

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **SOUTH PLAINFIELD** as of as of December 31, 2023 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2023 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Robert Swisher
(Registered Municipal Accountant)

Suplee, Clooney & Company
(Firm Name)

308 East Broad Street
(Address)

Westfield, NJ 07090
(Address)

908-789-9300
(Phone Number)

908-789-8535
(Fax Number)

Certified by me

this 6th 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:	BOROUGH OF SOUTH PLAINFIELD
Chief Financial Officer:	Glenn Cullen
Signature:	gcullen@southplainfieldnj.com
Certificate #:	612
Date:	3/13/2024

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.

Municipality:	BOROUGH OF SOUTH PLAINFIELD
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

22-6002312
Fed I.D. #

BOROUGH OF SOUTH PLAINFIELD
Municipality

MIDDLESEX
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>715,864.11</u>	\$ <u>153,530.52</u>	\$ <u></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.

gcullen@southplainfieldnj.com
Signature of Chief Financial Officer

3/6/2023
Date

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

Title of Account	Debit	Credit
CASH	6,396,802.72	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	13,819.00	-
CHANGE FUND	1,000.00	
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	44.54	
CURRENT	854,948.33	
SUBTOTAL	854,992.87	
TAX TITLE LIENS RECEIVABLE	161,915.10	
PROPERTY ACQUIRED FOR TAXES	4,714,000.00	
CONTRACT SALES RECEIVABLE	319,500.00	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	32,940.41	
DUE FROM TRUST OTHER FUND	1,219.15	37,418.68
DUE FROM GENERAL CAPITAL FUND		
DUE FROM SWIM POOL OPERATING		
DEFERRED CHARGES:		
EMERGENCY	515,000.00	
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	13,011,189.25	37,418.68

(Do not crowd - add additional sheets)
Sheet 3

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
Due State - Marriage Licenses	487.00	1,353.00	850.00	990.00
Due State - DCA Construction Code	14,715.00	95,676.00	88,451.00	21,940.00
County of Middlesex Election	6,360.36			6,360.36
Fire - Off Duty	3,062.00	2,492.50	1,012.50	4,542.00
Barclays	-			-
Reserve for LOSAP	60,032.55	-	20,939.79	39,092.76
Zoning Regulations	2,523.82	1,700.00	3,797.50	426.32
Donations - Behr AI	-	-	-	-
Donations - SC Aiello	-	-	-	-
Compensated Absences	74,140.79	33,242.07	-	107,382.86
Donations - Weddings	2,618.80	5,250.00	3,659.22	4,209.58
Senior Center	18,959.43	118,230.99	122,964.79	14,225.63
Donations	8,613.94	-	-	8,613.94
Environmental Commission	640.12	557.60	-	1,197.72
Recycling	56,655.50	14,407.23	27,548.06	43,514.67
Electrical Subcode Inpections	-	-	-	-
Uniform Fire Safety Act Penalties	23,070.66	7,515.00	4,425.80	26,159.86
Police Outside Overtime	281,437.43	763,415.74	792,557.08	252,296.09
Snow Removal	45,328.27	-	-	45,328.27
Fire Protection	95,902.16	24,465.00	5,378.00	114,989.16
Police Found Property	342.72	-	-	342.72
Public Defender Fees	15,689.81	7,688.00	14,811.99	8,565.82
POAA	1,360.47	152.00	159.83	1,352.64
Parade Contributions	5,866.17	21,581.00	27,236.63	210.54
DARE Donations	-	-	-	-
Self Insurance	157,034.55	60,000.00	-	217,034.55
Women Aware Police	9,972.68	900.00	198.89	10,673.79
Donations - Digital Signs	-	-	-	-
Affordable Housing Contribution	87.00	-	-	87.00
Tree Purchase Contributions	32,807.97	3,640.00	2,080.00	34,367.97
Cancer Zumbathon Donations	-	-	-	-
Donations - Police Equipment	892.89	-	210.00	682.89
Donations - Christmas Decorations	-	-	-	-
Donations - K-9	170.00	-	-	170.00
Business Directory	-	-	-	-
SUI	160,186.37	43,812.50	14,003.91	189,994.96
Federal Forfeiture	352.13	10.18		362.31
Law Enforcement	107,501.29	7,640.53	29,191.50	85,950.32
PAGE TOTAL	\$ 1,186,811.88	\$ 1,213,729.34	\$ 1,159,476.49	\$ 1,241,064.73

