

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 16,128
 NET VALUATION TAXABLE 2023 3,289,499,800
 MUNICODE 1022

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.

 TOWNSHIP of READINGTON , County of HUNTERDON

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature gahiggins@pkfod.com
 Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~{eliminate one}~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, **Donna Mollineaux** , am the Chief Financial Officer, License # **N-0602** , of the **TOWNSHIP** of **READINGTON** , County of **HUNTERDON** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2023, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2023.

Signature cfo@readingtontwp-nj.org
 Title Interim Chief Financial Officer
 Address 509 Route 23, Whitehouse Station, NJ 08889
 Phone Number 908-823-0209
 Fax Number 908-823-0638

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **READINGTON** 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:

There is an unallocated difference on Sheet 19 in the amount of \$54,470.79.
The cash and fund balance have both been reduced by that same amount.

Gary W. Higgins
(Registered Municipal Accountant)

PKF O'Connor Davies
(Firm Name)

300 Tice Boulevard, Suite 315
(Address)

Woodcliff Lake, NJ 07677
(Address)

(201) 445-0504
(Phone Number)

(201) 712-0988
(Fax Number)

Certified by me

this 4th day March, 2024

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2024.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

Municipality: TOWNSHIP OF READINGTON
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: TOWNSHIP OF READINGTON
Chief Financial Officer: Donna Mollineaux
Signature: cfo@readingtontwp-nj.org
Certificate #: N-0602
Date: March 4, 2024

22-6002245

Fed I.D. #

TOWNSHIP OF READINGTON

Municipality

HUNTERDON

County

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

Fiscal Year Ending: December 31, 2023

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>675,916.01</u>	\$ <u>174,997.72</u>	\$ _____

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

Single Audit

Program Specific Audit

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

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

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

cfo@readingtontwp-nj.org
Signature of Chief Financial Officer

March 4, 2024
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of READINGTON County of HUNTERDON during the year 2023 and that sheets 40 to 68 are unnecessary.

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

Name _____
Title _____

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2023

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2024 and filed with the County Board of Taxation on January 10, 2024 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 3,337,361,500.00

lwhitaker@readington-twp-nj.org
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF READINGTON
MUNICIPALITY

HUNTERDON
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2023**

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

Title of Account		Debit	Credit
CASH		10,212,326.74	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		45,235.00	-
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	801,368.67		
SUBTOTAL		801,368.67	
TAX TITLE LIENS RECEIVABLE		134,163.61	
PROPERTY ACQUIRED FOR TAXES		-	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE - MUNICIPAL COURT			
DUE FROM ANIMAL CONTROL TRUST FUND		284.14	
DUE FROM OTHER TRUST FUND		132,375.07	
DUE FROM OPEN SPACE TRUST FUND		32,158.98	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		100,000.00	
DEFICIT		-	
Page Totals:		11,457,912.21	

(Do not crowd - add additional sheets)

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	11,457,912.21	-
APPROPRIATION RESERVES		1,188,857.37
ENCUMBRANCES PAYABLE		237,039.34
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		50,764.61
PREPAID TAXES		1,565,195.91
DUE TO STATE:		
MARRIAGE LICENCE		525.00
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		75,921.28
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		8,002.00
RESERVE FOR REEVALUATION		50,224.50
RESERVE FOR TAX SALE PREMIUMS		367,000.00
RESERVE FOR MUNICIPAL RELIEF FUNDS		148,292.56
DUE TO FEDERAL AND STATE GRANT FUND		983,707.85
DUE TO SEWER OPERATING FUND		173,358.91
DUE TO COUNTY - FOOD INSPECTIONS		1,150.00
DUE TO GENERAL CAPITAL FUND		3,240,200.64
PAGE TOTAL	11,457,912.21	8,090,239.97

(Do not crowd - add additional sheets)

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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	11,457,912.21	8,090,239.97
SUBTOTAL	11,457,912.21	8,090,239.97 "C"
RESERVE FOR RECEIVABLES		1,100,350.47
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		2,267,321.77
TOTALS	11,457,912.21	11,457,912.21

