

# Annual Financial Statement - Key Inputs

## Information Required for Annual Financial Statement

## Responses and Data

Name and County of Municipality	Bayonne City, Hudson County	
Full Name of Municipality / County	CITY OF BAYONNE	
County of Municipality / County	HUDSON	
Name of Municipality / County	BAYONNE	
Type	CITY	
Federal ID #	22-6001642	
Governing Body Type	COUNCIL MEMBERS	
Address	630 Avenue C	
Address	Bayonne, NJ 07002	
Phone	201-858-6043	
Fax	201-823-9825	
Chief Financial Officer	Donna Mauer	Certificate # N-0647
Registered Municipal Accountant		
Year Ending		12/31/2019
DATES	Balance - January 1, 2019	
	Balance - December 31, 2019	
	Outstanding - January 1, 2019	
	Outstanding - December 31, 2019	
Year End		12/31/2019
Next Year End		12/31/2020
Budget Year	2020	
AFS Year	2019	
PY	2018	
POPULATION LAST CENSUS	63,024	
NET VALUATION TAXABLE 2019	2,182,496,041	
Muni Code	0901	
	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019	
	COUNTIES - JANUARY 26, 2020	
	MUNICIPALITIES - FEBRUARY 10, 2020	
	AS AT DECEMBER 31, 2019	
	Dec. 31, 2018	
	Dec. 31, 2019	
	Jan. 1, 2019	
	YEAR - 2018	
	YEAR - 2019	
UTILITY 1	UTILITY NAME Parking	
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		
UTILITY 6		



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

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the CITY of BAYONNE as of December 31, 2019 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, no matters) or (no matters) **[eliminate one]** came to my attention that caused me to believe that the Annual Financial Statement for the year ended Dec. 31, 2019 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 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:

*(This area is intentionally left blank for listing agreed-upon procedures not performed and/or matters coming to the auditor's attention.)*

\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Fax Number)

Certified by me  
this \_\_\_\_\_ day \_\_\_\_\_, 2020

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2020

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

Municipality: CITY OF BAYONNE  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: CITY OF BAYONNE  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

22-6001642

Fed I.D. #

CITY OF BAYONNE

Municipality

HUDSON

County

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

Fiscal Year Ending: December 31, 2019

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>427,239.16</u>	\$ <u>1,127,346.80</u>	\$ <u>512,665.82</u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations(CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Dmauer@baynj.org

Signature of Chief Financial Officer

3/2/2020

Date

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

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ **CITY** \_\_\_\_\_ of \_\_\_\_\_ **BAYONNE** \_\_\_\_\_, County of \_\_\_\_\_ **HUDSON** \_\_\_\_\_ during the year 2019 and that sheets 40 to 68 are unnecessary.

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

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

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

**NOTE:**

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2019**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2020 and filed with the County Board of Taxation on January 10, 2020 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_ **2,182,496,041.00**

\_\_\_\_\_  
*Mhennessey@baynj.org*  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
**CITY OF BAYONNE**  
MUNICIPALITY

\_\_\_\_\_  
**HUDSON**  
COUNTY



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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)  
AS AT DECEMBER 31, 2019**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	54,823,161.01	82,251.34
APPROPRIATION RESERVES		5,525,289.96
ACCOUNTS CONTRACTS PAYABLE & ENCUMBRANCES		1,857,107.13
DUE TO FEDERAL, COUNTY & STATE GRANT FUND		2,295,214.72
DUE TO GENERAL CAPITAL FUND		2,385,656.35
DUE TO TRUST FUND		97,910.13
DUE TO PARKING UTILITY FUND		98.14
DUE TO TAX LIEN REDEMPTION FUND		5,787.82
EMERGENCY NOTES PAYABLE		747,890.00
PREPAID TAXES		857,173.68
PREPAID TAX COST SALE		33,015.66
TAX OVERPAYMENTS		2,164,927.15
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		197,527.40
SPECIAL DISTRICT TAX PAYABLE		621,319.21
RESERVE FOR TAX APPEAL		700,000.00
UNAPPROPRIATED RESERVE FOR GROUND RESTORATION		20,026.00
UNAPPROPRIATED RESERVE FOR FIRE PREVENTION		46,856.36
UNAPPROPRIATED RESERVE FOR TOWING LIENS		78,970.00
UNAPPROPRIATED RESERVE- FM GLOBAL F.P.		3,180.00
UNAPPROPRIATED RESERVE FOR FIRE AUCTION PROCEEDS		12,180.94
RESERVE FOR FEDERAL POLICE FORFEITURE MONIES		7,697.61
RESERVE FOR CUSTOM BORDER PATROL		6,668.93
RESERVE FOR LIBRARY		149,476.11
RESERVE FOR FIRE PREVENTION PENALTIES		20,382.80
RESERVE FOR COUNTY SHARE OF PILOTS		475,822.82
RESERVE FOR UEZ 2ND GENERATION PROJECT		498.15
PAGE TOTAL	54,823,161.01	18,392,928.41

