

### 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.
- f) In all applicable signature lines insert the email address of the applicable official.
- g) 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 **Paste Values** 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.**
- k) Quick Guide:  
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>



## Annual Financial Statement - Key In

### Municipal and County AFS Version 2023

**\*\*PLEASE NOTE: Many of the features on this page rely on the use of macros. Because of the nature of this feature, it may cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple municipalities.**

Required Information	Responses and Data	
Name and County of Municipality	Mannington Township, Salem County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF MANNINGTON	
County of Municipality / County	SALEM	
Name of Municipality / County	MANNINGTON	
Type	TOWNSHIP	
Federal ID #	22-1987443	
Governing Body Type	COMMITTEEPERSONS	
Address	491 ROUTE 45 MANNINGTON, NJ 08079	
Address		
Phone	856-935-2359	
Fax	856-935-6557	
		Certificate #
Chief Financial Officer	DIANE ELWELL	N-0788
Registered Municipal Accountant	FRED S. CALTABIANO	
Year Ending		12/31/2023
DATES	Balance - January 1, 2023	
	Balance - December 31, 2023	
	Outstanding - January 1, 2023	
	Outstanding - December 31, 2023	
Year End	12/31/2023	
Next Year End	12/31/2024	
Budget Year	2024	
AFS Year	2023	
PY	2022	
Population Last Census (2020)	1,475	
Net Valuation Taxable 2023	174,655,082	
Muni Code	1705	
<b>SELECT FISCAL YEAR TYPE:</b>	<b>CALENDAR YEAR MUNICIPALITIES</b>	
<b>Calendar</b>	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023	
	COUNTIES - JANUARY 26, 2024	
	MUNICIPALITIES - FEBRUARY 10, 2024	
	AS AT DECEMBER 31, 2023	
	Dec. 31, 2022	
	Dec. 31, 2023	
	Jan. 1, 2023	
	YEAR - 2022	
	YEAR - 2023	
	<b>HOW MANY UTILITIES DOES THE ENTITY HAVE:</b>	0
	<b>UTILITY NAME(S)</b>	
UTILITY 1		
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:



**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 **MANNINGTON** 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:

FRED S. CALTABIANO  
(Registered Municipal Accountant)

BOWMAN & COMPANY LLP  
(Firm Name)

6 NORTH BROAD STREET, SUITE 201  
(Address)

WOODBURY, NJ 08096  
(Address)

Certified by me  
this 4th day March, 2024

856-435-6200  
(Phone Number)

856-435-0440  
(Fax Number)

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

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

**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.

<b>Municipality:</b>	TOWNSHIP OF MANNINGTON
<b>Chief Financial Officer:</b>	DIANE ELWELL
<b>Signature:</b>	manningtontwpcfo@manningtontwp.com
<b>Certificate #:</b>	N-0788
<b>Date:</b>	3/4/2024

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

<b>Municipality:</b>	TOWNSHIP OF MANNINGTON
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

22-1987443

Fed I.D. #

TOWNSHIP OF MANNINGTON

Municipality

SALEM

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>169,261.74</u>	\$ <u>47,756.78</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.

manningtontwpcfo@manningtontwp.com  
Signature of Chief Financial Officer

3/4/2024  
Date













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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	914.93	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		914.93
FUND TOTALS	914.93	914.93
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	146,306.41	
RESERVE FOR FUTURE USE		146,306.41
FUND TOTALS	146,306.41	146,306.41
<b>LOSAP TRUST FUND</b>		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)











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

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

Sheet 7

\*Show as red figure







# CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

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

Fulton Bank	
Current Fund	1,564,118.07
Tax Collector	130,553.09
General Capital Fund	233,833.03
Animal Control Fund	914.93
Municipal Open Space	146,306.41
Trust Other	
ACJM & M Enterprises	1,759.22
CJS Solar	125.81
Cornerstone Equity Group LLC	5,025.02
The Four BS/NFI Real Estate	5,125.27
Planning Board Escrow	22,643.31
Lincoln Renewable Energy	2,596.22
Performance Bond ACJ-M&M	9,146.44
Performance Bond Four B	190.31
Community Healthcare Assoc.	8,997.32
Tang Friendly Property	5,046.21
Inspira Medical Centers Inc	3,505.54
Unemployment	13,107.97
Fire Safety Penalty	122.00
Tax Title Lien Premiums	-
Tax Title Lien Redemption	2,716.35
Snow Removal	113,594.15
Veteran's Park	649.41
Payroll Withholdings	14,335.97
Elmer Bank	
Current Fund	1,025.24
Current Fund	268,724.87
Franklin Bank	
Current Fund	1,060.13
Current Fund	261,011.03
<b>PAGE TOTAL</b>	<b>2,816,233.32</b>

