General Instructions to Complete the Annual Financial Statement Workbook

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) Begin by navigating to the "Key Inputs" tab.
 - Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate
- the municipality/county and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.**Do not skip sets of utility pages.
- g) In all applicable signature lines insert the email address of the applicable official.

 The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- h) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use <u>Paste Values</u> to preserve formatting.

 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: 6, 6b, 9a, 10, 11,
- 12, 17a, 20, 35, and 37. All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.

Quick Guide:

https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf

	Annual Financial Statemen			
**PLEASE NOTE: Many of the featur	Municipal and County AFS V res on this page rely on the use of macros. Because of the nature o			
cause the screen to "shake" or "flas	sh" momentarily. This is a byproduct of such functionality being rui		ges of the document.**	
Required Information	Responses and Data		Select Local Government Entity Type (Muni or County): Municipality	
		1	· ,	
Name and County of Municipality	POROHOLI OF HAMPING	*Counties wil	ll be listed after all Municipalities in the dropdown menu in cell D8.	
Full Name of Municipality/County County of Municipality / County	BOROUGH OF HAMBURG SUSSEX			
Name of Municipality / County	HAMBURG			
Туре	BOROUGH			
Federal ID #	22-2018534			
Governing Body Type	COUNCIL MEMBERS	_		
Address	16 Wallkill Avenue	1		
Address	Hamburg, NJ 07419			
Phone	(973) 827-9230			
Fax	(973) 827-0466	Certificate #	7	
Chief Financial Officer	Joseph Brezina	N-1873		
Registered Municipal Accountant	Man C. Lee of Nisivoccia LLP		Leave blank if CFO prepared	
Year Ending	12/31/202	3		
DATES	D-1 1 4 0000	7	Delever July 4, 0000	
DATES	Balance - January 1, 2023 Balance - December 31, 2023		Balance - July 1, 2023 Balance - June 30, 2024	
	Outstanding - January 1, 2023		Outstanding - July 1, 2023	
	Outstanding - December 31, 2023		Outstanding - June 30, 2024	
Year End	12/31/2023		6/30/2024	
Next Year End	12/31/2024	_	6/30/2025	
Budget Year	2024			
AFS Year	2023			
PY	2022			
		-		
Population Last Census (2020)	3,266			
Net Valuation Taxable 2023 Muni Code	253,654,800 1909			
SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES		STATE FISCAL YEAR MUNICIPALITIES	
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023		ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2024	
	COUNTIES - JANUARY 26, 2024 MUNICIPALITIES - FEBRUARY 10, 2024		MUNICIPALITIES - AUGUST 10, 2024	
	AS AT DECEMBER 31, 2023		AS AT JUNE 30, 2024	
	Dec. 31, 2022		June 30, 2023	
	Dec. 31, 2023		June 30, 2024	
	Jan. 1, 2023 YEAR - 2022		July 1, 2023 YEAR - 2022	
	YEAR - 2023		YEAR - 2023	
		_	_	
	HOW MANY UTILITIES DOES THE ENTITY HAVE:	1	Select "0" if you do not have any utilities.	
	UTILITY NAME(S) Water/Sewer	-		
UTILITY 2				
UTILITY 3				
UTILITY 4				
UTILITY 5 UTILITY 6				
UTILITY				
	PAGE COUNT - SELECT STANDARD OR EXPANDED:		Start with "Standard" and move to "Expanded" only as needed:	
	SHEET 6 (Trust Fund Trial Balance)	Standard	"Standard" provides four (4) sheets for Trust Fund Trial Balance.	
	SHEET 6B (Schedule of Trust Fund Deposits and Reserves)	Standard	"Standard" provides two (2) sheets for Schedule of Trust Reserves.	
	SHEET 9A (List of Banks Supporting 'Cash On Deposit') SHEET 10 (Grants Receivable)	Standard Standard	"Standard" provides two (2) sheets for List of Banks. "Standard" provides three (3) sheets for Grants Receivable.	
	SHEET 11 (Grants Appropriated)	Standard	"Standard" provides three (3) sheets for Grants Receivable. "Standard" provides four (4) sheets Grants Appropriated.	
	SHEET 12 (Grants Unappropriated)	Standard	"Standard" provides one (1) sheet, "12 Total-Grants Unappropriated".	
	SHEET 17A (Chapter 159)	Standard	"Standard" provides two (2) sheets for Chapter 159s.	
	SHEET 20 (Miscellaneous Revenues Not Anticipated)	Standard	"Standard" provides one (1) sheet, "20 Total-Misc Rev Not Ant".	
	SHEET 35 (Improvement Authorizations)	Standard Standard	"Standard" provides four (4) sheets for Improvement Authorizations.	
	SHEET 37 (Capital Improvements Authorized)	Standard	"Standard" provides twenty (20) lines for listing improvements.	

For sections where "Standard" only displays one (1) sheet, if you originally selected "Expanded" and want to revert to "Standard", data must be entered on the <u>last</u> page of the "Expanded" section, not the first page, as the last page contains the total amounts.

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 3,266 NET VALUATION TAXABLE 2023 253,654,800 MUNICODE 1909

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 ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

BOROUGH		of	HAMBURG	, County of	SUSSEX
		DO NOT U	ISE THESE SPACES		
	Date		Examined E	Ву:	
1				Preliminary Check	
2				Examined	
I hereby certify that the debt complete, were computed by other detailed analysis.				•	
			Sig	nature mlee@ni	sivoccia.com
				Title F	RMA
hereby certify that I am respond which I have not prepared) exact copy of the original on fill are correct, that no transfers have in proof; I further certify that	[eliminate one le with the clerk of ave been made to	and information and the governing bod or from emergence	ation required also includ y, that all calculations, e y appropriations and all	statements contained her	tatement is an
kept and maintained in the Loc					
Further, I do hereby certify t			Joseph Brezina		am the Chief Financial
Officer, License #N HAMBURG		of the County of		UGH USSEX	of and that the
statements annexed hereto ar December 31, 2023, complete to the veracity of required infoi Services, including the verifica	nd made a part her ly in compliance w rmation included h	reof are true staten vith N.J.S.A. 40A:5 erein, needed prio	nents of the financial con- 12, as amended. I also r to certification by the D	idition of the Local Unit as give complete assurance	as
Signature	finance@hambu	rgnj.org			
Title	Acting Chief Fina	ancial Officer			
Address	16 Wallkill Av	enue			
Phone Numbe	r	(973) 8	327-9230		
Fax Number		(973) 8	327-0466		

STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN. Sheet 1

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

tile CF	o, uiu you p	nepare uns a	illiluai illiali	Ciai Stateillei	it: Type I/N	iii tile grey b	UA
	•						

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 HAMBURG 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:

	Man C. Lee of Nisivoccia LLP
	(Registered Municipal Accountant)
	Nisivoccia LLP
	(Firm Name)
	200 Valley Road Suite 300
	(Address)
Certified by me	Mount Arlington, NJ 07856-1320
this 7th day March , 20	(Address)
tills	(973) 298-8500
	(Phone Number)
	(973) 298-8501
	(Fax Number)

Sheet 1a

As the RMA, Statement is	did you list any not in substant	circumstances lial compliance?	below that cause Type Y/N in the g	ed you to believe grey box below.	that this Annua	l Fin:

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The	The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;					
	All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;					
3. The	The tax collection rate exceeded 90%;					
4. Tot	tal deferred charges	did not equal or exceed 4% of the total tax levy;				
		dural deficiencies" noted by the registered municipal a of the Annual Financial Statement; and				
6. The	ere was no operatin	ng deficit for the previous fiscal year.				
	e municipality did no ars.	ot conduct an accelerated tax sale for less than 3 consecutive				
	e municipality did no t plan to conduct one	ot conduct a tax levy sale the previous fiscal year and does in the current year.				
9. The	e current year budge	et does not contain a Levy or Appropriation "CAP" waiver.				
10. The	The municipality has not applied for Transitional Aid for 2024.					
		ot adopt a Special Emergency ordinance for COVID-related renue (N.J.S.A. 40A:4-53 (I) and (m)).				
	n determining its qua	nunicipality has complied in full in meeting ALL of the liftication for local examination of its Budget in accordance				
Municipality:	_	BOROUGH OF HAMBURG				
Chief Financial	l Officer:	Joseph Brezina, Acting CFO				
Signature:	_	finance@hamburgnj.org				
Certificate #:	_	N/A				
Date:	Date: 3/7/2024					
	CERTIFICATION (OF NON-QUALIFYING MUNICIPALITY				
The undersigne	The undersigned certifies that this municipality does not meet item(s)					
examination of i	of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.					
SAUTHINGUOTI OF I	Saugot iii aooolaa					
Municipality:		BOROUGH OF HAMBURG				
Chief Financial	l Officer:					

