check here <input type="checkbox"/>			
14. Calculation of Current Collections to Total 2018 Levy			
Total of Line 10			\$250,320,768.07
Less: Reserve for Tax Appeals Pending			\$0.00
State Division of Tax Appeals			
To Current Taxes Realized in Cash (Sheet 17)			\$250,320,768.07

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

where Item 5c shows \$1,500,000.00, and item 10 show \$ 1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 / \$1,500,000.00, 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 2018 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:4B-1 et seq approved by resolution of the governing body prior to introduction of municipal budgets.

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

Calculation of Amount to be included on Sheet 22, Item 10-

SFY 2018 Senior Citizens and Veteran Deductions Allowed

Line 2	<u>111,500.00</u>
Line 3	<u>128,000.00</u>
	<u>5,500.00</u>
	<u>245,000.00</u>
	<u>47,314.82</u>
	<u>197,685.18</u>
Line 4 +5+6	
Sub-Total	
Less: Line 7	
To Item 10. Sheet 22	

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

	Debit	Credit
Balance July 1, 2017		9,628,287.76
Taxes Pending Appeals	9,628,287.76	
Interest Earned on Taxes Pending Appeals		
Contested Amount of 2018 Taxes Collected which are Pending State Appeal		
Interest Earned on Taxes Pending State Appeals		
Budget Appropriation		5,480,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment	1,699,691.97	
Closed to Results of Operations (Portion of Appeal won by Municipality, including interest)		
Balance June 30, 2018	13,408,595.79	
Taxes Pending Appeals*	13,408,595.79	
Interest Earned on Taxes Pending Appeals		
	15,108,287.76	15,108,287.76

\*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by June 30, 2018

Paul Lesniak

Signature of Tax Collector

7/9/2018

License # \_\_\_\_\_ Date \_\_\_\_\_

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2019 MUNICIPAL BUDGET**

		Year 2019	Year 2018
1.	Total General Appropriations for 2019 Municipal Budget	80015-	241,496,486.03
	Item 8 (L) (Exclusive of Reserve for Uncollected Taxes Statement		
2.	Local District School Tax -	Actual 80016-	
		Estimate 80017-	59,813,124.00
3.	Regional School District Tax -	Actual 80025-	
		Estimate 80026-	
4.	Regional High School Tax – School Budget	Actual 80018-	
		Estimate 80019-	
5.	County Tax	Actual 80020-	
		Estimate 80021-	37,391,892.21
6.	Special District Taxes	Actual 80022-	
		Estimate 80023-	450,000.00
7.	Municipal Open Space Tax	Actual 80027-	
		Estimate 80028-	
8.	Total General Appropriations & Other Taxes	80024-01	339,151,502.24
9.	Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5)	80024-02	97,017,253.12
10.	Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	242,134,249.12
11.	Amount of item 10 Divided by 94.75% [820034-04]	80024-05	255,550,658.70
	Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		
	Analysis of Item 11:		
	Local District School Tax		
	(Amount Shown on Line 2 Above)	59,813,124.00	*
	Regional School District Tax		Must not be stated in an amount less than "actual" Tax of year 2018.
	(Amount Shown on Line 3 Above)		
	Regional High School Tax		
	(Amount Shown on Line 4 Above)		
	County Tax		
	(Amount Shown on Line 5 Above)	37,391,892.21	
	Special District Tax		
	(Amount Shown on Line 6 Above)	450,000.00	
	Municipal Open Space Tax		
	(Amount Shown on Line 7 Above)		
	Tax in Local Municipal Budget	157,895,642.49	
	Total Amount (see Line 11)	97,655,016.21	
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	13,416,409.58
			241,496,486.03
	Item 12 - Appropriation: Reserve for Uncollected Taxes		254,912,895.61
	Amount to be Raised by Taxation in Municipal Budget	80024-07	157,895,642.49

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1.	Balance July 1, 2017		
A.	Taxes	\$ 83102-00	\$ 7,129,760.53
B.	Tax Title Liens	\$ 83103-00	\$ 109,081.53
2.	Cancelled:		
A.	Taxes	83105-00	\$ 106,909.01
B.	Tax Title Liens	83106-00	\$ -
3.	Transferred to Foreclosed Tax Title Liens:		
A.	Taxes	83108-00	\$ -
B.	Tax Title Liens	83109-00	\$ -
4.	Added Taxes	83110-00	\$ 1,934,907.48
5.	Added Tax Title Liens	83111-00	\$ -
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		
A.	Taxes - Transfers to Tax Title Liens	83104-00	\$ -
B.	Tax Title Liens - Transfers from Taxes	83107-00	\$ -
7.	Balance Before Cash Payments		
8.	Totals	\$ 9,064,668.01	\$ 9,054,668.01
9.	Balance Brought Down	\$ 8,957,759.00	\$ 8,557,542.32
10.	Collected:		
A.	Taxes	83116-00	\$ 8,557,542.32
B.	Tax Title Liens	83117-00	\$ -
11.	Interest and Costs - SFY 2018 Tax Sale		
12.	SFY 2018 Taxes Transferred to Liens	83118-00	\$ -
13.	SFY 2018 Taxes	83119-00	\$ 8,240.73
14.	Balance June 30, 2018	83123-00	\$ 6,470,350.30
A.	Taxes	\$ 6,761,485.45	\$ 6,878,807.71
B.	Tax Title Liens	\$ 117,322.26	\$ -
15.	Totals	\$ 15,436,350.03	\$ 15,435,750.03
		\$ -	\$ -
16.	Percentage of Cash Collections Adjusted Amount Outstanding (Item No. 10 divided by Item 9) is	95.5322%	%
17.	Item No. 14 multiplied by percentage shown above is and represents the maximum amount that may be anticipated in SFY 2018	\$ 6,571,474.86	\$ 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 July 1, 2017	\$ 84101-00	2,125,200.00
2.	Foreclosed or Deeded in SFY 2018	XXXXXX	XXXXXX
3.	Tax Title Liens	84103-00	XXXXXXX
4.	Taxes Receivable	84104-00	XXXXXX
5A.		84102-00	XXXXXX
5B.		84105-00	XXXXXXX
6.	Adjustment to Assessed Valuation	84106-00	
7.	Adjustment to Assessed Valuation	84107-00	XXXXXX
8.	Sales	XXXXXX	\$0.00
9.	Cash*	84109-00	XXXXXX
10.	Contract	84110-00	XXXXXX
11.	Mortgage	84111-00	\$1,200.00
12.	Loss on Sales	84112-00	XXXXXX
13.	Gain on Sales	84113-00	100.00
14.	Balance June 30, 2018	84114-00	XXXXXX
		\$ 2,125,300.00	\$ 2,124,100.00
		\$ 2,125,300.00	\$ 2,125,300.00

### CONTRACT SALES

	NOT APPLICABLE	DEBIT	CREDIT
15.	Balance July 1, 2017	84115-00	XXXXXX
16.	SFY 2018 Sales from Foreclosed Property	84116-00	XXXXXX
17.	Collected *	84117-00	XXXXXX
18.		84118-00	XXXXXX
19.	Balance June 30, 2018	84119-00	XXXXXX

### MORTGAGE SALES

	NOT APPLICABLE	DEBIT	CREDIT
20.	Balance July 1, 2017	84115-00	XXXXXX
21.	SFY 2018 Sales from Foreclosed Property	84116-00	XXXXXX
22.	Collected *	84117-00	XXXXXX
23.		84118-00	XXXXXX
24.	Balance June 30, 2018	84119-00	XXXXXX

Analysis of Sale Property: \_\_\_\_\_ \$1,200.00

\*\*Total Cash Collected in SFY 2018 (84125-00) \_\_\_\_\_

Realized in SFY 2018 Budget \_\_\_\_\_

\$1,200.00  
To Results of Operation (Sheet 19)

# DEFERRED CHARGES

## MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	<u>June 30, 2017 per Audit Report</u>	<u>Amount in SFY 2018 Budget</u>	<u>Amount Resulting from SFY 2018</u>	<u>Balance as at June 30, 2018</u>
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

<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 SFY 2018</u>
1.	_____	_____	\$ _____	_____
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance June 30, 2017" must be entered here and then raised in the SFY 2018 budget.

are recorded on this page

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

Sheet 29

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; MUNICI- PAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance June 30, 2017" must be entered here and then raised in the 2018 budget.



