

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

POPULATION LAST CENSUS	31,629
NET VALUATION TAXABLE 2018	\$1,873,508,300.00
MUNICODE	0338

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2019  
MUNICIPALITIES - FEBRUARY 10, 2019**

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

Township \_\_\_\_\_ of Willingboro County of Burlington

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: \_\_\_\_\_

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I Eusebia Diggs am the Chief Financial Officer, License #N-924, of the Township of Willingboro, County of Burlington and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Prepared by Chief Financial Officer:     No    

Signature \_\_\_\_\_  
Title \_\_\_\_\_  
Address \_\_\_\_\_  
Phone Number \_\_\_\_\_  
Email \_\_\_\_\_

**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 Township of Willingboro as of December 31, 2018 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures no matters came to my attention that caused me to believe that the Annual Financial Statement for the year end December 31, 2018 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures, or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

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Registered Municipal Accountant  
Bowman & Company LLP

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Firm Name

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Address

---

Phone Number

---

Email

Certified by me  
2/17/2019

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: Willingboro  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: 2/17/2019

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) # 6 of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Willingboro  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: 2/17/2019

**21-60073781**

Fed I.D. #

**Willingboro**

Municipality

**Burlington**

County

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

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	<u>\$53,806.25</u>	<u>\$98,777.74</u>	<u>\$</u>

Type of Audit required by OMB Uniform  
Guidance and N.J. Circular 15-08-OMB:

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB Uniform Guidance and N.J. Circular 15-08 OMB. The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

\_\_\_\_\_  
Signature of Chief Financial Officer

2/17/2019

\_\_\_\_\_  
Date

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

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Willingboro, County of Burlington during the year 2018.

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

Signature: Eusebia Diggs  
Name: Eusebia Diggs  
Title: \_\_\_\_\_

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



**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018**

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

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR  
Willingboro  
\_\_\_\_\_  
MUNICIPALITY  
Burlington  
\_\_\_\_\_  
COUNTY

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

	2018	
Cash:		
Cash	11,271,650.09	
Sub Total Cash	11,271,650.09	
Investments:		
Sub Total Investments		
Other Receivables		
Sub Total Assets not offset by Reserve for Receivables		
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	3,803,629.42	
Tax Title Liens	622,037.52	
Other Accounts Receivable	242,826.11	
Revenue Accounts Receivable	9,312.86	
Special Assessment and PILOT Program Receivable	105,443.35	
Due from General Capital Fund		
Due from State & Federal Grant Fund		
Sub Total Receivables and Other Assets with Reserves	4,783,249.26	
Deferred Charges		
Deferred Charges		
Sub Total Deferred Charges		
Total Assets	16,054,899.35	

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

	2018	
Liabilities:		
Encumbrances Payable	519,193.45	
Appropriation Reserves	1,463,062.37	
Tax Overpayments	775,100.57	
Local District School Tax Payable	0.00	
County Taxes Payable	0.00	
Due County for Added and Omitted Taxes	27,511.38	
Prepaid Taxes	478,708.79	
Payroll Deductions Payable	20,167.81	
Due to State of New Jersey - Senior Citizens & Veterans Deductions	62,209.81	
Due to State of New Jersey: Marriage License Fees	950.00	
Due to State of New Jersey: Training Fees for New Construction	4,829.69	
Interfund Payable - General Capital	225,989.46	
Due from Trust--Other Funds	131,584.11	
Due to Federal and State Grant Fund	448,366.00	
Reserve for Master Plan, Codification, Revaluation and Tax Map,	39,845.42	
Compensated Absences and Hurricane		
Total Liabilities	4,197,518.86	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables	4,783,249.26	
Fund Balance	7,074,131.23	
Total Liabilities, Reserves and Fund Balance	16,054,899.35	

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

	2018	
<b>Assets</b>		
Federal and State Grants Receivable	468,268.82	
Due to Current Fund	448,366.00	
Total Assets Federal and State Grant Fund	916,634.82	
 <b>Liabilities</b>		
Reserve for Encumbrances	30,237.43	
Appropriated Reserves for Federal and State Grants	820,582.12	
Unappropriated Reserves for Federal and State Grants	65,815.27	
Due to Current Fund	0.00	
Total Liabilities Federal and State Grant Fund	916,634.82	