Sheet 1b

Signature:
Certificate #:
Date:

	22-2018534				
	Fed I.D. #				
	BOROUGH OF HAMBURG Municipality				
	SUSSEX				
	County				
	Report of Fe	deral and State Finan	cial Assistance		
	Report of Te	Expenditures of Awar			
		Fiscal Year Ending:	December 31, 2023		
	(1) Federal programs	(2)	(3)		
	Expended	State	Other Federal		
	(administered by the state)	Programs Expended	Programs Expended		
	the state)	Expended	Experided		
TOTAL	\$ 498,821.07	249,712.08	\$		
		Type of Audit required by (CFR) (Uniform Requirem Single Audit	Title 2 U.S. Code of Federal Regulations nents) and OMB 15-08.		
		Program Specific A	udit		
			nt Audit Performed in Accordance Auditing Standards (Yellow Book)		
Note:	All local governments, who are recipier report the total amount of federal and s required to comply with Title 2 U.S. Co Guidance) and OMB 15-08. The single beginning with Fiscal Year ending after Federal Regulations (CFR) (Uniform G	state funds expended during de of Federal Regulations (audit threshold has been b 1/1/15. Expenditures are d	gits fiscal year and the type of audit CFR) OMB 15-08. (Uniform een increased to \$750,000		
(1)	Report expenditures from federal pass Federal pass-through funds can be ide (CFDA) number reported in the State's	ntified by the Catalog of Fe	deral Domestic Assistance		
(2)	(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.				
(3)	Report expenditures from federal progr from entities other than state government		the federal government or indirectly		

Sheet 1c

3/7/2024 Date

finance@hamburgnj.org
Signature of Chief Financial Officer

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

I hereb	y certify that there was no	"utility fund" on the books of acco	ount and	d there was no
utility owned	and operated by the	BOROUGH	of	HAMBURG
County of _	SUSSEX	during the year 2023 and th	at shee	ts 40 to 68 are unnecessary.
I have	therefore removed from th	is statement the sheets pertaining	g only to	o utilities.
		Name		
		Title		
(This n	nust be signed by the Chie	f Financial Officer, Comptroller, A	uditor o	r Registered
Municipal Acc	countant.)			
	MUNICIPAL CERTIF	ICATION OF TAXABLE PR	OPER	TY AS OF OCTOBER 1, 2023
(Certification is hereby mad	le that the Net Valuation Taxable	of prope	erty liable to taxation for
the tax	year 2024 and filed with the	he County Board of Taxation on J	anuary	10, 2024 in accordance
with the	e requirement of N.J.S.A.	54:4-35, was in the amount of \$	_	255,846,400.00
				tax.assessor.nj@gmail.com SIGNATURE OF TAX ASSESSOR
			,	SIGNATURE OF TAX ASSESSOR
				BOROUGH OF HAMBURG MUNICIPALITY
				SUSSEX COUNTY
				000111

NOTE THAT A TRIAL BALANCE IS REQUIRED AND $\underline{\mathsf{NOT}}$ A BALANCE SHEET

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

Cash Liabilities Must Be Subtotaled and Subtotal	Must Be Marked With "	C" Taxes Receivable Must Be	Subtotaled
Title of Account	Debit	Credit	
CASH		2,815,908.19	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR C	ITIZENS	15,671.98	<u> </u>
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	8.87		
CURRENT	185,141.91		
SUBTOTAL		185,150.78	
TAX TITLE LIENS RECEIVABLE		700,000.50	
PROPERTY ACQUIRED FOR TAXES		(0.00)	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
Due from Federal and State Grant Fund		32,509.63	
Due from Animal Control Fund		8.57	
Due from Other Trust Funds		13,499.27	
Due from Water/Sewer Operating Fund		70,579.09	
Due from Payroll Account		108,161.94	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		_	
DEFICIT		_	
Page Totals:		3,941,489.95	_
	wd - add additional s		

(Do not crowd - add additional sheets) Sheet 3 NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

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	3,941,489.95	-
APPROPRIATION RESERVES		230,415.38
ENCUMBRANCES PAYABLE		6,990.23
OTHER ENCUMBRANCES PAYABLE		3,143.58
TAX OVERPAYMENTS		32,189.73
PREPAID TAXES		102,907.74
DUE TO STATE:		
MARRIAGE LICENCE		250.00
LOCAL SCHOOL TAX PAYABLE		1.00
REGIONAL SCHOOL TAX PAYABLE		30.00
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		90,814.30
Due to General Capital Fund		181,398.95
Due to Other Trust Funds - Open Space		7,723.08
Reserve for:		
Third Party Tax Title Liens		9.04
Municipal Relief Fund Aid		23,565.00
Sale of Municipal Assets		134,057.07
PAGE TOTAL	3,941,489.95	813,495.10

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

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

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

Cach Elabilities made De Cabitalists and Cabitalist made De market man	- Taxoo Trocontable maci Be	Cabiotaloa	
Title of Account	Debit	Credit	
TOTALS FROM PAGE 3a	3,941,489.95	813,495.10	
TOTALS FROM FAGE 3a	3,941,409.93	013,493.10	
SUBTOTAL	3,941,489.95	813,495.10	·c"
SUBTUIAL	3,341,403.33	013,493.10	
RESERVE FOR RECEIVABLES		1,109,909.78	
DEFERRED SCHOOL TAX	_		
DEFERRED SCHOOL TAX PAYABLE		_	
		2,018,085.07	
FUND BALANCE		2,010,000.07	
		0.044.405.55	
TOTALS	3,941,489.95	3,941,489.95	

(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	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	235,407.06	
GRANTS RECEIVABLE	46,597.11	
DUE TO CURRENT FUND		32,509
DUE TO GENERAL CAPITAL FUND		779
APPROPRIATED RESERVES		175,575
UNAPPROPRIATED RESERVES		73,139
TOTALS	282,004.17	282,004

(Do not crowd - add additional sheets)



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	156.20	
DUE TO - CURRENT FUND		8.57
RESERVE FOR ANIMAL CONTROL TRUST FUND		147.63
FUND TOTALS	156.20	156.20
. 5.15 . 5.12		
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	83,816.59	
Due from Current Fund	7,723.08	
Reserve for Open Space Trust		91,539.67
FUND TOTALS	91,539.67	91,539.67
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS (Do not crowd - add addit	onal shoots)	-

(Do not crowd - add additional sheets)
Sheet 6

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 -		
502.10		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	857,956.73	
DUE TO CURRENT FUND	307,300.70	13,499.27
RESERVE FOR:		10,100.21
STATE UNEMPLOYMENT INSURANCE		54,173.18
DEVELOPER'S ESCROW		303,729.19
ACCUMULATED ABSENCES		57,868.07
RECREATION		967.00
TAX SALE PREMIUM		36,100.00
PUBLIC DEFENDER		594.54
PARKING OFFENSES ADJUDIFICATION ACT		62.69
OTHER TRUST FUNDS PAGE TOTAL (Do not crowd - add addit	857,956.73	466,993.94

(Do not crowd - add additional sheets)

Sheet 6.1

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

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

Previous Totals DTHER TRUST FUNDS (continued) SMALL CITIES BLOCK GRANT JUNIOR POLICE LEA FIRE SAFETY STORM RECOVERY	857,956.73	466,993.94 272,906.21 4,596.74 19,999.83 93,460.01
SMALL CITIES BLOCK GRANT JUNIOR POLICE LEA FIRE SAFETY		4,596.74 19,999.83
SMALL CITIES BLOCK GRANT JUNIOR POLICE LEA FIRE SAFETY		4,596.74 19,999.83
JUNIOR POLICE LEA FIRE SAFETY		4,596.74 19,999.83
LEA FIRE SAFETY		19,999.83

