ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 2,346 **NET VALUATION TAXABLE 2023** 357,218,400 MUNICODE 1312

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2024 **MUNICIPALITIES - FEBRUARY 10, 2024**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES

	ATION OF BU		•	OMBINED WITH II			
BOROUGH		of	ENGLISHTO	WN ,	County of	MONMOUTH	
			DO	NOT USE THESE S	SPACES		
		Date		Exa	mined By:		
	1				Prelim	inary Check	
	2				Ex	camined	
	ere computed b			to 34, 49 to 51 and 63 orted upon demand b	oy a register or	Jeffrey	Elsasser
					Title	Chief Finar	ncial Officer
(This MUST b	e signed by Chi	ef Financial	Officer, Cor	nptroller, Auditor or Re	gistered Municipa	al Accountant.)	
REQUIRED	CERTIFICA	ATION BY	THE C	HIEF FINANCIAL	OFFICER:		
(which I have exact copy of are correct, th are in proof; I	not prepared) the original on f at no transfers I	Eliminate of the control of the cont	o ne] an elerk of the g nade to or fr	ified Annual Financial S d information required governing body, that all om emergency approp ect insofar as I can det	also included her calculations, extriations and all st	ensions and addates	s Statement is an ditions ined herein
Further, I do	hereby certify	that I,		Jeffrey Els		, ar	n the Chief Financial
Officer, Licens	se# N- NGLISHTOWN	1644	, of the, County of	of	BOROUGH MONMOUTH	-	of 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, 2023, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2023.							
5	Signature	Jeffrey Elsas	ser				
7	Γitle	Chief Financ	ial Officer				
A	Address	15 Main S	t., Englisht	own, NJ 07726			
F	Phone Number		73	2-446-9235 ext. 214			
F	ax Number			732-446-4979			

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 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 **BOROUGH** of **ENGLISHTOWN** as of as of December 31, 2023 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, (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 December 31, 2023 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:

		Robert Allison (Registered Municipal Accountant)
		(Hegistered Municipal Accountant)
		Holman Frenia Allison, P.C.
		(Firm Name)
		1985 Cedar Bridge Ave., Suite 3
		(Address)
Certified by me		Lakewood, NJ 08701
	i I .	(Address)
this 1 day March	, 2024	
		732-797-1333 (Phone Number)
		(*
		(F N
		(Fax Number)

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.

	CERTIFICATIO	ON OF QUALIFYING MUNICIPALITY				
1.	The outstanding indeb	otedness of the previous fiscal year is not in excess of 3.5%;				
2.	All emergencies approappropriations;	oved for the previous fiscal year did not exceed 3% of total				
3.	The tax collection rate	exceeded 90%;				
4.	Total deferred charge	s 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 operat	ing deficit for the previous fiscal year.				
7.	The municipality did r years.	not conduct an accelerated tax sale for less than 3 consecutive				
8.	The municipality did r not plan to conduct or	not conduct a tax levy sale the previous fiscal year and does ne in the current year.				
9.	The current year budg	get does not contain a Levy or Appropriation "CAP" waiver.				
10.	The municipality has r	The municipality has not applied for Transitional Aid for 2024.				
11.	The municipality did not adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).					
above c		s municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance				
Municip	pality:	BOROUGH OF ENGLISHTOWN				
Chief Fi	inancial Officer:					
Signatu	ıre:					
Certifica	ate #:					
Date:						
	CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY				
9	of the crite	s municipality does not meet item(s) eria above and therefore does not qualify for local rdance with N.J.A.C. 5:30-7.5.				
Municip	pality:	BOROUGH OF ENGLISHTOWN				

Sheet 1b

Jeffrey Elsasser

Jeffrey Elsasser

N-1644

3/1/2024

Chief Financial Officer:

Signature:

Date:

Certificate #:

	NO ENTRY Fed I.D. #			
	ι εα ι.υ. π			
В	OROUGH OF ENGLISHTOWN Municipality			
	MONMOUTH			
	County			
	•	leral and State Fina expenditures of Awa	ırds	
		Fiscal Year Ending:	December 31, 2023	
	(1) Federal programs	(2)	(3)	
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL	\$\$	494,100.49	\$	
		Single Audit Program Specific X Financial Stateme	ements) and OMB 15-08. Audit ent Audit Performed in Acco Auditing Standards (Yellow	
Note:	All local governments, who are reciping report the total amount of federal and required to comply with Title 2 U.S. (Guidance) and OMB 15-08. The sing beginning with Fiscal Year ending affederal Regulations (CFR) (Uniform	d state funds expended of Code of Federal Regulation gle audit threshold has be ter 1/1/15. Expenditures	luring its fiscal year and the ons (CFR) OMB 15-08. (Un een been increased to \$750	type of audit niform ,000
(1)	Report expenditures from federal parafederal pass-through funds can be in (CFDA) number reported in the State	dentified by the Catalog of	of Federal Domestic Assista	
(2)	Report expenditures from state prog pass-through entities. Exclude state are no compliance requirements.			
(3)	Report expenditures from federal professor from entities other than state governments	-	from the federal governmen	t or indirectly
	Jeffrey Elsasser Signature of Chief Financial Officer		3/1/2024 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 of 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

ıtility owned a	nd operated by the	BOROUGH	of	ENGLISHTOWN
County of	MONMOUTH	during the year 2023 and t	hat shee	ts 40 to 68 are unnecessary.
I have th	erefore removed from	this statement the sheets perta	aining on	ly to utilities.
		Name		
		Title		
(This mu	ust be signed by the Ch	ief Financial Officer, Comptrol	er, Audit	or or Registered
Municipal Acco	ountant.)			
MIII	NICIDAL CEDTIFIC	CATION OF TAVADLE D	OODED	TV AS OF OCTOPED 1 2022
WIUI	NICIFAL CENTIFIC	CATION OF TAXABLE FI	NOFER	TY AS OF OCTOBER 1, 2023
Ce	ertification is hereby ma	de that the Net Valuation Taxa	able of pr	operty liable to taxation for
the tax y	ear 2024 and filed with	the County Board of Taxation	on Janua	ary 10, 2024 in accordance
with the	requirement of N.J.S.A	54:4-35, was in the amount c	f \$	28,327,400.00
				ssessor@englishtownnj.com
			SIG	NATURE OF TAX ASSESSOR
			ВС	PROUGH OF ENGLISHTOWN
				MUNICIPALITY
				MONMOUTH

COUNTY



POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2023

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

Title of Account		Debit	Credit
CASH		2,472,845.89	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENI	OR CITIZENS	-	243.18
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	4,732.91		
SUBTOTAL		4,732.91	
TAX TITLE LIENS RECEIVABLE		1,526.50	
PROPERTY ACQUIRED FOR TAXES		318,800.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		4,999.27	
DUE FROM:			
GENERAL CAPITAL FUND		545.01	
PAYROLL FUND		199.02	
TRUST - OTHER FUND/ESCROW		499.83	
ANIMAL CONTROL TRUST FUND		3.22	
GRANT FUND		436.68	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		66,696.17	
DEFICIT		-	
Page Totals:		2,871,284.50	243.18

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2023

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	2,871,284.50	243.18
APPROPRIATION RESERVES		516,976.71
ENCUMBRANCES PAYABLE		72,272.68
CONTRACTS PAYABLE		44,669.73
TAX OVERPAYMENTS		
PREPAID TAXES		51,414.61
DUE TO TRUST FUND		2,000.00
DUE TO STATE:		
MARRIAGE LICENCE		100.00
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		319,968.24
REGIONAL H.S.TAX PAYABLE		196,564.15
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		1,527.26
SPECIAL DISTRICT TAX PAYABLE		
RESERVE FOR TAX APPEAL		63,365.71
THIRD PARTY LIENS		1,190.04
PREMIUM ON TAX SALE		12,500.00
TAX OVERPAYMENTS		6,693.71
MUNICIPAL RELIEF FUND		14,832.86
MASTER PLAN		8,555.75
CODIFICATION		5,517.00
PAGE TOTAL	2,871,284.50	1,318,391.63
		. ,
(Do not around add additions	1 -1	

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2023

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

Title of Account		Debit	Credit
TOTALS FROM PAGE 3a		2,871,284.50	1,318,391.63
	SUBTOTAL	2,871,284.50	1,318,391.63
RESERVE FOR RECEIVABLES			331,742.44
DEFERRED SCHOOL TAX		1,223,505.44	
DEFERRED SCHOOL TAX PAYABLE			1,223,505.44
FUND BALANCE			1,221,150.43
	TOTALS	4,094,789.94	4,094,789.94
(Do not over			

(Do not crowd - add additional sheets)
Sheet 3a.1

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 * AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
TOTALS		

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	220,659.49	_
GRANTS RECEIVABLE	20,964.22	
DUE FROM/TO CURRENT FUND		436.68
ENCUMBRANCES PAYABLE		1,050.00
APPROPRIATED RESERVES		83,506.08
UNAPPROPRIATED RESERVES		156,630.95
TOTALS	241 622 71	241 622 71
TOTALS	241,623.71	241,623.71
(Do not crowd - add add	tional abouts)	

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	1,444.82	
DUE TO - CURRENT FUND		3.22
DUE TO STATE OF NJ		90.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		1,351.40
FUND TOTALS	1,444.82	1,444.82
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	_	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS (Do not around, add addition	<u> </u>	-