**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

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

Sheet 10

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Drunk Driving Enforcement	-	19,305.00	19,305.00			-
Senior Title IIIB	-	13,015.00		(13,015.00)		-
Municipal Alliance	5,336.70	11,578.00	10,887.66			6,027.04
Clean Communities	(0.00)	60,538.96		(60,538.96)		(0.00)
Alcohol Education Grant	-	681.60				681.60
COPS More	38,335.33			(681.60)		37,653.73
NJ Economic Development	500.00					500.00
Senior Information Assistance	-	4,907.00		(4,907.00)		-
Urban Forestry Grant	5,000.00					5,000.00
DMHS	-	5,000.00	5,000.00			-
Body Armor Grant	-	3,723.03		(3,723.03)		-
Safe Kids	1,223.00				1,223.00	-
Recycling	-	88,253.43		(88,253.43)		-
Click it or Ticket	375.00				375.00	-
CDBG - Senior Center Improvements	348.00				348.00	-
CDBG - Senior Center Imp Bus	2,500.00				2,500.00	-
Borough Clock	1.30				1.30	-
Safe & Secure	-	32,400.00		(32,400.00)		-
Senior Citizen Coordinator	-	12,500.00		(12,500.00)		-
PAGE TOTALS	53,619.33	251,902.02	35,192.66	(216,019.02)	4,447.30	49,862.37

**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	53,619.33	251,902.02	35,192.66	(216,019.02)	4,447.30	49,862.37
National Opioid		29,765.66		(29,765.66)		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	53,619.33	281,667.68	35,192.66	(245,784.68)	4,447.30	49,862.37

Sheet
10.1

**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	53,619.33	281,667.68	35,192.66	(245,784.68)	4,447.30	49,862.37
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	53,619.33	281,667.68	35,192.66	(245,784.68)	4,447.30	49,862.37

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				
Municipal Alliance	15,901.80		11,578.00	11,403.44			16,076.36
Municipal Alliance - Match	6,819.10	2,894.50		3,336.05			6,377.55
DDE Enforcement	3,297.82	19,305.00		1,776.82	(19,126.00)		1,700.00
Clean Communities	17,588.34	4,883.00	55,655.96	61,541.15	1,140.00		17,726.15
CDBG	16,258.41						16,258.41
Safe & Secure Communities	5,000.00	32,400.00		29,800.00			7,600.00
Police Grant	7,500.00						7,500.00
Senior Citizens Bus	1,442.81					1,442.81	-
Alcohol Education Rehab	15,683.22	681.60		2,085.00			14,279.82
Body Armor	2,606.16	3,723.03		5,180.00			1,149.19
ADA ComplianceCompliance Grant	3,522.00					1,670.62	1,851.38
Recycling Program	43,344.97	2,145.00	86,108.43	43,520.93			88,077.47
Tree Planting Grant	54.76					54.76	-
JR Police Academy	39.04						39.04
CDBG - PAL Project	240.00					240.00	-
Domestic Violence	2,306.25						2,306.25
DARE Program	76.51						76.51
Title IIIB	3,213.80	13,015.00		12,678.00			3,550.80
Senior Information Assistance	6,581.00	4,907.00		10,875.00			613.00
PAGE TOTALS	151,475.99	83,954.13	153,342.39	182,196.39	(17,986.00)	3,408.19	185,181.93

Sheet
11

**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	151,475.99	83,954.13	153,342.39	182,196.39	(17,986.00)	3,408.19	185,181.93
CDBG - Downtown Improvments	315.75					315.75	-
Senior Citizens Coordinator	-	12,500.00					12,500.00
Cultural Arts	1,040.00						1,040.00
CDBG - Handicap Entrance	375.36					375.36	0.00
CDBG - Senior Citizen Improvements	485.62					348.00	137.62
DMHS	-	5,000.00		5,000.00			-
National Opioid	-		29,765.66		(20,050.00)		9,715.66
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	153,692.72	101,454.13	183,108.05	187,196.39	(38,036.00)	4,447.30	208,575.21

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	153,692.72	101,454.13	183,108.05	187,196.39	(38,036.00)	4,447.30	208,575.21
							-
							-
							-
							-
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							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	153,692.72	101,454.13	183,108.05	187,196.39	(38,036.00)	4,447.30	208,575.21