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

	2018	
<b>Assets</b>		
Cash	1,873,847.31	
Due from Special Assessment	147,245.00	
Due to Current Fund	225,989.46	
<b>Deferred Charges</b>		
Deferred Charges to Future Taxation	43,039,856.00	
Total Deferred Charges	43,039,856.00	
Total Assets General Capital Fund	45,286,937.77	
<b>Liabilities</b>		
Improvement Authorizations - Funded	35,286.25	
Improvement Authorizations - Unfunded	2,481,888.27	
General Capital Bonds	34,842,000.00	
NJEIT Loan	674,956.00	
Capital Leases Payable	550,000.00	
Contracts Payable	6,651,354.82	
Capital Improvement Fund	51,452.43	
Interfund Payable - Due to Current Fund		
Total Liabilities and Reserves	45,286,937.77	
<b>Fund Balance</b>		
Capital Surplus	0.00	
Total General Capital Liabilities	45,286,937.77	

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

	2018	
Cash:		
Sub Total Cash		
Investments		
Sub Total Investments		
Assets not offset by Receivables		
Sub Total Assets not offset by Receivables		
Assets offset by the Reserve for Receivables		
Assets offset by the Reserve for Receivables		
Deferred Charges		
Sub Total Deferred Charges		
Total Assets		
Liabilities and Reserves		
Total Liabilities and Reserves		
Fund Balance		
Total Liabilities, Reserves, and Fund Balance		

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

	2018	
Trust Animal Control Assets		
Cash	62.25	
Other Accounts Receivable		
Interfund Receivable - Due From Trust Other	18,184.45	
Total Dog Trust Assets	18,246.70	
Animal Control Trust Reserves		
Accounts Payable	4.20	
Due to Current Fund	6,097.55	
Reserve for Animal Trust Expenses	12,144.95	
Total Dog Trust Reserves	18,246.70	
CDBG Assets		
Total CDBG Trust Assets		
CDBG Reserves		
Total CDBG Trust Reserves and Liabilities		
LOSAP Trust Assets		
Cash	324,757.74	
Total LOSAP Trust Assets	324,757.74	
LOSAP Trust Reserves		
Due to Current Fund	20,154.42	
Reserve for Length of Service Award (LOSAP)	304,603.32	
Total LOSAP Trust Reserves	324,757.74	
Open Space Trust Assets		
Total Open Space Trust Assets		
Open Space Trust Reserves		
Total Open Space Trust Reserves		
Other Trust Assets		
Cash	3,665,768.34	
Interfund Receivable - Due From Current Fund	157,836.08	
Total Other Trust Assets	3,823,604.42	
Other Trust Reserves		
Interfund Payable - Due to Animal Control	18,184.45	
Total Miscellaneous Trust Reserves (31-287)	856,671.60	
Total Trust Escrow Reserves (31-286)	2,948,748.37	
Total Other Trust Reserves and Liabilities	3,823,604.42	

**PUBLIC ASSISTANCE FUND  
COMPARATIVE BALANCE SHEET – REGULATORY BASIS  
AS OF DECEMBER 31, 2018**

	<u>2018</u>	<u>                    </u>
Assets		
Total Public Assistance Assets	<hr/>	<hr/>
Liabilities and Reserves		
Total Public Assistance Reserves and Liabilities	<hr/>	<hr/>

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2017 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of Dec. 31, 2018</u>
Reserve for Affordable Housing Trust	\$11,339.71	\$	\$	\$11,339.71
Reserve for Celebration of Public Events	\$84.04	\$	\$	\$84.04
Reserve for Escrow Deposits	\$175,194.16	\$24,133.53	\$24,133.53	\$175,194.16
Reserve for Festivals and Parades	\$2,839.80	\$	\$	\$2,839.80
Reserve for Parking Offenses Adjudication Act	\$2,973.00	\$134.00	\$	\$3,107.00
Reserve for Placement of Signs Throughout Township	\$1,457.10	\$	\$	\$1,457.10
Reserve for Police Vests	\$3,080.96	\$	\$	\$3,080.96
Reserve for Recreation Trust Fund	\$347,532.64	\$326,080.99	\$367,612.53	\$306,001.10
Reserve for Special Law Enforcement	\$74,580.07	\$5,762.91	\$	\$80,342.98
Reserve for Storm Recovery Trust Fund	\$81,444.76	\$70,618.21	\$20,136.00	\$131,926.97
Reserve for SUI/SDI	\$101,313.49	\$148,436.03	\$122,270.36	\$127,479.16
Reserve for Tax Redemption	\$3,493,596.29	\$2,516,020.86	\$3,060,868.78	\$2,948,748.37
Reserve for Uniform Fire Safety Act Penalty Monies	\$13,165.02	\$9,750.00	\$12,028.82	\$10,886.20
Reserve for Veteran's Memorial	\$2,605.00	\$	\$	\$2,605.00
Reserve for Willingboro's 300th Anniversary Celebration	\$327.42	\$	\$	\$327.42
<b>Totals</b>	<b>\$4,311,533.46</b>	<b>\$3,100,936.53</b>	<b>\$3,607,050.02</b>	<b>\$3,805,419.97</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts		Other	Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget			
Assessment Bond Anticipation Note Issues:						
Other Liabilities						
Trust Surplus						
Trust Surplus	0.00					0.00
Less Assets "Unfinanced"						
Totals	0.00					0.00

## CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Capital - General		2,595,915.48	722,068.17	1,873,847.31
Current	336,131.05	11,909,506.40	973,987.36	11,271,650.09
Federal and State Grant Fund				
Municipal Open Space Trust Fund				
Public Assistance #1**				
Public Assistance #2**				
Trust - Assessment				
Trust - Dog License	50.00	36.85	24.60	62.25
Trust - Other	2,445.00	3,839,483.96	176,160.62	3,665,768.34
<b>Total</b>	<b>338,626.05</b>	<b>18,344,942.69</b>	<b>1,872,240.75</b>	<b>16,811,327.99</b>

\* - Include Deposits In Transit

\*\* - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

### REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2018.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2018.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

## CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Affordable Housing	11,339.71
Agency Account	128,311.91
Capital Account	2,594,536.08
Current Account	11,676,077.55
Dog Register Account	36.85
EMS Account	51,863.62
Net Payroll Account	53,253.32
Recreation Trust Account	305,232.01
Special Law Enforcement Account	80,342.98
Tax Title Lien Redemption Account	3,139,102.54
TD Wealth - BCBC Accounts	1,379.40
Trust Other Account	228,202.87
Unemployment Compensation Account	75,263.85
<b>Total</b>	<b>18,344,942.69</b>

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



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

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
See Attached	668,222.25	556,927.07	644,824.09	112,056.41		468,268.82	
<b>Total</b>	<b>668,222.25</b>	<b>556,927.07</b>	<b>644,824.09</b>	<b>112,056.41</b>	<b>0.00</b>	<b>468,268.82</b>	

**TOWNSHIP OF WILLINGBORO**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2018

<u>Program</u>	<u>Balance Dec. 31, 2017</u>	<u>2018 Revenue</u>	<u>Receipts</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2018</u>
<b>Local Grants:</b>					
Burlington County Park Development Program Grant	\$ 528,058.58		\$ 424,764.76		\$ 103,293.82
Burlington County Municipal Alliance Grant	28,306.33	\$ 15,475.00	6,317.57	\$ 21,988.76	15,475.00
	556,364.91	15,475.00	431,082.33	21,988.76	118,768.82
<b>Federal Grants:</b>					
Justice Assistance Grant	18,981.84			18,981.84	
Summer Food Grant		126,136.80	86,632.24	39,504.56	
Drunk Driving Enforcement		2,500.00	2,500.00		
NJ DOT Municipal Aid Program	8,695.25			8,695.25	
	27,677.09	128,636.80	89,132.24	67,181.65	-
<b>State Grants:</b>					
Body Armor Replacement Grant		4,360.00	4,360.00		
Clean Communities Grant		58,955.27	58,955.27		
NJ Department of Transportation	61,294.25	349,500.00	61,294.25		349,500.00
NJ DEP Green Communities Grant	3,000.00			3,000.00	
Cultural Grant - Jazz Grant	1,875.00			1,875.00	
Handicapped Persons' Recreational Opportunities Grant	7,702.00			7,702.00	
Stormwater Management Grant	10,309.00			10,309.00	
	84,180.25	412,815.27	124,609.52	22,886.00	349,500.00
	\$ 668,222.25	\$ 556,927.07	\$ 644,824.09	\$ 112,056.41	\$ 468,268.82

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
See Attached	440,965.28	627,517.06		165,129.13	82,771.09		820,582.12	
<b>Total</b>	<b>440,965.28</b>	<b>627,517.06</b>	<b>0.00</b>	<b>165,129.13</b>	<b>82,771.09</b>	<b>0.00</b>	<b>820,582.12</b>	

**TOWNSHIP OF WILLINGBORO**  
Statement of Reserve for Federal and State Grants - Appropriated  
For the Year Ended December 31, 2018