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	285,315.32	
DUE FROM CURRENT FUND	2,000.00	
DOL THOM CONTINUENT FORD	2,000.00	
ENCUMBRANCES PAYABLE		1,182.70
DUE TO CURRENT FUND		499.83
VARIOUS RESERVES		285,632.79
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add ad	287,315.32	287,315.32

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	287,315.32	287,315.32
OTHER TRUST FUNDS (continued)		
PAYROLL FUND:		
CASH	20,252.79	
DUE TO CURRENT FUND		199.02
PAYROLL TAXES PAYABLE		20,053.77
TOTALS (Do not crowd - add addition)	307,568.11	307,568.11

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	307,568.11	307,568.11
OTHER TRUST FUNDS (continued)	,	,
(44 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		
TOTALS	307,568.11	307,568.11

SCHEDULE OF TRUST FUND RESERVES

Amount Dec. 31, 2022

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
				_
Builder's Contributions	49,442.50	-	-	49,442.50
Municipal Court Parking - POAA	156.00	-	-	156.00
Off-Duty Employment-Police	79,389.09	190,702.50	201,096.10	68,995.49
Public Defender	904.33	6,000.00	5,167.20	1,737.13
Snow Removal	38,768.06	7,660.11	3,037.74	43,390.43
COAH	155.95	0.14	-	156.09
Law Enforcement Trust Fund	2,926.21	899.94	1,937.29	1,888.86
Police Safety Equipment	5,657.26	551.23	-	6,208.49
Special Events	1,929.16	675.00	930.73	1,673.43
Performance Bonds	19,035.24	93.61	-	19,128.85
Planning Board Escrow	23,433.63	13,293.14	2,840.59	33,886.18
Escrow Fees	883.69	130.02	127.52	886.19
Unemployment	52,774.46	790.67	336.80	53,228.33
Sick Leave Trust	3,000.00	1,500.00	-	4,500.00
Community Development Block Grant	354.82	-	-	354.82
			-	-
				_
				-
				_
				-
				-
				_
				_
				_
				-
				-
				_
				-
				-
				_
				_
			-	
				_
				_
PAGE TOTAL \$	278,810.40 \$	222,296.36 \$	215,473.97 \$	285,632.79

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount Dec. 31, 2022 per Audit <u>Report</u>

Balance as at ec. 31, 20

<u>Purpose</u>	per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	as at <u>Dec. 31, 2023</u>
PREVIOUS PAGE TOTAL	278,810.40	222,296.36	215,473.97	285,632.79
				<u> </u>
				<u> </u>
				-
				-
				-
				-
PAGE TOTAL	\$ 278,810.40	222,296.36	\$ 215,473.97	285,632.79

Sheet 7

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

Title of Liability to which Cash	Audit Balance			EIPTS				Balance Dec. 31, 2023	
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Current Budget				Disbursements		
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
								-	
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
Other Liabilities								-	
Trust Surplus								-	
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	
								-	
								-	
								-	
								-	
	-	-	-	-	-	-	-	-	

^{*}Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	835,164.67	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	835,164.67
CASH	271,282.64	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	852,060.03	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	980,000.00	
UNFUNDED	1,555,632.58	
		_
DUE TO -		
PAGE TOTALS	4,494,139.92	835,164.67

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	4,494,139.92	835,164.67
	, ,	,
BOND ANTICIPATION NOTES PAYABLE		721,250.00
GENERAL SERIAL BONDS		980,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
DUE TO CURRENT FUND		545.01
RESERVE FOR DEBT SERVICE		22,500.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		428,346.91
UNFUNDED		943,914.48
ENCUMBRANCES PAYABLE		368,115.37
RESERVE TO PAY BANS		_
CAPITAL IMPROVEMENT FUND		19,302.81
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		175,000.67
	4,494,139.92	4,494,139.92

CASH RECONCILIATION DECEMBER 31, 2023

	Cas	Cash		Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	275.00	2,687,237.21	214,666.32	2,472,845.89	
Grant Fund	947.92	219,711.57	-	220,659.49	
Trust - Animal Control	-	1,444.82	-	1,444.82	
Trust - Assessment				-	
Trust - Municipal Open Space				-	
Trust - LOSAP				_	
Trust - CDBG				_	
Trust - Other	1,220.00	286,838.19	2,742.87	285,315.32	
Trust - Arts and Culture	,	,	, -	-	
General Capital	12,500.00	258,782.64		271,282.64	
Payroll	,	21,792.54	1,539.75	20,252.79	
<u>UTILITIES:</u>		,	,	,	
Water Operating	258.03	628,921.22		629,179.25	
Water Capital		1,730,143.73	12,500.00	1,717,643.73	
Sewer Operating	7,324.12	887,744.66	·	895,068.78	
Sewer Capital	,	256,545.02		256,545.02	
Solid Waste Operating	501.60	39,776.58		40,278.18	
		·		_	
				_	
				-	
				-	
				-	
				-	
				_	
				_	
				_	
				-	
				_	
				-	
Total	23,026.67	7,018,938.18	231,448.94	6,810,515.91	

^{*} Include Deposits In Transit

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, 2023.

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, 2023.

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:	Jeffrey Elsasser	Title:	CFO	

^{**} Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund - Amboy - #178608	2,632,866.70
Current Fund - Cash Management	54,370.51
Grant Fund - Amboy - #178276	219,711.57
Dog Trust Fund- Amboy - #179493	1,444.82
Regular Trust - Amboy - #178284	166,506.73
Regular Trust (COAH Housing) - Amboy - # 182435	156.28
Escrow Trust Fund (Engineering Review) - Amboy	1,018.82
Escrow Trust Fund (Planning Review) - Amboy	37,039.84
Escrow Trust Fund (Performance Bond) - Amboy	19,232.04
Community Development Trust Fund - Amboy - #182451	355.24
Regular Trust (Law Enforcement) - Amboy - #182478	1,899.21
Regular Trust (Police Safety) - Amboy - #182486	6,225.93
Unemployment Trust Fund - Amboy - #182443	53,228.33
Special Events Trust Fund - Amboy - #182494	1,175.77
General Capital Fund - Amboy - #179507	258,782.64
Water Operating Fund - Amboy - #178675	628,921.22
Water Capital Fund - Amboy - #179515	1,730,143.73
Sewer Operating Fund - Amboy - #178624	887,744.66
Sewer Capital Fund - Amboy - #179523	256,545.02
Solid Waste Operating Fund - Amboy - #183199	39,776.58
Payroll Fund (Regular)- Amboy - #178594	12,041.94
Payrol (Payroll Deduction) - Amboy - #178616	9,750.60
PAGE TOTAL	7,018,938.18

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.

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	7,018,938.18
TOTAL PAGE	7,018,938.18

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, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
						-
Clean Communities Grant	-	4,000.00	4,000.00			-
Body Armor Grant	585.00	876.02	876.80			584.22
Body Worn Camera Grant	-	20,380.00	-			20,380.00
Alcohol Education Rehabiliation Program	-	473.80	473.80			-
						-
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PAGE TOTALS	585.00	25,729.82	5,350.60	-	-	20,964.22

Sheet 10

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

	ERAL AND STATE	GMMINI	KECEI VIIDI	(cont u)		
Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	585.00	25,729.82	5,350.60	-	-	20,964.22
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DAGE TOTAL O	505.00	05.700.00	5.050.00			-
PAGE TOTALS	585.00	25,729.82	5,350.60	-	-	20,964.22

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

	ERAL AND STATE	UKANIS	RECEIVADI	(cont u)		
Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	585.00	25,729.82	5,350.60	-	-	20,964.22
						-
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						-
						-
						-
						-
TOTALS	585.00	25,729.82	5,350.60	-	-	20,964.22

Totals

TEDERAL AND STATE GRANTS							
Grant	Balance	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023
							-
Clean Communities Program	14,714.89	4,000.00	-	4,386.88	-	-	14,328.01
Recycling Tonnage Grant	26,314.74	-	-	2,470.00	(1,050.00)	-	22,794.74
Alcohol Rehabilitation Program	18,002.13	473.80	-	-	-	-	18,475.93
Drunk Driving Enforcement Fund	4,119.25	-	-	304.35	-	-	3,814.90
Body Armor Fund	12,916.47	876.80	-	-	-	0.78	13,792.49
Body Worn Camera Grant	-	-	20,380.00	15,780.00	-	-	4,600.00
Cable Technology Grant	5,700.01	-	-	-	-	-	5,700.01
							-
							-
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PAGE TOTALS	81,767.49	5,350.60	20,380.00	22,941.23	(1,050.00)	0.78	83,506.08

		L MILD SIM		~			
Grant	Balance Jan. 1, 2023	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	81,767.49	5,350.60	20,380.00	22,941.23	(1,050.00)	0.78	83,506.08
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PAGE TOTALS	81,767.49	5,350.60	20,380.00	22,941.23	(1,050.00)	0.78	83,506.08

		L MILD SIM		~			
Grant	Balance Jan. 1, 2023	Transferred Budget App Budget		Expended	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	81,767.49	5,350.60	20,380.00	22,941.23	(1,050.00)	0.78	83,506.08
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						_	-
							-
PAGE TOTALS	81,767.49	5,350.60	20,380.00	22,941.23	(1,050.00)	0.78	83,506.08

FEDERAL AND STATE GRANTS								
Grant	Balance	Transferred from 2023 Budget Appropriations		Expended Other		Cancelled	Balance	
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023	
PREVIOUS PAGE TOTALS	81,767.49	5,350.60	20,380.00	22,941.23	(1,050.00)	0.78	83,506.08	
							-	
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							-	
							-	
TOTALS	81,767.49	5,350.60	20,380.00	22,941.23	(1,050.00)	0.78	83,506.08	