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	153,692.72	101,454.13	183,108.05	187,196.39	(38,036.00)	4,447.30	208,575.21
							-
							-
							-
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							-
							-
							-
							-
							-
TOTALS	153,692.72	101,454.13	183,108.05	187,196.39	(38,036.00)	4,447.30	208,575.21

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	-	-	-	-	-	-
Municipal Alliance	-					-
Clean Communities	4,883.00			55,655.96	(60,538.96)	-
Alcohol Education Grant	681.60			4,542.81	(681.60)	4,542.81
Senior Information Assistance	4,907.00			3,949.00	(4,907.00)	3,949.00
Title IIIB	13,015.00			6,851.00	(13,015.00)	6,851.00
Body Armor	3,723.03			4,147.32	(3,723.03)	4,147.32
ARP	714,087.29				(714,087.29)	-
Safe & Secure	32,400.00			32,400.00	(32,400.00)	32,400.00
CDBG Senior Citizen Coordinator	12,500.00			12,500.00	(12,500.00)	12,500.00
Recycling Tonnage	2,145.00			86,108.43	(88,253.43)	-
National Opioid	29,765.66			25,827.10	(29,765.66)	25,827.10
OEM				10,000.00		10,000.00
Storm Water				15,000.00		15,000.00
						-
						-
						-
						-
TOTALS	818,107.58	-	-	256,981.62	(959,871.97)	115,217.23

Sheet 12
Totals

*LOCAL DISTRICT 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	54,796,963.00
Paid	54,796,963.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	54,796,963.00	54,796,963.00

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	15,378,286.83
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,358,194.07
Due County for Added and Omitted Taxes	XXXXXXXXXX	248,484.35
Paid	16,736,480.90	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	248,484.35	XXXXXXXXXX
	16,984,965.25	16,984,965.25

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	2,250,000.00	2,250,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	8,188,901.51	8,886,783.17	697,881.66
Added by N.J.S.A. 40A:4-87 (List on 17a)	183,108.05	183,108.05	-
			-
			-
Total Miscellaneous Revenue Anticipated	8,372,009.56	9,069,891.22	697,881.66
Receipts from Delinquent Taxes	726,000.00	702,339.55	(23,660.45)
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	24,691,661.72	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax	1,492,810.00	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	26,184,471.72	28,619,944.50	2,435,472.78
	37,532,481.28	40,642,175.27	3,109,693.99

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	98,969,728.02
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	54,796,963.00	XXXXXXXXXX
Regional School Tax	-	XXXXXXXXXX
Regional High School Tax	-	XXXXXXXXXX
County Taxes	16,736,480.90	XXXXXXXXXX
Due County for Added and Omitted Taxes	248,484.35	XXXXXXXXXX
Special District Taxes	-	XXXXXXXXXX
Municipal Open Space Tax	297,855.27	XXXXXXXXXX
Municipal Arts and Culture Tax		XXXXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXXXX	1,730,000.00
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXX	-
Balance for Support of Municipal Budget (or)	28,619,944.50	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.	100,699,728.02	100,699,728.02

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		37,349,373.23
2023 Budget - Added by N.J.S.A. 40A:4-87		183,108.05
Appropriated for 2023 (Budget Statement Item 9)		37,532,481.28
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		515,000.00
Total General Appropriations (Budget Statement Item 9)		38,047,481.28
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		38,047,481.28
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	35,345,568.06	
Paid or Charged - Reserve for Uncollected Taxes	1,730,000.00	
Reserved	927,648.60	
Total Expenditures		38,003,216.66
Unexpended Balances Canceled (see footnote)		44,264.62

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	697,881.66
Delinquent Tax Collections	xxxxxxxxxx	-
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	2,435,472.78
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxxxx	44,264.62
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	78,648.85
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	157,229.07
Prior Years Interfunds Returned in 2023	xxxxxxxxxx	22,027.89
Cancel Tax Overpayments		
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	23,660.45	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2023		xxxxxxxxxx
Other Charges to Operations	113,527.54	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	3,298,336.88	xxxxxxxxxx
	3,435,524.87	3,435,524.87

