

General Instructions to Complete the Annual Financial Statement Workbook

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines insert the email address of the applicable official.
The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- g) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- j) Quick Guide:

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

Annual Financial Statement - Key In

Municipal and County AFS Version 2023

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

Required Information	Responses and Data
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Name and County of Municipality	Brick Township, Ocean County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF BRICK	
County of Municipality / County	OCEAN	
Name of Municipality / County	BRICK	
Type	TOWNSHIP	
Federal ID #	21-6000379	
Governing Body Type	COUNCIL MEMBERS	

Address	401 Chambers Bridge Road
Address	Brick, New Jersey 08723
Phone	732-262-4789
Fax	732-262-3048

		Certificate #
Chief Financial Officer	Maureen Laffey-Berg	N0461
Registered Municipal Accountant	Charles Fallon	
Year Ending	2022	

DATES	Balance - January 1, 2023
	Balance - December 31, 2023
	Outstanding - January 1, 2023
	Outstanding - December 31, 2023
Year End	12/31/2023
Next Year End	12/31/2024

Budget Year	2024
AFS Year	2023
PY	2022

Population Last Census (2020)	73,620
Net Valuation Taxable 2023	10,550,818,600
Muni Code	1506

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023
	COUNTIES - JANUARY 26, 2024
	MUNICIPALITIES - FEBRUARY 10, 2024
	AS AT DECEMBER 31, 2023
	Dec. 31, 2022
	Dec. 31, 2023
	Jan. 1, 2023
	YEAR - 2022
	YEAR - 2023

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	1
--	---	---

	UTILITY NAME(S)	
UTILITY 1		
UTILITY 2		
UTILITY 3		
UTILITY 4		
UTILITY 5		

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 73,620
 NET VALUATION TAXABLE 2023 10,550,818,600
 MUNICODE 1506

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 **BRICK**, County of **OCEAN**

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 chuckfallon@falloncpa.com
 Title CMA

(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, **Maureen Laffey-Berg**, am the Chief Financial Officer, License # **N0461**, of the **TOWNSHIP** of **BRICK**, County of **OCEAN** 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 mlaffey@twp.brick.nj.us
 Title CFO
 Address 401 Chambers Bridge Road
 Phone Number 732-262-4789
 Fax Number 732-262-3048

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 **BRICK** 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:

Charles Fallon
(Registered Municipal Accountant)

Fallon & Company LLP
(Firm Name)

1390 Highway 36, Suite 102
(Address)

Hazlet, New Jersey 07730
(Address)

732-888-2070
(Phone Number)

732-888-6245
(Fax Number)

Certified by me

this _____ day _____, 2024

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: TOWNSHIP OF BRICK
Chief Financial Officer: Maureen Laffey-Berg
Signature:
Certificate #: N0461
Date:

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: TOWNSHIP OF BRICK
Chief Financial Officer:
Signature: Group 3 Ineligible
Certificate #:
Date:

21-6000379

Fed I.D. #

TOWNSHIP OF BRICK

Municipality

OCEAN

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>32,917.57</u>	\$ <u>649,811.80</u>	\$ <u>4,767,061.25</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.

mlaffey@twp.brick.nj.us
Signature of Chief Financial Officer

2/14/2024
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

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

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

Name	mlaffey@twp.brick.nj.us
Title	CFO

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2023

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2024 and filed with the County Board of Taxation on January 10, 2024 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 10,575,809,000.00

 jryan@twp.brick.nj.us
SIGNATURE OF TAX ASSESSOR

 TOWNSHIP OF BRICK
MUNICIPALITY

 OCEAN
COUNTY

,

==

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

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

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

Title of Account	Debit	Credit
CASH	53,433,698.22	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	33,919.54	-
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	16,462.30	
CURRENT	2,861,851.03	
SUBTOTAL	2,878,313.33	
TAX TITLE LIENS RECEIVABLE	229,607.91	
PROPERTY ACQUIRED FOR TAXES	8,908,700.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	313,966.94	
NON FEDERAL COST SHARE PROGRAM RECEIVABLE	52,858.15	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	65,851,064.09	-