<u>Program</u>	<u>Balance Dec. 31, 2017</u>	<u>2018 Budget Appropriations</u>	<u>Paid or Charged</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2018</u>
<b>Local Grants:</b>					
Burlington County Park Development Program Grant	\$ 12,695.70				\$ 12,695.70
Burlington County Police Body Cameras	5,000.00				5,000.00
Burlington County Municipal Alliance Grant	21,841.65	\$ 15,475.00	\$ 12,545.14	21,988.76	2,782.75
	<u>39,537.35</u>	<u>15,475.00</u>	<u>12,545.14</u>	<u>\$ 21,988.76</u>	<u>20,478.45</u>
<b>Federal Grants:</b>					
Department of Justice JAG Grant	8,787.74			8,787.74	
Summer Food Program Grant		126,136.80	53,806.25	39,504.56	32,825.99
Neighborhood Stabilization Project	33,042.05				33,042.05
NJ DOT Municipal Aid Program	34,601.37			8,695.25	25,906.12
WIC Farm Market Grant	11,185.06				11,185.06
	<u>87,616.22</u>	<u>126,136.80</u>	<u>53,806.25</u>	<u>56,987.55</u>	<u>102,959.22</u>
<b>State Grants:</b>					
Body Armor Replacement Grant	3,613.36	5,963.47	9,410.50		166.33
Drunk Driving Prevention Incentive Grant	16,840.95	3,500.00	358.00		19,982.95
Clean Communities Act Grant	127,509.52	61,620.46	31,712.07		157,417.91
NJ Department of Transportation	13,677.71	349,500.00	10,417.17		352,760.54
DCA Mill Creek Grant	33,436.53				33,436.53
Recycling Tonnage Grant	112,432.78	65,321.33	46,880.00		130,874.11
Stormwater Management Grant	794.78			794.78	
NJ DEP Green Communities Grant	3,000.00			3,000.00	
School Sidewalk Grant	2,506.08				2,506.08
	<u>313,811.71</u>	<u>485,905.26</u>	<u>98,777.74</u>	<u>3,794.78</u>	<u>697,144.45</u>
	<u>\$ 440,965.28</u>	<u>\$ 627,517.06</u>	<u>\$ 165,129.13</u>	<u>\$ 82,771.09</u>	<u>\$ 820,582.12</u>
		Current Year Encumbrances	\$ 30,237.43		
		Disbursed	<u>134,891.70</u>		
			<u>\$ 165,129.13</u>		

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
See Attached	136,405.26	136,405.26	491,111.80		556,927.07		65,815.27	
<b>Total</b>	<b>136,405.26</b>	<b>136,405.26</b>	<b>491,111.80</b>	<b>0.00</b>	<b>556,927.07</b>	<b>0.00</b>	<b>65,815.27</b>	

**TOWNSHIP OF WILLINGBORO**  
Statement of Reserve for Federal and State Grants - Unappropriated  
For the Year Ended December 31, 2018

<u>Program</u>	<u>Balance Dec. 31, 2017</u>	<u>Grants Receivable</u>	<u>Revenue 2018 Budget</u>	<u>Balance Dec. 31, 2018</u>
Local Grants:				
Burlington County Municipal Alliance Grant	\$ -	\$ 15,475.00	\$ 15,475.00	\$ -
Federal Grants:				
Summer Food Program Grant		126,136.80	126,136.80	
Drunk Driving Prevention Incentive Grant	3,500.00	2,500.00	3,500.00	2,500.00
	3,500.00	128,636.80	129,636.80	2,500.00
State Grants:				
Body Armor Replacement Grant	5,963.47	4,360.00	5,963.47	4,360.00
Clean Communities Grant	61,620.46	58,955.27	61,620.46	58,955.27
NJ Department of Transportation Recycling Tonnage Grant	65,321.33	349,500.00	349,500.00	65,321.33
	132,905.26	412,815.27	482,405.26	63,315.27
	\$ 136,405.26	\$ 556,927.07	\$ 627,517.06	\$ 65,815.27

## LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	16,158,962.00
Prepaid Beginning Balance		
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	33,515,312.18
Levy Calendar Year 2018	xxxxxxxxxx	0.00
Paid	32,916,618.09	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	0.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	16,757,656.09	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	49,674,274.18	49,674,274.18

Amount Deferred at during year                     598,694.09                    

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	0.00
2018 Levy	xxxxxxxxxx	
Added and Omitted Levy	xxxxxxxxxx	
Interest Earned	xxxxxxxxxx	
Expenditures		xxxxxxxxxx
<b>Balance December 31, 2018</b>	0.00	xxxxxxxxxx
	0.00	0.00

## REGIONAL SCHOOL TAX

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

Amount Deferred at during Year \_\_\_\_\_  
 # Must include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

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

Amount Deferred at during year \_\_\_\_\_  
 # Must include unpaid requisitions



## COUNTY TAXES PAYABLE

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	15,595.37
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	6,291,465.12
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	456,062.12
Due County for Added and Omitted Taxes	xxxxxxxxxx	27,511.38
Paid	6,763,122.61	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	27,511.38	xxxxxxxxxx
	6,790,633.99	6,790,633.99