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2023 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		\$ <u>98,024,925.83</u>
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.		\$ <u>2,058,455.25</u>
5a. Subtotal 2023 Levy	\$ <u>100,083,381.08</u>	
5b. Reductions Due to Tax Appeals**	\$ _____	
5c. Total 2023 Tax Levy		\$ <u><u>100,083,381.08</u></u>
6. Transferred to Tax Title Liens		\$ <u>14,205.75</u>
7. Transferred to Foreclosed Property		\$ _____
8. Remitted, Abated or Canceled		\$ <u>244,498.98</u>
9. Discount Allowed		\$ _____
10. Collected in Cash: In 2022	\$ <u>904,572.39</u>	
In 2023*	\$ <u>97,938,405.63</u>	
Homestead Benefit Credit	\$ _____	
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$ <u>126,750.00</u>	
Total To Line 14	\$ <u><u>98,969,728.02</u></u>	
11. Total Credits		\$ <u><u>99,228,432.75</u></u>
12. Amount Outstanding December 31, 2023		\$ <u>854,948.33</u>
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is <u>98.88%</u>		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>98,969,728.02</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>98,969,728.02</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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2023

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 98,969,728.02
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 98,969,728.02
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 100,083,381.08
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.89%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 98,969,728.02
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 98,969,728.02
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 100,083,381.08
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.89%</u>

**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	6,682.01	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	21,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	102,250.00	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	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	119,613.01
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	13,819.00
Due To State of New Jersey	-	XXXXXXXXXX
	133,432.01	133,432.01

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

Line 2	21,250.00	
Line 3	102,250.00	
Line 4	3,250.00	
Sub - Total	126,750.00	
Less: Line 7	-	
To Item 10, Sheet 22	126,750.00	

**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	100,000.00
Taxes Pending Appeals	100,000.00	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	
Received from Appropriation Reserves			36,954.38
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2023		136,954.38	XXXXXXXXXX
Taxes Pending Appeals*	136,954.38	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		136,954.38	136,954.38

kclifford@southplainfieldnj.com
Signature of Tax Collector

T-1547
License #

3/3/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		848,706.43	XXXXXXXXXX
A. Taxes	646,519.15	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	202,187.28	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	1,444.50
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		2,831.51	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)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	850,093.44
8. Totals		851,537.94	851,537.94
9. Balance Brought Down		850,093.44	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	702,339.55
A. Taxes	647,861.62	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	54,477.93	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale			XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		14,205.75	XXXXXXXXXX
13. 2023 Taxes		854,948.33	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	1,016,907.97
A. Taxes	854,992.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	161,915.10	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,719,247.52	1,719,247.52

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **82.61%**

17. Item No.14 multiplied by percentage shown above is **840,067.67** 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.

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*	\$	\$	\$ 515,000.00	\$ 515,000.00
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ 515,000.00	\$ 515,000.00

*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 2023		Balance Dec. 31, 2023
					By 2023 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

Sheet 29

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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

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

 Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2023' must be entered here and then raised in the 2024 budget.

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX	15,418,000.00	
Issued	XXXXXXXXXX		
Paid	1,588,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	13,830,000.00	XXXXXXXXXX	
	15,418,000.00	15,418,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 1,653,000.00
2024 Interest on Bonds*		\$ 397,640.00	
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)			\$ 397,640.00

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			\$ -
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)

Sheet 33

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**	
2158	300,000.00	4/16/2020	285,000.00	04/11/24	4.5000%	10,344.83	8,550.00	04/11/24
2164	207,800.00	4/16/2020	192,800.00	04/11/24	4.5000%	10,936.84	5,784.00	04/11/24
2165	355,000.00	4/16/2020	335,000.00	04/11/24	4.5000%	18,684.21	10,050.00	04/11/24
2181	285,000.00	4/15/2021	285,000.00	04/11/24	4.5000%	9,827.59	8,550.00	04/11/24
2187 / 2209	675,000.00	4/15/2021	675,000.00	04/11/24	4.5000%	35,526.32	20,250.00	04/11/24
2188	995,000.00	4/15/2021	995,000.00	04/11/24	4.5000%	72,311.05	29,850.00	04/11/24
2206	1,345,000.00	4/14/2022	1,345,000.00	04/11/24	4.5000%	----	40,350.00	04/11/24
2209	380,000.00	4/14/2022	380,000.00	04/11/24	4.5000%	----	11,400.00	04/11/24
2219	18,500.00	4/14/2022	118,500.00	04/11/24	4.5000%	----	3,555.00	04/11/24
2242	427,000.00	4/13/2023	427,000.00	04/11/24	4.5000%	----	12,810.00	04/11/24
2256	855,000.00	4/13/2023	855,000.00	04/11/24	4.5000%	----	25,650.00	04/11/24
2107	389,000.00	8/23/2018	287,000.00	08/15/24	4.2500%	26,680.38	12,197.50	08/15/24
2110 / 2124	530,250.00	8/23/2018	432,250.00	8/15/2024	4.2500%	27,907.89	18,370.63	08/15/24
2112	799,000.00	8/23/2018	661,500.00	8/15/2024	4.2500%	42,052.63	28,113.75	08/15/24
Page Totals	7,561,550.00		7,274,050.00			254,271.74	235,480.88	