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	65,851,064.09	-
APPROPRIATION RESERVES		3,201,313.55
ENCUMBRANCES PAYABLE		2,826,920.57
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		12,612.38
PREPAID TAXES		1,458,707.98
ACCOUNTS PAYABLE		85,000.00
PAYROLL DEDUCTIONS PAYABLE		444,334.52
DUE TO STATE:		
MARRIAGE LICENCE		3,767.00
DCA TRAINING FEES		19,278.00
LOCAL SCHOOL TAX PAYABLE		12,085,305.43
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		164,021.81
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
REVALUATION		1,601.22
HURRICANE SANDY		2,904,588.80
RESERVE FOR FEMA		4,911,578.01
INTERFUNDS PAYABLE		2,338,875.03
RESERVE FOR MUNICIPAL RELIEF FUND AID		561,900.87
PAGE TOTAL	65,851,064.09	31,019,805.17

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	65,851,064.09	31,019,805.17
SUBTOTAL	65,851,064.09	31,019,805.17 "C"
RESERVE FOR RECEIVABLES		12,383,446.33
DEFERRED SCHOOL TAX	48,101,765.57	
DEFERRED SCHOOL TAX PAYABLE		48,101,765.57
FUND BALANCE		22,447,812.59
TOTALS	113,952,829.66	113,952,829.66

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	2,568,173.35	
DUE FROM/TO CURRENT FUND	2,338,875.03	
ENCUMBRANCES PAYABLE		218,129.62
APPROPRIATED RESERVES		4,358,491.42
UNAPPROPRIATED RESERVES		330,427.34
TOTALS	4,907,048.38	4,907,048.38

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	75,169.80	
DUE TO -		
DUE TO STATE OF NJ		57.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		52,434.86
PREPAID ANIMAL LICENSES		16,486.54
RESERVE FOR ENCUMBRANCES		6,191.20
FUND TOTALS	75,169.80	75,169.80
ASSESSMENT TRUST FUND		
CASH	116,003.11	
DUE TO - GENERAL CAPITAL		697.45
ASSESSMENT RECEIVABLE	163,994.34	
ASSESSMENT BONDS PAYABLE		265,000.00
RESERVE FOR:		14,300.00
FUND TOTALS	279,997.45	279,997.45
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	265,426.87	
RESERVE FOR OPEN SPACE		265,426.87
FUND TOTALS	265,426.87	265,426.87
LOSAP TRUST FUND		
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	13,482,111.90	
RESERVE FOR ENCUMBRANCES		71,858.85
VARIOUS RESERVES		13,410,253.05
OTHER TRUST FUNDS PAGE TOTAL	13,482,111.90	13,482,111.90

(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	13,482,111.90	13,482,111.90
OTHER TRUST FUNDS (continued)		
TOTALS	13,482,111.90	13,482,111.90

(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	13,482,111.90	13,482,111.90
OTHER TRUST FUNDS (continued)		
TOTALS	13,482,111.90	13,482,111.90

(Do not crowd - add additional sheets)

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
Dev, Escrow & Performance Bonds	3,242,017.73	1,770,218.36	1,635,440.36	3,376,795.73
Tax Collector's Account	3,448,475.42	3,949,142.63	4,247,081.26	3,150,536.79
Forfeited Assets	191,658.83	170,140.61	108,459.57	253,339.87
Planning/Zoning Board Fees	191,235.84	357,004.44	419,722.26	128,518.02
Municipal Alliance Donations on	-			-
Alcohol and Drug Abuse	4,128.38	30,667.14	27,526.19	7,269.33
Project D.A.R.E.	2,126.48	1,800.00	2,527.60	1,398.88
Elevator Safety - Construction Code	127,267.92	19,579.00	12,832.00	134,014.92
Affordable Housing	423,122.71	523,107.29	460,149.31	486,080.69
Recreation	1,133,314.81	892,251.98	988,245.33	1,037,321.46
Vest Fund	745.58	-	553.90	191.68
Public Defender	3,756.58	27,970.00	9,250.00	22,476.58
P.O.A.A.	678.75	140.00		818.75
Stomr Recovery	1,447,654.75	206,495.00	22,912.06	1,631,237.69
Accumulated Leave	1,143,294.51	1,000,000.00	681,044.47	1,462,250.04
Unemployment Compensation	1,091,353.39	55,617.63	117,196.71	1,029,774.31
Road Job Rider	482,068.26	1,127,157.50	990,224.26	619,001.50
Police donations	19,677.83	2,197.64	4,696.64	17,178.83
Law Enforcement Trust Fund	2,682.06	67.82	-	2,749.88
Historic Preservation	3,487.59	209.98	250.00	3,447.57
Tourism Development Commission	43,861.90	14,734.00	12,745.37	45,850.53
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PAGE TOTAL	\$ 13,002,609.32	\$ 10,148,501.02	\$ 9,740,857.29	\$ 13,410,253.05