(Do not crowd - add additional sheets)









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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	28,441.77	
DUE TO/FROM TRUST		0.10
RESERVE FOR CDBG		909,354.96
RESERVE FOR PROGRAM INCOME		274,874.46
CDBG LETTER OF CREDIT	1,155,787.75	
<b>FUND TOTALS</b>	<b>1,184,229.52</b>	<b>1,184,229.52</b>
OTHER TRUST FUNDS		
CASH	13,290,520.99	
INTRAFUND EXCHANGE		39,923.64
DUE TO/FROM STATE OF NJ		49,412.39
ACCOUNTS PAYABLE		112,405.56
RESERVE FOR TRUST - OTHER		13,186,689.53
DUE TO/FROM CURRENT FUND	97,910.13	
DISABILITY TRUST PROVIDENT- 6024-0868	159,530.43	
RESERVE FOR DISABILITY TRUST FUND		159,530.43
TAX LIEN REDEMPTIONS BANK OF AMERICA	247,620.27	
DUE TO/FROM CURRENT	5,787.82	
RESERVE FOR TAX LIEN REDEMPTION		253,408.09
LIABILITY CLAIMS- PROV- 6024-099-76	431,731.15	
RESERVE FOR LIABILITY	-	431,731.15
UNEMPLOYMENT TRUST BANK OF AMERICA- 408	430,192.96	
RESERVE FOR UNEMPLOYMENT	-	430,192.96
WORKMEN COMP VALLEY #040-974-499	100,772.53	
DUE TO/FROM CURRENT	-	16.15
RESERVE FOR WORKMEN'S COMPENSATION	-	100,756.38
SPECIAL PROJECTS ESC. PROV BANK	232,815.41	
RESERVE FOR REDEVELOPMENT ESCROW	-	232,815.41
OFFICIAL I PAYROLL	-	
RESERVE FOR OFFICIAL I	-	-
	-	
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>14,996,881.69</b>	<b>14,996,881.69</b>

(Do not crowd - add additional sheets)

















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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

\*Show as red figure





## CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	3,030,721.81	38,293,697.09	1,345,205.91	39,979,212.99
Grant Fund				-
Trust - Dog License		46,867.47		46,867.47
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG	-	28,441.77	-	28,441.77
Trust - Other	122,663.06	15,658,095.39	2,490,237.46	13,290,520.99
				-
General Capital	-	3,716,173.27	-	3,716,173.27
				-
UTILITIES:				-
Capital	-	942,716.51	-	942,716.51
Operational		560,897.87	46,846.02	514,051.85
Liability	20.30	431,710.85		431,731.15
Special Projects Escrow.		233,445.81	525.00	232,920.81
Tax Lien Redemption	0.06	247,620.21		247,620.27
Disability Trust		159,550.73	20.30	159,530.43
Workman's Compensation		100,772.53		100,772.53
Unemployment		430,192.96		430,192.96
Official I Payroll		-		-
Official II Payroll		4,196.03	4,196.03	-
Police & Fire Payroll		1,464.40	1,464.40	-
				-
				-
				-
				-
				-
Total	3,153,405.23	60,855,842.89	3,888,495.12	60,120,753.00

\* Include Deposits In Transit

\*\* Be sure to include a Public Assistance Account 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, 2019.

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 passbook at December 31, 2019.

All "Certificates of Deposits", 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: Dmauer@baynj.org

Title: Chief Financial Officer

# CASH RECONCILIATION DECEMBER 31, 2019 (cont'd)

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

Capital BMUA Restricted- Bank of NY Mellon	202,745.02
Capital Fund- Bank of America	1,154,542.21
Capital Fund- Provident Bank	2,358,886.04
Capital LRA Restricted- Bank of NY Mellon	-
Current- BLRA General Fund- Provident Bank	147,479.34
Current- Claims Account- Bank of America	375,948.77
Current- Clearing Fund- Bank of America	953,963.98
Current Fund- Bank of America	7,773,265.00
Current- Custom Border Patrol- Provident Bank	29,395.12
Current- Police- Fed Forfeiture Funds- Provident Bank	337,823.95
Current- Energy Efficient Grant- Provident Bank	7,073.88
Current- Law Enforcement Fund- Provident Bank	72,276.97
Current- MCC- BCB BANK	180,589.50
Current- Mini Golf	-
Current- Primary Current Fund- Provident Bank	18,067,001.66
Current- Tax Account- BCB BANK	6,318,775.29
Current- UEZ 2nd Generation- Provident Bank	4,030,103.63
CDBG- Provident Bank	18,439.84
CDBG Program Income- Provident Bank	10,001.93
Disability Trust- Provident Bank	159,550.73
Dog Trust- Bank of America	-
Liability- Provident Bank	431,710.85
Official I	-
Official II	4,196.03
Parking Utility Capital Fund- BCB Bank	942,716.51
Parking Utility General Fund- BCB Bank	204,456.52
Parking Utility Pay Stations- BCB Bank	102,806.77
Parking Utility Revenue- BCB Bank	253,634.58
Tax Lien Redemption- Bank of America	247,620.21
Trust- Affordable Housing Trust- Provident Bank	576,649.40
Trust- Chapter 25- Bank of America	159,019.07
Trust- Developers Escrow- Bank of America	1,220,447.82
Trust- FSA FLEX	21,837.30
Trust- Law Enforcement Trust Fund	-
Trust- Payroll Deduction- Bank of America	1,167,660.05
Trust- Bank of America	4,181,974.64
Trust Fund	4,866,656.51
<b>PAGE TOTAL</b>	<b>56,579,249.12</b>