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

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

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	225,803.39	
DUE FROM/TO CURRENT FUND	983,707.85	
ENCUMBRANCES PAYABLE		19,165.51
DUE TO GENERAL CAPITAL FUND		17,093.00
APPROPRIATED RESERVES		1,149,516.83
UNAPPROPRIATED RESERVES		23,735.90
TOTALS	1,209,511.24	1,209,511.24

(Do not crowd - add additional sheets)

Sheet 5

**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	17,133.23	
DUE TO - CURRENT FUND		284.14
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		16,849.09
PREPAID 2024 LICENSES		
FUND TOTALS	17,133.23	17,133.23
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	839,384.61	
DUE FROM GENERAL CAPITAL FUND	30,883.98	
RESERVE FOR OPEN SPACE		789,319.92
RESERVE FOR OPEN SPACE - WILDLIFE MANAGEMENT		48,789.69
DUE TO CURRENT FUND		32,158.98
FUND TOTALS	870,268.59	870,268.59
LOSAP TRUST FUND		
CASH	-	
NET ASSETS AVAILABLE FOR PLAN BENEFITS		
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	4,681,879.92	
DUE TO CURRENT FUND		132,375.07
VARIOUS RESERVED PER (6B)		4,549,504.85
OTHER TRUST FUNDS PAGE TOTAL	4,681,879.92	4,681,879.92

(Do not crowd - add additional sheets)

**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	4,681,879.92	4,681,879.92
OTHER TRUST FUNDS (continued)		
TOTALS	4,681,879.92	4,681,879.92

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	<u>Amount Dec. 31, 2022 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2023</u>
PREVIOUS PAGE TOTAL	4,267,985.52	4,899,976.08	4,618,456.75	4,549,504.85
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PAGE TOTAL	\$ 4,267,985.52	\$ 4,899,976.08	\$ 4,618,456.75	\$ 4,549,504.85

**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	RECEIPTS				Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
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							-
							-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
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							-
							-
Other Liabilities							-
Trust Surplus							-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							-
							-
							-
							-

*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	3,572,612.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	3,572,612.00
CASH	3,488,209.20	
DUE FROM - CURRENT FUND	3,240,200.64	
DUE FROM - FEDERAL AND STATE GRANTS FUND	17,093.00	
FEDERAL AND STATE GRANTS RECEIVABLE	104,730.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	34,397,737.89	
UNFUNDED	7,464,612.00	
DUE TO -		
PAGE TOTALS	52,285,194.73	3,572,612.00

(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	52,285,194.73	3,572,612.00
BOND ANTICIPATION NOTES PAYABLE		3,892,000.00
GENERAL SERIAL BONDS		34,368,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		29,737.89
CAPITAL LEASES PAYABLE		-
DUE TO OPEN SPACE TRUST FUND		30,883.98
RESERVE FOR DEBT SERVICE		2,769,754.26
RESERVE FOR EMERGENCY VEHICLES		4,240.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,445,111.19
UNFUNDED		4,083,415.15
ENCUMBRANCES PAYABLE		947,481.70
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		13,436.04
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR GREEN TRUST		25,601.22
CAPITAL FUND BALANCE		102,921.30
	52,285,194.73	52,285,194.73

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2023

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	25,230.80	10,687,330.99	500,235.05	10,212,326.74
Grant Fund				-
Trust - Animal Control	257.00	20,754.23	3,878.00	17,133.23
Trust - Assessment				-
Trust - Municipal Open Space		839,384.61		839,384.61
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	320.00	4,825,014.58	143,454.66	4,681,879.92
Trust - Arts and Culture				-
General Capital		3,493,211.16	5,001.96	3,488,209.20
				-
<u>UTILITIES:</u>				
Sewer - Operating	1,687.96	1,253,597.46	8,454.01	1,246,831.41
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Total	27,495.76	21,119,293.03	661,023.68	20,485,765.11

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2023.

I also certify that all amounts, if any, shown for investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2023.