(Do not crowd - add additional sheets)

Sheet 6.2

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	857,956.73	857,956.73
OTHER TRUST FUNDS (continued)		
TOTALS	857,956.73	857,956.7

(Do not crowd - add additional sheets)

Sheet 6. TOTALS



SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
State Unemployment Insurance	52,782.08	2,866.97	1,475.87	54,173.18
Developer's Escrow	296,585.79	25,515.56	18,372.16	303,729.19
Accumulated Absences	27,868.07	30,000.00		57,868.07
Recreation	6,953.84	307.00	6,293.84	967.00
Open Space Trust	83,381.61	9,078.96	920.90	91,539.67
Tax Sale Premium	54,800.00	13,700.00	32,400.00	36,100.00
Public Defender	594.54			594.54
Parking Offences Adjudication Act	52.69	10.00		62.69
Small Cities Block Grant	272,906.21			272,906.21
Junior Police	4,596.74			4,596.74
LEA Fire Safety	19,999.83			19,999.83
Storm Recovery	105,993.98		12,533.97	93,460.01
Police Outside Duty		47,286.50	47,286.50	-
·				
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL	\$ 926,515.38 \$	128,764.99 \$	119,283.24 \$	935,997.13

Sheet 6b

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2023
PREVIOUS PAGE TOTAL	926,515.38	128,764.99	119,283.24_	935,997.13
			·	-
				-
	_		-	-
	-			-
	-			
				-
				-
				-
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				-
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	-		-	
			-	
				-
				-
				-
			-	-
				<u> </u>
	-		-	-
				-
				-
PAGE TOTAL	\$926,515.38_\$	128,764.99 \$	119,283.24 \$	935,997.13

Sheet 6b TOTAL

Sheet 7

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	Assessments	REC	EIPTS			Disbursements	Balance Dec. 31, 2023
		and Liens	Budget					
Assessment Serial Bond Issues:	xxxxxxxxx	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		XXXXXXXX
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	
	155,935.13	
CASH NUMBERADIMENT OF TRANSPORTATION CRANT RECEIVABLE	40,000.00	
NJ DEPARTMENT OF TRANSPORTATION GRANT RECEIVABLE	40,000.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED	220,000.00	
DUE FROM CURRENT FUND	181,398.95	
DUE FROM FEDERAL AND STATE GRANT FUND	779.39	
	500 4:5 :5	
PAGE TOTALS	598,113.47	-

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	598,113.47	
THE VIOLOTING TO INCO	330,110.47	
BOND ANTICIPATION NOTES PAYABLE		220,000.00
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		_
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		_
OALTIAL LEAGES LATABLE		
RESERVE FOR EQUIPMENT PURCHASES		14,340.62
RESERVE FOR MUNICIPAL IMPROVEMENT		21,176.98
RESERVE FOR POLICE BUILDING		50,000.00
RESERVE FOR FOLICE BUILDING		00,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,248.40
UNFUNDED		21,113.22
ON ONDED		21,110.22
ENCUMBRANCES PAYABLE		
ENOUNDIVINOED I AITABEE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		143,607.84
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		125,626.41
	598,113.47	598,113.47

(Do not crowd - add additional sheets)

Sheet 8.1

CASH RECONCILIATION DECEMBER 31, 2023

	Cash	n	Less Checks	Cash Book Balance
	*On Hand	On Deposit	Outstanding	
Current	102,932.95	2,714,295.38	1,320.14	2,815,908.19
Grant Fund		235,407.06		235,407.0
Trust - Animal Control		156.20		156.2
Trust - Assessment				-
Trust - Municipal Open Space		83,816.59		83,816.59
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	24.00	877,432.73	19,500.00	857,956.73
Trust - Arts and Culture				-
General Capital		155,935.13		155,935.1
				-
UTILITIES:				
Water Operating	20,988.79	3,546,950.29	28,660.62	3,539,278.46
Water Capital		1,047,516.15		1,047,516.1
				-
				-
				-
				_
				_
				_
				_
				_
				-
				_
				_
				_
				_
				_
Total	123,945.74	8,661,509.53	49,480.76	8,735,974.5

^{*} 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 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: MLEE@NISIVOCCIA.COM Title: RMA

Sheet 9

ADD YOUR UTILITIES AS NEEDED

^{**} 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: 2,714,255.02 Provident Bank X1845 2,714,255.02 Provident Bank X1527 (Procurement) 40.36 Animal Control Fund:	LIST BANKS AND AMOUNTS SUPPORTING	"CASH ON DEPOSIT"
Provident Bank X1845 2,714,255.02	Current Fund:	
Provident Bank X1527 (Procurement)		2,714,255.02
Provident Bank X1934 156.20		
Provident Bank X1934 156.20		
Other Trust: 239,608.16 Provident Bank X6633 (Silver Fox) 239,608.16 Provident Bank X3377 (Trust Fund) 564,545.04 Provident Bank X3721 (Open Space) 83,816.59 Provident Bank X3713 (Dev Escrow) 73,279.53 General Capital: 155,935.13 Water Operating: 2,516,680.82 Provident Bank X1853 2,516,680.82 Provident CD 1,030,269.47 Water Capital: 78,000,000 Provident Bank X1950 1,047,516.15 Federal and State Grant Fund: 235,407.06 Provident Bank X3748 235,407.06	Animal Control Fund:	
Provident Bank X6633 (Silver Fox) 239,608.16	Provident Bank X1934	156.20
Provident Bank X6633 (Silver Fox) 239,608.16		
Provident Bank X3377 (Trust Fund) 564,545,04	Other Trust:	
Provident Bank X3721 (Open Space) 83,816.59		
Provident Bank X3713 (Dev Escrow) 73,279.53 General Capital: Provident Bank X1861 155,935.13 Water Operating: Provident Bank X1853 2,516,680.82 Provident CD 1,030,269.47 Water Capital: Provident Bank X1950 1,047,516.15 Federal and State Grant Fund: Provident Bank X3748 235,407.06		
Ceneral Capital: Provident Bank X1861	Provident Bank X3721 (Open Space)	
Provident Bank X1861 155,935.13 Water Operating: Provident Bank X1853 2,516,680.82 Provident CD 1,030,269.47 Water Capital: Provident Bank X1950 1,047,516.15 Federal and State Grant Fund: Provident Bank X3748 235,407.06	Provident Bank X3713 (Dev Escrow)	73,279.53
Provident Bank X1861 155,935.13 Water Operating: Provident Bank X1853 2,516,680.82 Provident CD 1,030,269.47 Water Capital: Provident Bank X1950 1,047,516.15 Federal and State Grant Fund: Provident Bank X3748 235,407.06		
Water Operating: 2,516,680.82 Provident Bank X1853 2,516,680.82 Provident CD 1,030,269.47 Water Capital: Provident Bank X1950 Federal and State Grant Fund: 235,407.06 Provident Bank X3748 235,407.06		455.025.40
Provident Bank X1853 2,516,680.82 Provident CD 1,030,269.47 Water Capital: Provident Bank X1950 1,047,516.15 Federal and State Grant Fund: Provident Bank X3748 235,407.06	Provident Bank X1861	155,935.13
Provident Bank X1853 2,516,680.82 Provident CD 1,030,269.47 Water Capital: Provident Bank X1950 1,047,516.15 Federal and State Grant Fund: Provident Bank X3748 235,407.06	Water Operating:	
Provident CD		2,516,680.82
Provident Bank X1950 1,047,516.15 Federal and State Grant Fund: Provident Bank X3748 235,407.06		
Provident Bank X1950 1,047,516.15 Federal and State Grant Fund: Provident Bank X3748 235,407.06		
Federal and State Grant Fund: Provident Bank X3748 235,407.06	Water Capital:	
Provident Bank X3748 235,407.06	Provident Bank X1950	1,047,516.15
Provident Bank X3748 235,407.06		
	Federal and State Grant Fund:	
PAGE TOTAL 8,661,509.53	Provident Bank X3748	235,407.06
PAGE TOTAL 8,661,509.53		
	PAGE TOTAL	8,661,509.53

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.