Totals

Grant	Balance	Transferred Budget App	d from 2023 propriations	Received	Other	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87			Dec. 31, 2023
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
						_
American Rescue Plan	184,126.28	-		-	(30,000.00)	154,126.28
Alcohol Education Rehabiliation Program	473.80	473.80		1,557.53		1,557.53
Clean Communities Grant	4,000.00	4,000.00		-		-
Body Armor Fund	876.02	876.80		947.92		947.14
						-
						_
						_
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	189,476.10	5,350.60	-	2,505.45	(30,000.00)	156,630.95

Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	xxxxxxxxx	
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxx	
Levy Calendar Year 2023	xxxxxxxxxx	
Paid		xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	-	-

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	228,008.74
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	xxxxxxxxxx	826,422.97
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxx	2,669,445.00
Levy Calendar Year 2023	xxxxxxxxxx	
Paid	2,577,485.50	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	319,968.24	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	826,422.97	xxxxxxxxx
# Must include unpaid requisitions.	3,723,876.71	3,723,876.71

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	197,994.15
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	xxxxxxxxxx	397,082.47
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxx	1,061,356.00
Levy Calendar Year 2023	xxxxxxxxxx	
Paid	1,062,786.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	196,564.15	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	397,082.47	xxxxxxxxx
# Must include unpaid requisitions.	1,656,432.62	1,656,432.62

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	1,849.53
2023 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	620,108.11
County Library	xxxxxxxxxx	44,860.39
County Health	xxxxxxxxxx	12,351.13
County Open Space Preservation	xxxxxxxxxx	87,853.94
Due County for Added and Omitted Taxes	xxxxxxxxxx	1,527.28
Paid	767,023.12	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	1,527.26	xxxxxxxxx
	768,550.38	768,550.38

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2023		xxxxxxxxxx	
2023 Levy: (List Each Type of District Tax Separately - See	Footnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	524,000.00	xxxxxxxxxx	xxxxxxxx
Sewer -		xxxxxxxxxx	xxxxxxxxx
Water -		xxxxxxxxxx	xxxxxxxxx
Garbage -		xxxxxxxxxx	xxxxxxxxx
		xxxxxxxxxx	xxxxxxxx
		xxxxxxxxxx	xxxxxxxxx
		xxxxxxxxxx	xxxxxxxxx
Total 2023 Levy		xxxxxxxxxx	524,000.00
Paid		524,000.00	xxxxxxxx
Balance - December 31, 2023			xxxxxxxxx
		524,000.00	524,000.00

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

STATEMENT OF GENERAL BUDGET REVENUES 2023

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	295,000.00	295,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	518,534.53	497,641.85	(20,892.68)
Added by N.J.S.A. 40A:4-87 (List on 17a)	20,380.00	20,380.00	_
			-
			-
Total Miscellaneous Revenue Anticipated	538,914.53	518,021.85	(20,892.68)
Receipts from Delinquent Taxes		531.50	531.50
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	1,937,462.07	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	1,937,462.07	2,068,388.33	130,926.26
	2,771,376.60	2,881,941.68	110,565.08

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	6,971,672.18
Amount to be Raised by Taxation	xxxxxxxxx	xxxxxxxx
Local District School Tax	-	xxxxxxxx
Regional School Tax	2,669,445.00	xxxxxxxx
Regional High School Tax	1,061,356.00	xxxxxxxx
County Taxes	765,173.57	xxxxxxxx
Due County for Added and Omitted Taxes	1,527.28	xxxxxxxx
Special District Taxes	524,000.00	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	118,218.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	2,068,388.33	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*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.	7,089,890.18	7,089,890.18

STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Body Worn Camera Grant	20,380.00	20,380.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
PAGE TOTALS	20,380.00	20,380.00	-

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

· ·	Shoot 17a
CFO Signature:	

STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	20,380.00	20,380.00	-
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		-	-
		-	-
		-	-
TOTALS I hereby certify that the above list of Chapter 159 insertion	20,380.00	20,380.00	-

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

or o oignature.	Sheet 17a Totals
CFO Signature:	Jeffrey Elsasser

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		2,750,996.60
2023 Budget - Added by N.J.S.A. 40A:4-87		20,380.00
Appropriated for 2023 (Budget Statement Item 9)		2,771,376.60
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		2,771,376.60
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		2,771,376.60
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	2,135,837.53	
Paid or Charged - Reserve for Uncollected Taxes	118,218.00	
Reserved 516,976.71		
Total Expenditures		2,771,032.24
Unexpended Balances Canceled (see footnote)		344.36

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)

2023 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 2023 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxx	-
Delinquent Tax Collections	XXXXXXXXX	531.50
Semiquent vax concentent	xxxxxxxxx	331133
Required Collection of Current Taxes	xxxxxxxxx	130,926.26
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxx	344.36
Miscellaneous Revenue Not Anticipated	xxxxxxxx	53,114.79
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	
Payments in Lieu of Taxes on Real Property	XXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXX	
Unexpended Balances of 2022 Appropriation Reserves	XXXXXXXXX	261,879.56
Prior Years Interfunds Returned in 2023	XXXXXXXXX	12,009.25
Cancellation of Reserve for Grants - Appropriated	AAAAAAA	0.78
Adjustments to Premium on Tax Sale		12,400.00
Aujustinents to Fremium on Fax Gale		12,400.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxx	xxxxxxxx
Balance - January 1, 2023	1,223,505.44	xxxxxxxx
Balance - December 31, 2023	xxxxxxxx	1,223,505.44
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	20,892.68	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2023		xxxxxxxx
Adjustment to Third Party Liens	5,141.42	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	<u>-</u>
Surplus Balance - To Surplus (Sheet 21)	445,172.40	xxxxxxxx
	1,694,711.94	1,694,711.94

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
A =	20.00
Admin Fees	90.00
Accident Report	290.65
Alarm System	45.00
Assesors List	120.00
CCO Inspections	4,120.00
Certified Copies	474.00
Clothing Bin	50.00
Impound Release Fees	3,100.00
Discovery/Police Reports	227.65
DMV Inspection Fines	1,850.00
Duplicate Tax Bill	315.00
Firearms	4,367.50
Food Handling License	1,040.00
Marriage License	43.00
Peddler's License	52.00
Planning Board Fees	4,550.00
Photocopies/OPRA	1.00
Refund Current Years Expenditures	329.15
Road Opening Permits	260.00
Tax Searches	144.00
Zoning Fees	105.00
Canabis Licenses	19,000.00
Miscellaneous	12,540.84
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet	19) 53,114.79

SURPLUS - CURRENT FUND YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxx	1,070,978.03
2.	xxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxx	445,172.40
4. Amount Appropriated in the 2023 Budget - Cash	295,000.00	xxxxxxxx
 Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services 	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2023	1,221,150.43	xxxxxxxx
	1,516,150.43	1,516,150.43

ANALYSIS OF BALANCE AS AT DECEMBER 31, 2023 (FROM CURRENT FUND - TRIAL BALANCE)

Cash		2,472,845.89
Investments		2, 2,0 .0.00
investments		
Sub Total		2,472,845.89
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,318,391.63
Cash Surplus	_	1,154,454.26
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	_	
Deferred Charges #	66,696.17	
Cash Deficit #		
Total Other Assets		66,696.17
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSE	TS"	1,221,150.43

WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2023 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #			\$	6,434,614.96
	or (Abstract of Ratables)			\$	
2.	Amount of Levy - Special District Taxes			\$	524,000.00
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$	29,490.48
5b.	Subtotal 2023 Levy \$ 6,988,105.4 Reductions Due to Tax Appeals** Total 2023 Tax Levy	4		\$_	6,988,105.44
6.	Transferred to Tax Title Liens			\$	19.48
7.	Transferred to Foreclosed Property			\$	
8.	Remitted, Abated or Canceled			\$	11,680.87
9.	Discount Allowed			\$	
10.	Collected in Cash: In 2022	\$	25,823.14		
	In 2023*	\$	6,941,349.04		
	Homestead Benefit Credit	\$_		_	
	State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$_	4,500.00	_	
	Total To Line 14	\$_	6,971,672.18	=	
11.	Total Credits			\$	6,983,372.53
12.	Amount Outstanding December 31, 2023			\$	4,732.91
13.	Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is				
Note	e: If municipality conducted Accelerated Tax Sale or Tax Levy	Sale c	heck hereaı	nd co	omplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:				
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$_ \$_	6,971,672.18	- 1	
	To Current Taxes Realized in Cash (Sheet 17)	\$_	6,971,672.18	-	
Note A:	In showing the above percentage the following should be noted: Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be				

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

be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to

^{*} Include overpayments applied as part of 2023 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2023

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	6,971,672.18
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	\$_	6,971,672.18
Line 5c (sheet 22) Total 2023 Tax Levy	\$_	6,988,105.44
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.76%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	6,971,672.18
LESS: Proceeds from Tax Levy Sale (excluding premium)		
Net Cash Collected	\$_	6,971,672.18
Line 5c (sheet 22) Total 2023 Tax Levy	\$_	6,988,105.44
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	99.76%