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

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

Signature: cfo@readingontwp-nj.org

Title: Interim Chief Financial Officer

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Museum - NJ Historical Commission	5,698.00					5,698.00
Open Space - ANJEC	130.00					130.00
Somerset County Pass Thru DWI	549.72		549.72			-
319H Grant Watershed	64,157.38		5,142.99			59,014.39
Sustainable NJ:						-
Roots for Rivers	201.00					201.00
PSEG Foundation	5,000.00					5,000.00
NJ DEP NJUCF Stewardship Grant	50,000.00					50,000.00
County History Partnership Grant	1,800.00	3,800.00	4,840.00			760.00
Local Recreational Improvements	55,000.00	50,000.00				105,000.00
Stormwater Assistance Grant		15,000.00	15,000.00			-
Clean Communities		64,006.65	64,006.65			-
Alcohol Education and Rehabilitation Fund		4,413.01	4,413.01			-
Recycling Tonnage Grant		14,445.12	14,445.12			-
National Opioid Settlement		10,066.56	10,066.56			-
New Jersey American Water Environmental Grant Program		10,000.00	10,000.00			-
						-
						-
						-
						-
PAGE TOTALS	182,536.10	171,731.34	128,464.05	-	-	225,803.39

**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	182,536.10	171,731.34	128,464.05	-	-	225,803.39
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PAGE TOTALS	182,536.10	171,731.34	128,464.05	-	-	225,803.39

**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	182,536.10	171,731.34	128,464.05	-	-	225,803.39
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TOTALS	182,536.10	171,731.34	128,464.05	-	-	225,803.39

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

Grant	Balance Jan. 1, 2023	Transferred from 2023		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriations By 40A:4-87				
NJ Body Armor	1,407.03	1,789.21					3,196.24
NJDEP NJUCF Stewardship grant	50,000.00			115.00			49,885.00
Clean Communities	79,298.90		64,006.65	53,444.75	4,779.75		94,640.55
Alcohol Education and Rehabilitation Fund	24,801.85		4,413.01	159.83			29,055.03
Stormwater Assistance Grant	-	-	15,000.00				15,000.00
County History Partnership Grant	9,920.00	3,800.00					13,720.00
319H Grant Watershed	29,283.89			29,283.89			-
Drunk Driving Enforcement Fund	25,505.11			1,374.14			24,130.97
Sustainable NJ:							
Roots for Rivers	201.00						201.00
PSEG Foundation	1,000.00						1,000.00
Recyclign Tonnage Grant	25,519.00	14,445.12		6,482.40			33,481.72
Drive Sober or Get Pulled Over	-						-
New Jersey American Water Environmental Grant Program	-		10,000.00	9,900.00			100.00
American Rescue Plan	1,242,011.74			441,148.51			800,863.23
Hunterdon County - Rediscover Hunterdon	5,000.00						5,000.00
Local Recreational Improvement Grant	-		50,000.00	63,945.00	55,000.00		41,055.00
National Opioid Settlement		28,121.53	10,066.56				38,188.09
PAGE TOTALS	1,493,948.52	48,155.86	153,486.22	605,853.52	59,779.75	-	1,149,516.83

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

Grant	Balance Jan. 1, 2023	Transferred from 2023		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Budget Appropriations By 40A:4-87				
PREVIOUS PAGE TOTALS	1,493,948.52	48,155.86	153,486.22	605,853.52	59,779.75	-	1,149,516.83
PAGE TOTALS	1,493,948.52	48,155.86	153,486.22	605,853.52	59,779.75	-	1,149,516.83

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

Grant	Balance Jan. 1, 2023	Transferred from 2023		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriations By 40A:4-87				
PREVIOUS PAGE TOTALS	1,493,948.52	48,155.86	153,486.22	605,853.52	59,779.75	-	1,149,516.83
PAGE TOTALS	1,493,948.52	48,155.86	153,486.22	605,853.52	59,779.75	-	1,149,516.83