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	13,002,609.32	10,148,501.02	9,740,857.29	13,410,253.05
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PAGE TOTAL	\$ 13,002,609.32	\$ 10,148,501.02	\$ 9,740,857.29	\$ 13,410,253.05

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Series 2022 Special Assessment Bonds		285,000.00					20,000.00	265,000.00
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities				697.45				697.45
Trust Surplus				14,300.00				14,300.00
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
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								-
	-	285,000.00	-	14,997.45	-	-	20,000.00	279,997.45

Sheet 7

*Show as red figure

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

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	30,178,385.95	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	30,178,385.95
CASH	796,041.38	
DUE FROM - Special Assessment Trust Fund	697.45	
DUE FROM - NJ DCA Demolition Loan	212,400.00	
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	72,882,926.31	
UNFUNDED	53,911,125.05	
DUE TO -		
PAGE TOTALS	157,981,576.14	30,178,385.95

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	157,981,576.14	30,178,385.95
BOND ANTICIPATION NOTES PAYABLE		23,732,739.00
GENERAL SERIAL BONDS		72,030,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		852,926.31
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,129,744.70
UNFUNDED		20,121,943.66
ENCUMBRANCES PAYABLE		6,632,453.15
Reserve to Pay Debt Service		1,772,059.84
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		7,637.05
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		1,523,686.48
	157,981,576.14	157,981,576.14

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:	
Current/Clains TD Bank #36436364	38,346,942.47
Tax Collection TD Bank #7866251494	272,573.01
American Rescue Plan TD Bank #4384874462	7,936,688.18
Payroll Account TD Bank #7865517952	476,885.51
Hurricane Trust TD Bank #4281950589	940,563.25
Investment Account NJ/ARM #68-16	6,229,044.35
ANIMAL CONTROL FUND:	
Dog License Fund TD Bank #7865518026	75,169.80
GENERAL CAPITAL FUND:	
General Capital TD Bank #7865518000	500.00
General Capital NY Community #5456000599	25,022.88
General Capital NJ/ARM #68-14	1,784,444.71
TRUST OTHER FUND:	
NJ Unemployment Compensation TD Bank #7865518109	1,029,774.31
Forfeiture TD Bank #7865518091	266,437.07
Affordable Housing TD Bank #36367087	491,978.12
Tax Collector Trust Account TD Bank #7866251486	3,252,497.78
Municipal Alliance TD Bank #7865518083	7,269.33
Project DARE TD Bank #786551858	1,398.88
Elevator Safety Subcode TD Bank #7865518042	134,014.92
Planning/Zoning TD Bank #7865518117	132,289.77
Recreation TD Bank #7865518174	1,080,879.19
Public Defender TD Bank #39526933	22,726.58
Police Road Job TD Bank #7865518141	623,401.50
Snow Removal TD Bank #7865518182	1,631,237.69
POAA TD Bank #7859128626	818.75
Historic Preservation TD Bank #4257656179	3,447.57
Accumulated Leave TD Bank #4264910089	1,462,250.04
Tourist Development TD Bank #78657963139	45,850.53
LEFT TD Bank #4308907463	2,749.88
Police Donations TD Bank #4308907463	18,451.07
Vest Fund TD Bank ##4283643554	191.68
Disbursement Escrow Account TD Bank #6850230352	67,663.20
Cash Performance I TD Bank #4020800003	371,404.53
Cash Performance II TD Bank #4020800002	1,991,726.47
Inspection Under 5,000 TD Bank #4020800001	239,241.05
PAGE TOTAL	68,965,534.07

