

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 16,585  
NET VALUATION TAXABLE 2023 4,816,919,200  
MUNICODE 0270

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

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

\_\_\_\_\_ TOWNSHIP \_\_\_\_\_ of \_\_\_\_\_ WYCKOFF \_\_\_\_\_, County of \_\_\_\_\_ BERGEN \_\_\_\_\_

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature wyckoffcfo@wyckoffnj.gov  
Title Chief Financial Officer

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

## REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Diana E. McLeod, am the Chief Financial Officer, License # N0328, of the TOWNSHIP of WYCKOFF, County of BERGEN and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2023, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2023.

Signature wyckoffcfo@wyckoffnj.gov  
Title Chief Financial Officer  
Address 340 Franklin Ave  
Phone Number 201-89-7000 ext. 1050  
Fax Number 201-891-9359

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

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

Gary W Higgins  
\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

Certified by me

\_\_\_\_\_  
(Address)

this \_\_\_\_\_ day \_\_\_\_\_, 2024

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(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 WYCKOFF
<b>Chief Financial Officer:</b>	Diana E. McLeod
<b>Signature:</b>	wyckoffcfo@wyckoffnj.gov
<b>Certificate #:</b>	N0328
<b>Date:</b>	1/31/2024

**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 WYCKOFF
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

22-600-2425

Fed I.D. #

TOWNSHIP OF WYCKOFF

Municipality

BERGEN

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>951,552.00</u>	\$ <u>92,619.00</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.

wyckoffcfo@wyckoffnj.gov  
Signature of Chief Financial Officer

1/31/2024  
Date







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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)  
AS AT DECEMBER 31, 2023**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	10,015,865.00	3,248,075.00
SUBTOTAL	10,015,865.00	3,248,075.00 "C"
RESERVE FOR RECEIVABLES		436,045.00
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		6,331,745.00
TOTALS	10,015,865.00	10,015,865.00





**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	34,253.00	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		33,754.00
DUE TO/FROM CURRENT		499.00
FUND TOTALS	34,253.00	34,253.00
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	638,308.00	
RESERVE FOR OPEN SPACE		638,308.00
FUND TOTALS	638,308.00	638,308.00
<b>LOSAP TRUST FUND</b>		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	5,300,449.00	
PAYROLL DEDUCTIONS		348,723.00
VARIOUS RESERVES		4,861,030.00
DUE TO STATE OF NJ		6,770.00
UNEMPLOYMENT RESERVES		83,926.00
OTHER TRUST FUNDS PAGE TOTAL	5,300,449.00	5,300,449.00

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	5,300,449.00	5,300,449.00
OTHER TRUST FUNDS (continued)		
TOTALS	5,300,449.00	5,300,449.00

(Do not crowd - add additional sheets)



# SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2022 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2023
Special Deposits	854,901.00	459,251.00	193,541.00	1,120,611.00
Escrow Deposits	662,355.00	2,326,681.00	2,263,790.00	725,246.00
Developers Escrow	172,319.00	2,500.00	9,262.00	165,557.00
Performance Bonds	443,207.00	4,092.00	112,667.00	334,632.00
Community Development	961.00	25.00		986.00
Gardens at Wyckoff	101,028.00	459.00		101,487.00
Affd Hsg Dev Trust	1,615,764.00	253,002.00	39,804.00	1,828,962.00
Storm Recovery	469,163.00	112,000.00		581,163.00
Flexible Spending	1,031.00	2,956.00	1,601.00	2,386.00
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<b>PAGE TOTAL</b>	<b>\$ 4,320,729.00</b>	<b>\$ 3,160,966.00</b>	<b>\$ 2,620,665.00</b>	<b>\$ 4,861,030.00</b>

**SCHEDULE OF TRUST FUND RESERVES (CONT'D)**

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
PREVIOUS PAGE TOTAL	4,320,729.00	3,160,966.00	2,620,665.00	4,861,030.00
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<b>PAGE TOTAL</b>	\$ 4,320,729.00	\$ 3,160,966.00	\$ 2,620,665.00	\$ 4,861,030.00