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

Grant	Balance Jan. 1, 2023	Transferred from 2023		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriations By 40A:4-87				
PREVIOUS PAGE TOTALS	1,493,948.52	48,155.86	153,486.22	605,853.52	59,779.75	-	1,149,516.83
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	1,493,948.52	48,155.86	153,486.22	605,853.52	59,779.75	-	1,149,516.83

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
National Opiod Settlement	28,121.53	28,121.53		7,937.99		7,937.99
Body Armor Grant	1,789.21	1,789.21		2,227.68		2,227.68
Lead Grant				8,800.00		8,800.00
Somerset County Pass-Thru DWI				4,770.23		4,770.23
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	29,910.74	29,910.74	-	23,735.90	-	23,735.90

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXXXX	33,939,660.00
Paid	33,939,660.00	XXXXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXXXX
	33,939,660.00	33,939,660.00

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXXXX	-
Paid	-	XXXXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXX	1,999,997.00
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXXXX	20,120,246.00
Paid	22,120,243.00	XXXXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXXXX
# Must include unpaid requisitions.	22,120,243.00	22,120,243.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	73,934.45
2023 Levy:	XXXXXXXXXXXX	XXXXXXXXXXXX
General County	XXXXXXXXXXXX	11,767,519.34
County Library	XXXXXXXXXXXX	1,155,531.66
County Health	XXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXX	1,123,849.66
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	75,920.99
Paid	14,120,834.82	XXXXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes		XXXXXXXXXXXX
Due County for Added and Omitted Taxes	75,921.28	XXXXXXXXXXXX
	14,196,756.10	14,196,756.10

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXXXX	
2023 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXXXX	XXXXXXXXXXXX
Fire -	XXXXXXXXXXXX	XXXXXXXXXXXX
Sewer -	XXXXXXXXXXXX	XXXXXXXXXXXX
Water -	XXXXXXXXXXXX	XXXXXXXXXXXX
Garbage -	XXXXXXXXXXXX	XXXXXXXXXXXX
Open Space Trust	XXXXXXXXXXXX	XXXXXXXXXXXX
Open Space Trust - Added & Omitted	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
Total 2023 Levy	XXXXXXXXXXXX	-
Paid		XXXXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXXXX
	-	-

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	1,940,000.00	1,940,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	3,940,525.95	3,985,252.22	44,726.27
Added by N.J.S.A. 40A:4-87 (List on 17a)	153,486.22	153,486.22	-
			-
			-
Total Miscellaneous Revenue Anticipated	4,094,012.17	4,138,738.44	44,726.27
Receipts from Delinquent Taxes	680,000.00	729,399.04	49,399.04
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	16,715,900.91	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	16,715,900.91	17,084,778.57	368,877.66
	23,429,913.08	23,892,916.05	463,002.97

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	85,154,983.45
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	33,939,660.00	XXXXXXXXXX
Regional School Tax	-	XXXXXXXXXX
Regional High School Tax	20,120,246.00	XXXXXXXXXX
County Taxes	14,046,900.66	XXXXXXXXXX
Due County for Added and Omitted Taxes	75,920.99	XXXXXXXXXX
Special District Taxes	-	XXXXXXXXXX
Municipal Open Space Tax	661,468.23	XXXXXXXXXX
Municipal Arts and Culture Tax		XXXXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXXXX	773,991.00
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXX	-
Balance for Support of Municipal Budget (or)	17,084,778.57	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXXXX	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	85,928,974.45	85,928,974.45

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	153,486.22	153,486.22	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
TOTALS	153,486.22	153,486.22	-

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

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		23,276,426.86
2023 Budget - Added by N.J.S.A. 40A:4-87		153,486.22
Appropriated for 2023 (Budget Statement Item 9)		23,429,913.08
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		23,429,913.08
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		23,429,913.08
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	21,411,046.32	
Paid or Charged - Reserve for Uncollected Taxes	773,991.00	
Reserved	1,188,857.37	
Total Expenditures		23,373,894.69
Unexpended Balances Canceled (see footnote)		56,018.39