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





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

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
2012 DOT Paving Grant	300,061.34					300,061.34
Port Authority Grant	624,374.53	2,000,000.00				2,624,374.53
2013 Assistance to Firefighters Grant	29,105.00				29,105.00	-
2016 Municipal Aid Program	141,474.50		141,474.50			-
2017 Municipal Aid Program	116,081.12					116,081.12
2018 Municipal Aid Program	294,663.78					294,663.78
2019 Municipal Aid Program	-	840,760.00	630,570.00			210,190.00
Firehouse Subs Public Safety Grant	16,440.20				16,440.20	-
Municipal Alliance Grant	34,751.13	54,448.00	54,448.00		34,751.13	-
Drunk Driving Enforcement Grant	-	4,492.99		(4,492.99)		-
Pedestrian Safety Grant	-	30,000.00	27,995.00			2,005.00
Congregate Meals Program	222,548.01	481,529.00	261,660.97			442,416.04
State Local Housing Inspection		78,854.00	52,500.00	(26,354.00)		-
Body Armor Fund	-					-
CY'18 Clean Communities Grant	-	110,203.57	110,203.57			-
Motor Vehicle- Police/Police OT-NJMV	-	97,875.00		(97,875.00)		-
Green Acres Grant	250,000.00	1,000,000.00				1,250,000.00
DOT Pedestrian Bridge Grant	550,000.00					550,000.00
UASI Training- Fire Dept.	-	8,825.11		(8,825.11)		-
<b>PAGE TOTALS</b>	<b>2,579,499.61</b>	<b>4,706,987.67</b>	<b>1,278,852.04</b>	<b>(137,547.10)</b>	<b>80,296.33</b>	<b>5,789,791.81</b>

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	2,579,499.61	4,706,987.67	1,278,852.04	(137,547.10)	80,296.33	5,789,791.81
Safe Routes to School Program	300,000.00					300,000.00
Recycling Tonnage Grant	-	99,118.74	99,118.74			-
Public Wastewater Facilities CSO Grant-State	56,794.14					56,794.14
2018 Peer Grouping Grant	10,000.00					10,000.00
2018 Drive Sober	-	5,500.00	5,500.00			-
Cooperative Marketing Grant	-	9,300.00	4,650.00			4,650.00
GTC Bayonne- Donation Fire	-	72,763.00	72,763.00			-
FY 18 Local Freight Grant	-	3,850,000.00				3,850,000.00
HDSRF Grant	-	52,566.00				52,566.00
CY19 ROID Grant	-	20,000.00				20,000.00
ONRR Grant	-	900,013.00				900,013.00
Safe Streets 2013 Grant	-	205,000.00	150,970.05			54,029.95
2019 Distracting Driving Grant	-	5,500.00				5,500.00
FY2019 Drive Sober Holiday Crackdown	-	5,500.00	5,500.00			-
FY2019 LFIF (New Hook Road)	-	2,500,000.00				2,500,000.00
FY2019 Body Armor Replacement Grant Fund	-	16,363.62				16,363.62
CY2019 UASI Grant	-	98,761.14	86,006.46			12,754.68
CY2019 Multi Park Green Acres Grant	-	1,000,000.00				1,000,000.00
PAGE TOTALS	2,946,293.75	13,547,373.17	1,703,360.29	(137,547.10)	80,296.33	14,572,463.20

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	3,834,500.76	14,490,493.79	2,294,591.98	(194,139.72)	80,443.33	15,755,819.52
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						-
PAGE TOTALS	3,834,500.76	14,490,493.79	2,294,591.98	(194,139.72)	80,443.33	15,755,819.52

Sheet  
10.3

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	3,834,500.76	14,490,493.79	2,294,591.98	(194,139.72)	80,443.33	15,755,819.52
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						-
						-
						-
						-
PAGE TOTALS	3,834,500.76	14,490,493.79	2,294,591.98	(194,139.72)	80,443.33	15,755,819.52