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

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	243.18
2. Senior Citizens Deductions Per Tax Billings	1,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	3,500.00	xxxxxxxx
4. Deductions Allowed By Tax Collector		xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	4,500.00
10.		
11.		
12. Balance - December 31, 2023	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	243.18	xxxxxxxx
	4,743.18	4,743.18

Calculation of Amount to be included on Sheet 22, Item 10 - 2023 Senior Citizens and Veterans Deductions Allowed

Line 2	1,000.00
Line 3	3,500.00
Line 4	
Sub - Total	4,500.00
Less: Line 7	
To Item 10, Sheet 22	4,500.00

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

	xxxxxxxxx	60,865.71	
60,865.71	xxxxxxxxx	xxxxxxxx	
	xxxxxxxxx	xxxxxxxx	
	xxxxxxxxx		
	xxxxxxxxx		
		2,500.00	
e of Payment)		xxxxxxxx	
:)		xxxxxxxx	
	63,365.71	xxxxxxxx	
63,365.71	xxxxxxxx	xxxxxxxx	
Interest Earned on Taxes Pending Appeals			
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023		63,365.71	
	e of Payment)	60,865.71	

Consetta Ellison
Signature of Tax Collector

T-8467
License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	1-		
	723.32	xxxxxxxx	
531.50	xxxxxxxx	xxxxxxxx	
191.82	xxxxxxxx	xxxxxxxx	
	xxxxxxxx	xxxxxxxx	
	xxxxxxxx		
	xxxxxxxx	15.69	
	xxxxxxxx	xxxxxxxx	
	xxxxxxxx	-	
	xxxxxxxx		
		xxxxxxxx	
	1,330.89	xxxxxxxx	
Tax Title Liens;	xxxxxxxx		
A. Taxes - Transfers to Tax Title Liens			
B. Tax Title Liens - Transfers from Taxes			
	xxxxxxxx	2,038.52	
	2,054.21	2,054.21	
	2,038.52	xxxxxxxx	
	xxxxxxxx	531.50	
531.50	xxxxxxxx	xxxxxxxx	
	xxxxxxxx	xxxxxxxx	
		xxxxxxxx	
	19.48	xxxxxxxx	
13. 2023 Taxes		xxxxxxxx	
П	xxxxxxxx	6,259.41	
4,732.91	xxxxxxxx	xxxxxxxx	
1,526.50	xxxxxxxx	xxxxxxxx	
	6,790.91	6,790.91	
	191.82 Tax Title Liens; 531.50	531.50 xxxxxxxxxx 191.82 xxxxxxxxx xxxxxxxxxx xxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx 2,038.52 xxxxxxxxxx xxxxxxxxxx 531.50 xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx 4,732.91 xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx 4,732.91 xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx xxxxxxxxxx	

16. Percentage of Cash Collections to Adjusted Amount Outstanding						
(Item No. 10 divided by Item No. 9) is 26.07%						
•		•				

17. Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2024.

(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. Ba	alance - January 1, 2023	318,800.00	xxxxxxxx
2. Fc	preclosed or Deeded in 2023	xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	-	xxxxxxxx
4.	Taxes Receivable	-	xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxx	
6.	Adjustment to Assessed Valuation		xxxxxxxx
7.	Adjustment to Assessed Valuation	xxxxxxxx	
8. Sa	ales	xxxxxxxx	xxxxxxxx
9.	Cash *	xxxxxxxx	
10.	Contract	xxxxxxxx	
11.	Mortgage	xxxxxxxx	
12.	Loss on Sales	xxxxxxxx	
13.	Gain on Sales		xxxxxxxx
14. Ba	alance - December 31, 2023	xxxxxxxx	318,800.00
		318,800.00	318,800.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2023		xxxxxxxx
16. 2023 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxx	
18.	xxxxxxxx	
19. Balance - December 31, 2023	xxxxxxxx	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2023		xxxxxxxx
21. 2023 Sales from Foreclosed Property		xxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2023	xxxxxxxx	-
	-	-

Analysis of Sale of Property: Total Cash Collected in 2023	\$	 	
Realized in 2023 Budget			
To Results of Operation (Sheet 1	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.)

Caused By	Amount Dec. 31, 2022 per Audit <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting from 2023	Balance as at Dec. 31, 2023
Emergency Authorization -		-		_
Municipal*	\$	\$	_\$	\$
Emergency Authorization -				
Schools	\$	\$	\$\$	\$
Overexpenditure of Appropriations	\$	\$	\$\$	\$
	\$	\$	\$\$	\$
	\$\$	\$	\$\$	\$
	\$\$	\$	\$\$	\$
	\$\$	\$	\$\$	\$
	\$\$	\$	\$\$	\$
	\$\$	\$	\$\$	
TOTAL DEFERRED CHARGES	\$	_\$	_\$	_\$

^{*}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

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2023
1.				\$	
2.				\$	
3.				\$	
4.				\$	

heet 29

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	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN 2023		Balance
		Authorized			By 2023 Budget	Canceled By Resolution	Dec. 31, 2023
							-
11/16/20	Special Emergency COVID 19	73,484.17	16,000.00	57,484.17	16,000.00		41,484.17
12/20/21	Reexamination and Revision of Master Plans	17,500.00	3,500.00	14,000.00	3,500.00		10,500.00
2/23/22	Codification of the Ordinances	18,390.00	3,678.00	18,390.00	3,678.00		14,712.00
							-
							_
							-
							-
							-
							-
							-
							-
							-
							-
	То	tals 109,374.17	23,178.00	89,874.17	23,178.00	1	66,696.17

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

Jeffrey Elsasser
Chief Financial Officer

^{*} Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2023' must be entered here and then raised in the 2024 budget.

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

Date	Purpose	Amount	Not Less Than	Balance	REDUC 20	CED IN 23	Balance
		Authorized 1/3 o Auth	1/3 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	1	-	-	-	-

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:4-55.1 et seq. and N.J.S.A. 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, 2023' must be entered here and then raised in the 2024 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

GENERAL CAPITAL BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	1,085,000.00	
Issued	xxxxxxxx		
Paid	105,000.00	xxxxxxxx	
Outstanding - December 31, 2023	980,000.00	xxxxxxxx	
	1,085,000.00	1,085,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 100,000.00
2024 Interest on Bonds*		\$ 46,268.76	
ASSESSMENT SER	RIAL BONDS		
Outstanding - January 1, 2023	xxxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Bond Maturities - Assessment Bonds	\$		
2024 Interest on Bonds*			
Total "Interest on Bonds - Debt Service" (*Items)	\$ 46,268.76		

LIST OF BONDS ISSUED DURING 2023

		1		r.
Durnaga	0004 Met. wit.	Amount looued	Date of	Interest
Purpose	2024 Maturity	Amount Issued	Issue	Rate
			10000	riaic
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

LOAN

	1		1
	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN	<u> </u>		
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans	\$		
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

LOAN

	1		1
	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans	\$		
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

LOAN

	1		1
	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN	<u> </u>	<u> </u>	
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans	\$		
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	XXXXXXXX	-
l	-	-	
2024 Bond Maturities - Term Bonds		\$	-
2024 Interest on Bonds		\$	
Outstanding - January 1, 2023	ERIAL BONDS xxxxxxxxx		
Issued	XXXXXXXX		-
Paid		XXXXXXXXX	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Interest on Bonds		\$	
2024 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	\$ -		

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2023	2024 Interest Requirement
1.	Emergency Notes	\$ \$	
2.	Special Emergency Notes	\$ \$	
3.	Tax Anticipation Notes	\$ \$	
4.	Interest on Unpaid State & County Taxes	\$ \$	
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	Date of Maturity	Rate of Interest	2024 Budget Requirements For Principal For Interest**		Interest Computed to (Insert Date)
	133464	13300	Dec. 31, 2023	Watanty	merest	1 of 1 findipal	1 of interest	(macri bate)
Road Reconstruction/Various Improvements	122,938.76	10/30/2019	107,843.76	10/25/24	4.7500%	4,969.23	5,122.58	
Various Capital Improvements	11,959.00	10/30/2019	11,959.00	10/25/24	4.7500%	747.78	568.05	
Road Improvements to Hospitality Way	52,196.24	10/30/2019	50,331.24	10/25/24	4.7500%	1,864.18	2,390.73	
General Improvements for the Police Dept.	96,460.00	10/30/2019	88,420.00	10/25/24	4.7500%	8,038.46	4,199.95	
Various Road Improvements	215,000.00	10/28/2021	215,000.00	10/25/24	4.7500%	5,512.82	10,212.50	
Improvements to Lake Dam	85,196.00	10/28/2021	85,196.00	10/25/24	4.7500%	2,931.03	4,046.81	
Various Road Improvements	150,000.00	10/27/2022	150,000.00	10/25/24	4.7500%		7,125.00	
Various Road Improvements	12,500.00	11/15/2023	12,500.00	08/07/24	4.7500%		445.31	
Page Totals	746,250.00		721,250.00			24,063.50	34,110.94	

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget F	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	746,250.00		721,250.00			24,063.50	34,110.94	
2								
PAGE TOTALS	746,250.00		721,250.00			24,063.50	34,110.94	

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2024 Budget Requirements For Principal For Interest**		Interest Computed to (Insert Date)
	issued	issue	Dec. 31, 2023	ivialunty	interest	For Frincipal	For interest	(IIISert Date)
PREVIOUS PAGE TOTALS	746,250.00		721,250.00			24,063.50	34,110.94	
PAGE TOTALS	746,250.00		721,250.00			24,063.50	34,110.94	