Chief Financial Officer

are recorded on this page

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

80027-00      80028-00

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance June 30, 2017	By SFY 2018 Budget	Cancelled by Resolution June 30, 2018	REDUCED IN SFY 2018	Totals
								N/A

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

		Debit	Credit	SFY 2019 Debt Service
Balance July 1, 2017	80033-01	XXXXXXXXXX	XX	97,898,000
Issued	80033-02	XXXXXXXXXX	XX	12,650,000
Paid	80033-03	10,765,000	XXXXXXXXXX	XX
Balance June 30, 2018	80033-04	99,783,000	XXXXXXXXXX	XX
		110,548,000	110,548,000	
SFY 2019 Bond Maturities - General Capital Bonds		80033-05	\$ 9,770,000	
SFY 2019 Interest on Bonds *		80033-06	\$ 3,084,002	96
<b>ASSESSMENT SERIAL BONDS</b>				
Balance July 1, 2017	80033-07	XXXXXXXXXX	XX	
Issued	80033-08	XXXXXXXXXX	XX	
Paid	80033-09		XXXXXXXXXX	XX
Balance June 30, 2018	80033-10		XXXXXXXXXX	XX
SFY 2019 Bond Maturities - Assessment Bonds		80033-11	\$	
SFY 2019 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (* Items)		80033-13	\$	

**LIST OF BONDS ISSUED DURING SFY 2018**

Purpose	SFY 2019 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds - 2018	850,000	12,650,000	4/05/18	2 % to 4 %
Total	850,000	12,650,000		
80033-14	80033-15			

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

		Debit	Credit	SFY 2019 Debt Service
Balance July 1, 2017	80033-01	XXXXXXXXXX	XX	3,542,613 00
Issued	80033-02	XXXXXXXXXX	XX	
Paid	80033-03	500,000 00	XXXXXXX XX	
Adjustment				17,713 06
Balance June 30, 2018	80033-04	3,060,326 06	XXXXXXX XX	
SFY 2019 Loan Maturities				80033-05 \$
SFY 2019 Interest on Loans				80033-06 \$
Total SFY 2019 Debt Service for				Loan 80033-13 \$

## GREEN ACRES TRUST LOAN

## LIST OF LOANS ISSUED DURING SFY 2019

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

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	SFY 2019 Debt Service
Balance July 1, 2017	80034-01	XXXXXXX XX		
Paid	80034-02		XXXXXXX XX	
	N/A			
Balance June 30, 2018	80034-03		XXXXXXX XX	
SFY 2019 Bond Maturities - Term Bonds		80034-04	\$	
SFY 2019 Interest on Bonds *		80034-05	\$	

**TYPE I SCHOOL SERIAL BOND**

Balance July 1, 2017	80034-06	XXXXXXX XX		
Issued	80034-07	XXXXXXX XX		
Paid	80034-08		XXXXXXX XX	
	N/A			
Balance June 30, 2018	80034-09		XXXXXXX XX	
SFY 2019 Interest on Bonds *		80034-10	\$	
SFY 2019 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$

**LIST OF BONDS ISSUED DURING SFY 2018**

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

**SFY 2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding June 30, 2018	SFY 2019 Interest Requirement
1. Emergency Notes	80036- \$	\$
2. Special Emergency Notes	80037- \$	\$
3. Tax Anticipation Notes	80038- \$	\$
4. Interest on Unpaid State and County Taxes	80039- \$	\$
5.	\$	\$
6.	\$	\$

Title or Purpose of Issue	Original Amount of Note Issued	Original Date of Note Issued*	Outstanding Note Issue*	Maturity Date	Rate of Principal	Rate of Interest	SFY 2018 Budget Requirement	Computed to Compromised to (Insert Date)	Interest Computed to (Insert Date)	
									For Interest	**
1. Iron Oxide Ord.3667	280,997	4-5-18	280,997	4-5-19	2.75%	280,997	7,712	12	4-5-19	
2. Synthetic Turf Fields Ord.4282/4335	1,067	4-5-18	1,067	4-5-19	2.75%	1,067	22	63	4-5-19	
3. Mickey Walker Renovations Ord. 4509	467,936	4-5-18	467,936	4-5-19	2.75%	467,936	12,830	90	4-5-19	
4.										
5. "C" Accumulated Absences Ord. 4462	200,000	4-6-18	200,000	4-6-19	2.24%	200,000	4,465	56	4-6-19	
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
Memo: Type I School Notes should be separately listed and totaled.	Total	950,000			950,000		950,000	25,031	21	
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
All notes with an original date of issue of SFY 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 or written intent of permanent financing submitted with statement.										80051-02
* "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.										
** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.										

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

(Do not crowd - add additional sheets)

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

or written intent of permanent financing submitted with statement.

Assessment Notes with an original date of issue of June 30, 2015 or prior require one legally payable installment to be budgeted in the SFY 2018 Detailed Assessment Budget if it is contemplated that such notes will be renewed in 2018

	Title or Purpose of Issue	Original Date of Note Issued	Amount of Note Issued*	Outstanding Interest Rate of Note Issued	SFY 2019 Budget Requirement	Interest Computed to Date of Note Issued	Total	80051-01	80051-02	MEMO: *See Sheet 33 for clarification of "Original Date of Issue"			
1.													
2.													
3.													
4.	N/A												
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													

**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

(Do not crowd - add additional sheets)

Sheet 34a

	Purpose	Amount of Obligation Outstanding June 30, 2018	For Principal	For Interest/Fees	SFY 2019 Budget Requirement	For Obligation Outstanding June 30, 2018	Total	80051-01	80051-02
1.	Union County Improvement Authority 2004	48,477	34	51,464	73				
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