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

Sheet 34

	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	-	-	-

Sheet
3 of 4

(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
1494 Underground Storage Tnk Removal		14,051.87					3,531.87	10,520.00
1624 Veterans Memorial Park Improvements		518.71						518.71
1708/1708A Various Improvements	19,443.19						19,443.19	-
1799 Various Improvements	323.18						323.18	-
1837 COPS Technology	6,923.60					6,923.60		-
1878 Refunding Bond Ordinance		63,293.00						63,293.00
1896 Radio Equipment Fire Department	1,058.77					1,058.77		-
1943 Various Road Improvements	286,046.28						286,046.28	-
1985 Various Capital Improvements	19,245.65						19,245.65	-
1991 Various Capital Improvements		95,001.26						95,001.26
2001 Various Improvements	2,071.36						2,071.36	-
2048 Various Capital Improvements	13,734.38						13,734.38	-
2050/2101/2106 Installation of Traffic Light	2,722.58						2,722.58	-
2055 Improvements to Rec Center & Willow Park	8,388.30				1,399.99		6,988.31	-
2057 Various Capital Improvements	969.21						969.21	-
2071 Various Capital Improvements	5,511.00						5,511.00	-
2072/2141 Various Capital Improvements	53,699.40				21,076.21		32,623.19	-
2074/2082 Resurfacing Various Roads	122.87						122.87	-
2076/2113 Various Capital Improvements		17,761.17						17,761.17
Page Total	420,259.77	190,626.01	-	-	22,476.20	7,982.37	393,333.07	187,094.14

Sheet 35

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	420,259.77	190,626.01	-	-	22,476.20	7,982.37	393,333.07	187,094.14
2092 Acquisition of Fire Breathing Apparatus	303.85				-	52.00	251.85	-
2100 Acquisition of Various Equipment	105.69				-		105.69	-
2107 Various Capital Improvements		25,000.00			22,306.15			2,693.85
2110/2124 Various Road Improvements		22,908.33			5,500.00			17,408.33
2112 Various Road Improvements		2,392.92			2,392.92			0.00
2125 Various Capital Improvements	429.21				-		429.21	-
2132 Pool Renovations		605.06			-			605.06
2145/2165 Various Road Improvements		14,412.77			983.38			13,429.39
2146/2158 Pool Renovations		10,720.99			1,942.99			8,778.00
2155 Installation of ADA Ramps	23,823.00				-		23,823.00	-
2164 Road Improvements	310,681.48	207,800.00	(275,000.00)		10,000.00	227,719.17		5,762.31
2169 Various Improvements	72,388.50				-		72,388.50	-
2181 Park Improvements		42,324.62			-			42,324.62
2182 Fire & Rescue Equipment	152,394.04				-		152,394.04	-
2184 Equipment & Facility Upgrades	49,313.62				-	49,313.62		-
2187 Road Improvements		62,255.98	(125,000.00)	69,184.18	-			6,440.16
2188 Various Improvements		31,858.41			2,117.90			29,740.51
2192/2202 Various Capital Improvements		116,592.15			6,395.12			110,197.03
PAGE TOTALS	1,029,699.16	727,497.24	(400,000.00)	69,184.18	74,114.66	285,067.16	642,725.36	424,473.40