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

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

Sheet 34

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget I	Requirements For Interest**	Interest Computed to (Insert Date)
				,					
2									
_3	l.								
	ı.								
_ 5	i.								
_6	i.								
2 -	·.								
8	3.								
<u> </u>).								
_1	0.								
_1	1.								
_1	2.								
_1	3.								
_1	4.								
	Total			-	-		-	-	

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

Assessment Notes with an original date of issue of 2021 or prior must be appropriated in full in the 2024 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".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose		Amount Lease Obligation Outstanding	2024 Budget Requirements		
			Dec. 31, 2023	For Principal	For Interest/Fees	
	1.					
	2.					
	3.					
	4.					
	5.					
	6.					
Sheet	7.					
œ W	8.					
34a	9.					
	10.					
	11.					
	12.					
	13.					
	14.					
		Total	-	-	-	

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023		2023	Other	Expended	Authorizations	Balance - Dece	ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		P. 111	Canceled	Funded	Unfunded
2011-08 Property Acquisition/Various Improvements	99,561.56	-					99,561.56	-
2012-05 Road Reconstruction/Various Equipment	29,822.85	-		31,335.80	31,335.80		29,822.85	-
2012-13 Demolition of Hazardous Structure	3,850.00	-					3,850.00	-
2014-03 Property Acquisition/Various Improvements	84,250.00	-					84,250.00	-
2016-04 Various Capital Improvements	-	589.00					-	589.00
2019-02 General Improvements for the Police Dept.	-	26,814.01					-	26,814.01
2020-05 Various Road Improvements	-	187,387.83		-	1,863.52		-	185,524.31
2021-05/2022-06 Improvements to Lake Dam	-	697,030.29		23,076.58	23,356.58		-	696,750.29
2022-07 Various Road Improvements	488,800.00	180,950.00		(178,141.37)	469,871.76		-	21,736.87
2023-08 Various Road Improvements	-	-	225,000.00	(350.00)	1,287.50		210,862.50	12,500.00
Page Total	706,284.41	1,092,771.13	225,000.00	(124,078.99)	527,715.16	-	428,346.91	943,914.48

Sheet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2023	2023	Other	Expended	Authorizations	Balance - Dece	ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	706,284.41	1,092,771.13	225,000.00	(124,078.99)	527,715.16	-	428,346.91	943,914.48
2								
PAGE TOTALS	706,284.41	1,092,771.13	225,000.00	(124,078.99)	527,715.16	-	428,346.91	943,914.48

neet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	nuary 1, 2023	2023	Other	Expended	Authorizations	Balance - Dece	ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	706,284.41	1,092,771.13	225,000.00	(124,078.99)	527,715.16	-	428,346.91	943,914.48
PAGE TOTALS	706,284.41	1,092,771.13	225,000.00	(124,078.99)	527,715.16	-	428,346.91	943,914.48

neet 35 Totals

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	nuary 1, 2023	2023	Other	Expended	Authorizations	Balance - Dece	ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	706,284.41	1,092,771.13	225,000.00	(124,078.99)	527,715.16	-	428,346.91	943,914.48
GRAND TOTALS	706,284.41	1,092,771.13	225,000.00	(124,078.99)	527,715.16	-	428,346.91	943,914.48

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	552.81
Received from 2023 Budget Appropriation*	xxxxxxxx	30,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	11,250.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	19,302.81	xxxxxxxx
	30,552.81	30,552.81

^{*}The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	
Received from 2023 Budget Appropriation*	xxxxxxxx	
Received from 2023 Emergency Appropriation*	xxxxxxxx	
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2023	-	xxxxxxxxx
	-	-

*The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2023 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
2023-08 Various Road Improvements	225,000.00	12,500.00	11,250.00	201,250.00
 Total	225,000.00	12,500.00	11,250.00	201,250.00

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 - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	201,500.67
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2023 Budget Revenue	26,500.00	xxxxxxxx
Balance - December 31, 2023	175,000.67	xxxxxxxx
	201,500.67	201,500.67

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)

Α.								
	1.	Total Tax Levy for Year 2023 was				\$	6,988	3,105.44
	2.	Amount of Item 1 Collected in 2023 (*)			\$	6,971,672	2.18	
	3.	Seventy (70) percent of Item 1				\$	4,891	,673.81
	(*) In	cluding prepayments and overpayments a	applied.					
B.	1.	Did any maturities of bonded obligations	or notes fall	due durin	g the year	2023?		
		Answer YES or NO YES						
	2.	Have payments been made for all bonde December 31, 2023?	ed obligations	s or notes	due on or	before		
		Answer YES or NO YES	If answer	is "NO" giv	ve details			
		NOTE: If answer to Item B1 is YES, th	en Item B2	must be a	nswered			
	tions	the appropriation required to be included or notes exceed 25% of the total appropr ? Answer YES or NO			-		•	
D.	1.	Cash Deficit 2022					\$_	
	2.	4% of 2022 Tax Levy for all purposes:	Levy	\$		=	\$_	
	3.	Cash Deficit 2023					\$_	
	4.	4% of 2023 Tax Levy for all purposes:						
			Levy	\$		=	\$_	
E.		<u>Unpaid</u>	202	22		2023		<u>Total</u>
		<u>оправа</u>	202	<u>- L</u>		<u> 2020</u>		<u>10tai</u>
	1.	State Taxes \$			\$		\$	
	2.	County Taxes \$			\$	1,527	7.26 \$	1,527.26
	3.	Amounts due Special Districts						
		\$			\$		<u>-</u> \$_	-
	4.	Amount due School Districts for School			¢.	E16 E00) 20	E16 E00 00
		\$			\$	516,532	<u>აჟ</u> ֆ_	516,532.39

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 Year 2023, please observe instructions of Sheet 2.

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	
			: -
Cash	629,179.25		_
Investments			_
Due from - Water Capital	3,431.39		
Due from -			_
Receivables Offset with Reserves:			_
Consumer Accounts Receivable	19,082.56		_
Liens Receivable	-		_
Inventory	195.00		
	-		_
Deferred Charges (Sheet 48)			-
			-
Cash Liabilities:			_
Appropriation Reserves		195,855.81	_
Encumbrances Payable		47,801.25	
Accrued Interest on Bonds and Notes		9,002.40	-
Due to -			_
Accounts Payable		77.43	
Water Rent Overpayments		5,205.06	_
Subtotal - Cash Liabilities		257,941.95	_"C
Reserve for Consumer Accounts and Lien Receivable		19,277.56	
Fund Balance		374,668.69	1
Total	651,888.20	651,888.20	-

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	100,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	100,000.00
CASH	1,717,643.73	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	3,386,852.55	
AUTHORIZED AND UNCOMPLETED	1,522,703.12	
PAGE TOTALS	6,727,199.40	100,000.00

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	6,727,199.40	100,000.00
		·
BONDS PAYABLE		205,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		1,330,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		22,703.12
UNFUNDED		1,220,511.00
CONTRACTS PAYABLE		
ENCUMBRANCES		267,000.00
DUE TO WATER OPERATING		3,431.39
RESERVE FOR AMORTIZATION		3,181,852.55
RESERVE FOR DEFERRED AMORTIZATION		92,703.12
RESERVE FOR DEBT SERVICE		886.05
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		302,481.00
CAPITAL FUND BALANCE		631.17
TOTALS	6 727 100 40	6 727 100 40
IOIALO	6,727,199.40	6,727,199.4

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH		
CAST		
ASSESSMENT NOTES		_
ASSESSMENT SERIAL BONDS		_
FUND BALANCE		-
TOTALS		

Sheet 43

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance			EIPTS				Balance
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2023
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

^{*}Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	275,000.00	275,000.00	
Rents	385,000.00	468,885.42	83,885.42
			-
			<u>-</u>
Reserve for Debt Service			
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
Subtotal	660,000.00	743,885.42	83,885.42
Deficit (General Budget) **			
	660,000.00	743,885.42	83,885.42

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		660,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		660,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	660,000.00	
Deduct Expenditures:		
Paid or Charged	462,292.42	
Reserved		
Surplus (General Budget)**		
Total Expenditures	658,148.23	
Unexpended Balance Canceled (See Footnote)	1,851.77	

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 2023 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

	
Revenue Realized:	xxxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")	743,885.42
Miscellaneous Revenue Not Anticipated	16,085.16
2022 Appropriation Reserves Canceled in 2023	63,208.91
Accrued Interest Cancelled	166.66
Total Revenue Realized	
Expenditures:	xxxxxxxx
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx
Paid or Charged	462,292.42
Reserved	195,855.81
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	
Total Expenditures	658,148.23
Less: Deferred Charges Included in Above "Total Expenditures"	
Total Expenditures - As Adjusted	"
Excess	
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2023 Operation	
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	165,197.92
Deficit	
Anticipated Revenue - Deficit (General Budget)**	-
Remainder = Balance of Results of 2023 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	
(Operating Denote to That Balance Officer 40)	

SECTION 2:

The following Item of '2022 Appropriation Reserves Canceled in 2023' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2022 for an Anticipated Deficit in the Water Utility for 2022

2022 Appropriation Reserves Canceled in 2023	63,208.91	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		63,208.91

^{**} Items must be shown in same amounts on Sheet 44.