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
Municipal Aid Program 2017	-			-			-
Municipal Aid Program 2018	78,513.37						78,513.37
Safe Streets Transit Grant	190,715.20		205,000.00	395,715.20			-
Fire Prevention Materials Grant	5,000.00					5,000.00	-
Firehouse Subs Public Safety Grant	16,440.20					16,440.20	-
Municipal Alliance Grant	471,964.10	68,060.00				34,751.13	505,272.97
Drunk Driving Grant	12,447.26	4,492.99		1,281.32			15,658.93
Municipal Aid Program 2016	31,702.00	-					31,702.00
Pedestrian Safety Enforcement & Education Grant	47,623.08	30,000.00					77,623.08
Bureau of Housing Inspection/State Local Housing Inspection	-	26,354.00	52,500.00	52,500.00			26,354.00
Body Armor Fund	14,337.30	-		10,851.06			3,486.24
Clean Communities Program	3,192.76	-		2,594.40			598.36
Police Overtime- Division of Motor Vehicles	130,500.00	97,875.00		97,875.00			130,500.00
Green Acres Grant	-		1,000,000.00				1,000,000.00
Recycling Tonnage Grant	-	99,118.74		99,118.74			-
Police Forfeiture Funds	1,052.13						1,052.13
Municipal Aid Program 2019	-	840,760.00		840,760.00			-
Cooperative Marketing Grant	-	9,300.00					9,300.00
GTC Bayonne- Donation Fire	-	72,763.00		72,763.00			-
<b>PAGE TOTALS</b>	<b>1,003,487.40</b>	<b>1,248,723.73</b>	<b>1,257,500.00</b>	<b>1,573,458.72</b>	<b>-</b>	<b>56,191.33</b>	<b>1,880,061.08</b>

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,003,487.40	1,248,723.73	1,257,500.00	1,573,458.72	-	56,191.33	1,880,061.08
HDSRF Grant	-	-	52,566.00				52,566.00
Fy18 Local Freight Grant	-		3,850,000.00				3,850,000.00
CY19 ROID Grant			24,000.00	9,125.88			14,874.12
ONRR Grant	-	-	900,013.00				900,013.00
2019 Distracted Driving Grant	-	-	5,500.00				5,500.00
CY2018 Clean Community Grant	-		110,203.57	30,000.00			80,203.57
FY2018 Drive Sober Holiday Crack Down	-	5,500.00					5,500.00
FY2019 Drive Sober Holiday Crack Down			5,500.00				5,500.00
FY2019 LFIF (New Hook Road)			2,500,000.00				2,500,000.00
FY2019 Body Armor Replacement			16,363.62				16,363.62
CY2019 Multi Park Green Acres Grant			1,000,000.00				1,000,000.00
CY2019 UASI Grant			98,761.14				98,761.14
ce of Justice- Police Vests/ Division of Criminal Justice Police Ve	21,586.25						21,586.25
2011 Port Security Grant	105,383.29						105,383.29
2015 Port Security Grant	2,444.84						2,444.84
2012 Homeland Security Port Grant	2,617.46						2,617.46
Port Authority Grant	630,228.61		2,000,000.00	1,317.50			2,628,911.11
2013 Assistance to Firefighters Grant	29,105.00					29,105.00	-
PAGE TOTALS	1,794,852.85	1,254,223.73	11,820,407.33	1,613,902.10	-	85,296.33	13,170,285.48

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,794,852.85	1,254,223.73	11,820,407.33	1,613,902.10	-	85,296.33	13,170,285.48
2014 Port Security Grant	6,425.21						6,425.21
Older American Act of 1965-Title III- Bayonne	-	60,576.25	61,646.25	4,822.21			117,400.29
2016 Justice Assistance Grant	147.00					147.00	-
Congregate Meals Program	137,366.87	491,286.25	110,625.00	465,170.00			274,108.12
Federal - Police Forfeiture Funds	28,489.92			18,514.26	127.70		10,103.36
Law Enforcement Block Grant III	22,434.82				216.46		22,651.28
Law Enforcement Block Grant	23,809.54						23,809.54
Law Enforcement Trust Fund	49,918.22						49,918.22
Drug Enforcement Agency (DEA)	42,118.71						42,118.71
Drug Enforcement Agency- Police Reimbursement	163,031.64						163,031.64
Hudson County Open Space Trust Fund	3,926.40						3,926.40
2018 Hudson County Open Space Grant Agreement	500,000.00			500,000.00			-
COPS Technology Grant	445,092.47						445,092.47
DOT Pedestrian Bridge Grant	514,027.51						514,027.51
Hudson County Open Space Trust Fund	70,998.00						70,998.00
Secure Our Schools Grant	62,245.00						62,245.00
UASI Training Reimbursement-Fire	-	8,825.11					8,825.11
Safe Routes to School Program	287,811.66						287,811.66
PAGE TOTALS	4,152,695.82	1,814,911.34	11,992,678.58	2,602,408.57	344.16	85,443.33	15,272,778.00