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:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	44,726.27
Delinquent Tax Collections	XXXXXXXXXX	49,399.04
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	368,877.66
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	56,018.39
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	110,217.07
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2022 Appropriation Reserves	XXXXXXXXXX	318,805.78
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	-	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2023	164,818.19	XXXXXXXXXX
Prior Year Senior Citizens/Veterans Deductions Disallowed	500.00	
Refund of Prior Year Revenue	13,525.71	
Unallocated Difference	54,470.79	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	714,729.52	XXXXXXXXXX
	948,044.21	948,044.21

**SURPLUS - CURRENT FUND
YEAR 2023**

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	3,492,592.25
2.	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	714,729.52
4. Amount Appropriated in the 2023 Budget - Cash	1,940,000.00	xxxxxxxxxx
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2023	2,267,321.77	xxxxxxxxxx
	4,207,321.77	4,207,321.77

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

Cash		10,212,326.74
Investments		
Sub Total		10,212,326.74
Deduct Cash Liabilities Marked with "C" on Trial Balance		8,090,239.97
Cash Surplus		2,122,086.77
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	45,235.00	
Deferred Charges #	100,000.00	
Cash Deficit #		
Total Other Assets		145,235.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		2,267,321.77

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2023 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$	<u>85,494,103.60</u>
2. Amount of Levy - Special District Taxes		\$	<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	<u>506,279.45</u>
5a. Subtotal 2023 Levy	\$		<u>86,000,383.05</u>
5b. Reductions Due to Tax Appeals**	\$		<u> </u>
5c. Total 2023 Tax Levy		\$	<u><u>86,000,383.05</u></u>
6. Transferred to Tax Title Liens		\$	<u>4,467.69</u>
7. Transferred to Foreclosed Property		\$	<u> </u>
8. Remitted, Abated or Canceled		\$	<u>39,563.24</u>
9. Discount Allowed		\$	<u> </u>
10. Collected in Cash: In 2022	\$		<u>505,763.87</u>
In 2023*	\$		<u>84,554,469.58</u>
Homestead Benefit Credit	\$		<u> </u>
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$		<u>94,750.00</u>
Total To Line 14	\$		<u><u>85,154,983.45</u></u>
11. Total Credits		\$	<u><u>85,199,014.38</u></u>
12. Amount Outstanding December 31, 2023		\$	<u>801,368.67</u>
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is <u>99.01%</u>			

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	<u>85,154,983.45</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u><u>85,154,983.45</u></u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 2023 collections.

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

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

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	44,419.25	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	3,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	88,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	500.00
9. Received in Cash from State	XXXXXXXXXX	93,434.25
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	45,235.00
Due To State of New Jersey	-	XXXXXXXXXX
	139,419.25	139,419.25

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

Line 2	3,750.00
Line 3	88,000.00
Line 4	3,250.00
Sub - Total	95,000.00
Less: Line 7	250.00
To Item 10, Sheet 22	94,750.00

**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		XXXXXXXXXX	1,808,002.00
Taxes Pending Appeals	1,808,002.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		1,800,000.00	XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2023		8,002.00	XXXXXXXXXX
Taxes Pending Appeals*	8,002.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023		1,808,002.00	1,808,002.00

mbalogh@readingtontwp-nj.org
Signature of Tax Collector

T-8102
License #

3/4/2024
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		828,687.45	XXXXXXXXXX
A. Taxes	699,022.13	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	129,665.32	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		30,376.91	XXXXXXXXXX
5. Added Tax Title Liens		30.60	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	859,094.96
8. Totals		859,094.96	859,094.96
9. Balance Brought Down		859,094.96	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	729,399.04
A. Taxes	729,399.04	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale			XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		4,467.69	XXXXXXXXXX
13. 2023 Taxes		801,368.67	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	935,532.28
A. Taxes	801,368.67	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	134,163.61	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,664,931.32	1,664,931.32