Sheet 9a

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

LIST BANKS AND AMOUNTS SUPPORTING "	
PREVIOUS PAGE TOTAL	8,661,509.53
TOTAL PAGE	8,661,509.53
TOTALITAGE	0,001,009.33

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.

Sheet 9a TOTAL

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 Program:						_
2023		7,594.90	7,594.90			-
Body Armor Grant		1,037.17		(1,037.17)		-
Recycling Tonnage Grant		5,633.00	5,633.00			-
Body Worn Camera Grant	26,494.00		26,494.00			-
Emergency Management Agency Assistance		10,000.00	10,000.00			-
Local Efficiency Achievement Program Grant	46,597.11					46,597.11
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	73,091.11	24,265.07	49,721.90	(1,037.17)	-	46,597.11

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

T EDETCH	AND STATE	GIGHTIS	ECEI VIIDEE	(cont a)		
Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	73,091.11	24,265.07	49,721.90	(1,037.17)		46,597.11
						-
						-
						-
						_
						-
						_
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	72 004 44	24.265.07	40.724.00	(4.027.47)		46 507 11
FAGE IUIALO	73,091.11	24,265.07	49,721.90	(1,037.17)	-	46,597.11

Sheet 10.

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	73,091.11	24,265.07	49,721.90	(1,037.17)	-	46,597.11
						-
						-
						-
						-
						_
						_
						_
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	73,091.11	24,265.07	49,721.90	(1,037.17)	-	46,597.11

Totals

Grant	Balance		from 2023 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87	·			Dec. 31, 2023
Clean Communities Program:							-
2020	3,597.74			3,597.74			-
2021	6,604.61			5,298.57			1,306.04
2022	6,771.32						6,771.32
2023			7,594.90				7,594.90
Body Armor Fund:							-
2020	39.85			3.70			36.15
2021	863.13			863.13			-
2022		1,037.17		1,037.17			-
Recycling Tonnage Grant:							-
2022	2,012.29			2,012.29			-
2023		5,633.00		1,790.66			3,842.34
Municipal Drug Alliance - Local Match:							-
2022	500.00						500.00
2023		4,700.00					4,700.00
Drunk Driving Enforcement Fund:							-
2019	1,880.65			619.82			1,260.83
							-
							-
PAGE TOTALS	22,269.59	11,370.17	7,594.90	15,223.08	-	-	26,011.58

Grant	Balance		d from 2023 propriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023
PREVIOUS PAGE TOTALS	22,269.59	11,370.17	7,594.90	15,223.08	-		26,011.58
EMS Freeholder Grant	17,602.70			2,500.00			15,102.70
Distracted Driving Statewide Crackdown Grant	0.02						0.02
Municipal Stormwater Regulation Program	9,552.39			206.54			9,345.85
Over the Limit Under Arrest	599.00						599.00
Impaired Driving Crackdown Grant	2,500.00						2,500.00
Federal Emergency Management Agency Grant	31,633.80			13,500.00			18,133.80
American Rescue Plan - SLFRF	163,858.62			102,255.41			61,603.21
Local Efficiency Achievement Program Grant	46,597.11			26,598.00			19,999.11
Emergency Management Agency Assistance:							_
2022	10,000.00						10,000.00
2023			10,000.00				10,000.00
Atlantic Health System CAB Narcan Grant	2,280.00						2,280.00
							_
							_
							_
							_
							-
							-
PAGE TOTALS	306,893.23	11,370.17	17,594.90	160,283.03	-	-	175,575.27

Grant	Balance Jan. 1, 2023		d from 2023 propriations Appropriation	Expended	Other	Cancelled	Balance Dec. 31, 2023
	,	J	Appropriation By 40A:4-87				,
PREVIOUS PAGE TOTALS	306,893.23	11,370.17	17,594.90	160,283.03	-	-	175,575.27
							-
							-
							-
							-
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							-
							-
							-
							1
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	306,893.23	11,370.17	17,594.90	160,283.03	-	-	175,575.27

Grant	Balance Jan. 1, 2023	Transferred	d from 2023 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	306,893.23	11,370.17	17,594.90	160,283.03	-	-	175,575.27
							-
							-
							-
							-
							-
							_
							-
							-
							-
							-
							-
							-
							-
							-
							-
							_
							-
							_
TOTALS	306,893.23	11,370.17	17,594.90	160,283.03	-	-	175,575.27

Totals

Grant	Balance	Transferred Budget Ap	propriations	Received	Other	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87			Dec. 31, 2023
PREVIOUS PAGE TOTALS	-	-	-	-		-
Body Armor Grant	1,037.17	1,037.17				-
Body Armor Replacement Fund				1,139.88		1,139.88
Stormwater Grant				25,000.00		25,000.00
ARPA Firefighter Grant				47,000.00		47,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,037.17	1,037.17	-	73,139.88	-	73,139.88

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)	xxxxxxxxxx	
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxx	
Levy Calendar Year 2023	xxxxxxxxxx	5,662,880.00
Paid	5,662,879.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	1.00	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	5,662,880.00	5,662,880.00
Board of Education for use of local schools.		

Sheet 13

MUST PICK BETWEEN SCHOOL YEAR AND CALENDAR YEAR

[#] 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	
School Tax Deferred		
(Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxx	
Levy Calendar Year 2023	xxxxxxxxxx	1,944,279.00
Paid	1,944,249.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	30.00	xxxxxxxxx
School Tax Deferred		
(Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
# Must include unpaid requisitions.	1,944,279.00	1,944,279.00

REGIONAL HIGH 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)	xxxxxxxxxx	
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
# Must include unpaid requisitions.	-	-



COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	8,726.69
2023 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	1,612,651.07
County Library	xxxxxxxxxx	123,324.01
County Health	xxxxxxxxxx	0.17
County Open Space Preservation	xxxxxxxxxx	6,291.40
Due County for Added and Omitted Taxes	xxxxxxxxxx	17,229.33
Paid	1,768,222.67	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	-	xxxxxxxxx
	1,768,222.67	1,768,222.67

SPECIAL DISTRICT TAXES

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

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	460,000.00	460,000.00	_
Surplus Anticipated with Prior Written Consent of	100,000.00	,	
Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	367,840.23	386,616.53	18,776.30
Added by N.J.S.A. 40A:4-87 (List on 17a)	17,594.90	17,594.90	-
			-
			-
Total Miscellaneous Revenue Anticipated	385,435.13	404,211.43	18,776.30
Receipts from Delinquent Taxes	134,500.00	142,368.58	7,868.58
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	2,738,594.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	2,738,594.00	2,978,055.34	239,461.34
	3,718,529.13	3,984,635.35	266,106.22

ALLOCATION OF CURRENT TAX COLLECTIONS

	1	
	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	11,952,395.14
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	5,662,880.00	xxxxxxxx
Regional School Tax	1,944,279.00	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	1,742,266.65	xxxxxxxx
Due County for Added and Omitted Taxes	17,229.33	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	7,684.82	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	400,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	2,978,055.34	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	12,352,395.14	12,352,395.14
allocation would apply to "Non-Budget Revenue" only.		