RESULTS OF 2023 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	83,885.42
Unexpended Balances of Appropriations	xxxxxxxx	1,851.77
Miscellaneous Revenues Not Anticipated	xxxxxxxx	16,085.16
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxx	63,208.91
Accrued Interest Cancelled		166.66
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	165,197.92	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	165,197.92	165,197.92

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	484,470.77
Excess in Results of 2023 Operations	xxxxxxxx	165,197.92
Amount Appropriated in the 2023 Budget - Cash	275,000.00	xxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2023	374,668.69	xxxxxxxx
	649,668.69	649,668.69

ANALYSIS OF BALANCE DECEMBER 31, 2023 (FROM WATER UTILITY - TRIAL BALANCE)

Cash	629,179.25
Investments	
Interfund Accounts Receivable	3,431.39
Subtotal	632,610.64
Deduct Cash Liabilities Marked with "C" on Trial Balance	257,941.95
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	374,668.69
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.	374,668.69

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$ 19,994.19
Increased by: Rents Levied		\$467,973.79
Decreased by:		
Collections	\$ 466,220.55	_
Overpayments applied	\$ 2,664.87	_
Transfer to Liens	\$	_
Other	\$	_
		\$ 468,885.42
Balance December 31, 2023		\$ 19,082.56
SCHEDULE OF WATER I	UTILITY LIENS	
Balance December 31, 2022		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	_
Other	\$	
		\$
Decreased by:		
Collections	\$	_
Other	\$	
		\$
Balance December 31, 2023		\$

DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER UTILITY FUND

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

	Caused By		Amount Dec. 31, 2022 per Audit <u>Report</u>	Amount in 2023 Budget	Amount Resulting 2023		Balance as at Dec. 31, 2023
1.	Emergency Authorization - Municipal*	\$_	\$	_	\$	_\$	
2.		_\$_	\$		\$	\$	
3.		\$_	\$		\$	_\$	
4.		\$_	\$		\$	_\$	
5.		\$_	\$		\$	_\$	-
	Deficit in Operations	_\$_	\$		\$	\$	
	Total Operating	_\$_	\$		\$	_\$	
6.		_\$_	\$		\$	_\$	
7.		\$_	\$	9	\$	\$	
	Total Capital	\$_	\$	- 9	\$	_\$	-

^{*}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.SA.. 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

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of 2023
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount	Not Less Than	Balance		D IN 2023	Balance	
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023	
					9	,	_	
							_	
							_	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
	Totals		-	-	-	-	-	

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

heet 48

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2024 Deb	ot Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxxx			
			_	
Paid		xxxxxxxx	1	
Outstanding - December 31, 2023	-	xxxxxxxx	4	
	-	-	1	
2024 Bond Maturities - Assessment Bonds			\$	
2024 Interest on Bonds		\$	1	
WATER UTILITY CA	APITAL BONDS			
Outstanding - January 1, 2023	xxxxxxxx	245,000.00]	
Issued	xxxxxxxx		_	
Paid	40,000.00	xxxxxxxx		
Outstanding - December 31, 2023	205,000.00	xxxxxxxx	_	
	245,000.00	245,000.00	<u> </u>	
2024 Bond Maturities - Capital Bonds			\$!	50,000.00
2024 Interest on Bonds		\$ 10,250.00		
INTEREST ON BONI	DS - WATER UT	ILITY BUDGET		
2024 Interest on Bonds (*Items)		\$ 10,250.00		
Less: Interest Accrued to 12/31/2023 (Trial Balanc	e)	\$ 854.17		
Subtotal		\$ 9,395.83	1	
Add: Interest to be Accrued as of 12/31/2024		\$ 645.83		
Required Appropriation 2024			\$	10,041.66
LIST OF BON	DS ISSUED DUR	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interes Rate
			13300	riale
	 		-	1

Sheet 49

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

WATER UTILITY LOAN

Debit

Credit

2024 Debt Service

Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$	<u> </u>	
WATER UTILIT	TY LOAN			
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
INTEREST ON LOAD	NS - WATER UT	TILITY BUDGET	1	
2024 Interest on Loans (*Items)		\$ -	1	
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$	4	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2024		\$		
Required Appropriation 2024			\$	
LIST OF LOA	NS ISSUED DUI	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
				110,10

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

WATER UTILITY LOAN

Debit

2024 Debt Service

Credit

Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
			_	
Paid		XXXXXXXXX	4	
Outstanding - December 31, 2023	-	xxxxxxxx	4	
	-	-	<u> </u>	
2024 Loan Maturities			\$	
2024 Interest on Loans		\$	1	
WATER UTILIT	TY LOAN			
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
INTEREST ON LOAD	NS - WATER UT	CILITY BUDGET		
2024 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2024		\$		
Required Appropriation 2024			\$	-
LIST OF LOA	NS ISSUED DUE	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
			4	

DEBT SERVICE FOR WATER 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, 2023	Date of Maturity	Rate of Interest	20 For Principal	24 For Interest	Interest Computed to (Insert Date)
Ord. #2023-09 Construction of a Water Sup	1,330,000.00	11/15/2023	1,330,000.00	8/7/2024	4.75%		63,175.00	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	1,330,000.00		1,330,000.00			-	63,175.00	

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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.

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2024 For Principal For Interest		Interest Computed to (Insert Date)
				Dec. 31, 2023					
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TO	TAL	1,330,000.00		1,330,000.00			-	63,175.00	

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

INTEREST ON NOTES - WATER UTILITY BUDGET								
2024 Interest on Notes	\$	63,175.00						
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$	8,148.23						
Subtotal	\$	55,026.77						
Add: Interest to be Accrued as of 12/31/2024	\$	-						
Required Appropriation 2024	\$	55,026.77						

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

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

sheet 5

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	20 For Principal	24 For Interest **	Interest Computed to (Insert Date)
			, , ,					
	-		-			-	-	!

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

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

Utility Assessment Notes with an original date of issue of December 31, 2021 or prior must be appropriated in full in the 2025 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY

Purpose	Amount Lease Obligation Outstanding		dget Requirements		
	Dec. 31, 2023	For Prinicpal	For Interest/Fees		
Total	-	-	-		

Sheet 51a

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023		2023 E	Expended	Other	Balance - Dece		
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
2011-08 Water Plant Roof	22,703.12						22,703.12	
2018-06 Water Capital Asset Management Plan		87,511.00						87,511.00
2023-09 Construction of a Water Supply Well			1,400,000.00			(267,000.00)		1,133,000.00
PAGE TOTALS	22,703.12	87,511.00	1,400,000.00	-	-	(267,000.00)	22,703.12	1,220,511.00

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	Balance - January 1, 2023		2023	Expended	Other	Balance - Dece	ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	22,703.12	87,511.00	1,400,000.00	-	-	(267,000.00)	22,703.12	1,220,511.00
•								
PAGE TOTALS	22,703.12	87,511.00	1,400,000.00	-		(267,000.00)	22,703.12	1,220,511.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023		2023 Authorizations	2023		Expended	Other	Balance - December 31, 2023	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded	
PREVIOUS PAGE TOTALS	22,703.12	87,511.00	1,400,000.00	-	-	(267,000.00)	22,703.12	1,220,511.00	
PAGE TOTALS	22,703.12	87,511.00	1,400,000.00	-	-	(267,000.00)	22,703.12	1,220,511.00	

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023		2023 Authorizations			Expended	nded Other	Balance - December 31, 2023	
not merely designate by a code number.	Funded	Unfunded	Authorizations		•		Funded	Unfunded	
PREVIOUS PAGE TOTALS	22,703.12	87,511.00	1,400,000.00	-	-	(267,000.00)	22,703.12	1,220,511.00	
•									
PAGE TOTALS	22,703.12	87,511.00	1,400,000.00	-		(267,000.00)	22,703.12	1,220,511.00	

52.4

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023				2023 Authorizations		Expended	Other	Balance - Dece	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		'		Funded	Unfunded		
PREVIOUS PAGE TOTALS	22,703.12	87,511.00	1,400,000.00	-	-	(267,000.00)	22,703.12	1,220,511.00		
TOTALS	22,703.12	87,511.00	1,400,000.00	-	-	(267,000.00)	22,703.12	1,220,511.00		

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	362,481.00
Received from 2023 Budget Appropriation	xxxxxxxxx	10,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	70,000.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	302,481.00	xxxxxxxx
	372,481.00	372,481.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit
Balance - January 1, 2023	xxxxxx	xx	
Received from 2023 Budget Appropriation*	xxxxxx	хх	
Received from 2023 Emergency Appropriation*	xxxxxx	хх	
Appropriated to Finance Improvement Authorizations			xxxxxxxx
			xxxxxxxx
Balance - December 31, 2023		-	xxxxxxxx
		-	-

^{*}The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

WATER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2023 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2023 or Prior Years
Ord. #2023-09 Construction of a Wa	1,400,000.00	1,330,000.00	70,000.00	
	1,400,000.00	1,330,000.00	70,000.00	-

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	631.17
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxx
Balance - December 31, 2023	631.17	xxxxxxxx
	631.17	631.17

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	895,068.78	
Investments		
Due from - Sewer Capital	509.34	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	14,159.86	
Liens Receivable	-	
Property Acquired for Taxes	119.95	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		56,934.26
Encumbrances Payable		
Accrued Interest on Bonds and Notes		<u>-</u>
Due to -		
Accounts Payable		2,095.00
Sewer Rent Overpayments		52.91
Subtotal - Cash Liabilities		59,082.17 "C'
Reserve for Consumer Accounts and Lien Receivable		14,279.81
Fund Balance		836,495.95
Total	909,857.93	909,857.93

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH	256,545.02	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	980,220.15	
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	1,236,765.17	

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,236,765.17	_
	,,=00,,,00,,,	
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		980,220.
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DUE TO SEWER OPERATING		509.3
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL IMPROVEMENT FUND		256,000.0
CAPITAL FUND BALANCE		35.6
TOTALS	1,236,765.17	1,236,765.