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 84.90%

17. Item No.14 multiplied by percentage shown above is 794,266.91 and represents the maximum amount that may be anticipated in 2024.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2023		XXXXXXXXXX
2. Foreclosed or Deeded in 2023	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2023	XXXXXXXXXX	-
	-	-

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____
 *Total Cash Collected in 2023 _____
 Realized in 2023 Budget _____
 To Results of Operation (Sheet 19) _____

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2022 per Audit Report</u>	<u>Amount in 2023 Budget</u>	<u>Amount Resulting from 2023</u>	<u>Balance as at Dec. 31, 2023</u>
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

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2023</u>
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 Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN		Balance Dec. 31, 2023
					By 2023 Budget	Canceled By Resolution	
2/4/2019	Revaluation Program	500,000.00	100,000.00	200,000.00	100,000.00		100,000.00
Totals		500,000.00	100,000.00	200,000.00	100,000.00		100,000.00

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 Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN		Balance Dec. 31, 2023
					By 2023 Budget	2023 Canceled By Resolution	
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

* 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.

 Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX	22,803,000.00	
Issued	XXXXXXXXXX	14,410,000.00	
Paid	2,845,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	34,368,000.00	XXXXXXXXXX	
	37,213,000.00	37,213,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 3,320,000.00
2024 Interest on Bonds*		\$ 1,368,654.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" ("Items)			\$ 1,368,654.00

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds of 2023	385,000.00	14,410,000.00	4/26/2023	3-4%
Total	385,000.00	14,410,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
GREEN ACRES LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX	88,787.81	
Issued	XXXXXXXXXX		
Paid	59,049.92	XXXXXXXXXX	
Refunded			
Cancelled			
Outstanding - December 31, 2023	29,737.89	XXXXXXXXXX	
	88,787.81	88,787.81	
2024 Loan Maturities			\$ 29,737.89
2024 Interest on Loans			\$ 437.50
Total 2024 Debt Service for Green Acres Loan			\$ 30,175.39
LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

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

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

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

LIST OF LOANS ISSUED DURING 2023

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

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

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

LIST OF LOANS ISSUED DURING 2023

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Term Bonds		\$	
2024 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Interest on Bonds		\$	
2024 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*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

	Outstanding Dec. 31, 2023	2024 Interest Requirement
1. Emergency Notes	\$ _____	\$ _____
2. Special Emergency Notes	\$ _____	\$ _____
3. Tax Anticipation Notes	\$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	\$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Ordinance 22-13	1,876,000.00	10/3/2023	1,876,000.00	10/02/24	4.5000%		84,420.00	10/02/24
Ordinance 23-13	2,016,000.00	10/3/2023	2,016,000.00	10/02/24	4.5000%		90,720.00	10/02/24
Page Totals						-	175,140.00	

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.

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

All notes with an original date of issue of 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.

(Do not crowd - add additional sheets)

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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	6,026,130.00		3,892,000.00			-	175,140.00	
PAGE TOTALS	6,026,130.00		3,892,000.00			-	175,140.00	

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.

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

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
							For Principal	For Interest**	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
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".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
	05-22/14-19 - Various Improvements	47,747.76						
14-11 - Various Improvements	129,469.12			27,352.66	63,930.94		92,890.84	
15-10 - Acq. Of Affordable Housing Unit	135,000.00				784.81		134,215.19	
17-09 - Acq. of Sewer Capacity		526,076.54			15,189.85		512,886.69	
17-10 Acq. of Property	153,000.00				889.45		152,110.55	
18-05 - Various Improvements		26,504.26		20,495.40	45,993.63		1,006.03	
18-10 - Market Affordable Housing		211,128.86			211,128.86		-	
19-09 - Various Improvements		234,506.06		75,369.77	82,146.68		227,729.15	
19-23 Saums Property		66,007.89			2,107.22		63,900.67	
20-20 - Various Improvements		220,333.24	(74,170.00)		6,679.56		139,483.68	
20-31 - Market Affordable Housing		368,384.18			32,852.56		335,531.62	
21-07 - Various Improvements		457,129.44		240,449.00	250,476.37	45,190.19	401,911.88	
21-08 - Acq. Of various Equip. & Improvements	126,065.00			48,237.66	68,140.99		106,161.67	
21-09 - Acquisition of Ambulance	2,830.60			258,665.00	261,495.60		-	
21-29 - Acquisition of Property	2,193.20				12.75		2,180.45	
21-37 - Various Improvements		144,388.40		11,075.40	16,003.12		139,460.68	
13-22 - Various Capital Improvements		589,160.58		1,298,068.27	1,312,073.67			575,155.18
14-22 - Various Capital Improvements	77,596.16			75,868.50	83,275.66		70,189.00	
29-22 Pur. Of Self-Contained Breathing Apparatus	3,788.30			8,711.70	9,311.70		3,188.30	
Page Total	677,690.14	2,845,619.45	(74,170.00)	2,064,293.36	2,500,702.04	45,190.19	2,392,385.54	575,155.18