١	Posting Calculation do not	2,978,055.34
	Remove	

Counties O	nly: Prior to e	ntering dat	a on this

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
lean Communities Grant	7,594.90	7,594.90	-
mergency Management Agency Assistance	10,000.00	10,000.00	-
			-
			-
			-
			-
			_
			-
			-
			-
			-
			-
			-
			_
			_
			_
			-
			-
			-
			-
			-
			-
PAGE TOTALS	17,594.90	17,594.90	-

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

CFO Signature:	finance@hamburgnj.org
	Sheet 17a

Column I formula will be overridden if revenue is not realized



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	17,594.90	17,594.90	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
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			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
TOTALS	17,594.90	17,594.90	-

I 17,394.90 17,3

CFO Signature:	finance@hamburgnj.org
	Chaot 17a Totala

Column I formula will be overridden if revenue is not realized



STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		3,700,934.23
2023 Budget - Added by N.J.S.A. 40A:4-87		17,594.90
Appropriated for 2023 (Budget Statement Item 9)		3,718,529.13
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		3,718,529.13
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures	3,718,529.13	
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)] 3,087,960.75		
Paid or Charged - Reserve for Uncollected Taxes 400,000.00		
Reserved 230,415.38		
Total Expenditures		3,718,376.13
Unexpended Balances Canceled (see footnote)		153.00

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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	xxxxxxxx	18,776.30
Delinquent Tax Collections	xxxxxxxx	7,868.58
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	239,461.34
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxx	153.00
Miscellaneous Revenue Not Anticipated	xxxxxxxx	515,460.10
Miscellaneous Revenue Not Anticipated:		· · · · · · · · · · · · · · · · · · ·
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2022 Appropriation Reserves	xxxxxxxx	164,739.24
Prior Years Interfunds Returned in 2023	XXXXXXXXX	20.59
Tax Overpayment Cancelled		8,619.28
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2023	-	xxxxxxxx
Balance - December 31, 2023	xxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2023	224,758.50	xxxxxxxx
Prior Year Senior Citizens' Deductions Disallowed	500.00	
Defet Delegae To Trial Delegae (Obest 9)		
Deficit Balance - To Trial Balance (Sheet 3)	720,920,02	
Surplus Balance - To Surplus (Sheet 21)	729,839.93	XXXXXXXXX
	955,098.43	955,098.43

729,839.93 DO NOT REMOVE formula in K40 to calculate H40 & 139 - hide formula from user

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Interest on Investments	42,203.80
Zoning Fees	1,270.00
Planning Board	1,800.00
Vacant Property Registration	13,150.00
Clerk Fees	4.50
Administration Fee - Veterans and Senior Citizens Deductions	420.00
Police Fees	6,704.70
Certified Lists	190.00
Cable Television Franchise Fee	10,453.00
Tax Collector Receipts	5,414.16
FEMA Reimbursement (Coronavirus Pandemic)	382,859.12
Other Miscellaneous	33,333.28
Interest Earned - Due from:	
Other Trust Funds	9,619.52
General Capital Fund	3,279.40
Federal and State Grant Fund	4,347.77
Payroll	402.28
Animal Control Fund	8.57
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	515,460.10

Sheet 20 Totals

SURPLUS - CURRENT FUND YEAR 2023

		Debit	Credit
1.	Balance - January 1, 2023	xxxxxxxx	1,748,245.14
2.		xxxxxxxxx	
3.	Excess Resulting from 2023 Operations	xxxxxxxxx	729,839.93
4.	Amount Appropriated in the 2023 Budget - Cash	460,000.00	xxxxxxxx
5.	Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
6.			xxxxxxxx
7.	Balance - December 31, 2023	2,018,085.07	xxxxxxxx
		2,478,085.07	2,478,085.07

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

Cash		2,815,908.19
Investments		
Sub Total		2,815,908.19
Deduct Cash Liabilities Marked with "C" on Trial Balance		813,495.10
Cash Surplus		2,002,413.09
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	15,671.98	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		15,671.98
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		2,018,085.07

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.S.A. 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

	A					\$	40,000,700,40
1.	Amount of Levy as per Duplicate (Analysis) # or					a	12,096,798.19
	(Abstract of Ratables)					\$	
2.	Amount of Levy - Special District Taxes					\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seg.					\$	
	·					·	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.					\$	117,236.77
	Subtotal 2023 Levy	\$	12,214,034.96	_			
	Reductions Due to Tax Appeals** Total 2023 Tax Levy	\$				e	12,214,034.96
50.	Iotal 2023 Tax Levy					\$	12,214,004.00
6.	Transferred to Tax Title Liens					\$	69,336.52
7.	Transferred to Foreclosed Property					\$	
8.	Remitted, Abated or Canceled					\$	7,161.39
9.	Discount Allowed						
10.	Collected in Cash: In 2022			\$	72,666.24		
	In 2023*			\$	11,858,133.01		
	Homestead Benefit Credit			\$			
	State's Share of 2023 Senior Citizens						
	and Veterans Deductions Allowed			\$	21,595.89		
	Total To Line 14			\$	11,952,395.14	=	
11.	Total Credits					\$	12,028,893.05
12.	Amount Outstanding December 31, 2023					\$	185,141.91
13.	Percentage of Cash Collections to Total 2023 Le (Item 10 divided by Item 5c) is 97.85 %						
	(Rem 10 divided by Rem 30) is	<u>-</u>					
Note	: If municipality conducted Accelerated Tax S	ale or Tax	Levy Sale ch	eck here	and comp	lete she	eet 22a.
14.	Calculation of Current Taxes Realized in Cash:						
	Total of Line 10			\$	11,952,395.14		
	Less: Reserve for Tax Appeals Pending					-	
	State Division of Tax Appeals						
	To Current Taxes Realized in Cash (Sheet 17)			\$	11,952,395.14	-	
Note A:	In showing the above percentage the following should Where Item 5 shows \$1,500,000.00, and Item 10 sho the percentage represented by the cash collections w \$1,049,977.50 divided by \$1,500,000, or .69985. The shown as Item 13 is 69.99% and not 70.00%, nor 6	ws \$1,049,9 ould be ne correct p					
# Note:	On Item 1 if Duplicate (Analysis) Figure is used; be su Senior Citizens and Veterans Deductions.	ure to includ	le				
	ude overpayments applied as part of 2023 collections. x appeals pursuant to R.S. 54:3-21 et seq and/or R.S. body prior to introduction of municipal budget		seq approved by	resolution	n of the governing		

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)	\$ 11,952,395.14
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 11,952,395.14
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 12,214,034.96
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	 97.86%

(2) Utilizing Tax Levy Sale

\$ 11,952,395.14
\$ 11,952,395.14
\$ 12,214,034.96
 97.86%
\$

Sheet 22a

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

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxx	xxxxxxxx
Due From State of New Jersey	15,576.09	xxxxxxxx
Due To State of New Jersey	xxxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	3,500.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	18,000.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	500.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	404.11
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	xxxxxxxxx	500.00
9. Received in Cash from State	xxxxxxxxx	21,000.00
10.		
11.		
12. Balance - December 31, 2023	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxxx	15,671.98
Due To State of New Jersey	-	xxxxxxxx
	37,576.09	37,576.09

15,671.98 DO NOT REMOVE THIS FORMULA

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

Line 2	3,500.00
Line 3	18,000.00
Line 4	500.00
Sub - Total	22,000.00
Less: Line 7	404.11
To Item 10, Sheet 22	21,595.89

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

		Debit	Credit
Balance - January 1, 2023		xxxxxxxxx	80,814.30
Taxes Pending Appeals	80,814.30	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Budget Appropriation			10,000.00
Cash Paid to Appellants (Including 5% Interest from Date of	Payment)		xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxx
Balance - December 31, 2023		90,814.30	xxxxxxxx
Taxes Pending Appeals*	90,814.30	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation		90,814.30	90,814.30
Appeals Not Adjusted by December 31, 2023	-		

tax-water@hamburgnj.org
Signature of Tax Collector

T0971 3/72024

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		767,813.67	xxxxxxxxx
A. Taxes	134,642.91	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	633,170.76	xxxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	424.32
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
4. Added Taxes		500.00	xxxxxxxxx
5. Added Tax Title Liens			xxxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and Tax Tit	le Liens;	xxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1)	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxx	767,889.35
8. Totals		768,313.67	768,313.67
9. Balance Brought Down		767,889.35	xxxxxxxx
10. Collected:		xxxxxxxxx	142,368.58
A. Taxes	134,709.72	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	7,658.86	xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2023 Tax Sale		5,152.08	xxxxxxxxx
12. 2023 Taxes Transferred to Liens		69,336.52	xxxxxxxxx
13. 2023 Taxes		185,141.91	xxxxxxxxx
14. Balance - December 31, 2023		xxxxxxxxx	885,151.28
A. Taxes	185,150.78	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	700,000.50	xxxxxxxxx	xxxxxxxxx
15. Totals		1,027,519.86	1,027,519.86
Percentage of Cash Collections to Adjusted Amount Outst: (Item No. 10 divided by Item No. 9) is 18.54% Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2024.	anding 164,107.05	and represents the	