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





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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	161,738.77	178,879.57	119,239.80	-	-	221,378.54
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	161,738.77	178,879.57	119,239.80	-	-	221,378.54

**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	161,738.77	178,879.57	119,239.80	-	-	221,378.54
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	161,738.77	178,879.57	119,239.80	-	-	221,378.54

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
American Recovery Funds	179,611.24			169,261.74			10,349.50
Clean Communities	9,340.00		10,430.75	6,913.43			12,857.32
Stormwater Grant	1,467.00		25,000.00	8,719.59			17,747.41
Alcohol Education and Rehabilitation Fund	11,820.94		1,168.15				12,989.09
State Police SLA HEOP	3,131.00						3,131.00
NJ DOT	12,934.18						12,934.18
NJ DOT 2022	56,149.38			29,198.79			26,950.59
NJ DOT 2023		135,610.00					135,610.00
Municipal Alliance	16,449.18	2,400.84		2,924.97			15,925.05
JIF Safety Incentive Grant	5,499.06		2,500.00	1,953.08			6,045.98
JIF Optional Safety Grant		750.00		750.00			-
JIF Wellness Program		500.00		500.00			-
JIF EPL/Cyber Risk Management		1,000.00		1,000.00			-
Farmland Preservation	200.00						200.00
							-
							-
							-
							-
							-
<b>PAGE TOTALS</b>	<b>296,601.98</b>	<b>140,260.84</b>	<b>39,098.90</b>	<b>221,221.60</b>	<b>-</b>	<b>-</b>	<b>254,740.12</b>

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	296,601.98	140,260.84	39,098.90	221,221.60	-	-	254,740.12
							-
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							-
							-
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							-
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							-
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							-
							-
							-
							-
							-
PAGE TOTALS	296,601.98	140,260.84	39,098.90	221,221.60	-	-	254,740.12

Sheet  
11.1

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	296,601.98	140,260.84	39,098.90	221,221.60	-	-	254,740.12
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	296,601.98	140,260.84	39,098.90	221,221.60	-	-	254,740.12

Sheet  
11.2

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	296,601.98	140,260.84	39,098.90	221,221.60	-	-	254,740.12
							-
							-
							-
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							-
							-
							-
							-
							-
							-
TOTALS	296,601.98	140,260.84	39,098.90	221,221.60	-	-	254,740.12

Sheet 11  
Totals

**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	-	-	-	-	-	-
Stormwater Assistance Grant				50,000.00		50,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	-	-	-	50,000.00	-	50,000.00

Sheet 12  
Totals

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	863,208.00
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	xxxxxxxxxxx	400,000.00
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxxx	3,255,948.00
Levy Calendar Year 2023	xxxxxxxxxxx	
Paid	3,216,778.00	xxxxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	902,378.00	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	400,000.00	xxxxxxxxxxx
	4,519,156.00	4,519,156.00

\* 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	XXXXXXXXXX	XXXXXXXXXX
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		XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
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		XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	2,212,149.19
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	37,286.38
Due County for Added and Omitted Taxes	XXXXXXXXXX	7,035.20
Paid	2,256,470.77	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	2,256,470.77	2,256,470.77

## SPECIAL DISTRICT TAXES

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

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	452,400.00	452,400.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	471,984.67	524,268.61	52,283.94
Added by N.J.S.A. 40A:4-87 (List on 17a)	39,098.90	39,098.90	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>511,083.57</b>	<b>563,367.51</b>	<b>52,283.94</b>
Receipts from Delinquent Taxes	97,550.00	206,885.17	109,335.17
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	487,223.92	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	487,223.92	492,932.97	5,709.05
	<b>1,548,257.49</b>	<b>1,715,585.65</b>	<b>167,328.16</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	5,719,324.18
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	3,255,948.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	2,249,435.57	xxxxxxxx
Due County for Added and Omitted Taxes	7,035.20	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	34,931.02	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	320,958.58
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	492,932.97	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>6,040,282.76</b>	<b>6,040,282.76</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		1,509,158.59
2023 Budget - Added by N.J.S.A. 40A:4-87		39,098.90
Appropriated for 2023 (Budget Statement Item 9)		1,548,257.49
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		1,548,257.49
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		1,548,257.49
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	1,080,575.75	
Paid or Charged - Reserve for Uncollected Taxes	320,958.58	
Reserved	146,723.16	
Total Expenditures		1,548,257.49
Unexpended Balances Canceled (see footnote)		-

**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	52,283.94
Delinquent Tax Collections	xxxxxxxxxx	109,335.17
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	5,709.05
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	124,391.13
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	93,900.55
Prior Years Interfunds Returned in 2023	xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2023	400,000.00	xxxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	400,000.00
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		xxxxxxxxxx
Prior Year Senior/Veteran Deduction Disallowed	500.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	385,119.84	xxxxxxxxxx
	785,619.84	785,619.84