ACCT.	SPECIFY EACH AUTHORIZATION BY PURPOSE. DO NOT MERELY DESIGNATE BY A CODE NUMBER	SCHEDULE OF IMPROVEMENTS AUTHORIZATIONS (GENERAL CAPITAL FUND)									
		SFY 2018 AUTHORIZATIONS					BALANCE - JUNE 30, 2017				
		CAPITAL	DEFERRED CHARGES TO	IMPROVEMENT	FUTURE TAXATION	NDOT	CAPITAL	AUTHORIZATIONS	CAPITAL IMPROVEMENTS	DEFERRED CHARGES TO	BALANCE - JUNE 30, 2018
948	MIDLOWN ACQUISITION REAL PROPERTY	1,040,968.86	-	-	-	218,562.16	822,406.70	-	-	-	-
949	PUBLIC IMPROVEMENTS	68,132.11	-	-	-	-	-	-	68,132.11	-	-
950	CAPITAL LEASING-1999	5,658.85	-	-	-	-	-	-	5,658.85	-	-
951	DEMOLITION OF USEABLE BUILDINGS	87,243.00	-	-	-	-	-	-	87,243.00	-	-
952	IMPROVEMENT OF CITY PROPERTY	61,322.87	-	-	-	-	-	-	61,322.87	-	-
953	VARIOUS IMPROVEMENTS	91,984.18	-	-	-	-	-	-	91,984.18	-	-
954	CAPITAL LEASING UCIA	233,731.75	-	-	-	-	-	-	233,731.75	-	-
955	VARIOUS IMPROVEMENTS & ACQUISITION OF EQUIPMENT	233,872.26	590,000.00	-	-	-	-	-	139,745.90	233,731.75	-
956	CAPITAL LEASING UCIA	233,731.75	-	-	-	-	-	-	-	590,000.00	-
957	VARIOUS IMPROVEMENTS	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
958	VARIOUS IMPROVEMENTS	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
959	EMORA RACQUEL CLUB	75,078.32	-	-	-	-	-	-	75,078.32	384,028.72	-
960	60-90 BROADWAY	384,028.72	-	-	-	-	-	-	384,028.72	69,003.62	-
961	IRON OXIDE	477,406.76	-	-	-	-	-	-	477,406.76	-	-
962	SUPPL. BIKE, HIKE, ROLL MULTIPURPOSE THROUGHWAY	669,003.62	-	-	-	-	-	-	669,003.62	-	-
963	LEASING UICA-2004	193,651.42	-	-	-	-	-	-	193,651.42	-	-
964	MACK BUILDING E-PORT HEALTH	1,010,000.00	-	-	-	-	-	-	692,621.13	1,010,000.00	-
965	LEASED UICA-2004	193,651.42	-	-	-	-	-	-	193,651.42	-	-
966	CAPITAL IMPROVEMENTS	692,621.13	-	-	-	-	-	-	692,621.13	-	-
967	CAPITAL LEASING-1999	39,468.29	-	-	-	-	-	-	39,468.29	-	-
968	CAPITAL IMPROVEMENTS	40,754.17	-	-	-	-	-	-	40,754.17	-	-
969	60-90 BROADWAY	40,412.96	-	-	-	-	-	-	40,412.96	-	-
970	RECREATION FACILITIES	70,107.87	290,000.00	-	-	-	-	-	70,107.87	290,000.00	-
971	ACQUISITION OF VARIOUS PROPERTY	160,368.00	1,000,000.00	1,000,000.00	-	-	-	-	160,368.00	-	-
972	ACQUISITION OF HEADQUARTERS RENOVATIONS	290,000.00	1,050,786.84	1,050,786.84	-	-	-	-	290,000.00	-	-
973	ACQUISITION OF VARIOUS EQUIPMENT	290,000.00	70,107.87	70,107.87	-	-	-	-	290,000.00	-	-
974	ACQUISITION OF HEADQUARTERS SUPPLIES	160,368.00	1,000,000.00	1,000,000.00	-	-	-	-	160,368.00	-	-
975	RECREATION SUPPLEMENT	40,412.96	40,412.96	40,412.96	-	-	-	-	40,412.96	-	-
976	VARIOUS IMPROVEMENTS	39,468.29	-	-	-	-	-	-	39,468.29	-	-
977	VARIOUS IMPROVEMENTS	447,748.68	-	-	-	-	-	-	447,748.68	-	-
978	ACQUISITION OF VARIOUS EQUIPMENT	199,333.81	-	-	-	-	-	-	199,333.81	-	-
979	EMORA RACQUEL CLUB	75,078.32	-	-	-	-	-	-	75,078.32	-	-
980	60-90 BROADWAY	384,028.72	-	-	-	-	-	-	384,028.72	-	-
981	ACQUISITION OF VARIOUS EQUIPMENT	199,333.81	-	-	-	-	-	-	199,333.81	-	-
982	ACQUISITION OF HEADQUARTERS SUPPLIES	75,078.32	-	-	-	-	-	-	75,078.32	-	-
983	EMORA RACQUEL CLUB	477,406.76	-	-	-	-	-	-	477,406.76	-	-
984	IRON OXIDE	669,003.62	-	-	-	-	-	-	669,003.62	-	-
985	MACK BUILDING E-PORT HEALTH	193,651.42	-	-	-	-	-	-	193,651.42	-	-
986	LEASED UICA-2004	1,010,000.00	-	-	-	-	-	-	1,010,000.00	-	-
987	SUPPL. BIKE, HIKE, ROLL MULTIPURPOSE THROUGHWAY	692,621.13	-	-	-	-	-	-	692,621.13	-	-
988	CAPITAL IMPROVEMENTS	39,468.29	-	-	-	-	-	-	39,468.29	-	-
989	60-90 BROADWAY	40,754.17	-	-	-	-	-	-	40,754.17	-	-
990	RECREATION FACILITIES	40,412.96	-	-	-	-	-	-	40,412.96	-	-
991	ACQUISITION OF HEADQUARTERS SUPPLIES	70,107.87	290,000.00	290,000.00	-	-	-	-	70,107.87	-	-
992	ACQUISITION OF VARIOUS EQUIPMENT	160,368.00	1,000,000.00	1,000,000.00	-	-	-	-	160,368.00	-	-
993	ACQUISITION OF HEADQUARTERS SUPPLIES	160,368.00	1,050,786.84	1,050,786.84	-	-	-	-	160,368.00	-	-
994	IRON OXIDE	669,003.62	-	-	-	-	-	-	669,003.62	-	-
995	LEASED UICA-2004	193,651.42	-	-	-	-	-	-	193,651.42	-	-
996	CAPITAL IMPROVEMENTS	1,010,000.00	-	-	-	-	-	-	1,010,000.00	-	-
997	CAPITAL LEASING-1999	39,468.29	-	-	-	-	-	-	39,468.29	-	-
998	DEMOLITION OF USEABLE BUILDINGS	87,243.00	-	-	-	-	-	-	87,243.00	-	-
999	IMPROVEMENTS OF CITY PROPERTY	61,322.87	-	-	-	-	-	-	61,322.87	-	-
999	VARIOUS IMPROVEMENTS	91,984.18	-	-	-	-	-	-	91,984.18	-	-
999	CAPITAL LEASING UCIA	233,731.75	-	-	-	-	-	-	233,731.75	-	-
999	DEFERRED CHARGES TO	139,745.90	590,000.00	590,000.00	-	-	-	-	139,745.90	233,731.75	-
999	IMPROVEMENTS	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	DEFERRED CHARGES TO	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	75,078.32	-	-	-	-	-	-	75,078.32	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81	-	-	-	-	-	-	199,333.81	447,748.68	-
999	ACQUISITION OF VARIOUS EQUIPMENT	447,748.68	-	-	-	-	-	-	447,748.68	94,132.11	-
999	ACQUISITION OF HEADQUARTERS SUPPLIES	199,333.81</td									