Paid for Regular County Levies	6,747,527.24	
Paid for Added and Omitted Taxes	15,595.37	

## SPECIAL DISTRICT TAXES

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	0.00
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	
Total 2018 Levy	xxxxxxxxxx	
Paid		xxxxxxxxxx
<b>Balance December 31, 2018</b>	0.00	xxxxxxxxxx
	0.00	0.00

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

## STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	1,596,000.00	1,596,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	8,630,555.54	10,771,107.67	2,140,552.13
Added by N.J.S.A. 40A:4-87	491,111.80	491,111.80	0.00
Total Miscellaneous Revenue Anticipated	9,121,667.34	11,262,219.47	2,140,552.13
Receipts from Delinquent Taxes	2,500,000.00	2,777,172.81	277,172.81
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	32,209,913.59	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	610,180.87	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	32,820,094.46	32,478,207.70	-341,886.76
	46,037,761.80	48,113,599.98	2,075,838.18

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	69,869,154.10
<b>Amount to be Raised by Taxation:</b>	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	33,515,312.18	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	6,747,527.24	xxxxxxxxxx
Due County for Added and Omitted Taxes	27,511.38	xxxxxxxxxx
Special District Taxes		xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,899,404.40
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	32,478,207.70	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	72,768,558.50	72,768,558.50

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

**STATEMENT OF GENERAL BUDGET REVENUES 2018**  
**MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S.A. 40A:4-87**

Source	Budget	Realized	Excess or (Deficit)
Summer Food Program	126,136.80	126,136.80	0.00
Municipal Alliance Grant	15,475.00	15,475.00	0.00
NJ Department of Transportation	349,500.00	349,500.00	0.00
<b>TOTAL</b>	<b>491,111.80</b>	<b>491,111.80</b>	<b>0.00</b>

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

CFO Signature: \_\_\_\_\_

**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018**

2018 Budget as Adopted	45,546,650.00
2018 Budget - Added by N.J.S.A. 40A:4-87	491,111.80
Appropriated for 2018 (Budget Statement Item 9)	46,037,761.80
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	46,037,761.80
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	46,037,761.80
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	41,670,295.03
Paid or Charged - Reserve for Uncollected Taxes	2,899,404.40
Reserved	1,463,062.37
Total Expenditures	46,032,761.80
Unexpended Balances Cancelled (see footnote)	5,000.00

**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."

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR  
LOCAL DISTRICT SCHOOL PURPOSES  
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

2018 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

**RESULTS OF 2018 OPERATION**  
CURRENT FUND

	Debit	Credit
Cancelation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)		
Creation of Reserve: Other Accounts Receivable		
Deferred School Tax Revenue: Balance December 31, CY		16,757,656.09
Deferred School Tax Revenue: Balance January 1, CY	16,158,962.00	
Deficit in Anticipated Revenues: Delinquent Tax Collections		
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated	0.00	
Deficit in Anticipated Revenues: Required Collection of Current Taxes	341,886.76	
Excess of Anticipated Revenues: Delinquent Tax Collections		277,172.81
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		2,140,552.13
Excess of Anticipated Revenues: Required Collection of Current Taxes		0.00
Interfund Advances Originating in CY (Debit)	37,287.95	
Liquidation of Reserves: Special Assessment and PILOT Program Receivable		
Miscellaneous Revenue Not Anticipated		1,135,512.04
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Other Credits to Income: Property Maintenance		42,131.77
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)		
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		6,097.55
Unexpended Balances of CY Budget Appropriations		5,000.00
Unexpended Balances of PY Appropriation Reserves (Credit)		1,650,256.97
Surplus Balance	5,476,242.65	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	22,014,379.36	22,014,379.36

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Police Patrol	22,160.21
Interlocal Agreement - Public Works	20,600.00
Public Works - Property Maintenance	22,574.58
Premium on BAN Issuance	23,680.00
FEMA Reimbursement - Hurricane Sandy	26,230.11
PILOT - Senior Housing	3,152.00
Insurance Dividend	719,225.00
Interlocal Agreement - Purchasing	10,000.00
Misc Receipts	66,472.34
PILOT - Renewal	51,098.61
PILOT - Willingboro Associates LLC/The Avery	111,043.20
Police Department Records	5,721.95
Twp Asset Sales	53,554.04
<b>Total Amount of Miscellaneous Revenues Not Anticipated</b>	<b>\$1,135,512.04</b>