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	4,152,695.82	1,814,911.34	11,992,678.58	2,602,408.57	344.16	85,443.33	15,272,778.00
Justice Assistance Grant (\$600,000) / Dept. of Justice Grant	15,480.58						15,480.58
Custom Border Control	3,713.75	56,592.62		14,446.62	95.18		45,954.93
USDOJ 2012 COPS Grant	19,942.49						19,942.49
2015 Emergency Management Assistance Grant	-	20,023.00					20,023.00
2017 Justice Assistance Grant	80,464.00			80,464.00			-
2017 Port Security Grant	35,978.32			2,780.00			33,198.32
2016 Port Security Grant	21,419.71			5,500.00			15,919.71
2018 Peer Grouping Grant	10,000.00						10,000.00
CY 19 Open Space Grant (28th St.)			250,000.00				250,000.00
CY 19 Open Space Grant (Russell Golding Park)			500,000.00				500,000.00
FY2019 Port Security Grant			18,750.00				18,750.00
2018 Emergency Management Grant (EMAA)			20,022.90				20,022.90
FY19 Bulletproof Vest Grant							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	4,339,694.67	1,891,526.96	12,781,451.48	2,705,599.19	439.34	85,443.33	16,222,069.93

Sheet  
11.3





## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXXXX	68,688,020.00
Paid	68,688,020.00	XXXXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00		XXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	68,688,020.00	68,688,020.00

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2019 85045-00	XXXXXXXXXXXX	
2019 Levy 81105-00	XXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXX
Balance - December 31, 2019 85046-00		XXXXXXXXXXXX
# Must include unpaid requisitions.	-	-

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance - January 1, 2019		XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXX	183,864.05
2019 Levy :		XXXXXXXXXXXX	XXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXX	27,226,050.80
County Library	80003-04	XXXXXXXXXXXX	
County Health		XXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXX	648,631.15
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXX	198,466.40
Paid		28,059,485.00	XXXXXXXXXXXX
Balance - December 31, 2019		XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes			XXXXXXXXXXXX
Due County for Added and Omitted Taxes		197,527.40	XXXXXXXXXXXX
		28,257,012.40	28,257,012.40

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2019	80003-06	XXXXXXXXXXXX	630,090.80
2019 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXXXX	XXXXXXXXXXXX
Fire -	81108-00	XXXXXXXXXXXX	XXXXXXXXXXXX
Sewer -	81111-00	XXXXXXXXXXXX	XXXXXXXXXXXX
Water -	81112-00	XXXXXXXXXXXX	XXXXXXXXXXXX
Garbage -	81109-00	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Improvement District	290,000.00	XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX	XXXXXXXXXXXX
Total 2019 Levy	80003-07	XXXXXXXXXXXX	290,000.00
Paid	80003-08	298,771.59	XXXXXXXXXXXX
Balance - December 31, 2019	80003-09	621,319.21	XXXXXXXXXXXX
		920,090.80	920,090.80

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

## STATEMENT OF GENERAL BUDGET REVENUES 2019

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	14,408,000.00	14,408,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	34,483,406.11	33,177,565.03	(1,305,841.08)
Added by N.J.S. 40A:4-87 (List on 17a)	12,732,974.33	12,732,974.33	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>47,216,380.44</b>	<b>45,910,539.36</b>	<b>(1,305,841.08)</b>
Receipts from Delinquent Taxes 80104-	272,785.00	174,083.81	(98,701.19)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	79,137,816.84	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-	10,521,000.00	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80121-	2,116,781.16	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	91,775,598.00	93,591,116.18	1,815,518.18
	<b>153,672,763.44</b>	<b>154,083,739.35</b>	<b>410,975.91</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	188,966,072.84
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	68,688,020.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxx
County Taxes 80111-00	27,874,681.95	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	198,466.40	xxxxxxxxxx
Special District Taxes 80113-00	290,000.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00	-	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	1,676,211.69
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	93,591,116.18	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	
*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.	<b>190,642,284.53</b>	<b>190,642,284.53</b>



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	140,939,789.11
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	12,732,974.33
Appropriated for 2019 (Budget Statement Item 9)	80012-03	153,672,763.44
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>153,672,763.44</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>153,672,763.44</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	146,413,102.48
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,676,211.69
Reserved	80012-10	5,525,289.96
<b>Total Expenditures</b>	<b>80012-11</b>	<b>153,614,604.13</b>
Unexpended Balances Canceled (see footnote)	80012-12	58,159.31

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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







**SURPLUS - CURRENT FUND  
YEAR - 2019**

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxxx	28,593,921.11
2.		xxxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxxx	8,206,828.16
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	14,408,000.00	xxxxxxxxxx
5. Amount Appropriated in 2019 Budget - with Prior Written- Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance - December 31, 2019	80014-05	22,392,749.27	xxxxxxxxxx
		36,800,749.27	36,800,749.27