ACCT.	IMPROVEMENTS		SFY 2018 AUTHORIZATIONS		BALANCE - JUNE 30, 2017		BALANCE - JUNE 30, 2018			
	SPECIFY EACH AUTHORIZATION BY PURPOSE. DO NOT MERELY DESIGNATE BY A CODE NUMBER		CAPITAL DEFERRED CHARGES TO IMPROVEMENT FUTURE TAXATION		CAPITAL AUTORIZATIONS NJDOT		FUND UNFUNDED			
	FUNDED	UNFUNDED	FUNDED	UNFUNDED	RECEIVABLE	SURPLUSES	CHARGELED	ADJUSTMENTS	FUNDED	UNFUNDED
X64	Traffic Lights & Road Resurfacing	177,769.24								
X65	New Photo System	87,066.82								
X66	River Tidal Phase IV	1,598,971.00								
X67	Acquisition & Recording Of Ambulances	70,990.66								
X68	Demolition Of Polish home	228,756.00								
X69	Acquisition Of Emergency Generators	144,086.18								
X70	Renovation Of Mckee Walker Recreation Center	447,914.93								
X71	Various Sidewalk & Driveway Improvements	75,891.10								
X72	Acquisition Of Bus	80,000.00								
X73	Construction Of Sali Slagle Facility	736,108.85								
X74	Construction Of Miller Evans Logan Spray Park	660,983.75								
X75	Construction Of Sali Slagle Facility	736,108.85								
X76	Improvement To Kernal Park	82,240.76								
X77	Construction Of Miller Evans Logan Spray Park	660,983.75								
X78	Improvement To Kernal Park	888,989.85								
X79	Improvements To Tackason Park	221,422.21								
X80	Fire Department Trucks	121,153.20								
X81	Elizabetht River Tidal Phase III	1,606,645.73								
X82	Resurfacing Of Various Roads	700,000.00								
X83	Police ID & Records Bureau Renovations	1,671,135.12								
X84	Traffic Lights & Records Bureau Renovations	828,926.47								
X85	Self Contained Breathing Apparatus	2,150,000.00								
X86	Purchase Of 2 Ambulances	550,000.00								
X87	Strollers And Vehicles For The Recreation Department	330,000.00								
X88	Equipment And Vehicles For The Recreation Department	400,000.00								
X89	Sliders And Vehicles	400,000.00								
X90	Purchase Of 2 Ambulances	550,000.00								
X91	Elizabetht River Tidal Phase II	1,606,645.73								
X92	Resurfacing Of Various Roads	5107,786.93								
X93	Police ID & Records Bureau Renovations	1,675,000.00								
X94	Traffic Lights & Records Bureau Renovations	828,926.47								
X95	Self Contained Breathing Apparatus	2,150,000.00								
X96	Environmental Engineering, Compliance And Remediation	1,230,000.00								
X97	Produce Of 2 Ambulances	550,000.00								
X98	Strollers And Vehicles	400,000.00								
X99	Equipment And Vehicles For The Recreation Department	400,000.00								
X100	Sliders And Vehicles	400,000.00								
X101	Elizabetht River Tidal Phase I	5,107,786.93								
X102	Resurfacing Of Various Roads	700,000.00								
X103	Police ID & Records Bureau Renovations	1,675,000.00								
X104	Traffic Lights & Records Bureau Renovations	828,926.47								
X105	Self Contained Breathing Apparatus	2,150,000.00								
X106	Environmental Engineering, Compliance And Remediation	1,230,000.00								
X107	Produce Of 2 Ambulances	550,000.00								
X108	Strollers And Vehicles	400,000.00								
X109	Equipment And Vehicles For The Recreation Department	400,000.00								
X110	Sliders And Vehicles	400,000.00								
X111	Elizabetht River Tidal Phase I	5,107,786.93								
X112	Resurfacing Of Various Roads	700,000.00								
X113	Police ID & Records Bureau Renovations	1,675,000.00								
X114	Traffic Lights & Records Bureau Renovations	828,926.47								
X115	Self Contained Breathing Apparatus	2,150,000.00								
X116	Environmental Engineering, Compliance And Remediation	1,230,000.00								
X117	Produce Of 2 Ambulances	550,000.00								
X118	Strollers And Vehicles	400,000.00								
X119	Equipment And Vehicles For The Recreation Department	400,000.00								
X120	Sliders And Vehicles	400,000.00								
X121	Elizabetht River Tidal Phase I	5,107,786.93								
X122	Resurfacing Of Various Roads	700,000.00								
X123	Police ID & Records Bureau Renovations	1,675,000.00								
X124	Traffic Lights & Records Bureau Renovations	828,926.47								
X125	Self Contained Breathing Apparatus	2,150,000.00								
X126	Environmental Engineering, Compliance And Remediation	1,230,000.00								
X127	Produce Of 2 Ambulances	550,000.00								
X128	Strollers And Vehicles	400,000.00								
X129	Equipment And Vehicles For The Recreation Department	400,000.00								
X130	Sliders And Vehicles	400,000.00								
X131	Elizabetht River Tidal Phase I	5,107,786.93								
X132	Resurfacing Of Various Roads	700,000.00								
X133	Police ID & Records Bureau Renovations	1,675,000.00								
X134	Traffic Lights & Records Bureau Renovations	828,926.47								
X135	Self Contained Breathing Apparatus	2,150,000.00								
X136	Environmental Engineering, Compliance And Remediation	1,230,000.00								
X137	Produce Of 2 Ambulances	550,000.00								
X138	Strollers And Vehicles	400,000.00								
X139	Equipment And Vehicles For The Recreation Department	400,000.00								
X140	Sliders And Vehicles	400,000.00								
X141	Elizabetht River Tidal Phase I	5,107,786.93								
X142	Resurfacing Of Various Roads	700,000.00								
X143	Police ID & Records Bureau Renovations	1,675,000.00								
X144	Traffic Lights & Records Bureau Renovations	828,926.47								
X145	Self Contained Breathing Apparatus	2,150,000.00								
X146	Environmental Engineering, Compliance And Remediation	1,230,000.00								
X147	Produce Of 2 Ambulances	550,000.00								
X148	Strollers And Vehicles	400,000.00								
X149	Equipment And Vehicles For The Recreation Department	400,000.00								
X150	Sliders And Vehicles	400,000.00								
X151	Elizabetht River Tidal Phase I	5,107,786.93								
X152	Resurfacing Of Various Roads	700,000.00								
X153	Police ID & Records Bureau Renovations	1,675,000.00								
X154	Traffic Lights & Records Bureau Renovations	828,926.47								
X155	Self Contained Breathing Apparatus	2,150,000.00								
X156	Environmental Engineering, Compliance And Remediation	1,230,000.00								
X157	Produce Of 2 Ambulances	550,000.00								
X158	Strollers And Vehicles	400,000.00								
X159	Equipment And Vehicles For The Recreation Department	400,000.00								
X160	Sliders And Vehicles	400,000.00								
X161	Elizabetht River Tidal Phase I	5,107,786.93								
X162	Resurfacing Of Various Roads	700,000.00								
X163	Police ID & Records Bureau Renovations	1,675,000.00								
X164	Traffic Lights & Road Resurfacing	828,926.47								
X165	New Photo System	87,066.82								
X166	River Tidal Phase IV	1,598,971.00								
X167	Acquisition & Recording Of Ambulances	70,990.66								
X168	Demolition Of Polish home	228,756.00								
X169	Acquisition Of Emergency Generators	144,086.18								
X170	Renovation Of Mckee Walker Recreation Center	447,914.93								
X171	Various Sidewalk & Driveway Improvements	75,891.10								
X172	Acquisition Of Bus	80,000.00								
X173	Construction Of Sali Slagle Facility	736,108.85								
X174	Improvement To Kernal Park	660,983.75								
X175	Construction Of Miller Evans Logan Spray Park	736,108.85								
X176	Improvement To Kernal Park	660,983.75								
X177	Construction Of Sali Slagle Facility	736,108.85								
X178	Improvement To Tackason Park	221,422.21								
X179	Improvements To Tackason Park	149,023.90								
X180	Purchase Various Public Works Equipment	173,175.08								
X181	Acquisition Of Two Fire Pumps For Fire Department	173,175.08								
X182	Acquisition Of Tower Ladder Fire Truck	78.22								
X183	Acquisition Of Sky Boom Pump For Fire Department	90.05								
X184	Acquisition Of Tower Ladder Fire Truck	73.60								
X185	Purchase Various Public Works Equipment	80.494.50								
X186	Acquisition Of Two Fire Pumps For Fire Department	92.880.58								
X187	Purchase Of Business	259.20								
X188	Acquisition Of Tackason Park	149,023.90								
X189	Improvements To Tackason Park	149,023.90								
X190	Improvement To Kernal Park	149,023.90								
X191	Improvement To Tackason Park	149,023.90								
X192	Improvement To Kernal Park	149,023.90								
X193	Improvement To Tackason Park	149,023.90								
X194	Improvement To Tackason Park									

## GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

the appropriation is to be permitted to lapse.