**SURPLUS – CURRENT FUND  
YEAR 2018**

	Debit	Credit
Amount Appropriated in the CY Budget - Cash	1,596,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance January 1, CY (Credit)		3,193,888.58
Excess Resulting from CY Operations		5,476,242.65
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance December 31, 2018	7,074,131.23	xxxxxxxxxx
	8,670,131.23	8,670,131.23

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

Cash	11,271,650.09
Investments	
Sub-Total	11,271,650.09
Deduct Cash Liabilities Marked with “C” on Trial Balance	4,197,518.86
Cash Surplus	7,074,131.23
Deficit in Cash Surplus	
Other Assets Pledged to Surplus	
Due from State of N.J. Senior Citizens and Veterans Deduction	
Deferred Charges #	
Cash Deficit	
Total Other Assets	
	7,074,131.23

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES – 2018 LEVY**

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$73,082,933.88
		\$
2.	Amount of Levy Special District Taxes	\$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	\$294,641.65
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	\$84,025.17
5a.	Subtotal 2018 Levy	\$73,461,600.70
5b.	Reductions due to tax appeals **	\$230,346.12
5c.	Total 2018 Tax Levy	\$73,231,254.58
6.	Transferred to Tax Title Liens	\$109,317.39
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$158,603.06
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$693,472.60
	In 2018*	\$67,624,682.15
	Homestead Benefit Revenue	\$1,249,499.35
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$301,500.00
	Total to Line 14	\$69,869,154.10
11.	Total Credits	\$70,137,074.55
12.	Amount Outstanding December 31, 2018	\$3,094,180.03
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	95.4089

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

**No**

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$69,869,154.10
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$69,869,154.10

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

Where Item 5 shows \$73,231,254.58, and Item 10 shows \$69,869,154.10, the percentage represented by the cash collections would be \$69,869,154.10 / \$73,231,254.58 or 95.4089%. The correct percentage to be shown as Item 13 is 95.4089%.

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

\* Include overpayments applied as part of 2018 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)



**ACCELERATED TAX SALE/TAX LEVY SALE – CHAPTER 99**  
**To Calculate Underlying Tax Collection Rate for 2018**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash..... \_\_\_\_\_  
 LESS: Proceeds from Accelerated Tax Sale..... \_\_\_\_\_  
     **NET Cash Collected**..... \_\_\_\_\_  
 Line 5c Total 2018 Tax Levy..... \_\_\_\_\_  
 Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
 (Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_



**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash..... \_\_\_\_\_  
 LESS: Proceeds from Tax Levy Sale (excluding premium)..... \_\_\_\_\_  
     **NET Cash Collected**..... \_\_\_\_\_  
 Line 5c Total 2018 Tax Levy..... \_\_\_\_\_  
 Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
 (Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_

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

		Debit	Credit
1	Balance Jan 1, CY: Due From State of New Jersey (Debit)	0.00	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		62,459.81
9	Received in Cash from State (Credit)		301,250.00
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	6,250.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		10,000.00
	Sr. Citizen Deduction Allowed by Tax Collector - PY Taxes		
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
2	Sr. Citizens Deductions Per Tax Billings (Debit)	36,750.00	
3	Veterans Deductions Per Tax Billings (Debit)	268,500.00	
	Balance December 31, 2018	62,209.81	
		373,709.81	373,709.81

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

Line 2	36,750.00
Line 3	268,500.00
Line 4	6,250.00
Sub-Total	311,500.00
Less: Line 7	10,000.00
To Item 10	301,500.00

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

		Debit	Credit
<b>Balance January 1, 2018</b>		XXXXXXXXXX	0.00
Taxes Pending Appeals	0.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	0.00	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2018 Taxes Collected which are Pending State Appeal		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Budget Appropriation		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
<b>Balance December 31, 2018</b>			XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX

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

\_\_\_\_\_  
Signature of Tax Collector

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
<b>1. Balance January 1, 2018</b>		3,998,614.12	xxxxxxxxxx
A. Taxes	3,554,604.81	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	444,009.31	xxxxxxxxxx	xxxxxxxxxx
<b>2. Cancelled</b>			
A. Taxes		xxxxxxxxxx	38,545.28
B. Tax Title Liens		xxxxxxxxxx	
<b>3. Transferred to Foreclosed Tax Title Liens:</b>			
A. Taxes		xxxxxxxxxx	0.00
B. Tax Title Liens		xxxxxxxxxx	0.00
<b>4. Added Taxes</b>			xxxxxxxxxx
<b>5. Added Tax Title Liens</b>			xxxxxxxxxx
<b>6. Adjustment between Taxes (Other than current year)</b>			
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxxx	39,438.18
B. Tax Title Liens - Transfers from Taxes		39,438.18	xxxxxxxxxx
<b>7. Balance Before Cash Payments</b>		xxxxxxxxxx	3,960,068.84
<b>8. Totals</b>		4,038,052.30	4,038,052.30
<b>9. Collected:</b>		xxxxxxxxxx	2,777,172.81
A. Taxes	2,767,171.96	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	10,000.85	xxxxxxxxxx	xxxxxxxxxx
<b>10. Interest and Costs - 2018 Tax Sale</b>		39,273.49	xxxxxxxxxx
<b>11. 2018 Taxes Transferred to Liens</b>		109,317.39	xxxxxxxxxx
<b>12. 2018 Taxes</b>		3,094,180.03	xxxxxxxxxx
<b>13. Balance December 31, 2018</b>		xxxxxxxxxx	4,425,666.94
A. Taxes	3,803,629.42	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	622,037.52	xxxxxxxxxx	xxxxxxxxxx
<b>14. Totals</b>		7,202,839.75	7,202,839.75