**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
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								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
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	-	-	-	-	-	-	-	-

Sheet 7

\*Show as red figure



**POST CLOSING  
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	12,667,687.00	2,280,000.00
BOND ANTICIPATION NOTES PAYABLE		5,443,500.00
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
CONTRACTS PAYABLE		3,316,335.00
RESERVE FOR CAPITAL PROJECTS		27,304.00
RESERVE FOR INTEREST EARNED		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		909,257.00
UNFUNDED		640,534.00
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		13,043.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		37,714.00
	12,667,687.00	12,667,687.00

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2023

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	18,046.00	13,302,934.00	3,756,926.00	9,564,054.00
Grant Fund				-
Trust - Animal Control	490.00	33,763.00		34,253.00
Trust - Assessment				-
Trust - Municipal Open Space		638,308.00		638,308.00
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	370.00	5,305,106.00	5,027.00	5,300,449.00
Trust - Arts and Culture				-
General Capital		2,019,547.00		2,019,547.00
				-
<u>UTILITIES:</u>				
Sewer Operating	357.00	695,689.00		696,046.00
Sewer Capital		2,807,312.00		2,807,312.00
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<b>Total</b>	<b>19,263.00</b>	<b>24,802,659.00</b>	<b>3,761,953.00</b>	<b>21,059,969.00</b>

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2023.  
 I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2023.  
 All "Certificates of Deposits", Repurchase Agreements" and other investments must be reported as cash and included in this certification.  
(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: wyckoffcfo@wyckoffnj.gov Title: 1/31/2024

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

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

Fund Category	Amount
<b>CURRENT FUND</b>	
Lakeland Bank Current Accounting ending 9690	141,875.00
Lakeland Bank Claims Account ending 9682	6,332,466.00
TD Bank Online Collections ending 7044	118,830.00
TD Bank Recreation Online Collections ending 7004	5,627.00
TD Payroll Account ending 1096	389,004.00
TD Bank Online Web Forms Account ending 7380	4,169.00
TD Bank Investment Account ending 9424	2,149,531.00
NJ Cash Management Fund Account ending 7161	4,161,432.00
<b>CAPITAL FUND</b>	
Lakeland Bank General Capital Account ending 1290	747.00
TD Bank Investment Account ending 9424	79,649.00
NJ Cash Management Fund Account ending 7161	1,939,151.00
<b>SEWER OPERATING FUND</b>	
Lakeland Sewer Utility Operating Acct ending 9704	6,124.00
TD Bank Investment Account ending 9424	682,520.00
TD Bank Sewer Online Collections Acct ending 9278	4,865.00
Lakeland Sewer Lockbox Acct ending 0880	2,180.00
<b>TRUST OTHER FUND</b>	
TD Bank Other Trust Acct ending 3221	181,462.00
TD Bank Developers Fee Housing Trust Acct ending 2892	1,828,592.00
TD Bank Payroll Agency ending 1371	376,146.00
TD Bank Investment Account ending 9424	313,336.00
TD Bank Gardens of Wyckoff Account ending 0987	101,487.00
TD Bank Community Development Account ending 6263	986.00
TD Bank Accutrack Acct ending 4914	500,188.00
Lakeland Bank Unemployment Trust Acct ending 3153	523.00
TD Bank Flexible Spending Acct #425-6196241	2,386.00
NJ Cash Management Fund Account ending 7161	2,000,000.00
<b>SEWER CAPITAL FUND</b>	
TD Bank Investment Account ending 9424	2,807,312.00
<b>ANIMAL CONTROL TRUST</b>	
Lakeland Bank Animal Control Trust Acct ending 9199	33,763.00
TD Bank Investment Account ending 9424	-
<b>MUNICIPAL OPEN SPACE TRUST</b>	
TD Bank Municipal Open Space Checking Acct #4270515766	143,417.00
TD Bank Investment Account ending 9424	494,891.00
<b>PAGE TOTAL</b>	<b>24,802,659.00</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**