**ANALYSIS OF BALANCE DECEMBER 31, 2019  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		39,979,212.99
Investments	80014-07		
Sub Total			39,979,212.99
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		22,379,679.52
Cash Surplus	80014-09		17,599,533.47
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-	
Deferred Charges #	80014-12	982,418.69	
Cash Deficit #	80014-13		
Due from State- State Aid		2,600,891.49	
Due from Bulk Levy Purchases		398,815.62	
Total Other Assets	80014-14		3,982,125.80
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		21,581,659.27

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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





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

	Debit	Credit
1. Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	65,756.02
2. Sr. Citizens Deductions Per Tax Billings	232,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,573.97
8. Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	244,421.35
10.		
11.		
12. Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	82,251.34	XXXXXXXXXX
	314,751.34	314,751.34

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

Line 2	<u>232,000.00</u>
Line 3	<u>-</u>
Line 4	<u>500.00</u>
Sub - Total	<u>232,500.00</u>
Less: Line 7	<u>4,573.97</u>
To Item 10, Sheet 22	<u><u>227,926.03</u></u>

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

		Debit	Credit
Balance - January 1, 2019		XXXXXXXXXX	700,000.00
Taxes Pending Appeals	700,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Amount Appropriated in CY2019 Budget			
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019		700,000.00	XXXXXXXXXX
Taxes Pending Appeals*	700,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2019		700,000.00	700,000.00

\_\_\_\_\_  
Kennybosotina@tow-nj.net  
Signature of Tax Collector

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

\_\_\_\_\_  
3/2/2020  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			1,615,720.62	XXXXXXXXXX
A. Taxes	83102-00	1,053,068.52	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	562,652.10	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	9,678.89
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes			3,759.32	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	1,609,801.05
8. Totals			1,619,479.94	1,619,479.94
9. Balance Brought Down			1,609,801.05	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	174,083.81
A. Taxes	83116-00	174,083.81	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2019 Tax Sale			83118-00	XXXXXXXXXX
12. 2019 Taxes Transferred to Liens			83119-00	XXXXXXXXXX
13. 2019 Taxes			486,503.79	XXXXXXXXXX
14. Balance - December 31, 2019			XXXXXXXXXX	1,922,221.03
A. Taxes	83121-00	1,359,568.93	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	562,652.10	XXXXXXXXXX	XXXXXXXXXX
15. Totals			2,096,304.84	2,096,304.84

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 10.81%

17. Item No. 14 multiplied by percentage shown above is 207,792.09 and represents the maximum amount that may be anticipated in 2020. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance - January 1, 2019	84101-00	6,473,400.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2019		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	-	XXXXXXXXXX
4. Taxes Receivable	84104-00	-	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance - December 31, 2019	84114-00	XXXXXXXXXX	6,473,400.00
		6,473,400.00	6,473,400.00

**CONTRACT SALES**

		Debit	Credit
15. Balance - January 1, 2019	84115-00		XXXXXXXXXX
16. 2019 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance - December 31, 2019	84119-00	XXXXXXXXXX	-
		-	-

**MORTGAGE SALES**

		Debit	Credit
20. Balance - January 1, 2019	84120-00		XXXXXXXXXX
21. 2019 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance - December 31, 2019	84124-00	XXXXXXXXXX	-
		-	-

Analysis of Sale of Property:       \$ \_\_\_\_\_ -  
 \* Total Cash Collected in 2019       (84125-00)  
 Realized in 2019 Budget               \_\_\_\_\_  
 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.A.40A:4-55,  
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting from 2019	Balance as at Dec. 31, 2019
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
FUTURE LEASE PAYMENT	\$ 104,239.00	\$ _____	\$ _____	\$ 104,239.00
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ 104,239.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,239.00</b>

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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



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

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

Sheet 30

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

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

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

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

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX	127,647,526.91	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	3,830,179.85	XXXXXXXXXX	
Outstanding - December 31, 2019	80033-04	123,817,347.06	XXXXXXXXXX	
		127,647,526.91	127,647,526.91	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 4,159,836.67
2020 Interest on Bonds*		80033-06	\$ 6,281,996.35	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding - January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	\$
2020 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 6,281,996.35

**LIST OF BONDS ISSUED DURING 2019**

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

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2020 DEBT SERVICE FOR LOANS  
GREEN TRUST LOAN**

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX	116,824.45	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03	14,587.72	XXXXXXXXXX	
Refunded				
Outstanding - December 31, 2019	80033-04	102,236.73	XXXXXXXXXX	
		116,824.45	116,824.45	
2020 Loan Maturities			80033-05	\$ 14,880.94
2020 Interest on Loans			80033-06	\$ 1,970.70
Total 2020 Debt Service for Green Trust Loan			80033-13	\$ 16,851.64
<b>LOAN</b>				
Outstanding - January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for LOAN			80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2019**