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 70.1294

16. Item No. 14 multiplied by percentage shown above is 3,103,693.67 and represents the maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Balance January 1, CY (Debit)	0.00	
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	XXXXXXXXXX	

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

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

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

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

Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$0.00	\$	\$	\$
Deficit from Operations	\$612,825.80	\$612,825.80	\$	\$0.00
Emergency	\$50,000.00	\$50,000.00	\$	\$0.00
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
<b>Subtotal Current Fund</b>	<b>\$662,825.80</b>	<b>\$662,825.80</b>	<b>\$</b>	<b>\$0.00</b>
<b>Subtotal Trust Fund</b>	<b>\$0.00</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Subtotal Capital Fund</b>	<b>\$0.00</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Deferred Charges</b>	<b>\$662,825.80</b>	<b>\$662,825.80</b>	<b>\$</b>	<b>\$0.00</b>

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT  
SATISFIED**

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

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

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

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

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

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2017	Reduced in 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
	<b>Totals</b>						

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-55 et seq. and N.J.S.A 40A:4-55.13 et seq. are recorded on this page.

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

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



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

	Debit	Credit	2019 Debt Service
Cancelled (Debit)			
Issued (Credit)		12,200,000.00	
Outstanding January 1, CY (Credit)		26,672,000.00	
Paid (Debit)	4,030,000.00		
Outstanding Dec. 31, 2018	34,842,000.00	xxxxxxxxxx	
	38,872,000.00	38,872,000.00	
2019 Bond Maturities – General Capital Bonds			\$3,753,000.00
2019 Interest on Bonds		1,184,183.13	

**ASSESSMENT SERIAL BONDS**

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxx	
2019 Bond Maturities – General Capital Bonds			\$3,753,000.00
2019 Interest on Bonds		1,184,183.13	

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds, Series 2018	250,000.00	12,200,000.00	8/7/2018	2% to 5%
<b>Total</b>	<b>250,000.00</b>	<b>12,200,000.00</b>		

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

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding Dec. 31,2018		xxxxxxxxxxx	
2019 Loan Maturities			\$
2019 Interest on Loans			\$
Total 2019 Debt Service for Loan			\$

**GREEN ACRES TRUST LOAN**

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxx	
2019 Loan Maturities			\$
2019 Interest on Loans		\$	
Total 2019 Debt Service for Loan			\$

**LIST OF LOANS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>				

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

**NJEIT Loan**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		719,952.60	
Issued			
Paid	44,996.60		
Outstanding December 31, 2018	674,956.00		
2019 Loan Maturities			44,996.60
2019 Interest on Loans			15,845.00
Total 2019 Debt Service for Loan			60,841.60

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

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

**TYPE I SCHOOL SERIAL BOND**

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

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>Total</b>				

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

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
		XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX

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

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.

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

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

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

**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
		XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX

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

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

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
Burl Co Bridge Comm - 2017 Refunding of 2002 Lease	550,000.00	130,000.00	26,200.00
<b>Subtotal</b>	<b>550,000.00</b>	<b>130,000.00</b>	<b>26,200.00</b>
Leases approved by LFB prior to July 1, 2007			
<b>Subtotal</b>			
<b>Total</b>	<b>550,000.00</b>	<b>130,000.00</b>	<b>26,200.00</b>

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

<b>IMPROVEMENTS</b> Specify each authorization by purpose. Do not merely designate by a code number	Balance – January 1, 2018		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
See attached	66,934.81	2,330,960.60	1,910,000.00	150,936.67	1,941,657.56		35,286.25	2,481,888.27
<b>Total</b>	<b>66,934.81</b>	<b>2,330,960.60</b>	<b>1,910,000.00</b>	<b>150,936.67</b>	<b>1,941,657.56</b>		<b>35,286.25</b>	<b>2,481,888.27</b>