Sheet 35.1

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	1,029,699.16	727,497.24	(400,000.00)	69,184.18	74,114.66	285,067.16	642,725.36	424,473.40
2204 Road Improvements		25,454.83			20,817.00			4,637.83
2206 Various Capital Improvements		214,428.01			11,318.06			203,109.95
2219 Public Works Equipment		5,549.19			5,549.19			0.00
2224 Various Capital Improvements	3,125.00				780.00		2,345.00	-
2226 Various Capital Improvements	118,797.44	982,000.00			614,162.50			486,634.94
2231 Municipal Building & Putnam Park	7,681.20				-	6,500.00	1,181.20	-
2237 Walnut Street Park Improvements	11,297.00				-		11,297.00	-
2239 Improvements to Park & Municipal Complex	28,100.39				9,969.38		18,131.01	-
2240 Acquisition of Vehicles & Equipment		95,451.36			39,378.56			56,072.80
2242 Various Capital Improvements	11,954.52	427,000.00			256,122.16			182,832.36
2248 Various Road & Sidewalk Improvements	49,500.00	990,000.00			18,707.08		30,792.92	990,000.00
2254			400,000.00		869.86		399,130.14	-
2256 Road Improvements-New Market & Pitt			1,495,773.00		1,464,365.08			31,407.92
2259 Park Improvements-Putman & Others			2,721,067.00		2,338,264.13			382,802.87
2266 Various Capital Improvements			792,542.00		706,118.51			86,423.49
2272 Turf Field & Other Improv. PAL Facilities			399,000.00		203,194.88			195,805.12
2280 Park Improvements-Putman & Others (Amend 2256)			33,843.20				33,843.20	-
2286 Improvements-Tree Streetscape, Parks, Ramps			125,000.00				125,000.00	-
PAGE TOTALS	1,260,154.71	3,467,380.63	5,567,225.20	69,184.18	5,763,731.05	291,567.16	1,264,445.83	3,044,200.68

Sheet 35 of 35

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	1,260,154.71	3,467,380.63	5,567,225.20	69,184.18	5,763,731.05	291,567.16	1,264,445.83	3,044,200.68
2287 Various Capital Improvements			1,057,725.00				432,725.00	625,000.00
GRAND TOTALS	1,260,154.71	3,467,380.63	6,624,950.20	69,184.18	5,763,731.05	291,567.16	1,697,170.83	3,669,200.68

Sheet 35 Totals

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	XXXXXXXXXX	30,220.18
Received from 2023 Budget Appropriation*	XXXXXXXXXX	370,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	228,958.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	171,262.18	XXXXXXXXXX
	400,220.18	400,220.18

*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
2254 Road Improv-New Market/Pitt	400,000.00			400,000.00
2256 Park Improvements-Putman & Others	1,495,773.00	855,000.00	45,000.00	595,773.00
2259 Various Capital Improvements	2,721,067.00	1,995,107.00	106,500.00	619,460.00
2266 Turf Field/Other Improv. PAL	792,542.00	190,000.00		602,542.00
2272 Park Improv-Putman & Others	399,000.00	380,000.00	19,000.00	
2280 Purchase of Open Space	33,843.20			33,843.20
2286 Improv-Tree, Parks, Ramps	125,000.00			125,000.00
2287 Various Capital Improvements	1,057,725.00	625,000.00	52,000.00	380,725.00
Total	7,024,950.20	4,045,107.00	222,500.00	2,757,343.20

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	130,191.74
Premium on Sale of Bonds	xxxxxxxxxx	111,663.16
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue	60,000.00	xxxxxxxxxx
Balance - December 31, 2023	181,854.90	xxxxxxxxxx
	241,854.90	241,854.90

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 Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Cash	1,097,852.28	
Investments	150.00	
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	457,430.72	
Liens Receivable	8,443.94	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		267,627.47
Encumbrances Payable		13,713.40
Accrued Interest on Bonds and Notes		-
Due to -		
Sewer Overpayments		25,021.02
Subtotal - Cash Liabilities		306,361.89 "C"
Reserve for Consumer Accounts and Lien Receivable		465,874.66
Fund Balance		791,640.39
Total	1,563,876.94	1,563,876.94

(Do not crowd - add additional sheets)

SCHEDULE OF SEWER UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	192,000.00	192,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Sewer Rents	6,677,058.00	6,927,442.70	250,384.70
Connection Fees	15,000.00	261,512.50	246,512.50
Interest & Costs	75,000.00	60,507.34	(14,492.66)
Interest on Investments	11,000.00	63,951.49	52,951.49
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	6,970,058.00	7,505,414.03	535,356.03
Deficit (General Budget) **			-
	6,970,058.00	7,505,414.03	535,356.03