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

80033-14

80033-15

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

### LOAN

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

### LIST OF LOANS ISSUED DURING 2019

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

80033-14

80033-15

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

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding - December 31, 2019	80034-03	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04		\$	
2020 Interest on Bonds	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>				
Outstanding - January 1, 2019	80034-06	XXXXXXXXXX	55,830,755.32	
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08	6,795,597.35	XXXXXXXXXX	
Outstanding - December 31, 2019	80034-09	49,035,157.97	XXXXXXXXXX	
		55,830,755.32	55,830,755.32	
2020 Interest on Bonds*	80034-10		\$ 3,555,953.41	
2020 Bond Maturities - Serial Bonds	80034-11		\$	7,004,121.60
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12		\$	3,555,953.41

**LIST OF BONDS ISSUED DURING 2019**

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

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

		Outstanding Dec. 31, 2019	2020 Interest Requirement
1. Emergency Notes	80036-	\$ 747,890.00	\$ 13,711.00
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State & County Taxes	80039-	\$	\$
5. _____		\$	\$
6. _____		\$	\$



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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PREVIOUS PAGE TOTALS	74,912,890.00		39,819,890.00			988,641.00	1,268,800.00	
PAGE TOTALS	74,912,890.00		39,819,890.00			988,641.00	1,268,800.00	

Sheet 33.1

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01      80051-02

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

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

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

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PREVIOUS PAGE TOTALS	74,912,890.00		39,819,890.00			988,641.00	1,268,800.00	
PAGE TOTALS	74,912,890.00		39,819,890.00			988,641.00	1,268,800.00	

Sheet 33  
Totals

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01      80051-02

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

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

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of 2017 or prior must be appropriated in full in the 2020 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

**(Do not crowd - add additional sheets)**

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	-	-	-

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
99-31 Demolition of Unsafe Buildings		175,277.00						175,277.00
03-24 Various Capital Improvements	52,251.03	533.00					52,251.03	533.00
04-02 Acquisition of Land Easement	12,567.53						12,567.53	
07-02 Various Capital Improvements	151,373.61							151,373.61
07-43 Bayonne Medical Center	8,185.17							8,185.17
13-13 Refund Tax Appeals		60,390.05			9,982.00			50,408.05
13-23 BLRA Dissolution		3,040,000.00						3,040,000.00
13-03 School Refunding		3,700,000.00						3,700,000.00
15-16 Various Capital Improvements	89,973.62							89,973.62
15-29 Refund Tax Appeals		213,445.54			185,017.34			28,428.20
16-22 16th Street Park Improvements	8,883.00						8,883.00	
16-62 Purchase/Installation Generators	36,699.32						36,699.32	-
16-66 Various Capital Improvements		266,493.41			42,047.63			224,445.78
17-21 Various Capital Improvements		463,194.36			83,108.53			380,085.83
18-14 Various Capital Improvements	2,285.00						2,285.00	
18-51 Various Capital Improvements		2,022,723.00			891,161.76			1,131,561.24
18-52 Aqueduct Improvements		11,700,000.00						11,700,000.00
18-53 Bayonne Waterfront Walkway	26,414.00						26,414.00	
19-56 Various Capital Improvements			7,750,000.00				369,052.00	7,380,948.00
Page Total	388,632.28	21,642,056.36	7,750,000.00	-	1,211,317.26	-	508,151.88	28,061,219.50

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







# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
Various Capital Improvements	7,750,000.00	7,380,948.00		369,052.00
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Total 80032-00	7,750,000.00	7,380,948.00	-	369,052.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2019

		Debit	Credit
Balance - January 1, 2019	80029-01	xxxxxxxxxx	214,826.70
Premium on Sale of Bonds		xxxxxxxxxx	124,931.52
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Excess from buckets			254,725.14
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03		xxxxxxxxxx
Balance - December 31, 2019	80030-04	594,483.36	xxxxxxxxxx
		594,483.36	594,483.36

**MUNICIPALITIES ONLY**

**IMPORTANT !!**

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

**A.**

- |   |    |                       |
|---|----|-----------------------|
| 1. Total Tax Levy for the Year 2019 was   | \$ | <u>189,702,567.32</u> |
| 2. Amount of Item 1 Collected in 2019 (*) | \$ | <u>188,966,072.84</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>132,791,797.12</u> |

(\*) Including prepayments and overpayments applied.

**B.**

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

Answer YES or NO \_\_\_\_\_

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

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

Answer YES or NO \_\_\_\_\_

**D.**

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

**E.**

	<u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$	_____	\$	_____
2. County Taxes	\$	_____	\$	197,527.40
3. Amounts due Special Districts	\$	_____	\$	621,319.21
4. Amount due School Districts for School Tax	\$	_____	\$	-

# UTILITIES ONLY

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2019, please observe instructions of Sheet 2.