(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	lance - January 1, 2023	100,300.00	xxxxxxxx
2. Fo	reclosed or Deeded in 2023	xxxxxxxxx	xxxxxxxx
3.	Tax Title Liens		xxxxxxxx
4.	Taxes Receivable		xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxxx	
6.	Adjustment to Assessed Valuation		xxxxxxxx
7.	Adjustment to Assessed Valuation	xxxxxxxxx	
8. Sa	les	xxxxxxxx	xxxxxxxx
9.	Cash *	xxxxxxxxx	126,232.38
10.	Contract	xxxxxxxx	
11.	Mortgage	xxxxxxxxx	
12.	Loss on Sales	xxxxxxxxx	
13.	Gain on Sales	25,932.38	xxxxxxxx
14. Ba	lance - December 31, 2023	xxxxxxxxx	(0.00)
		126,232.38	126,232.38

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2023		xxxxxxxx
16. 2023 Sales from Foreclosed Property		xxxxxxxx
17. Collected*	xxxxxxxxx	
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*	xxxxxxxxx	
23.	xxxxxxxxx	
24. Balance - December 31, 2023	xxxxxxxx	-
	_	_

Analysis of Sale of Property: *Total Cash Collected in 2023

\$ 126,232.38

Realized in 2023 Budget

126,232.38

To Results of Operation (Sheet 19)

-

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

Caused By	Amount Dec. 31, 2022 per Audit <u>Report</u>	2 Amount in 2023 <u>Budget</u>	Amount Resulting from <u>2023</u>	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	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of Year 2023
1.				\$	
2.				\$	
3.				\$	
4.				\$	

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	Balance		CED IN 23	Balance
	'	Authorized	1/5 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023
							-
							-
							-
							-
							-
							_
							-
							-
							-
							_
							-
							-
							-
							-
	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

^{*} 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		CED IN 123	Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023
							-
							_
							-
							-
							-
							-
							-
							_
							-
							-
							-
							-
							-
							-
	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:4-55.1 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		
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
			1
			1
Outstanding - December 31, 2023	-	xxxxxxxx	1
	-	-	
2024 Bond Maturities - General Capital Bonds			\$
2024 Interest on Bonds*		\$]
ASSESSMENT SI Outstanding - January 1, 2023	ERIAL BONDS		<u> </u>
Issued	XXXXXXXXX		1
Paid		xxxxxxxx	
			-
Outstanding - December 31, 2023	-	xxxxxxxx	
	_	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ -

LIST OF BONDS 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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxx		
Issued	xxxxxxxxx		
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	xxxxxxxxx		
Paid		xxxxxxxxx	
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	-	-		

Sheet 31a

Loan Type:	
Loan Type:	

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

Sheet 31a.1

Loan Type:	
Loan Type:	
Loan Type:	

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

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

Sheet 31a.2

Loan Type:	
Loan Type:	
Loan Type.	

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		xxxxxxxxx	_		
			-		
Outstanding - December 31, 2023	-	xxxxxxxxx -			
2024 Bond Maturities - Term Bonds		\$			
2024 Interest on Bonds		\$			
TYPE I SCHOOL Outstanding - January 1, 2023	TYPE I SCHOOL SERIAL BONDS Outstanding - January 1, 2023 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				
Issued	xxxxxxxxx				
Paid		xxxxxxxx			
Outstanding - December 31, 2023	-	xxxxxxxxx -			
2024 Interest on Bonds		\$			
2024 Bond Maturities - Term Bonds	\$				
Total "Interest on Bonds - Type I School Debt Serv	vice" (*Items)		\$ -		

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

	2024 INTEREST REQUIREM	ENT - CORRENT	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.		\$		•

heet 33

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2024 Budget Requirements		Interest Computed to	
	Issued	Issue*	Outstanding Dec. 31, 2023	Maturity	Interest	For Principal	For Interest**	(Insert Date)	
06-18 Purchase of a New Fire Engine and									
Various Equipment	440,000.00	9/26/2019	220,000.00	09/19/24	5.7500%	22,111.00	12,650.00	09/19/24	
Page Totals	440,000.00		220,000.00			22,111.00	12,650.00		

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.

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

^{*&}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.

Sheet 33.1

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 I	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	440,000.00		220,000.00			22,111.00	12,650.00	
PAGE TOTALS	440,000.00		220,000.00			22,111.00	12,650.00	

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.

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

^{*&}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.

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)
PREV	IOUS PAGE TOTALS	440,000.00		220,000.00			22,111.00	12,650.00	
<u> </u>									
3									
·									
	PAGE TOTALS	440,000.00		220,000.00			22,111.00	12,650.00	

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.

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

^{*&}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.

sheet 34

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Original Amount Date of		Amount Date of Note of	Rate of Interest		LUE!	Interest Computed to	
	Issued	Issue*	Outstanding Dec. 31, 2023	Maturity	Interest	For Principal	For Interest**	(Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
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".

Sheet 34a

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

:	Purpose	Amount Lease Obligation Outstanding	#VALUE!		
		Dec. 31, 2023	For Principal	For Interest/Fees	
:	1.				
	2.				
	3.				
	4.				
	5.				
	6.				
Sheet	7.				
	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 - Jar	nuary 1, 2023	2023	Other	Expended	Authorizations	Balance - Dece	ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations	0		Canceled	Funded	Unfunded
12-07 Improvements to Recreation Fields and								
the Purchase of Related Equipment	6,438.51				4,969.50		1,469.01	
02-16 Security System and Various Buildings/								
Grounds and Road Improvements	1,280.14					1,280.14		
06-18 Purchase of New Fire Engine and Various								
Equipment		24,890.02			3,776.80			21,113.22
08-18 Purchase and Installation of a Generator								
for the Court House	301.43					301.43		
08-21 Paving and Improvements to Various Roads	48,364.36				5,232.66	43,131.70		
03-23 Various Improvements			47,000.00		46,220.61		779.39	
08-23 Paving and Improvements to Various Roads			220,000.00		182,177.20	37,822.80		
Page Total	56,384.44	24,890.02	267,000.00	-	242,376.77	82,536.07	2,248.40	21,113.22

Sheet 35

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	#VAI	#VALUE!	2023 Authorizations	Other	Expended	Authorizations	#VALUE!	
	Funded	Unfunded				Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	56,384.44	24,890.02	267,000.00	-	242,376.77	82,536.07	2,248.40	21,113.22
PAGE TOTAL	.S 56,384.44	24,890.02	267,000.00	-	242,376.77	82,536.07	2,248.40	21,113.22

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

IMPROVEMENTS Specify each authorization by purpose. Do	#VALUE!		2023 Othe	Other	Expended	Authorizations	#VAI	LUE!
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	56,384.44	24,890.02	267,000.00	-	242,376.77	82,536.07	2,248.40	21,113.22
ט ת								
PAGE TOTALS	56,384.44	24,890.02	267,000.00	-	242,376.77	82,536.07	2,248.40	21,113.22

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		#VALUE! Funded Unfunded		Other	Expended	Authorizations Canceled	#VALUE!	
	Funded	Untunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	56,384.44	24,890.02	267,000.00	-	242,376.77	82,536.07	2,248.40	21,113.22
GRAND TOTALS	56,384.44	24,890.02	267,000.00	-	242,376.77	82,536.07	2,248.40	21,113.22

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	76,473.77
Received from 2023 Budget Appropriation*	xxxxxxxxx	65,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	82,536.07
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	80,402.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	143,607.84	xxxxxxxx
	224,009.84	224,009.84

^{*}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	
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
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.