** 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	6,970,058.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	6,970,058.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,970,058.00
Deduct Expenditures:	
Paid or Charged	6,702,430.53
Reserved	267,627.47
Surplus (General Budget)**	
Total Expenditures	6,970,058.00
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)")	7,505,414.03	
Miscellaneous Revenue Not Anticipated		
2022 Appropriation Reserves Canceled in 2023	26,773.13	
Total Revenue Realized		7,532,187.16
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	6,702,430.53	
Reserved	267,627.47	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	6,970,058.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,970,058.00
Excess		562,129.16
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	562,129.16	
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	26,773.13	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		26,773.13

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

RESULTS OF 2023 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	535,356.03
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	26,773.13
Other Charges - Refund of Prior Revenue		
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	562,129.16	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	562,129.16	562,129.16

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	994,011.23
Excess in Results of 2023 Operations	XXXXXXXXXX	562,129.16
Amount Appropriated in the 2023 Budget - Cash	192,000.00	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services	572,500.00	XXXXXXXXXX
Balance - December 31, 2023	791,640.39	XXXXXXXXXX
	1,556,140.39	1,556,140.39

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

Cash		1,097,852.28
Investments		150.00
Interfund Accounts Receivable		
Subtotal		1,098,002.28
Deduct Cash Liabilities Marked with "C" on Trial Balance		306,361.89
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		791,640.39
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.		791,640.39

*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>263,943.73</u>
Increased by:			
Rents Levied		\$	<u>7,121,484.69</u>
Decreased by:			
Collections	\$	<u>6,927,442.70</u>	
Overpayments applied	\$	<u> </u>	
Transfer to Liens	\$	<u>555.00</u>	
Other	\$	<u> </u>	
		\$	<u>6,927,997.70</u>
Balance December 31, 2023		\$	<u><u>457,430.72</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2022		\$	<u>7,888.94</u>
Increased by:			
Transfers from Accounts Receivable	\$	<u>555.00</u>	
Penalties and Costs	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u>555.00</u>
Decreased by:			
Collections	\$	<u> </u>	
Other	\$	<u> </u>	
		\$	<u>-</u>
Balance December 31, 2023		\$	<u><u>8,443.94</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>	Amount Dec. 31, 2022 per Audit <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting <u>2023</u>	Balance as at <u>Dec. 31, 2023</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

Sheet
488

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

	Debit	Credit	
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

	Debit	Credit	
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)

Sheet 50

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. 2166 Various Sewer Improvements	230,000.00	4/16/2020	225,000.00	4/11/2024	4.50%	2,911.39	6,750.00	4/11/2024
2. 2251	900,000.00	4/13/2023	900,000.00	4/11/2024	4.50%		27,000.00	4/11/2024
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	1,130,000.00		1,125,000.00			2,911.39	33,750.00	

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

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

* 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)

Sheet 50

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	1,130,000.00		1,125,000.00			2,911.39	33,750.00	

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

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

* 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.

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2024 Interest on Notes	\$ 33,750.00
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$
Subtotal	\$ 33,750.00
Add: Interest to be Accrued as of 12/31/2024	\$
Required Appropriation 2024	\$ 33,750.00

(Do not crowd - add additional sheets)

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		2024 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	108,653.21	972,722.74	-	-	922,456.92	-	81,653.21	77,265.82
PAGE TOTALS	108,653.21	972,722.74	-	-	922,456.92	-	81,653.21	77,265.82

Sheet
52.1

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		2024 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	108,653.21	972,722.74	-	-	922,456.92	-	81,653.21	77,265.82
PAGE TOTALS	108,653.21	972,722.74	-	-	922,456.92	-	81,653.21	77,265.82

Sheet
52.2

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	544,853.86
Received from 2023 Budget Appropriation	XXXXXXXXXX	15,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	559,853.86	XXXXXXXXXX
	559,853.86	559,853.86

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.