**POST CLOSING  
TRIAL BALANCE - PARKING UTILITY FUND  
AS AT DECEMBER 31, 2019  
Operating and Capital Sections  
(Separately Stated)**

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

Title of Account	Debit	Credit
Cash	514,052.00	
Investments		
Due from -Current	98.00	
Due from -Parking Utility Capital	799.00	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		114,215.77
Encumbrances Payable		763.02
Accrued Interest on Bonds and Notes		41,917.00
Due to -		
Reserve for Debt Services		9,790.21
Subtotal - Cash Liabilities		166,686.00 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		348,263.00
<b>Total</b>	<b>514,949.00</b>	<b>514,949.00</b>

(Do not crowd - add additional sheets)







## ANALYSIS OF PARKING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

\*Show as red figure

# SCHEDULE OF PARKING UTILITY BUDGET - 2019

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	191,100.00	191,100.00	-
Operating Surplus Anticipated with Consent of Director of Local Government 91302-			-
Miscellaneous Revenues Anticipated	1,454,500.00	1,461,342.00	6,842.00
			-
			-
			-
			-
Reserve for Debt Service 91307-			-
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	1,645,600.00	1,652,442.00	6,842.00
Deficit (General Budget) ** 91306-			-
	1,645,600.00	1,652,442.00	6,842.00

\*\* 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:	XXXXXXXXXX
Adopted Budget	1,645,600.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>1,645,600.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>1,645,600.00</b>
Deduct Expenditures:	
Paid or Charged	1,531,384.23
Reserved	114,215.77
Surplus (General Budget)**	
<b>Total Expenditures</b>	<b>1,645,600.00</b>
Unexpended Balance Canceled (See Footnote)	-

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2019 OPERATION

## PARKING UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 Parking Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,652,442.00	
Miscellaneous Revenue Not Anticipated		
2018 Appropriation Reserves Canceled in 2019	70,265.00	
Miscellaneous Adjustment		
Total Revenue Realized		1,722,707.00
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,531,384.23	
Reserved	114,215.77	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,645,600.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,645,600.00
Excess		77,107.00
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	77,107.00	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

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

2018 Appropriation Reserves Canceled in 2019	70,265.00	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter 'None "'		
* Excess (Revenue Realized)		70,265.00

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

## RESULTS OF 2019 OPERATIONS - PARKING UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	6,842.00
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2018 Appropriations*	XXXXXXXXXX	70,265.00
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	77,107.00	XXXXXXXXXX
	77,107.00	77,107.00

\* See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - PARKING UTILITY

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	462,256.00
Excess in Results of 2019 Operations	XXXXXXXXXX	77,107.00
Amount Appropriated in the 2019 Budget - Cash	191,100.00	XXXXXXXXXX
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2019	348,263.00	XXXXXXXXXX
	539,363.00	539,363.00

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

Cash		514,052.00
Investments		897.00
Interfund Accounts Receivable		
Subtotal		514,949.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		166,686.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		348,263.00
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		348,263.00

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

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

## SCHEDULE OF PARKING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$	
Increased by:			
Rents Levied		\$	
Decreased by:			
Collections	\$		
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	-
Balance December 31, 2019		\$	-

## SCHEDULE OF PARKING UTILITY LIENS

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

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

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	
<b>PARKING UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2019	XXXXXXXXXX	2,250,000.00	
Issued	XXXXXXXXXX		
Paid	210,000.00	XXXXXXXXXX	
Outstanding - December 31, 2019	2,040,000.00	XXXXXXXXXX	
	2,250,000.00	2,250,000.00	
2020 Bond Maturities - Capital Bonds			\$ 220,000.00
2020 Interest on Bonds		\$ 92,200.00	

**INTEREST ON BONDS - PARKING UTILITY BUDGET**

2020 Interest on Bonds (*Items)	\$ 92,200.00	
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$ 41,917.00	
Subtotal	\$ 50,283.00	
Add: Interest to be Accrued as of 12/31/2020	\$ 38,417.00	
Required Appropriation 2020		\$ 88,700.00

**LIST OF BONDS ISSUED DURING 2019**

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2020 DEBT SERVICE FOR LOANS  
PARKING UTILITY Capital BOnDs**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	
<b>PARKING UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	
2020 Loan Maturities			\$
2020 Interest on Loans		\$	

**INTEREST ON LOANS - PARKING UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2019**

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	-		-			-	-	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)



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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
Various Parking Equipment Improvements	109,441.36				78,049.00		31,392.36	
<b>PAGE TOTALS</b>	109,441.36	-	-	-	78,049.00	-	31,392.36	-

Sheet 52

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



# PARKING UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	75,000.00
Received from 2019 Budget Appropriation	XXXXXXXXXX	50,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2019	125,000.00	XXXXXXXXXX
	125,000.00	125,000.00

# PARKING UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