**SURPLUS - CURRENT FUND  
YEAR 2023**

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	874,634.97
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	385,119.84
4. Amount Appropriated in the 2023 Budget - Cash	452,400.00	xxxxxxxxxx
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2023	807,354.81	xxxxxxxxxx
	1,259,754.81	1,259,754.81

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

Cash		2,235,183.07
Investments		
[REDACTED]		
Sub Total		2,235,183.07
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,427,828.26
Cash Surplus		807,354.81
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		807,354.81

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.  
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2023 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$	6,029,329.57
		\$	
2. Amount of Levy - Special District Taxes		\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	18,593.21
5a. Subtotal 2023 Levy	\$		6,047,922.78
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2023 Tax Levy		\$	6,047,922.78
6. Transferred to Tax Title Liens		\$	70,163.87
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	7,021.69
9. Discount Allowed		\$	
10. Collected in Cash: In 2022	\$		97,156.42
In 2023*	\$		5,606,998.92
Homestead Benefit Credit	\$		
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$		15,168.84
Total To Line 14	\$		5,719,324.18
11. Total Credits		\$	5,796,509.74
12. Amount Outstanding December 31, 2023		\$	251,413.04
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is			<b>94.56%</b>

**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		\$	5,719,324.18
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	5,719,324.18

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$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		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	208.90
2. Senior Citizens Deductions Per Tax Billings	4,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	11,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	331.16
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	500.00
9. Received in Cash from State	XXXXXXXXXX	14,593.60
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	133.66	XXXXXXXXXX
	15,633.66	15,633.66

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

Line 2	4,000.00
Line 3	11,000.00
Line 4	500.00
Sub - Total	15,500.00
Less: Line 7	331.16
To Item 10, Sheet 22	15,168.84

**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	-
Taxes Pending Appeals		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)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2023		-	XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023		-	-

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

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

\_\_\_\_\_  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2023	756,279.90	XXXXXXXXXX
A. Taxes	187,844.52	XXXXXXXXXX
B. Tax Title Liens	568,435.38	XXXXXXXXXX
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	(456.81)
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		XXXXXXXXXX
5. Added Tax Title Liens		XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:	XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX	(1) 250.00
B. Tax Title Liens - Transfers from Taxes	(1) 250.00	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	756,736.71
8. Totals	756,529.90	756,529.90
9. Balance Brought Down	756,736.71	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	206,885.17
A. Taxes	188,051.33	XXXXXXXXXX
B. Tax Title Liens	18,833.84	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale		XXXXXXXXXX
12. 2023 Taxes Transferred to Liens	70,163.87	XXXXXXXXXX
13. 2023 Taxes	251,413.04	XXXXXXXXXX
14. Balance - December 31, 2023	XXXXXXXXXX	871,428.45
A. Taxes	251,413.04	XXXXXXXXXX
B. Tax Title Liens	620,015.41	XXXXXXXXXX
15. Totals	1,078,313.62	1,078,313.62

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 27.33%

17. Item No.14 multiplied by percentage shown above is 238,161.40 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	643,500.00	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	643,500.00
	643,500.00	643,500.00

**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>	Amount Dec. 31, 2022 per Audit Report	Amount in 2023 Budget	Amount Resulting from 2023	Balance as at Dec. 31, 2023
Emergency Authorization - Municipal*	\$ 480.17	\$ 480.17	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ 480.17</b>	<b>\$ 480.17</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 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.

Sheet 29

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

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount 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**

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-55.1 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	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxxx	
	-	-	
2024 Bond Maturities - General Capital Bonds			\$
2024 Interest on Bonds*		\$	
<b>ASSESSMENT SERIAL BONDS</b>			
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)			\$ -

**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	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2023	-	xxxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
<b>LOAN</b>			
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			\$ -

**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			\$ -
<b>LOAN</b>			
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			\$ -
<b>LOAN</b>			
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			\$ -

**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		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>			
Outstanding - January 1, 2023	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxxx	
	-	-	
2024 Interest on Bonds		\$	
2024 Bond Maturities - Term Bonds			\$
<b>Total "Interest on Bonds - Type I School Debt Service" (*Items)</b>			\$ -

**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**	
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	-		-			-	-	

Sheet 33 Totals

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			-	-		-	-	

Sheet 34

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	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)









# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	194,250.00
Received from 2023 Budget Appropriation*	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	40,200.00	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	154,050.00	xxxxxxxx
	194,250.00	194,250.00

\*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
Resurfacing of Mannington-Yorktown Rd	40,200.00	-	40,200.00	
<b>Total</b>	40,200.00	-	40,200.00	-

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



# **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.