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Sustainable NJ	766.00					766.00
Spotted Lantern Fly Program				15,000.00		15,000.00
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<b>PAGE TOTALS</b>	766.00	-	-	15,000.00	-	15,766.00

**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	766.00	-	-	15,000.00	-	15,766.00
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PAGE TOTALS	766.00	-	-	15,000.00	-	15,766.00

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	766.00	-	-	15,000.00	-	15,766.00
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TOTALS	766.00	-	-	15,000.00	-	15,766.00

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				
DDEF	3,897.00			404.00			3,493.00
Recycling Tonnage	-	40,005.00		40,005.00			-
ARP Figherfighter Grant	-	33,000.00		33,000.00			-
Opioid Settlement Prog	-	6,096.00					6,096.00
Sustainable NJ	853.00		2,000.00				2,853.00
Spotted Lantern Fly Prog	-		15,000.00				15,000.00
Alcohol and Ed Rehab Program	400.00						400.00
2022 Clean Communities	9,998.00			9,998.00			-
2023 Clean Communities-Chp 159	-		42,090.00	31,000.00			11,090.00
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PAGE TOTALS	15,148.00	79,101.00	59,090.00	114,407.00	-	-	38,932.00

**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	15,148.00	79,101.00	59,090.00	114,407.00	-	-	38,932.00
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PAGE TOTALS	15,148.00	79,101.00	59,090.00	114,407.00	-	-	38,932.00

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	15,148.00	79,101.00	59,090.00	114,407.00	-	-	38,932.00
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PAGE TOTALS	15,148.00	79,101.00	59,090.00	114,407.00	-	-	38,932.00

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	15,148.00	79,101.00	59,090.00	114,407.00	-	-	38,932.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	15,148.00	79,101.00	59,090.00	114,407.00	-	-	38,932.00

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	-	-	-	-	-	-
Recycling Tonnage Grant		40,005.00		40,005.00		-
Clean Communities			42,090.00	42,090.00		-
American Rescue Plan/SLFRP	886,909.00			(886,909.00)		-
Opioid Settlement	6,096.00	6,096.00		10,001.00		10,001.00
ARP Firefighter Grant		33,000.00		33,000.00		-
Sustainable NJ			2,000.00	2,000.00		-
Spotted Lantern Fly Program			15,000.00		15,000.00	-
1st Qtr LEA	6,502.00	6,502.00				-
Municipal Property Relief	57,029.00	57,029.00				-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	956,536.00	142,632.00	59,090.00	(759,813.00)	15,000.00	10,001.00

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	42,453,524.00
Paid	42,453,524.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
	42,453,524.00	42,453,524.00

\* 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	20,718,375.00
Paid	20,718,375.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
# Must include unpaid requisitions.	20,718,375.00	20,718,375.00

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	15,044.00
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	11,714,377.00
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	514,195.00
Due County for Added and Omitted Taxes	XXXXXXXXXX	34,257.00
Paid	12,243,616.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	34,257.00	XXXXXXXXXX
	12,277,873.00	12,277,873.00

## 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	2,300,000.00	2,300,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	5,073,886.00	6,203,652.00	1,129,766.00
Added by N.J.S.A. 40A:4-87 (List on 17a)	272,542.00	272,542.00	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>5,346,428.00</b>	<b>6,476,194.00</b>	<b>1,129,766.00</b>
Receipts from Delinquent Taxes	434,000.00	432,909.00	(1,091.00)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes		xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	13,799,971.00	xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	1,696,889.00	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	15,496,860.00	16,347,790.00	850,930.00
	<b>23,577,288.00</b>	<b>25,556,893.00</b>	<b>1,979,605.00</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	90,523,364.00
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	42,453,524.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	20,718,375.00	xxxxxxxx
County Taxes	12,228,572.00	xxxxxxxx
Due County for Added and Omitted Taxes	34,257.00	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	240,846.00	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	1,500,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	16,347,790.00	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
	<b>92,023,364.00</b>	<b>92,023,364.00</b>

\*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.

# STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

Source	Budget	Realized	Excess or Deficit
2023 St Elizabeth's School SLEO III	36,684.00	36,684.00	-
2023 Wyckoff Bd of Ed SLEO III	176,768.00	176,768.00	-
Spotted Lantern Fly Program	15,000.00	15,000.00	-
Sustainable NJ Small Grant	2,000.00	2,000.00	-
Clean Communities	42,090.00	42,090.00	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
<b>PAGE TOTALS</b>	<b>272,542.00</b>	<b>272,542.00</b>	<b>-</b>

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

CFO Signature: wyckoffcfo@wyckoffnj.gov

# STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	272,542.00	272,542.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
<b>TOTALS</b>	<b>272,542.00</b>	<b>272,542.00</b>	<b>-</b>

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

CFO Signature: \_\_\_\_\_ wyckoffcfo@wyckoffnj.gov

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		23,304,746.00
2023 Budget - Added by N.J.S.A. 40A:4-87		272,542.00
Appropriated for 2023 (Budget Statement Item 9)		23,577,288.00
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		23,577,288.00
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		23,577,288.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	20,826,899.00	
Paid or Charged - Reserve for Uncollected Taxes	1,500,000.00	
Reserved	1,249,279.00	
Total Expenditures		23,576,178.00
Unexpended Balances Canceled (see footnote)		1,110.00

**FOOTNOTES - RE: OVEREXPENDITURES**

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

RE: UNEXPENDED BALANCES CANCELED

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2023 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

# RESULTS OF 2023 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	1,129,766.00
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	850,930.00
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	1,110.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	335,695.00
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	711,175.00
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	-	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	1,091.00	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2023		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	3,027,585.00	XXXXXXXXXX
	3,028,676.00	3,028,676.00



## SURPLUS - CURRENT FUND YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	5,604,160.00
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	3,027,585.00
4. Amount Appropriated in the 2023 Budget - Cash	2,300,000.00	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	6,331,745.00	xxxxxxxxxx
	8,631,745.00	8,631,745.00

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

Cash		9,564,054.00
Investments		
[REDACTED]		
Sub Total		9,564,054.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,248,075.00
Cash Surplus		6,315,979.00
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 #		
GRANT RECEIVABLES	15,766.00	
[REDACTED]		
[REDACTED]		
Total Other Assets		15,766.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		6,331,745.00

# 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) #		\$ <u>91,138,177.00</u>
or		
(Abstract of Ratables)		\$ _____
2. Amount of Levy - Special District Taxes		\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$ <u>1,993.00</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$ <u>252,428.00</u>
5a. Subtotal 2023 Levy	\$ 91,392,598.00	
5b. Reductions Due to Tax Appeals**	\$ <u>71,591.00</u>	
5c. Total 2023 Tax Levy		\$ <u><u>91,321,007.00</u></u>
6. Transferred to Tax Title Liens		\$ <u>1,799.00</u>
7. Transferred to Foreclosed Property		\$ _____
8. Remitted, Abated or Canceled		\$ <u>17,966.00</u>
9. Discount Allowed		\$ _____
10. Collected in Cash: In 2022	\$ 556,026.00	
In 2023*	\$ <u>90,298,599.00</u>	
Homestead Benefit Credit	\$ _____	
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$ <u>68,739.00</u>	
Total To Line 14	\$ <u><u>90,923,364.00</u></u>	
11. Total Credits		\$ <u><u>90,943,129.00</u></u>
12. Amount Outstanding December 31, 2023		\$ <u>377,878.00</u>
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is	<u><b>99.56%</b></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>90,923,364.00</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ <u>400,000.00</u>
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>90,523,364.00</u></u>

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

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

\* Include overpayments applied as part of 2023 collections.