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
	PREVIOUS PAGE TOTALS	677,690.14					2,845,619.45	(74,170.00)
05-21/06-33 Various Capital Improvements				1,111.03	1,111.03			
16-04 Various Capital Improvements				31,772.75	31,772.74			
34-22 Acq. Of Police Administrative SUV's				130,000.00	115,487.34		14,512.66	
35-22 Purchase of DPW Administrative SUV				45,000.00	43,676.79		1,323.21	
23-05 Refunding Tax Appeals			2,800,000.00		8,751.95			2,791,248.05
23-13 Various Capital Improvements			2,187,350.00		1,470,338.08			717,011.92
23-23 Roof Repairs to the Municipal Building			74,170.00		37,280.22		36,889.78	
PAGE TOTALS	677,690.14	2,845,619.45	4,987,350.00	2,272,177.14	4,209,120.19	45,190.19	2,445,111.19	4,083,415.15

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	8,445.04
Received from 2023 Budget Appropriation*	xxxxxxxxx	93,590.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	88,599.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2023	13,436.04	xxxxxxxxx
	102,035.04	102,035.04

*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	XXXXXXXXXX	
Received from 2023 Budget Appropriation*	XXXXXXXXXX	
Received from 2023 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	-	-

*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. 23-05	2,800,000.00	2,800,000.00		
Ord. 23-13	2,187,350.00	2,016,300.00	88,599.00	82,451.00
Ord. 23-23	74,170.00			74,170.00
Ord. 20-20	(74,170.00)			(74,170.00)
Total	4,987,350.00	4,816,300.00	88,599.00	82,451.00

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	xxxxxxxxxx	80,696.76
Premium on Sale of Bonds	xxxxxxxxxx	5,216.50
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		17,008.04
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2023	102,921.30	xxxxxxxxxx
	102,921.30	102,921.30

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 | \$ <u>86,000,383.05</u> |
| 2. Amount of Item 1 Collected in 2023 (*) | \$ <u>85,154,983.45</u> |
| 3. Seventy (70) percent of Item 1 | \$ <u>60,200,268.14</u> |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2023?

Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2023?

Answer YES or NO YES If answer is "NO" give details

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

- C. Does the appropriation required to be included in the Calendar Year 2024 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

- | | |
|--|----------|
| 1. Cash Deficit 2022 | \$ _____ |
| 2. 4% of 2022 Tax Levy for all purposes: | |
| Levy -- \$ _____ = | \$ _____ |
| 3. Cash Deficit 2023 | \$ _____ |
| 4. 4% of 2023 Tax Levy for all purposes: | |
| Levy -- \$ _____ = | \$ _____ |

E.