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2023

31, 2023	
Debit	Credit
	-
	-
	-

Sheet 43

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance			EIPTS				Balance
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2023
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

^{*}Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	290,000.00	290,000.00	-
Rents	335,800.00	532,053.38	196,253.38
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	**************************************
			-
Subtotal	625,800.00	822,053.38	196,253.38
Deficit (General Budget) **			-
	625,800.00	822,053.38	196,253.38

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		625,800.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		625,800.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		625,800.00
Deduct Expenditures:		
Paid or Charged	523,865.74	
Reserved	56,934.26	
Surplus (General Budget)**		
Total Expenditures	625,800.00	
Unexpended Balance Canceled (See Footnote)		-

${\tt FOOTNOTES: -RE: OVEREXPENDITURES:}$

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 2023 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

xxxxxxxx	
822,053.38	
12,210.09	
40,402.00	
	874,665.47
xxxxxxxx	
xxxxxxxx	
523,865.74	
56,934.26	
580,800.00	
	580,800.00
	293,865.47
	250,005.47
293,865.47	
	-
-	
	822,053.38 12,210.09 40,402.00 xxxxxxxx xxxxxxxx 523,865.74 56,934.26

SECTION 2:

The following Item of '2022 Appropriation Reserves Canceled in 2023' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2022 for an Anticipated Deficit in the Sewer Utility for 2022

2022 Appropriation Reserves Canceled in 2023	40,402.00	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		40,402.00

^{**} Items must be shown in same amounts on Sheet 44.

RESULTS OF 2023 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	196,253.38
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	12,210.09
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxx	40,402.00
Deficit in Anticipated Revenues	-	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	248,865.47	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	248,865.47	248,865.47

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	877,630.48
Excess in Results of 2023 Operations	xxxxxxxx	248,865.47
Amount Appropriated in the 2023 Budget - Cash	290,000.00	xxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2023	836,495.95	xxxxxxxx
	1,126,495.95	1,126,495.95

ANALYSIS OF BALANCE DECEMBER 31, 2023 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash	895,068.78
Investments	
Interfund Accounts Receivable	509.34
Subtotal	895,578.12
Deduct Cash Liabilities Marked with "C" on Trial Balance	59,082.17
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	836,495.95
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.	836,495.95

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$ 11,822.20
Increased by: Rents Levied		\$534,391.04
Decreased by:		
Collections	\$531,820	.84
Overpayments applied	\$232	.54
Transfer to Liens	\$	
Other	\$	
		\$532,053.38
Balance December 31, 2023		\$ 14,159.86
balance December 31, 2023		φ <u>14,139.86</u>
SCHEDULE OF SEWE	R UTILITY LIE	NS
Balance December 31, 2022		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
		\$
Decreased by:		
Collections	\$	
Other	\$	
		\$
Balance December 31, 2023		\$ -

DEFERRED CHARGES - MANDATORY CHARGES ONLY SEWER UTILITY FUND

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

	Caused By		Amount Dec. 31, 2022 per Audit Report		Amount in 2023 Budget		Amount Resulting 2023		Balance as at Dec. 31, 2023
1.	Emergency Authorization - Municipal*	\$_		\$		\$		\$_	-
2.		\$_		\$		\$		\$_	
3.		\$_		\$		\$_		\$_	-
4.		\$_		\$		\$_		\$_	-
5.		\$_		\$		\$_		\$_	-
	Deficit in Operations	\$_		\$		\$		\$_	-
	Total Operating	\$_	-	\$	-	\$_		\$_	<u>-</u>
6.		\$_		\$		\$		\$_	<u>-</u>
7.		\$_		\$		\$		\$_	<u>-</u>
	Total Capital	_\$_	-	\$_	-	\$_		\$_	

^{*}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.SA.. 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

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of 2023
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount	Not Less Than	Balance	REDUCED IN 2023		Balance	
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023	
					9	,	_	
							_	
							_	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
	Totals		-	-	-	-	-	

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

heet 48

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2024 Debt	Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		хххххххх		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Bond Maturities - Assessment Bonds			\$	
2024 Interest on Bonds	\$			
SEWER UTILITY CAPITAL BONDS				
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Bond Maturities - Capital Bonds			\$	
2024 Interest on Bonds		\$		
INTEREST ON BONI	DS - SEWER UT	TILITY BUDGET		
2024 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2024		\$		
Required Appropriation 2024			\$	
LIST OF BON	DS ISSUED DUI	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of	Interest
·	.,		Issue	Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

SEWER UTILITY LOAN

	Debit	Credit	2024 Debt	Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
SEWER UTILIT	Y LOAN			
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
INTERECT ON LOAD	NG GEWED IV			
INTEREST ON LOAD	NS - SEWER UI	_	1	
2024 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2023 (Trial Balance	9)	\$		
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2024		\$		
Required Appropriation 2024			\$	
LIST OF BON	DS ISSUED DUI	DINC 2022		
			Date of	Interest
Purpose	2024 Maturity	Amount Issued	Issue	Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

SEWER UTILITY LOAN

	Debit	Credit	2024 Debt	Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities	11	\$		
2024 Interest on Loans		\$		
SEWER UTILIT	Y LOAN			
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
INTEREST ON LOAD	NC CEWED U			
	NS - SEWER UI			
2024 Interest on Loans (*Items) \$ -				
Less: Interest Accrued to 12/31/2023 (Trial Balance) \$				
Subtotal Add: Interest to be Accrued as of 12/31/2024		\$ -		
Required Appropriation 2024		Ψ	\$	
Trequired Appropriation 2024			ľΛ	
LIST OF BON	DS ISSUED DUI	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR SEWER 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, 2023	Date of Maturity	Rate of Interest	20 For Principal	24 For Interest	Interest Computed to (Insert Date)
1.			,				-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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.

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	20 For Principal	24 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

INTEREST ON NOTES - SEWER UTILITY BUDGET							
2024 Interest on Notes	\$ -						
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$						
Subtotal	\$ -						
Add: Interest to be Accrued as of 12/31/2024	\$						
Required Appropriation 2024	\$ -						

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

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

sheet 51

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

	ir -				1	<u> </u>		
Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	20 For Principal	For Interest	Interest Computed to (Insert Date)
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2021 or prior must be appropriated in full in the 2025 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget	Requirements For Interest/Fees
Total	-	-	-

Sheet 51a

sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Ja	nuary 1, 2023	2023		Expended	Other	Balance - Dece	ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		·		Funded	Unfunded
Total 70000-	-	-	-	-	-	-	-	-

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		- January 1, 2023 2023 Unfunded Authorizations	Expended	Other	Balance - December 31, 2023			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
•								
PAGE TOTALS	-	-	-	-	-	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023 2023 Funded Unfunded Authorizations		Expended	Expended Other		Balance - December 31, 2023 Funded Unfunded		
not merely designate by a code number.	runded	Omunaea	Authorizations				runded	Omunaea
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
o								
PAGE TOTALS	-	-	-	-	-	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		- January 1, 2023 2023 Unfunded Authorizations	Expended	Other	Balance - December 31, 2023			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
•								
PAGE TOTALS	-	-	-	-	-	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jai	nuary 1, 2023 Unfunded	2023 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2023 Unfunded
PREVIOUS PAGE TOTALS	_	-	-	-	-	-	-	_
2								
TOTALS	-	-	-	-	-	-	-	-

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	246,000.00
Received from 2024 Budget Appropriation	xxxxxxxxx	10,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	256,000.00	xxxxxxxx
	256,000.00	256,000.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	
Received from 2024 Budget Appropriation *	xxxxxxxx	
Received from 2024 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Balance - December 31, 2023	-	xxxxxxxx

^{*}The full amount of the 2024 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SEWER UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2024 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2024 or Prior Years
	-	-	-	-

SEWER UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2024

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	35.68
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2024 Budget Reserve		xxxxxxxx
Balance - December 31, 2023	35.68	xxxxxxxx
	35.68	35.68

POST CLOSING TRIAL BALANCE - SOLID WASTE UTILITY FUND

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	40,278.18	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	13,903.03	
Liens Receivable		
Deferred Charges (Sheet 48)		
Deficit in Operations	4,472.89	
Cash Liabilities:		
Appropriation Reserves		43,493.40
Encumbrances Payable		
Accrued Interest on Bonds and Notes		
Due to -		
Solid Waste Overpayments		228.06
Subtotal - Cash Liabilities		43,721.46 "C
Reserve for Consumer Accounts and Lien Receivable		13,903.03
Fund Balance		1,029.61
Total	58,654.10	58,654.10

POST CLOSING TRIAL BALANCE - SOLID WASTE UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
	-	
PAGE TOTALS	_	

POST CLOSING TRIAL BALANCE - SOLID WASTE UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	_	
THE THE GOT THE CONTROL OF THE CONTR		
BONDS PAYABLE		
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL IMPROVEMENT FUND		
CAPITAL FUND BALANCE		
TOTALS	-	

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2023

31, 2023	
Debit	Credit
	-
	-
	-

Sheet 43

ANALYSIS OF SOLID WASTE UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance			EIPTS				Balance
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2023
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