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

# 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)	\$ 90,923,364.00
LESS: Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 90,923,364.00</b>
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 91,321,007.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.56%

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 90,923,364.00
LESS: Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 90,923,364.00</b>
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 91,321,007.00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.56%

**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	1,762.00
2. Senior Citizens Deductions Per Tax Billings	2,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	67,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,011.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	71,739.00
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	4,762.00	XXXXXXXXXX
	74,512.00	74,512.00

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

Line 2	2,250.00	
Line 3	67,500.00	
Line 4	-	
Sub - Total	69,750.00	
Less: Line 7	1,011.00	
To Item 10, Sheet 22	68,739.00	

**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	290,189.00
Taxes Pending Appeals	290,189.00	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	400,000.00
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)		361,819.00	XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2023		328,370.00	XXXXXXXXXX
Taxes Pending Appeals*	328,370.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023		690,189.00	690,189.00

wyckoffco@wyckoffnj.com  
Signature of Tax Collector

T8007  
License #

1/31/2024  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2023	452,078.00	xxxxxxxxxx
A. Taxes	432,909.00	xxxxxxxxxx
B. Tax Title Liens	19,169.00	xxxxxxxxxx
2. Canceled:	xxxxxxxxxx	xxxxxxxxxx
A. Taxes	xxxxxxxxxx	
B. Tax Title Liens	xxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:	xxxxxxxxxx	xxxxxxxxxx
A. Taxes	xxxxxxxxxx	
B. Tax Title Liens	xxxxxxxxxx	
4. Added Taxes		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	452,078.00
8. Totals	452,078.00	452,078.00
9. Balance Brought Down	452,078.00	xxxxxxxxxx
10. Collected:	xxxxxxxxxx	432,909.00
A. Taxes	432,909.00	xxxxxxxxxx
B. Tax Title Liens		xxxxxxxxxx
11. Interest and Costs - 2023 Tax Sale		xxxxxxxxxx
12. 2023 Taxes Transferred to Liens	1,799.00	xxxxxxxxxx
13. 2023 Taxes	377,878.00	xxxxxxxxxx
14. Balance - December 31, 2023	xxxxxxxxxx	398,846.00
A. Taxes	377,878.00	xxxxxxxxxx
B. Tax Title Liens	20,968.00	xxxxxxxxxx
15. Totals	831,755.00	831,755.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 95.75%

17. Item No.14 multiplied by percentage shown above is 381,895.05 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	36,700.00	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	36,700.00
	36,700.00	36,700.00

**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 <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting from <u>2023</u>	Balance as at <u>Dec. 31, 2023</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>TOTAL DEFERRED CHARGES</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 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:4-53 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		Balance Dec. 31, 2023
					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		
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	
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	
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			\$
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**	
Ord. 1855 Road Resurfacing/Roll-Off Truck	1,265,000.00	7/24/2018	765,000.00	06/13/24	4.5000%	140,556.00	27,922.50	06/13/24
Ord. 1914 Rd. Resurfacing/Town Hall Roof	1,072,000.00	7/21/2020	822,000.00	06/13/24	4.5000%	113,594.00	30,003.00	06/13/24
Ord. 1932 Road Resurf/Police Server	1,265,000.00	3/1/2022	1,265,000.00	06/13/24	4.5000%		46,172.50	06/13/24
Ord. 1962 Road Resurfacing/Dump Truck	1,413,000.00	9/18/2023	1,413,000.00	06/13/24	4.5000%		51,574.50	06/13/24
Ord. 1983 Road Resurfacing/Various Improv	1,178,500.00	9/18/2023	1,178,500.00	06/13/24	4.5000%		43,015.25	06/13/24
Page Totals	6,193,500.00		5,443,500.00			254,150.00	198,687.75	

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 FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	6,193,500.00		5,443,500.00			254,150.00	198,687.75	
PAGE TOTALS	6,193,500.00		5,443,500.00			254,150.00	198,687.75	

Sheet  
33.1

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 FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	6,193,500.00		5,443,500.00			254,150.00	198,687.75	
PAGE TOTALS	6,193,500.00		5,443,500.00			254,150.00	198,687.75	

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)