# GENERAL CAPITAL FUND

## SCHEDE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance July 1, 2017	80030-01	XXXXXX	XX
Received from SFY 2018 Budget Appropriation *	80030-02	XXXXXX	XX
Received from SFY 2018 Emergency Appropriation *	80030-03	XXXXXX	XX
N/A			
Appropriated to Finance Improvement Authorizations	80030-04	XXXXXX	XX
Balance June 30, 2018	80030-05	XXXXXX	XX

\*The full amount of the SFY 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

## CAPITAL IMPROVEMENTS AUTHORIZED IN SFY 2016 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 SFY 2018 or Prior Years
Carteret Park Bond Ord.4933	1,600,000	1,520,000	80,000	80,000
Hanratey Field Bond Ord.4934	1,100,000	1,045,000	55,000	55,000
Road Resurfacing Bond Ord.4975	5,500,000	5,225,000	275,000	275,000
Mall Bridge Bond Ord.4976	4,000,000	3,000,000		
Miller Park Bond Ord.5000	2,500,000	2,375,000	125,000	125,000
Public Wks Equip CIF 4939	1,200,000			1,200,000
IRA Powell Park CIF 4940	300,000			300,000
Acq. Gallazp Prop CIF 4941	600,000			600,000
Equipment CIF 4999	600,000			600,000
Traffic Lights Surplus 4937	1,071,876			
Bike Hike Roll Surplus 4938	985,261	75		
Acq. 502 Amboy CIF 4941	500,000			
PW Equipment CIF 4939	190,000			
Total 80032-00	20,147,137	75	13,165,000	535,000
				3,235,000

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 - SFY 2018

		Debit	Credit
Balance July 1, 2017	80029-01	XXXXXX XX	6,475,536 93
Premium on Sale of Bonds		XXXXXX XX	353,835 84
Fund Improvement Authorizations Canceled		XXXXXX XX	
Cancellation of Prior Year Balance			
Interest Income-Net		24,484 61	
Appropriated to Finance Improvement Authorizations	80029-02	2,240,000 0	XXXXXXXXXX XX
Appropriated to SFY 2017 Budget Revenue	80029-03		XXXXXXXXXX XX
Balance June 30, 2018	80029-04	4,613,857 38	XXXXXXXXXX XX
		6,853,857 38	6,853,857 38

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding June 30, 2017      \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of June 30, 2017 (Note A)      \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in SFY 2018      \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - SFY 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 SFY 2018 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 SFY 2018 was	\$ <u>258,280,682</u>
	2. Amount of Item 1 Collected in SFY 2018	\$ <u>250,320,768</u>
	3. Seventy (70) percent of Item 1	\$ <u>180,796,477</u>

(\*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the year SFY 2018?  
Answer YES or NO Yes
  - Have payments been made for all bonded obligations or notes due on or before  
June 30, 2017

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 SFY 2018 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

E.	Unpaid	SFY 2017	SFY 2018	Total
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 SFY 2016, 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 OF JUNE 30, 2018**  
**Operating and Capital Sections**  
**(SEPARATELY STATED)**

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

Title of Account	Debit	Credit
<b>Operating Fund:</b>		
Cash	885,852.71	
Investments		
Due T/F Liberty Water		
Due T/F City	1,007.36	
Due T/F Water Capital	27.35	
Due T/F Water Trust		
Due T/F Sewer Current		
Due T/F City Capital		
Cash Over & Short		
<b>Sub-Total</b>	<b>886,887.42</b>	
Materials and Supplies		
Portable Tools		
Water Liens Receivable	15,835.47	
Due To Liberty Water		
Due To City		
Due To Water Capital		
Due To Sewer Current		
Accounts Payable-Prior Years		
Reserve for Inventory Revolving Fund		
<b>Sub-Total "C"</b>	<b>0.00</b>	
Reserve-Materials and Supplies		
Reserve-Portable Tools		
Reserve-Water Liens	15,835.47	
Unappropriated Earned Surplus		886,887.42
<b>TOTALS</b>	<b>902,722.89</b>	<b>902,722.89</b>

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 OF JUNE 30, 2018**  
**Operating and Capital Sections**  
(bSeparately Stated)

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

**Water Capital Fund**

Estimated Proceeds Bonds & Notes	
Bonds & Notes Authorized But Not Issued	
Capital Cash	2,463,574.45
Investments	
Utility Plant in Service	26,420,369.82
Due T/F Liberty Water	
Due T/F City Treasurer	
Due T/F Water Current	1,007.36
Due T/F Sewer Capital	
Contracts Payable - Control	
Loans Payable	
Reserve Capital Improvements (Capital Improvement Fund)	697,237.78
City Payment Fund (Reserve for Capital Expenditures)	1,765,329.05
Retirement of Debt	
Reserve for Depreciation (Amortization)	26,420,370.08
	28,883,944.27
	28,883,944.27

**Water Trust Fund**

Cash	157,499.60
Investments	
Due T/F City Treasurer	
Due T/F Water Current	27.35
Consumer Deposit - Main Extension	62,622.04
Consumer Deposits - Connections	76,724.07
Consumer Deposits - Miscellaneous	18,126.14
	157,499.60
	157,499.60

**SCHEDULE OF WATER UTILITY BUDGET - SFY 2018**

<u>Source</u>	<u>Budget</u>	<u>Received in Cash</u>	<u>Excess or Deficit</u>
<b>BUDGET REVENUES</b>			
Operating Surplus Anticipated	91301		0.00
Operating Surplus Anticipated with Consent of Director of Local Government Services	91302		
Rents	91303		0.00
Fire Hydrant Service	91304		0.00
Miscellaneous	91305	0.00	0.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government			0.00
Services		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Added by N.J.S. 40A:4-87 : (List)			
Subtotal		0.00	0.00
Deficit ( General Budget)**	91306		0.00
	91307	0.00	0.00

\*\*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:	
Adopted Budget	XXXXXXXXXXXXXX
Added by N.J.S. 40A:4-87	0.00
Emergency	
Total Appropriations	0.00
Add: Overexpenditures ( See Footnote)	
Total Appropriations and Overexpenditures	0.00
Deduct: Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget)**	
Total Expenditures	0.00
Unexpended Balance Canceled (See Footnote)	0.00

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 SFY 2018 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:	xxxxxxxxxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")	
Miscellaneous Revenue Not Anticipated	15,542.36
SFY/TY 2017 Appropriation Reserves Cancelled*	
(Excess Revenue Realized)	
Prior Year Cancellation	
Total Revenue Realized	15,542.36
Expenditures:	
Appropriations (Not Including Surplus General Budget)	
Paid or Charged	0.00
Reserved	0.00
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	0.00
Overexpenditure of Appropriation Reserves	0.00
Total Expenditures	0.00
Less: Deferred Charges Included in Above "Total Expenditures"	0.00
Total Expenditures- As Adjusted	0.00
Excess	15,542.36
Budget Appropriation - Surplus (General Budget)**	15,542.36
Remainder = Balance of "Results of SFY 2018 Operation" ("Excess in Operations" - Sheet 46)	