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
Ord 03-23 Various Improvements	47,000.00		20,402.00	26,598.00
Ord 08-23 Paving and Improvements				
to Various Roads	220,000.00		60,000.00	160,000.00
Total	267,000.00	-	80,402.00	186,598.00

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	125,626.41
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxx
Balance - December 31, 2023	125,626.41	xxxxxxxx
	125,626.41	125,626.41

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

_							
A.							
	1.	Total Tax Levy for Year 2023 was		\$	12	,214,034.96	
	2.	Amount of Item 1 Collected in 2023 (*)	\$_	11,952,	395.14	_	
	3.	Seventy (70) percent of Item 1		\$	8	,549,824.47	
	(*) In	cluding prepayments and overpayments a	applied.				
В.							
	1.	Did any maturities of bonded obligations	or notes fall due during the ye	ear 2023?			
		Answer YES or NO YES					
	2.	Have payments been made for all bonder December 31, 2023?	ed obligations or notes due on	or before			
		Answer YES or NO YES	If answer is "NO" give de	tails			
		NOTE: If answer to Item B1 is YES, th	en Item B2 must be answere	ed			
oblig	ations	or notes exceed 25% of the total appropri	ations for operating purpose ir	the budget for	the yea	r	
	ations ended?		ations for operating purpose ir	the budget for	the yea	r	
just				the budget for	the yea	r \$None	9
just	ended?	Answer YES or NO	NO	the budget for	the yea	\$None	3
just	1. 2.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes:		the budget for	the yea	\$	
just	ended?	Answer YES or NO Cash Deficit 2022	NO	the budget for	the yea	\$None	
just	1. 2.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes:	NO Levy \$	the budget for	the yea	\$ None \$	
just	1. 2. 3.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes: Cash Deficit 2023	NO	the budget for	the yea	\$	
just	1. 2. 3.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes: Cash Deficit 2023	NO Levy \$	the budget for	the yea	\$ None \$	
D.	1. 2. 3.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes: Cash Deficit 2023 4% of 2023 Tax Levy for all purposes:	NO \$Levy \$		= =	\$None \$	
D.	1. 2. 3. 4.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes: Cash Deficit 2023 4% of 2023 Tax Levy for all purposes:	NO Levy \$		= =	\$ None \$ None \$ Total	
D.	1. 2. 3. 4.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes: Cash Deficit 2023 4% of 2023 Tax Levy for all purposes: Unpaid State Taxes	NO Levy \$		= = =	\$ None \$ None \$ Total	
D.	1. 2. 3. 4. 2.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes: Cash Deficit 2023 4% of 2023 Tax Levy for all purposes: Unpaid State Taxes County Taxes	NO Levy \$		= = -	\$ None \$ None \$ Total	
D.	1. 2. 3. 4. 2.	Answer YES or NO Cash Deficit 2022 4% of 2022 Tax Levy for all purposes: Cash Deficit 2023 4% of 2023 Tax Levy for all purposes: Unpaid State Taxes County Taxes	NO Levy \$		= = -	\$ None \$ None \$ Total \$ \$	

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.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - WATER/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"

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"				
Title of Account	Debit	Credit		
Cash	2,509,008.99			
Investments	1,030,269.47			
Receivables Offset with Reserves:				
Consumer Accounts Receivable	348,717.21			
Liens Receivable	3,609.10			
	+			
Deferred Charges (Sheet 48)				
Cash Liabilities:				
Appropriation Reserves		697,639.97		
Encumbrances Payable		39,451.39		
Accrued Interest on Bonds and Notes		6,235.41		
Due to Water/Sewer Utility Capital Fund		337,222.04		
Overpayment of Water/Sewer Rents		15,676.52		
Reserve for Water/Sewer Connection Fees		47,758.75		
Due to Current Fund		70,579.09		
Subtotal - Cash Liabilities		1,214,563.17	"C"	
Reserve for Consumer Accounts and Lien Receivable		352,326.31		
Fund Balance		2,324,715.29		
Total	3,891,604.77	3,891,604.77		
Total	3,891,604.77	3,891,604.77		

(Do not crowd - add additional sheets)

Sheet 41

0.00

(0.00)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - WATER/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:		
	50,004,00	
Est. Proceeds Bonds and Notes Authorized	56,801.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	56,801.00
CASH	1,047,516.15	
NJ ENVIRONMENTAL INFRASTRUCTURE LOAN RECEIVABLE	706,068.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	10,851,706.59	
AUTHORIZED AND UNCOMPLETED	1,185,868.62	
DUE FROM WATER/SEWER UTILITY OPERATING FUND	337,222.04	
PAGE TOTALS	14,185,182.40	56,801.00

(Do not crowd - add additional sheets)

Sheet 41a



Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - WATER/SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2023

Operating and Capital Sections

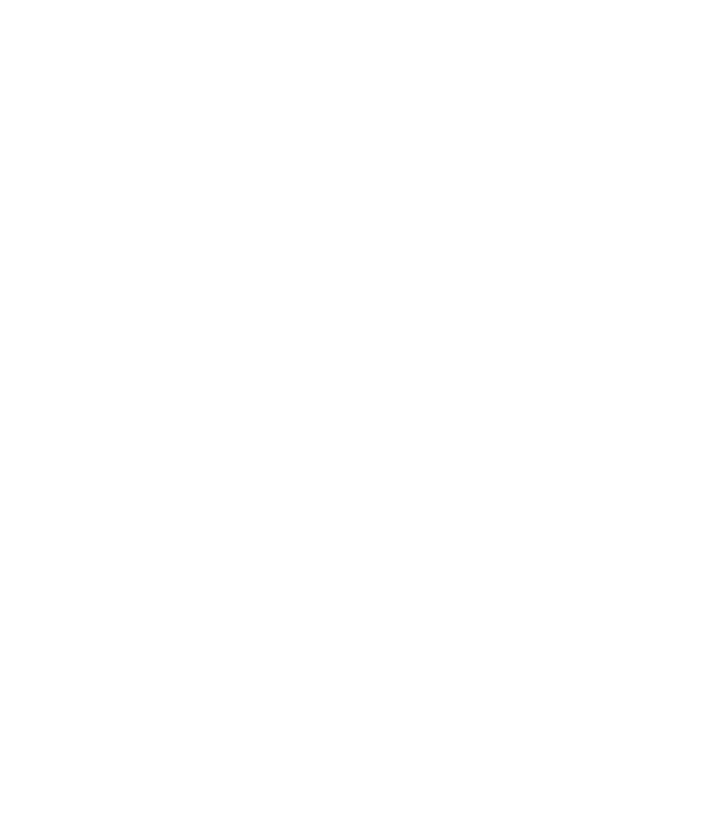
(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	14,185,182.40	56,801.00
BONDS PAYABLE		-
LOANS PAYABLE		494,716.56
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		828,199.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		40,345.34
UNFUNDED		701,390.50
CONTRACTS PAYABLE		
ENCUMBRANCES		
RESERVE FOR AMORTIZATION		10,356,990.03
RESERVE FOR DEFERRED AMORTIZATION		300,868.62
RESERVE FOR DEBT SERVICE		78,227.96
RESERVE FOR PURCHASE OF EQUIPMENT		186,061.00
RESERVE FOR CAPITAL OUTLAY		348,425.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		786,878.97
CAPITAL FUND BALANCE		6,278.42
TOTALS	14,185,182.40	14,185,182.40
· - · · · ·		

(Do not crowd - add additional sheets)

Sheet 41a.1



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

AS AT DECEMBER 31	, 2023	1
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS (Do not crowd - add additional	-	-
(L)o not crowd - add additional	enagte)	

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash	Audit Balance	RECEIPTS				Balance		
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Operating Budget			Disbursements		Dec. 31, 2023
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
								-
								_
								<u>-</u>
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/SEWER UTILITY BUDGET - 2023

BUDGET REVENUES

BODGET	KEVENUES		
Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	804,000.00	804,000.00	
Operating Surplus Anticipated with Consent of Director of Local Government			
Water & Sewer Rents	1,612,762.00	1,647,213.84	34,451.84
Reserve for Debt Service			<u> </u>
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			<u> </u>
			-
Subtotal	2,416,762.00	2,451,213.84	34,451.84
Deficit (General Budget) **			-
	2,416,762.00	2,451,213.84	34,451.84

^{**} 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

STATEMENT OF BODGET AFFRONK	ATIONS	
Appropriations:		xxxxxxxx
Adopted Budget		2,416,762.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,416,762.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,416,762.00
Deduct Expenditures:		
Paid or Charged	1,717,819.49	
Reserved	697,639.97	
Surplus (General Budget)**		
Total Expenditures		2,415,459.46
Unexpended Balance Canceled (See Footnote)		1,302.54

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/SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Water/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:

	l li	
Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,451,213.84	
Miscellaneous Revenue Not Anticipated	132,903.66	
2022 Appropriation Reserves Canceled in 2023	547,731.95	
Total Revenue Realized		3,131,849.
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	1,717,819.49	
Reserved	697,639.97	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,415,459.46	
Less: Deferred Charges Included in Above "Total Expenditures"	2,410,400.40	
Total Expenditures - As Adjusted		2,415,459.
Excess		716,389.
Budget Appropriation - Surplus (General Budget)**		
Remainder - Balance of Results of 2023 Operation	740,000,00	
("Excess in Operations" - Sheet 46)	716,389.99	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		
(Operating Delicit - to That Datance - Offeet 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/Sewer Utility for 2022