**TOWNSHIP OF WILLINGBORO**  
**GENERAL CAPITAL FUND**  
 Statement of Improvement Authorizations  
 For the Year Ended December 31, 2018

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2017		2018 Authorizations		Contracts Payable Canceled	Paid or Charged	Reappropriated	Balance Dec. 31, 2018	
				Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Taxation-Unfunded				Funded	Unfunded
General Improvements:												
2013-7	Road Pavement Management System, Sidewalk Repair, Stormwater Management and Renovations to the Municipal Building, Public Works Garage, JFK Building and Firehouse	10/15/2013	\$ 2,500,000.00	\$ 26,317.48					\$ 25,310.33		\$ 1,007.15	
2015-4	Firehouse/Emergency Service Building	4/27/2015	11,000,000.00		\$ 142,183.00			\$ 5,749.00	514,070.86	\$ 500,000.00		\$ 133,861.14
2015-5 / 2016-11	Roads, Streets, Sidewalks, Senior Center, and Township Buildings	4/27/2015	3,110,000.00		1,549,308.29				582,932.34	(500,000.00)		466,375.95
2016-8	Improvements to Various Roads, Streets, Sidewalks and Storm Drains in Accordance with the Pavement	6/21/2016	2,330,000.00		256,673.63			110,676.40	69,099.09			298,250.94
2017-4	Improvements to Various Roads, Streets, Sidewalks and Storm Drains in Accordance with the Pavement	6/28/2017	1,832,000.00		382,795.68			34,511.27	208,392.27			208,914.68
2017-8	Acquisition of Concession Stand, Public Works Vehicle and Renovation and Improvements to Various Municipal	9/5/2017	84,396.43	40,617.33					6,338.23			34,279.10
2018-5	Improvements to Various Roads, Streets, Sidewalks and Storm Drains, Recreation and Parks, Information Technology, Vehicles, Fixture Equipment and JFK Building	6/19/2018	1,910,000.00			\$ 95,500.00	\$ 1,814,500.00		535,514.44			1,374,485.56
				<u>\$ 66,934.81</u>	<u>\$ 2,330,960.60</u>	<u>\$ 95,500.00</u>	<u>\$ 1,814,500.00</u>	<u>\$ 150,936.67</u>	<u>\$ 1,941,657.56</u>	<u>\$ -</u>	<u>\$ 35,286.25</u>	<u>\$ 2,481,888.27</u>

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

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	95,500.00	
Balance January 1, CY (Credit)		46,952.43
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		100,000.00
Balance December 31, 2018	51,452.43	xxxxxxxxxx
	146,952.43	146,952.43

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

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

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Ordinance 2018-5	1,910,000.00	1,814,500.00	95,500.00	95,500.00
<b>Total</b>	<b>1,910,000.00</b>	<b>1,814,500.00</b>	<b>95,500.00</b>	<b>95,500.00</b>

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

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

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)	33,907.51	
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		33,907.51
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	0.00	XXXXXXXXXX
	33,907.51	33,907.51

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

- |   |  |
|---|--|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2018 |  |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2018(Note A)   |  |
| 3. Amount of Bonds Issued Under Item 1 Maturing in 2019   |  |
| 4. Amount of Interest on Bonds with a Covenant - 2019 Requirement   |  |
| 5. Total of 3 and 4 - Gross Appropriation   |  |
| 6. Less Amount of Special Trust Fund to be Used   |  |
| 7. Net Appropriation Required   |  |

**NOTE A** - This amount to be supported by confirmation from bank or banks  
Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached here to item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2019 appropriation column.

**MUNICIPALITIES ONLY**  
**IMPORTANT!**

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*  
**(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)**

A.

1. Total Tax Levy for the Year 2018 was		73,231,254.58
2. Amount of Item 1 Collected in 2018 (*)	69,869,154.10	
3. Seventy (70) percent of Item 1		51,261,878.21

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2018?  
Answer YES or NO: No
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2018?  
Answer YES or NO: No  
If answer is "NO" give details

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered**

C.

Does the appropriation required to be included in the 2019 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?  
Answer YES or NO: No

D.

1. Cash Deficit 2017		0.00
2. 4% of 2017 Tax Levy for all purposes: Levy		
3. Cash Deficit 2018		
4. 4% of 2018 Tax Levy for all purposes: Levy		0.00

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$15,595.58	\$27,511.38	\$43,106.96
3. Amounts due Special Districts	\$0.00	\$0.00	\$
4. Amounts due School Districts for Local School Tax	\$0.00	\$0.00	\$0.00