**Deficit**

Anticipated Revenue - Deficit (General Budget)**	15,542.36
Remainder = Balance of "Results of SFY 2018 Operation" ("Excess in Operations" - Sheet 46)	

**SECTION 2:**

The following item of "SFY/TY 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 TY/SFY 2018 for an  
Anticipated Deficit in the Water Utility for SFY/TY 2018

SFY 2016 Appropriation Reserves Canceled in SFY 2018	0.00
Less: Anticipated Deficit in SFY/TY 2017 Budget - Amount Received and Due from the Current Fund - If none, enter "None"	
* Excess (Revenue Realized)	0.00

\*\*Items must be shown in same amount on Sheet 44

**SHEET 45 W**

## RESULTS OF SFY 2018 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues		
XXXXXX0000000000		
Unexpended Balances of Appropriations		0.00
XXXXXX0000000000		15,542.36
Miscellaneous Revenue Not Anticipated		
XXXXXX0000000000		
Unexpended Balances of SFY/TY 2017 Appropriation Reserves		
XXXXXX0000000000		
Prior Year Cancellation		
XXXXXX0000000000		
Deficit in Anticipated Revenue		
XXXXXX0000000000		
Operating Deficit - to Trial Balance		
XXXXXX0000000000		
Excess in Operations - to Operating Surplus	15,542.36	
XXXXXX0000000000	15,542.36	
** See restrictions in amount on Sheet 45, Section 2	15,542.36	

### Operating Surplus - Water Utility

	Debit	Credit
Balance July 1, 2017		871,345.06
XXXXXX0000000000		15,542.36
Excess in Results of SFY 2018 Operations		
XXXXXX0000000000		
Amount Appropriated in SFY 2018 Budget - Cash		
XXXXXX0000000000		
Amount appropriated in SFY 2018 Budget with Prior Written		
Consent of Director of Local Government Services		
XXXXXX0000000000		
Cancellation of GL Accounts (Voided Tax Sale Cert #0600261)		
Accounts Payable Closed per City Council Resolution		
Adjustment - Interest Expense (Issue # WRLA-92-3-01)		
Appropriated to Current Fund		
Balance June 30, 2018	886,887.42	
	886,887.42	
	886,887.42	
<b>ANALYSIS OF BALANCE JUNE 30, 2018 (FROM WATER UTILITY - TRIAL BALANCE)</b>		
Cash		885,852.71
Investments		
Interfund Accounts Receivable		
Subtotal		1,034.71
Deduct Cash Liabilities Marked with "C" on Trial Balance		886,887.42
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		886,887.42
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		886,887.42
# 'MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2018 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 July 01, 2017		\$0.00
Increased by:		
Water Rents Levied		
Reinstated Bad Check		
Other (Billing Adjustments)		
Subtotal	0.00	
Decreased by:		
Collections		
Overpayments Applied		
Transfer to Water Liens		
Other (Billing Adjustments)		
Other		
Subtotal	0.00	
Balance June 30, 2018		<u>\$0.00</u>

**SCHEDULE OF WATER LIENS**

Balance July 01, 2017		\$15,835.47
Increased by:		
Transfer from Accounts Receivable		
Penalties and Costs		
Adjusting Journal Entry		
Subtotal	0.00	
Decreased by:		
Collections		
Lien Cancellation		
Subtotal	0.00	
Balance June 30, 2018		<u>\$15,835.47</u>

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

<b>WATER UTILITY LOAN</b>			
	Debit	Credit	SFY 2018 Debt Service
Outstanding July 1, 2017			
Issued	***** *****	0.00 0.00	
Paid	0.00	***** *****	
Outstanding June 30, 2018	0.00	***** *****	
	0.00	0.00	
SFY 2019 Loan Maturities			
SFY 2019 Interest on Loans			
Total SFY 2019 Debt Service for Water Loan		\$0.00	

<b>WATER UTILITY LOAN</b>			
	Debit	Credit	SFY 2018 Debt Service
Outstanding July 1, 2017			
Issued	***** *****	0.00 0.00	
Paid	0.00	***** *****	
Outstanding June 30, 2018	0.00	***** *****	
	0.00	0.00	
SFY 2019 Loan Maturities			
SFY 2019 Interest on Loans			

<b>INTEREST ON LOANS-WATER UTILITY BUDGET</b>			
	Debit	Credit	SFY 2018 Debt Service
SFY 2019 Interest on Loans			
Less: Interest Accrued to 6/30/2018 (Trial Balance)		0.00	
Subtotal		0.00	
Add: Interest to be accrued as of 6/30/2019		0.00	
Required Appropriation SFY 2019			0.00

<b>LIST OF LOANS ISSUED DURING SFY 2018</b>			
Purpose	SFY 2019 Maturity	Amount Issued	Date of Issue

Sheet 49w

Ordinance #	Act #	Description	Unfunded	Expended	Cancelled	Unfunded	Expended	Cancelled	Unfunded	Total	SHET 52W
2400	WCA-220-001	Construction of 10" Water Main (Schiller Street)									
2758	WCA-220-003	Various Acquisitions & Improvements									
1745	WCA-220-004	Improvement Water Distribution Supply &									
2512	WCA-220-005	New Automotive Equipment									
2596	WCA-220-006	Improvement of Water Distribution System									
2855	WCA-220-007	Acquisition of Equipment & Machinery & New									
		Automotive Vehicles									
2878	WCA-220-008	Remediation of Water Garage									

Ordinance #	Act #	Description	Unfunded	Expended	Cancelled	Unfunded	Expended	Cancelled	Unfunded	Balance
7/1/2017		Capital Deferred Charges Contracts Improvement to Future Taxation Payable Authorization Balance								6/30/2018

2018 Authorizations

#### Water Utility Capital Fund

#### Schedule of Improvement Authorizations

Partnership Agreement with Library Water Effective 07/01/98

City of Elizabetht

# WATER UTILITY CAPITAL FUND SFY 2018

SFY 2018

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

## WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2017		
Received from SFY 2018 Budget Appropriation		
Received from SFY 2018 Emergency Appropriation		
Appropriated to Finance Improvement Authorizations		
Balance June 30, 2018	\$ 0.00	\$ 0.00

**TRIAL BALANCE SEWER UTILITY FUND  
POST CLOSING**

AS OF JUNE 30, 2018

Operating and Capital Sections

(SEPARATELY STATED)

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

**POST CLOSING**  
**TRIAL BALANCE SEWER UTILITY FUND**  
**AS OF JUNE 30, 2018**  
**Operating and Capital Sections**  
**(SEPARATELY STATED)**