SCHEDULE OF SWIM UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	36,000.00	36,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Pool Member Fees	402,500.00	483,740.49	81,240.49
Miscellaneous	71,000.00	28,803.78	(42,196.22)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	509,500.00	548,544.27	39,044.27
Deficit (General Budget) **			-
	509,500.00	548,544.27	39,044.27

** 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	509,500.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	509,500.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	509,500.00
Deduct Expenditures:	
Paid or Charged	507,683.87
Reserved	1,816.13
Surplus (General Budget)**	
Total Expenditures	509,500.00
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

SWIM UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Swim 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)")	548,544.27	
Miscellaneous Revenue Not Anticipated		
2022 Appropriation Reserves Canceled in 2023		
Total Revenue Realized		548,544.27
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	507,683.87	
Reserved	1,816.13	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	509,500.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		509,500.00
Excess		39,044.27
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	39,044.27	
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 Swim Utility for 2022

2022 Appropriation Reserves Canceled in 2023	3,306.51	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		3,306.51

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

RESULTS OF 2023 OPERATIONS - SWIM UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	39,044.27
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	3,306.51
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	42,350.78	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	42,350.78	42,350.78

OPERATING SURPLUS - SWIM UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	57,009.72
Excess in Results of 2023 Operations	XXXXXXXXXX	42,350.78
Amount Appropriated in the 2023 Budget - Cash	36,000.00	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2023	63,360.50	XXXXXXXXXX
	99,360.50	99,360.50

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

Cash		70,921.50
Investments		
Interfund Accounts Receivable		
Subtotal		70,921.50
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,561.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		63,360.50
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.		63,360.50

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

SCHEDULE OF SWIM UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$	
Increased by:			
Rents Levied		\$	
Decreased by:			
Collections	\$		
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	-
Balance December 31, 2023		\$	-

SCHEDULE OF SWIM UTILITY LIENS

Balance December 31, 2022		\$	
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	-
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2023		\$	-

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

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

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

Sheet
488

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
SWIM 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		\$	
SWIM UTILITY CAPITAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX	412,000.00	
Issued	XXXXXXXXXX		
Paid	37,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	375,000.00	XXXXXXXXXX	
	412,000.00	412,000.00	
2024 Bond Maturities - Capital Bonds			\$ 37,000.00
2024 Interest on Bonds		\$ 11,747.50	

INTEREST ON BONDS - SWIM UTILITY BUDGET

2024 Interest on Bonds (*Items)	\$	11,747.50	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$	5,244.87	
Subtotal	\$	6,502.63	
Add: Interest to be Accrued as of 12/31/2024	\$	1,268.75	
Required Appropriation 2024			\$ 7,771.38

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
SWIM 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		\$	

SWIM UTILITY LOAN

	Debit	Credit	
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	

2024 Loan Maturities		\$	
2024 Interest on Loans		\$	

INTEREST ON LOANS - SWIM 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 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
SWIM 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		\$	

SWIM 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 - SWIM 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 BONDS ISSUED DURING 2023

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

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

Sheet 50

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. Ord 2163- Pool Improvements	400,000.00	4/16/2020	375,000.00	4/11/2024	4.50%	21,052.63	11,250.00	4/11/2024
2. Ord 2220- Pool Improvements	70,000.00	4/14/2022	70,000.00	4/11/2024	4.50%		2,100.00	4/11/2024
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	470,000.00		445,000.00			21,052.63	13,350.00	

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

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

* 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 SWIM UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	470,000.00		445,000.00			21,052.63	13,350.00	

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

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

* 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.

INTEREST ON NOTES - SWIM UTILITY BUDGET	
2024 Interest on Notes	\$ 13,350.00
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$
Subtotal	\$ 13,350.00
Add: Interest to be Accrued as of 12/31/2024	\$
Required Appropriation 2024	\$ 13,350.00

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2024 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	140.00	49,078.94	-	-	45,415.18	-	140.00	3,663.76
PAGE TOTALS	140.00	49,078.94	-	-	45,415.18	-	140.00	3,663.76

Sheet
52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2024 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	140.00	49,078.94	-	-	45,415.18	-	140.00	3,663.76
PAGE TOTALS	140.00	49,078.94	-	-	45,415.18	-	140.00	3,663.76

Sheet
52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIM (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2024 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	140.00	49,078.94	-	-	45,415.18	-	140.00	3,663.76
PAGE TOTALS	140.00	49,078.94	-	-	45,415.18	-	140.00	3,663.76

Sheet
52.3

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

SWIM UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	14,500.00
Received from 2024 Budget Appropriation	XXXXXXXXXX	500.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	15,000.00	XXXXXXXXXX
	15,000.00	15,000.00

SWIM UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