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

Sheet 35

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
Ord.1738/1773/1829/1853/1933/1960/1981 Field Improv	224,004.00		30,000.00				254,004.00	
Ord. 1852 Various Capital Improvements	47,885.00				12,210.00		35,675.00	
Ord. 1877 Various Capital Improvments	7,048.00			10,291.00	7,048.00		10,291.00	
Ord. 1878/1911/1934/1961/1980 Major Vehicle Repairs	20,886.00		60,000.00		45,075.00		35,811.00	
Ord. 1905 Install Turf Field	48,723.00					48,723.00	-	
Ord. 1909 Russell Farm Pk II	7,941.00					7,941.00	-	
Ord. 1912 Various Capital Improvments	84,897.00				10,755.00		74,142.00	
Ord. 1914 Road Resurf/Roof		111,852.00					111,852.00	
Ord. 1929 Mountain Ave. Reconst.	45,602.00					45,602.00		
Ord. 1931 Memorial Fld Imp	102,570.00				11,212.00		91,358.00	
Ord. 1935 Various Improvements	44,417.00						44,417.00	
Ord. 1951 NJDOT Grandview Ave.	193,000.00							
Ord. 1959 2022 Various Capital Improvements	76,204.00				11,457.00		64,747.00	
Ord. 1962 Road Resurf/Dump Truck		385,787.00			385,787.00		-	
Ord. 1965 Russell Farms Pk Improv III	96,000.00						-	
Ord. 1969 2022 Purchase Police Pursuit SUV	19,779.00		66,000.00		65,148.00		852.00	
Ord. 1983 Road Resurfacing/Various Improv			1,584,500.00		1,047,033.00			537,467.00
Page Total	1,018,956.00	497,639.00	1,740,500.00	10,291.00	1,595,725.00	102,266.00	723,149.00	537,467.00

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
<b>PREVIOUS PAGE TOTALS</b>	1,018,956.00	497,639.00	1,740,500.00	10,291.00	1,595,725.00	102,266.00	723,149.00	537,467.00
Ord. 1979 2023 Various Capital Improvements			456,000.00		422,260.00		33,740.00	
Ord. 1988 Acquisition of Fire Ladder Truck			2,400,000.00	2,296,933.00				103,067.00
Ord. 1990 Stormwater Assistance Grant			25,000.00				25,000.00	
Ord. 1991 Restroom Facilities at Memorial Field			125,000.00				125,000.00	
Ord. 1997 Grandview Ave Improvements II			248,240.00	245,872.00			2,368.00	
PAGE TOTALS	1,018,956.00	497,639.00	4,994,740.00	2,553,096.00	2,017,985.00	102,266.00	909,257.00	640,534.00

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
<b>PREVIOUS PAGE TOTALS</b>	1,018,956.00	497,639.00	4,994,740.00	2,553,096.00	2,017,985.00	102,266.00	909,257.00	640,534.00
<b>PAGE TOTALS</b>	1,018,956.00	497,639.00	4,994,740.00	2,553,096.00	2,017,985.00	102,266.00	909,257.00	640,534.00

Sheet 35.2

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
<b>PREVIOUS PAGE TOTALS</b>	1,018,956.00	497,639.00	4,994,740.00	2,553,096.00	2,017,985.00	102,266.00	909,257.00	640,534.00
<b>GRAND TOTALS</b>	1,018,956.00	497,639.00	4,994,740.00	2,553,096.00	2,017,985.00	102,266.00	909,257.00	640,534.00

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	3,543.00
Received from 2023 Budget Appropriation*	xxxxxxxxxx	651,500.00
	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
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	642,000.00	xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2023	13,043.00	xxxxxxxxxx
	655,043.00	655,043.00