2022 Appropriation Reserves Canceled in 2023	547,731.95	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)	547,731.95	

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

716,389.99 Do Not Remove this formula



RESULTS OF 2023 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	34,451.84
Unexpended Balances of Appropriations	xxxxxxxx	1,302.54
Miscellaneous Revenues Not Anticipated	xxxxxxxx	132,903.66
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxxx	547,731.95
Deficit in Anticipated Revenues	_	xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	716,389.99	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	716,389.99	716,389.99

716,389.99 Do Not Remove This Formula

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	2,452,325.30
Excess in Results of 2023 Operations	xxxxxxxx	716,389.99
Amount Appropriated in the 2023 Budget - Cash	804,000.00	xxxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Surplus Anticipated in Current Fund	40,000.00	
Balance - December 31, 2023	2,324,715.29	xxxxxxxx
	3,168,715.29	3,168,715.29

MUST AGREE

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

Cash	2,509,008.99
Investments	1,030,269.47
Interfund Accounts Receivable	
Subtotal	3,539,278.46
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,214,563.17
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,324,715.29
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.	2,324,715.29
*In the case of a "Deficit in Operating Surplus Cook"	

MUST AGREE

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

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance De	cember 31, 2022		\$	261,384.71
ncreased b	y: Rents Levied		\$	1,734,546.34
Decreased I				
	Collections	\$ 1,644,348.74		
	Overpayments applied	\$ 2,865.10		
	Transfer to Liens	\$	-	
	Other	\$		
			\$	1,647,213.84
Balance De	cember 31, 2023		\$	348,717.21
	SCHEDULE OF WATER/SEV	VER UTILITY LIEN	NS	
				0.000.40
Balance De	cember 31, 2022		\$	3,609.10
ncreased b	y:			
	Transfers from Accounts Receivable	\$		
	Penalties and Costs	\$		
	Other	\$		
			\$	-
Decreased I	by:			
Decreased	Collections	\$		
	Other	\$		
	Outer	φ		
			\$	-
Polonoo De	cember 31, 2023		¢	3,609.10
Daiance De	Cerriber 31, 2023		\$	3,003.10

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

WATER/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 <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting 2023	Balance as at <u>Dec. 31, 2023</u>
1.	Emergency Authorization - Municipal*	\$	\$	\$\$	\$
2.		\$	\$	\$\$	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$\$	\$
5.		\$	\$	\$\$	\$
	Deficit in Operations	\$	\$	\$	\$
	Total Operating	_\$	\$	\$	\$
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>	Purpose	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

Sheet '

UTILITY SPECIAL EMERGENCY

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

_

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS WATER/SEWER UTILITY ASSESSMENT BONDS

Service

LIST OF BONDS ISSUED DURING 2023

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

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

WATER/SEWER UTILITY NJEIT/NJIB LOAN

	Debit		Credit	2024 Debt Service		
Outstanding - January 1, 2023	xxxxxxxx		566,107.98			
Issued	xxxxxxxx					
Refunded						
Paid	71,391.42		xxxxxxxx			
Outstanding - December 31, 2023	494,716.56		xxxxxxxx			
	566,107.98		566,107.98			
2024 Loan Maturities				\$ 71,391.42		
2024 Interest on Loans		\$	15,096.26			
WATER/SEWER UTI	LITY LOAN					
Outstanding - January 1, 2023	xxxxxxxx					
Issued	xxxxxxxx					
Paid			xxxxxxxx			
Outstanding - December 31, 2023	-		xxxxxxx			
	-		-			
2024 Loan Maturities		10		\$		
2024 Interest on Loans		\$				
INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET						
2024 Interest on Loans (*Items)		\$	15,096.26			
Less: Interest Accrued to 12/31/2023 (Trial Balance)		\$	6,235.41			
Subtotal		\$	8,860.85			
Add: Interest to be Accrued as of 12/31/2024		\$	5,595.20			
Required Appropriation 2024				\$ 14,456.05		

LIST OF LOANS ISSUED DURING 2023

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

Sheet 49a

Loan Type:	NJEIT/NJIB
Loan Type:	

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS WATER/SEWER UTILITY LOAN

		1	1
	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		\$	
WATER/SEWER UTI	ILITY LOAN		
Outstanding - January 1, 2023	xxxxxxxx		ĺ
Issued	xxxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities		1	\$
2024 Interest on Loans		\$	
INTEREST ON LOANS	- WATER/SEWER	UTILITY BUDGE	Γ
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		\$	
			II .

LIST OF LOANS ISSUED DURING 2023

Required Appropriation 2024

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

Sheet 49a.1

Loan Type.	
Loan Type:	
Loan Type:	

DEBT SERVICE FOR WATER/SEWER UTILITY NOTES (OTHER THAN 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	2024 For Principal For Interest				Interest Computed to (Insert Date)
	133060	13300	Dec. 31, 2023	Waturity	mierest	1 of 1 fillopal	1 of interest	(msert bate)		
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
TOTAL	-		-			-	-			

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

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.

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

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.

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR WATER/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	Por Interest	Interest Computed to (Insert Date)
1.	Ord 19-06 Water Storage Tank Rehab.**	85,000.00	8/28/2019	85,000.00	6/30/2026	0.00%			6/30/2026
2.	Ord 22-02; 23-06 Development								
3.	of a Sanitary Sewer Asset								
4.	Management Plan & Sewer Pump								
5.	Station Improvement **	743,199.00	5/24/2023	743,199.00	6/30/2026	0.00%			6/30/2026
6.									
7.									
8.									
9.	** These are NJIB note payable that will be made	ture on 6/30/2026.							
TOTA	AL	828,199.00		828,199.00			-	-	

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

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.

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/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	\$ -	

(Do not crowd - add additional sheets)

^{*} 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.

DEBT SERVICE SCHEDULE FOR WATER/SEWER 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	For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2023				**	
	-		-			-	-	

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/SEWER UTILITY

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

heet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2023	2023 Authorizations	Expended	Other	Balance - Dece	mber 31, 2023	
not merely designate by a code number.	Funded	Unfunded			,,		Funded	Unfunded
19-04 Sanitary Sewer System Asset Management	10,760.00						10,760.00	
19-08 Water Meter Replacement Project	17,411.72						17,411.72	
21-10 Various Improvements for Water/Sewer								
Infrastructure	83,173.62				71,000.00		12,173.62	
22-02; 23-06 Development of a Sanitary Sewer								
Asset Management Plan & Sewer								
Pump Station Improvement		360,000.00	440,000.00		98,609.50			701,390.50
PAGE TOTALS	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 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	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50
PAGE TOTALS	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 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	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50
PAGE TOTALS	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2023	2023	Expended	Other	Balance - December 31, 2023		
not merely designate by a code number.	esignate by a code number. Funded Unfunded Auth	Authorizations	i i	·		Funded	Unfunded	
PREVIOUS PAGE TOTALS	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50
PAGE TOTALS	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023		2023		Expended	Other	Balance - December 31, 2023	
not merely designate by a code number.	Funded	Unfunded	Authorizations		•		Funded	Unfunded
PREVIOUS PAGE TOTALS	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50
TOTALS	111,345.34	360,000.00	440,000.00	-	169,609.50	-	40,345.34	701,390.50

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	736,878.97
Received from 2023 Budget Appropriation	xxxxxxxxx	50,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	786,878.97	xxxxxxxx
	786,878.97	786,878.97

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	
Received from 2023 Budget Appropriation*	xxxxxxxxx	
Received from 2023 Emergency Appropriation*	xxxxxxxx	
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/SEWER 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
Development of a Sanitary				
Sewer Asset Management				
Plan & Sewer Pump				
Station Improvement				
(Ord. 23-06)	440,000.00	440,000.00		
	440,000.00	440,000.00	-	-

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	6,278.42
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	6,278.42	xxxxxxxx
	6,278.42	6,278.42