	<u>Unpaid</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	75,921.28	\$ 75,921.28
3. Amounts due Special Districts	\$ _____	\$ _____	-	\$ -
4. Amount due School Districts for School Tax	\$ _____	\$ _____	-	\$ -

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 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 - SEWER UTILITY FUND

AS AT DECEMBER 31, 2023
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,246,831.41	
Investments		
Due from -		
Due from - Current Fund	173,358.91	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	159,215.33	
Liens Receivable	950.60	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		208,679.59
Encumbrances Payable		54,912.07
Accrued Interest on Bonds and Notes		
Due to -		
Prepaid Sewer Rents		3,759.71
Sewer Overpayments		487.74
Reserve for Sewer Expansion		226,058.56
Subtotal - Cash Liabilities		493,897.67 "C"
Reserve for Consumer Accounts and Lien Receivable		160,165.93
Fund Balance		926,292.65
Total	1,580,356.25	1,580,356.25

(Do not crowd - add additional sheets)

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 - SEWER UTILITY FUND (cont'd)**

**AS AT DECEMBER 31, 2023
Operating and Capital Sections
(Separately Stated)**

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

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

(Do not crowd - add additional sheets)

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

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

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	469,186.00	469,186.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sewer Rents	1,435,000.00	1,521,860.52	86,860.52
User Fees From Other Contracts	400,000.00	517,216.26	117,216.26
Miscellaneous	5,000.00	58,486.21	53,486.21
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	2,309,186.00	2,566,748.99	257,562.99
Deficit (General Budget) **			-
	2,309,186.00	2,566,748.99	257,562.99

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	2,309,186.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	2,309,186.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,309,186.00
Deduct Expenditures:	
Paid or Charged	1,850,506.41
Reserved	208,679.59
Surplus (General Budget)**	250,000.00
Total Expenditures	2,309,186.00
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2023 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,566,748.99	
Miscellaneous Revenue Not Anticipated		
2022 Appropriation Reserves Canceled in 2023	199,341.65	
Sewer Overpayments Cancelled	143.00	
Total Revenue Realized		2,766,233.64
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,850,506.41	
Reserved	208,679.59	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,059,186.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,059,186.00
Excess		707,047.64
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	707,047.64	
Deficit		
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2023 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2022 Appropriation Reserves Canceled in 2023	199,341.65	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		199,341.65

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

RESULTS OF 2023 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	257,562.99
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	199,341.65
Sewer Overpayments Cancelled		143.00
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	457,047.64	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	457,047.64	457,047.64

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	938,431.01
Excess in Results of 2023 Operations	XXXXXXXXXX	457,047.64
Amount Appropriated in the 2023 Budget - Cash	469,186.00	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2023	926,292.65	XXXXXXXXXX
	1,395,478.65	1,395,478.65

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

Cash		1,246,831.41
Investments		
Interfund Accounts Receivable		173,358.91
Subtotal		1,420,190.32
Deduct Cash Liabilities Marked with "C" on Trial Balance		493,897.67
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		926,292.65
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.		926,292.65

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$ <u>118,826.22</u>
Increased by:		
Rents Levied		\$ <u>1,562,709.63</u>
Decreased by:		
Collections	\$ <u>1,515,259.76</u>	
Overpayments applied	\$ <u>1,333.91</u>	
Transfer to Liens	\$ <u>460.00</u>	
Other	\$ <u>5,266.85</u>	
		\$ <u>1,522,320.52</u>
Balance December 31, 2023		\$ <u><u>159,215.33</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2022		\$ <u>490.60</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>460.00</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>460.00</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2023		\$ <u><u>950.60</u></u>

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2022 per Audit Report</u>	<u>Amount in 2023 Budget</u>	<u>Amount Resulting 2023</u>	<u>Balance as at 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.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Capital Bonds			\$
2024 Interest on Bonds		\$	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2024 Interest on Bonds (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$

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
SEWER UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

LIST OF LOANS 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
SEWER UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
							For Principal	For Interest	
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.

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

(Do not crowd - add additional sheets)

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

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

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

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.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024		Interest Computed to (Insert Date)
						For Principal	For Interest **	

Important: If there is more than one utility in the municipality, identify each note.
MEMO:* See Sheet 33 for clarification of "Original Date of Issue"
 Utility Assessment Notes with an original date of issue of December 31, 2021 or prior must be appropriated in full in the 2025 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
 ** Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

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

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

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
	-	-	-	-

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2023

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