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

Account No.	Title of Account	Debit	Credit
	<b>Capital Fund:</b>		
08-405-99-001	Estimated Proceeds Bond & Notes	37,888,377.15	
08-406-99-001	Bond Ordinance Authorized But Not Issued		37,888,377.15
08-101-01-001	Cash: Bank Account	6,560,865.98	
08-101-01-002	Cash - NJ ARM (Ord #4323)	86,619.22	
08-101-01-003	Cash - NJ ARM (Ord #4452)	231,636.78	
08-101-01-004	Cash - NJ ARM (Ord #4452)	1,971,561.42	
08-101-01-006	Cash - NJ ARM (Ord #4936)	1,396,401.85	
08-101-01-007	Cash - NJ ARM (Ord #4936)	821,449.42	
08-101-01-008	Cash - NJ ARM (Ord #3652)	21,833.34	
08-101-01-009	Exchange Account		204,274.81
08-150-03-001	Fixed Capital - Completed	52,754,528.87	
08-151-03-001	Construction Work in Progress	164,854,329.06	
08-160-03-000	Grant Due By the State of New Jersey	15,535.00	
08-161-05-001	Due T/F City		
08-162-05-001	Due T/F Sewer Current	7,928.18	
08-164-03-000	A/R: NJEIT Trust Loan - Ord 2909	251,259.00	
08-165-04-001	A/R: NJEIT Grant W/Q05-547	5,155.00	
08-174-05-001	A/R: NJEIT Fund Loan Ord #3636	34,655.00	
08-176-05-001	A/R: NJEIT Trust Loan - Ord #3720	151,302.00	
08-177-05-001	A/R: NJEIT Fund Loan - Ord #3720	337,243.00	
08-178-05-006	A/R: NJEIT Fund Loan - Ord #3992/4037	4,914.00	
08-178-05-009	A/R: NJEIT Trust Loan - Ord #4199	264,176.00	
08-178-05-010	A/R: NJEIT Fund Loan - Ord #4199		284,956.00
08-178-05-011	A/R: NJEIT Trust Loan - Ord #4420	343,788.78	
08-178-05-012	A/R: NJEIT Fund Loan - Ord #4420	1,328,091.00	
08-178-05-015	A/R Progress Street - Ord #4527	1,351,033.00	
08-178-05-016	A/R Trumbull Street - Ord #4785	5,846,158.00	
08-178-05-017	A/R NJEIT - CSO - Ord#3462/4664	1,304,425.00	
08-178-05-018	A/R: NJEIT Trust Loan - Ord #4527	1,695,000.00	
08-178-05-019	A/R: NJEIT Fund Loan - Ord #4527	4,987,521.00	
08-204-55-032	Bond Sale Expense Payable		121,263.23
08-216-55-002	Improvement Authorization - Control		53,366,412.76
08-217-55-000	Funded Debt - Serial Bonds		38,270,000.00
08-219-55-002	Notes Payable - BANS		1,500,000.00
08-226-55-001	Capital Improvement Fund Reserve - (Down Payment)		2,563,337.81
08-226-55-002	Capital Improvement Fund		43,937,886.52
08-284-55-001	Reserve for Grant Receivables		20,619.00
08-285-55-001	Reserve for Amortization		13,193,981.07
08-287-55-003	Reserve for Depreciation Sewers		91,545,478.13
08-288-55-003	Reserve, Renewal & Replacement - Federal Grants		364,000.00
08-400-65-001	Fund Balance		1,239,344.21
			246,619,481.72
			246,619,481.72

## SCHEDULE OF SEWER UTILITY BUDGET - SFY 2018

## BUDGET REVENUES

\*\*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 16

## STATEMENT OF BUDGET APPROBATIONS

Appropriations:		*****
Adopted Budget		26,000,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		26,000,000.00
Add: Overexpenditures ( See Footnote)		
Total Appropriations and Overexpenditures		26,000,000.00
Deduct Expenditures:		
Paid or Charged		21,666,932.53
Reserved		4,333,067.47
Surplus (General Budget)***		
Total Expenditures		26,000,000.00
Inexpendable Balances Canceled (See Footnote)		

**Footnotes:** BE: OVERBEPENDIT IRES.

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

e 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 Cancelled"

Sheet 58 S

# STATEMENT OF 2018 OPERATION

## Sewer Utility

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the SFY 2018 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:	*****	
Budget Revenue (Not Including "Deficit (General Budget)")	28,282,606.47	
Miscellaneous Revenue Not Anticipated		
SFY 2017 Appropriation Reserves Canceled *	3,966,705.43	
(Excess Revenue Realized)		
Prior Year cancellation		
Total Revenue Realized		32,249,311.90
Expenditures:	*****	
Appropriations (Not Including Surplus General Budget)	*****	
Paid or Charged	21,666,932.53	
Reserved	4,333,067.47	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	26,000,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures- As Adjusted		26,000,000.00
Excess		6,249,311.90
Budget Appropriation - Surplus (General Budget) **	0.00	
Remainder = Balance of "Results of SFY 2018 Operation" ("Excess in Operations" - Sheet 47)	6,249,311.90	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Anticipated Revenue Realized		

### **SECTION 2:**

The following item of SFY 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 SFY 2017 for an  
Anticipated Deficit in the Sewer Utility for SFY 2017

2017 Appropriation Reserves Canceled in SFY 2018	3,966,705.43
Less: Anticipated Deficit in SFY 2017 Budget - Amount Received and Due from the Current Fund - If none, enter "None"	
Excess (Revenue Realized)	3,966,705.43

\*\*Items must be shown in same amount on Sheet 58

## RESULTS OF SFY 2018 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues		
Unexpended Appropriation Balances Cancelled		2,282,606.47
Miscellaneous Revenue Not Anticipated		
Unexpended Balances of SFY 2017 Appropriation Reserves *		3,966,705.43
Surplus (General Budget)		
Prior Yr Cancellations & Other Adjustments (G/L Accts Cancelled by Resolution)		
Deficit in Anticipated Revenue		
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	6,249,311.90	
Excess in amount on Sheet 46, Section 2	6,249,311.90	
** See restrictions in amount on Sheet 46, Section 2		

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance July 1, 2017		13,736,002.49
Excess (Deficit) in Results of SFY 2018 Operations		6,249,311.90
Amount Appropriated in SFY 2018 Budget- Cash		
Amount Appropriated in 2018 Budget with Prior Written Consent	3,000,000.00	
Miscellaneous Adjustment to Surplus		
Balance June 30, 2018	16,985,314.39	
		19,985,314.39
		19,985,314.39

## ANALYSIS OF BALANCE JUNE 30, 2018 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash	25,148,792.93
Investments	7,928.18
Interfund Accounts Receivable	25,156,721.11
Subtotal	8,171,406.72
Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	16,985,314.39
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	0.00
Bal June 30, 2018	16,985,314.39

# May not be anticipated as non-cash surplus in SFY 2019 Budget

\* 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 July 1,2017		1,791,072.52
Increased by Billing:		
Cumulative Flow Charge	20,771,724.95	
Cumulative Facility Charge	1,119,955.29	
Cumulative BOD Suspended Solids	1,552,831.67	
Billing Adjustment - LORCO Lawsuit	1,000,000.00	
Decreased by:		
Flow & Facility Collections	23,211,695.23	
BOD (Suspended Solid) Collections	1,508,769.39	
Tax Sale Collections	108,488.89	
Subtotal	24,828,953.51	
<b>Balance June 30, 2018</b>	<b><u>1,406,630.92</u></b>	

## SCHEDULE OF SEWER LIENS (MUNICIPAL)

Balance July 1, 2017		12,280.49
Increased by:		
Transfer from Accts Rec (Tax Sale)		
Penalties and Costs		
Other		
Subtotal		0.00
Decreased by:		
Collections		
Other		
Subtotal		0.00
<b>Balance June 30, 2018</b>	<b><u>12,280.49</u></b>	

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
SFY 2018**

**SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	SFY 2019 Debt Service
Outstanding July 1, 2017 Issued			
Paid			
Outstanding June 30, 2018			
SFY 2019 Bond Maturities-Assessment Bonds			\$
SFY 2019 Interest on Bonds			