\*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
Ord. 1979 2023 Various Capital Improv	456,000.00		456,000.00	456,000.00
Ord. 1980 2023 Major Vehicle Repairs	60,000.00		60,000.00	60,000.00
Ord. 1981 2023 Field Improvement	30,000.00		30,000.00	30,000.00
Ord. 1983 Road Resurfacing/Variou	1,584,500.00	1,178,500.00	26,000.00	380,000.00
Ord. 1988 Acquisition of Fire Ladder Tr	2,400,000.00	2,280,000.00	70,000.00	50,000.00
Ord. 1990 Stormwater Assistance Gran	25,000.00		25,000.00	25,000.00
Ord. 1991 Restroom Facilities at Mem	125,000.00		75,000.00	50,000.00
Ord. 1997 Grandview Ave Improvem	248,240.00		248,240.00	248,240.00
Ord. 1969 2022 Purchase Police Pursu	66,000.00		66,000.00	66,000.00
Total	4,994,740.00	3,458,500.00	1,056,240.00	1,365,240.00

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	15,970.00
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	5,523.00
Premium on Sale of Bond Anticipation Notes		16,221.00
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxx
Balance - December 31, 2023	37,714.00	xxxxxxxx
	37,714.00	37,714.00

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

- 1. Total Tax Levy for Year 2023 was \$ 91,392,598.00
2. Amount of Item 1 Collected in 2023 (\*) \$ 90,923,364.00
3. Seventy (70) percent of Item 1 \$ 63,974,818.60

(\*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

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

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

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

Answer YES or NO NO

D.

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

E.

Table with 4 columns: Unpaid, 2022, 2023, Total. Rows include State Taxes, County Taxes, Amounts due Special Districts, and Amount due School Districts for School Tax.

# UTILITIES ONLY

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2023, please observe instructions of Sheet 2.

**POST CLOSING  
TRIAL BALANCE - SEWER OPERATING 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	696,046.00	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	55,245.00	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		67,103.00
Encumbrances Payable		2,088.00
Accrued Interest on Bonds and Notes		-
Due to -		
Prepaid Sewer Accounts		13,939.00
Subtotal - Cash Liabilities		83,130.00
Reserve for Consumer Accounts and Lien Receivable		55,245.00
Fund Balance		612,916.00
<b>Total</b>	<b>751,291.00</b>	<b>751,291.00</b>

(Do not crowd - add additional sheets)

# POST CLOSING

## TRIAL BALANCE - SEWER OPERATING UTILITY FUND (cont'd)

### AS AT DECEMBER 31, 2023

### Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	2,807,312.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	1,000,000.00	
AUTHORIZED AND UNCOMPLETED	1,200,000.00	
<b>PAGE TOTALS</b>	<b>5,007,312.00</b>	<b>-</b>

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE - SEWER OPERATING UTILITY FUND (cont'd)**  
**AS AT DECEMBER 31, 2023**  
**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	5,007,312.00	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		988,058.00
UNFUNDED		-
CONTRACTS PAYABLE		13,338.00
ENCUMBRANCES		
DUE TO SEWER OPERATING OPERATING		
RESERVE FOR AMORTIZATION		1,000,000.00
RESERVE FOR DEFERRED AMORTIZATION		1,200,000.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		1,805,916.00
CAPITAL FUND BALANCE		-
TOTALS	5,007,312.00	5,007,312.00

(Do not crowd - add additional sheets)



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	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 43

\*Show as red figure

# SCHEDULE OF SEWER OPERATING UTILITY BUDGET - 2023

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents and Sewer Charges	2,322,775.00	2,561,222.00	238,447.00
Interest and Costs	5,000.00	9,292.00	4,292.00
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			-
			-
Subtotal	2,327,775.00	2,570,514.00	242,739.00
Deficit (General Budget) **			-
	2,327,775.00	2,570,514.00	242,739.00

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		2,327,775.00
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>2,327,775.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>2,327,775.00</b>
Deduct Expenditures:		
Paid or Charged	2,260,672.00	
Reserved	67,103.00	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>2,327,775.00</b>
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 OPERATING UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,570,514.00	
Miscellaneous Revenue Not Anticipated	42,085.00	
2022 Appropriation Reserves Canceled in 2023		
Total Revenue Realized		2,612,599.00
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	2,260,672.00	
Reserved	67,103.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,327,775.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,327,775.00
Excess		284,824.00
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	284,824.00	
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 Operating Utility for 2022