^{*}Show as red figure

SCHEDULE OF SOLID WASTE UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Government	-	-	-
Rents	281,970.00	265,928.95	(16,041.05)
			<u>-</u>
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
Subtotal	281,970.00	265,928.95	(16,041.05)
Deficit (General Budget) **			-
	281,970.00	265,928.95	(16,041.05)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		281,970.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		281,970.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		281,970.00
Deduct Expenditures:		
Paid or Charged	238,476.60	
Reserved	43,493.40	
Surplus (General Budget)**		
Total Expenditures		281,970.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in 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 2023 OPERATION

SOLID WASTE UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Solid Waste 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:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	265,928.95	
Miscellaneous Revenue Not Anticipated	1,513.93	
2022 Appropriation Reserves Canceled in 2023	10,054.23	
Total Revenue Realized		277,497.11
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	238,476.60	
Reserved	43,493.40	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	281,970.00	
Less: Deferred Charges Included in		
Above "Total Expenditures"		001 070 00
Total Expenditures - As Adjusted		281,970.00
Excess		<u> </u>
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2023 Operation		
Remainder = ("Excess in Operations" - Sheet 46)	-	
Deficit		4,472.89
Anticipated Revenue - Deficit (General Budget)**	-	
Balance of Results of 2023 Operation	4 470 00	
("Operating Deficit - to Trial Balance" - Sheet 46)	4,472.89	

SECTION 2:

The following Item of '2022 Appropriation Reserves Canceled in 2023' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2022 for an Anticipated Deficit in the Solid Waste Utility for 2022

2022 Appropriation Reserves Canceled in 2023	10,054.23	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		10,054.23

^{**} Items must be shown in same amounts on Sheet 44.

RESULTS OF 2023 OPERATIONS - SOLID WASTE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	1,513.93
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxxx	10,054.23
Deficit in Anticipated Revenues	16,041.05	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	4,472.89
Excess in Operations - to Operating Surplus	-	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	16,041.05	16,041.05

OPERATING SURPLUS - SOLID WASTE UTILITY

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	1,029.61
Excess in Results of 2023 Operations	xxxxxxxx	-
Amount Appropriated in the 2023 Budget - Cash	-	xxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
	_	
Balance - December 31, 2023	1,029.61	xxxxxxxx
	1,029.61	1,029.61

ANALYSIS OF BALANCE DECEMBER 31, 2023 (FROM SOLID WASTE UTILITY - TRIAL BALANCE)

Cash		40,278.18
Investments		
Interfund Accounts Receivable		
Subtotal		40,278.18
Deduct Cash Liabilities Marked with "C" on Trial Balance		43,721.46
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(3,443.28)
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #	4,472.89	
Total Other Assets		4,472.89
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.		1,029.61

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SOLID WASTE UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$
Increased by: User Charges Levied		\$
Decreased by:		
Collections	\$ 265,617.06	_
Overpayments applied	\$ 311.89	
Transfer to Liens	\$	
Other	\$2,503.80	
		\$ 268,432.75
Balance December 31, 2023		\$ 13,903.03
SCHEDULE OF SOLID WAS	TEUTILITY LIE	'NS
SCHEDULE OF SOLID WAS	TE CHETT EN	2110
Balance December 31, 2022		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
		\$
Decreased by:		
Collections	\$	_
Other	\$	
		\$
Balance December 31, 2023		\$ -

DEFERRED CHARGES - MANDATORY CHARGES ONLY SOLID WASTE UTILITY FUND

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

	Caused By		Amount Dec. 31, 2022 per Audit Report	Amount in 2023 <u>Budget</u>	Amount Resulting 2023		Balance as at Dec. 31, 2023
1.	Emergency Authorization - Municipal*	\$	\$	_	\$ 	\$_	
2.		\$	\$		\$	\$	
3.		\$	\$		\$	\$_	
4.		\$	\$		\$	\$	<u>-</u>
5.		_\$	\$		\$	\$_	<u>-</u>
	Deficit in Operations	_\$_	\$	-	\$ 4,472.89	\$	4,472.89
	Total Operating	_\$_	\$	-	\$ 4,472.89	\$	4,472.89
6.		_\$_	\$		\$	\$	
7.		\$	\$		\$	\$	
	Total Capital	\$	\$		\$ -	\$	-

^{*}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.SA.. 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

	In Favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of 2023
1.				\$	
2.				\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount	Not Less Than	Balance	REDUCED IN 2023		Balance
		Authorized	1/5 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023
					9	,	_
							_
							_
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals		-	-	-	-	-

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

heet 48

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

SOLID WASTE UTILITY ASSESSMENT BONDS

	Debit	Credit	2024 Debt	Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
			-	
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxxx		
	-	-		
2024 Bond Maturities - Assessment Bonds			\$	
2024 Interest on Bonds		\$	1	
SOLID WASTE UTILITY	CAPITAL BON	DS		
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
			1	
Outstanding - December 31, 2023	-	xxxxxxxx	4	
	-	-	<u> </u>	
2024 Bond Maturities - Capital Bonds		П	\$	
2024 Interest on Bonds		\$		
INTEREST ON BONDS	- SOLID WASTE	UTILITY BUDG	ET	
2024 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2024		\$		
Required Appropriation 2024			\$	-
LIST OF BON	DS ISSUED DUE	RING 2023	Date of	Interest
Purpose	2024 Maturity	Amount Issued	Issue	Rate
	_	_		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

SOLID WASTE UTILITY LOAN

Debit

Credit

2024 Debt Service

		1	<u> </u>	
Outstanding - January 1, 2023	xxxxxxxx		1	
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-]	
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
COLID WACTE LITE	H ITY I OAN			
Outstanding - January 1, 2023	XXXXXXXXX		1	
Issued	XXXXXXXXX		1	
Paid	********	xxxxxxxx	1	
1 au		*******	1	
			1	
Outstanding - December 31, 2023	_	xxxxxxxx	1	
Outstanding - December 31, 2023	_	********	1	
2024 Loan Maturities		<u></u>	1	
2024 Interest on Loans		\$	\$	
2024 Interest on Loans		Ψ	<u> </u>	
INTEREST ON LOANS	- SOLID WASTE	UTILITY BUDG	ET	
2024 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$	1	
Subtotal		\$ -	1	
Add: Interest to be Accrued as of 12/31/2024		\$	1	
Required Appropriation 2024			\$	-
LIST OF BON	DS ISSUED DUI	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest
			15500	Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

SOLID WASTE UTILITY LOAN

Debit

Credit

2024 Debt Service

	J		
xxxxxxxx			
xxxxxxxx			
	xxxxxxxx		
-	xxxxxxxx		
-	-		
		\$	
	\$		
LITY LOAN			
xxxxxxxx			
xxxxxxxx			
	xxxxxxxx		
-	xxxxxxxx		
-	-		
		\$	
	\$		
- SOLID WASTE	UTILITY BUDG	ET	
	\$ -		
e)	\$		
	\$ -		
	\$		
		\$	
DS ISSUED DUI	RING 2023		
2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	LITY LOAN XXXXXXXX XXXXXXXX XXXXXXXX	XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXXX	XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXXX

DEBT SERVICE FOR SOLID WASTE 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, 2023	Date of Maturity	Rate of Interest	2024 For Principal For Interest		Interest Computed to (Insert Date)
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.							_	
9.								
TOTAL	-		-			-	-	_

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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.

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 For Principal For Interest		Interest Computed to (Insert Date)
1.			200.01, 2020					
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

INTEREST ON NOTES - SOLID WASTE UTILITY BUDGET							
2024 Interest on Notes	\$ -						
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$						
Subtotal	\$ -						
Add: Interest to be Accrued as of 12/31/2024	\$						
Required Appropriation 2024	\$ -						

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

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

sheet 5

DEBT SERVICE SCHEDULE FOR SOLID WASTE UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	20 For Principal	24 For Interest	Interest Computed to (Insert Date)
	133060	15500	Dec. 31, 2023	Watunty	interest	i oi i illicipai	**	(msert bate)
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2021 or prior must be appropriated in full in the 2025 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SOLID WASTE UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget	Requirements For Interest/Fees
Total	-	-	-

Sheet 51a

Sheet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2023	2023		Expended	Other		ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Total	-	-	-	-	-	-	-	-

52.1

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do		nuary 1, 2023	2023		Expended	Other		ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jai	nuary 1, 2023 Unfunded	2023 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2023 Unfunded
PAGE TOTALS	_	_	_	_	_	_	_	_
THE TOTALS								
PAGE TOTALS	-	-	-	-	-	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jai	nuary 1, 2023 Unfunded	2023 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2023 Unfunded
PAGE TOTALS	_	_	_	_	_	_	_	_
THE TOTALS								
PAGE TOTALS	-	-	-	-	-	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jai Funded	nuary 1, 2023 Unfunded	2023 Authorizations		Expended	Other	Balance - Dece Funded	ember 31, 2023 Unfunded
, ,								
PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

SOLID WASTE UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	
Received from FALSE Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	<u>-</u>	XXXXXXXX

SOLID WASTE UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	
Received from FALSE Budget Appropriation *	xxxxxxxx	
Received from FALSE Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	-	xxxxxxxx
	-	-

^{*}The full amount of the FALSE budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SOLID WASTE UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2024 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2024 or Prior Years
	-	-	-	-

SOLID WASTE UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2024

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2024 Budget Reserve		xxxxxxxx
Balance - December 31, 2023	-	xxxxxxxx
	-	-