**SEWER UTILITY BONDS (Serial Bonds)**

Outstanding July 1, 2017	36,205,000.00
Issued (SFY 2018)	4,865,000.00
Paid (SFY 2018)	2,800,000.00
Adjustment - Year End	
Defeased Bonds	
Outstanding June 30, 2018	38,270,000.00
	41,070,000.00
SFY 2019 Bond Principal Maturities	41,070,000.00
SFY 2019 Interest on Bonds	\$3,150,000.00
	\$1,103,977.08

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

SFY 2019 Interest on Bonds	1,103,977.08
Less: Interest Accrued to 6/30/2018 (Trial Balance)	360,794.55
Subtotal	743,182.53
Add: Interest to be Accrued as of 6/30/2019	272,831.25
Required Appropriation SFY 2019	\$1,016,013.78

**LIST OF BONDS ISSUED DURING SFY 2018**

Purpose	Amount of Issue	Date of Issue	Interest Rate
Sewer Utility Bonds	4,865,000.00	04/13/2018	

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND SFY 2019 DEBT SERVICE FOR LOANS**

**SFY 2018**

**SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	SFY 2019 Debt Service
Outstanding July 1, 2017 Issued	***** *****		
Paid Outstanding June 30, 2018	***** *****		
SFY 2019 Loan Maturities SFY 2019 Interest on Loans	\$		

**SEWER UTILITY LOANS (Wastewater - NJEIT)**

Outstanding July 1, 2017 Issued (SFY 2018)	***** *****	42,862,447.62 3,357,506.00	
Paid (SFY 2018)	2,282,071.04		
Outstanding June 30, 2018	43,937,882.58 46,219,953.62	46,219,953.62	
SFY 2019 Loan Maturities SFY 2019 Interest on Loans		\$2,375,449.13 \$493,977.65	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

SFY 2019 Interest on Loans	493,977.65	
Less: Interest Accrued to 6/30/2018 (Trial Balance)	208,775.34	
Subtotal	285,202.31	
Add: Interest to be Accrued as of 6/30/2019	189,099.50	
Required Appropriation SFY 2019	\$474,301.81	

**LIST OF NOTES ISSUED DURING SFY 2018**

Purpose	Amount of Issue	Date of Issue	Interest Rate
NJEIT Trust Loan	1,695,000.00	11/21/2017	
NJEIT Fund Loan	1,662,506.00	11/21/2017	

**SHEET 64**

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET						
SFY 2019 Interest on Notes						
Less: Interest Accrued to June 30, 2018 (.....Days)						
Subtotal						
Add: Interest to be Accrued as of June 30, 2019						
Required Appropriation - SFY 2019						
41,137.38						

All notes with an original date of issue of SFY 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in SFY 2019 or written intent of permanent financing submitted.

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

at the rate of 20% of the original amount issued annually.

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.

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

Title or Purpose of Issue	Original Amount of Note	Date of Note Issued	Original Date of Note Issuing	Rate of Interest	SFY 2019 Budget Requirement	Total
Sewer Utility Bond Anticipation Note	1,500,000.00	04/05/2018	1,500,000.00	2.75%	1,500,000.00	41,137.38

**DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN ASSESSMENT NOTES)**

**SFY 2018**

Title or Purpose of Issue	Original Amount of Note Issued	Original Date of Note Issued	Amount Outstanding	Rate of Interest	Maturity	June 30, 2017	For Principal	For Interest **	SFY 2018 Budget Requirement		Interest Computed to (Insert Date)
									Interest	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 June 30, 2015 or prior require one legally payable installment to be budgeted in the SFY 2018 Dedicated Utility Assessment Budget.

If it is contemplated that such notes will be renewed in 2018 or written intent of permanent financing submitted with statement.

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

	Purpose	Amount of Lease SFY 2019 Budget Requirement	Obligation Outstanding June 30, 2018	For Principal	For Interest/Fees	1. Union County Improvement Authority Sewer System Lease - 2002	6,575,000.00	1,490,000.00	436,580.00	Total	6,575,000.00	1,490,000.00	436,580.00
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

SFY 2018

## **City of Elizabeth**

### Schedule of Improvement Authorizations

QUESTIONABLE CLASS

Volume 2 Authorizes

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## City of Elizabeth

#### Schedule of Improvement Authorizations

ANSWER KEYS

## City of Elizabethtown

Schedule of Improvement Authorizations

Sewer Utility Capital Fund

2018 Authorizations

Ordinance #	Acct #	Description	Funded						Unfunded					
			Capital	Improvement	Escrow	Improvement	Balance	Authorization	Funds	Authorization	Released	Canceled	Expended	Balance
4480	8-08-216-55-048	Joint Meeting Capital Improvement		196,983.00									196,983.00	
4510	8-08-216-55-049	Trumbull Street Flood Control Project		5,491,255.00									5,096,960.74	
4527	8-08-216-55-050	Progress Street Flood Control Project		4,662,257.44									2,723,276.97	
4528	8-08-216-55-051	South St Sewer Improve (Supp Ord #4320)		125,000.00									125,000.00	
4664	8-08-216-55-053	Combined Sewer System - Long Term Control		2,477,264.38									1,839,889.08	
4665	8-08-216-55-054	Elizabeth River Flood Control Upgrades		5,000,000.00									4,953,122.97	
4785	8-08-216-55-055	Trumbull Street Flood Control (Amend #4510)		966,000.00									714,848.84	
4935	8-08-216-55-056	Atlantic Street Flood Control Project		1,000,000.00									1,000,000.00	
4936	8-08-216-55-057	Sewer System Capital Repairs		12,000,000.00									9,063,876.12	
		Totals		\$3,637,943.17	\$44,442,668.44	\$13,000,000.00		\$0.00	\$0.00	\$0.00	\$7,714,198.85	\$3,561,029.34	\$49,805,383.42	

\$48,080,611.61 SHEET 66S \$53,366,412.76

**SEWER UTILITY CAPITAL FUND  
SFY 2018**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance July 1, 2017		
Received from SFY 2018 Budget Appropriation		
Received from SFY 2018 Budget Appropriation (Previously Unrecorded)		
Improvement Authorizations Canceled (Financed in whole by Cap Imp Fund)		
Auditor Adjustment (NJEIT Payment to Joint Meeting)		
Auditor Adjustment		
List by Improvements-Direct Charges Made for Preliminary Costs:		
Appropriated to Finance Improvement Authorizations		
Balance June 30, 2018	<b>2,563,337.81</b>	<b>2,563,337.81</b>

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance July 1, 2017		
Received from SFY 2018 Budget Appropriation		
Received from SFY 2018 Emergency Appropriation		
Capital Improvement Fund - Down Payments		
Total Down Payments	\$0.00	
Appropriated to Finance Improvement Authorizations		
Balance June 30, 2018		<b>\$0.00</b>

**SEWER UTILITY CAPITAL FUND****CAPITAL IMPROVEMENTS AUTHORIZED IN SFY 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 Pay in Budget of SFY 2018 or Prior Years
Totals		0.00	0.00	0.00

**SEWER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS  
SFY 2018**

	Debit	Credit
Balance July 1, 2017		\$1,089,318.73
Premium on Sale of Bonds		135,931.84
Premium on Sale of Notes		14,093.64
Funded Improvement Authorizations Canceled		
Contracts Payable Canceled		
Appropriated to Finance Improvement Authorizations		
Appropriated to SFY 2018 Budget Revenue	\$1,239,344.21	
Balance June 30, 2018	\$1,239,344.21	\$1,239,344.21