2022 Appropriation Reserves Canceled in 2023	42,927.00	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		42,927.00

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

## RESULTS OF 2023 OPERATIONS - SEWER OPERATING UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	242,739.00
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	42,085.00
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	42,927.00
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	327,751.00	XXXXXXXXXX
	327,751.00	327,751.00

\* See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - SEWER OPERATING UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	285,165.00
Excess in Results of 2023 Operations	XXXXXXXXXX	327,751.00
Amount Appropriated in the 2023 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2023	612,916.00	XXXXXXXXXX
	612,916.00	612,916.00

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

Cash		696,046.00
Investments		
Interfund Accounts Receivable		
Subtotal		696,046.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		83,130.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		612,916.00
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.</b>		612,916.00

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

**SCHEDULE OF SEWER OPERATING UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2022 \$ 50,221.00

Increased by:  
Rents Levied \$ 2,566,246.00

Decreased by:  
Collections \$ 2,561,222.00  
Overpayments applied \$ \_\_\_\_\_  
Transfer to Liens \$ \_\_\_\_\_  
Other \$ \_\_\_\_\_  
\$ 2,561,222.00

Balance December 31, 2023 \$ 55,245.00

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**SCHEDULE OF SEWER OPERATING 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 -**  
**SEWER OPERATING 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	\$ _____	\$ _____	\$ _____	\$ -
<b>Total Operating</b>	\$ -	\$ -	\$ -	\$ -
6. _____	\$ _____	\$ _____	\$ _____	\$ -
7. _____	\$ _____	\$ _____	\$ _____	\$ -
<b>Total Capital</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>	Appropriated for in Budget of <u>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  
48a

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 OPERATING 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		\$	
<b>SEWER OPERATING UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Capital Bonds			\$
2024 Interest on Bonds		\$	

<b>INTEREST ON BONDS - SEWER OPERATING UTILITY BUDGET</b>		
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		\$ -

<b>LIST OF BONDS ISSUED DURING 2023</b>				
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
SEWER OPERATING 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		\$	
<b>SEWER OPERATING UTILITY LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

<b>INTEREST ON LOANS - SEWER OPERATING UTILITY BUDGET</b>		
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		\$ -

<b>LIST OF LOANS ISSUED DURING 2023</b>				
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
SEWER OPERATING 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		\$	
<b>SEWER OPERATING UTILITY LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

<b>INTEREST ON LOANS - SEWER OPERATING UTILITY BUDGET</b>		
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		\$ -

<b>LIST OF LOANS ISSUED DURING 2023</b>				
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**DEBT SERVICE FOR SEWER OPERATING 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.								
<b>TOTAL</b>	-		-			-	-	

**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 OPERATING 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.								
<b>TOTAL</b>	-		-			-	-	

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

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR SEWER OPERATING UTILITY ASSESSMENT NOTES**

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

Sheet 51

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

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

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

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



**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER OPERATING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
Ord 1903 Various Improvements	530,264.00				142,206.00		388,058.00	
Ord 1965 Variuos Improvements	600,000.00						600,000.00	
<b>PAGE TOTALS</b>	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-

Sheet 52

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER OPERATING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-
<b>PAGE TOTALS</b>	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-

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 OPERATING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-
PAGE TOTALS	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-

Sheet  
52.2

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER OPERATING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-
PAGE TOTALS	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-

Sheet  
52.3

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER OPERATING (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-
<b>TOTALS</b>	1,130,264.00	-	-	-	142,206.00	-	988,058.00	-

Sheet  
52.4

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

# SEWER OPERATING UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	1,805,916.00
Received from 2023 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	1,805,916.00	XXXXXXXXXX
	1,805,916.00	1,805,916.00

# SEWER OPERATING UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# SEWER OPERATING UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2023 or Prior Years
	-	-	-	-

## SEWER OPERATING UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2023

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