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
Bulletproof Vest Partnership Grant - 2020	32,698.60		13,847.50			18,851.10
Bulletproof Vest Partnership Grant - 2019	1,966.82					1,966.82
Bulletproof Vest Partnership Grant - 2021		20,040.80				20,040.80
Body Worn Camera Grant - 2022	277,168.00					277,168.00
Community Development Block Grant - 2019	1,369.71		1,369.71			(0.00)
Community Development Block Grant - 2020	210,075.94		106,100.28			103,975.66
Community Development Block Grant - 2020 Coronavirus	30,280.70		30,280.70			0.00
Community Development Block Grant - 2020 COVID 19	259,488.89		251,586.31			7,902.58
Community Development Block Grant - 2021	132,394.53		34,547.44			97,847.09
Community Development Block Grant - 2022	310,817.00		129,834.12			180,982.88
Community Development Block Grant - 2023		309,179.00	18,814.44			290,364.56
2022 Distracted Driving Crackdown Grant	5,520.00					5,520.00
2023 Distracted Driving Crackdown Grant		24,990.00	24,920.00			70.00
2022 Drive Sober or Get Pulled Over	7,000.00		4,480.00			2,520.00
2023 Drive Sober or Get Pulled Over						-
Year End Holiday Crackdown		14,000.00				14,000.00
Homeland Security Grant - 2022	10,000.00					10,000.00
Ocean County Pump Out Boat - 2022	8,582.46					8,582.46
Ocean County Pump Out Boat - 2023		40,000.00	40,000.00			-
PAGE TOTALS	1,287,362.65	408,209.80	655,780.50	-	-	1,039,791.95

**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	1,287,362.65	408,209.80	655,780.50	-	-	1,039,791.95
Safe and Secure Communities - 2022	16,200.00		16,200.00			-
2021 Pedestrian Safety Grant	14,560.00					14,560.00
2022 Pedestrian Safety Grant	14,980.00		14,770.00			210.00
Recreation for Individuals with Disabilities - 2022	8,800.00					8,800.00
Municipal Aid Program - Roadway Elevation Broad Ave	417,028.00		324,417.00			92,611.00
Laurelhurst Road Project - Phase I	91,938.75					91,938.75
Laurelhurst Road Project - Phase II	97,497.50					97,497.50
Cedarwood Park East	146,060.46		88,801.04			57,259.42
Municipal Alliance Grant - SFY 2022	19,045.50		14,072.48			4,973.02
Municipal Alliance Grant - SFY 2023	7,371.02		7,371.02			-
MACDA	21,773.00		21,770.29			2.71
NJ Public Utilities Clean Energy Electric Vehicle	14,000.00		14,000.00			-
2022 County of Ocean - Tourism Grant	649.50		625.00			24.50
2023 Senior Citizen Grant Title III B		165,500.00	165,500.00			-
2023 Senior Citizen Grant Title III C1 Caregiver Grant		75,097.00	75,097.00			-
FY 2021 Emergency Management Assistance		10,000.00		(10,000.00)		-
Dialysis Transportation Grant		200,000.00	200,000.00			-
Community Project Funding		197,344.00				197,344.00
PAGE TOTALS	2,157,266.38	1,056,150.80	1,598,404.33	(10,000.00)	-	1,605,012.85

**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	2,157,266.38	1,056,150.80	1,598,404.33	(10,000.00)	-	1,605,012.85
Sormwater Assistance Grant		15,000.00	15,000.00			-
It Pays to Plug in: NJs Electric Vehcile Charging						-
Grant Program 00215		8,000.00				8,000.00
It Pays to Plug in: NJs Electric Vehcile Charging						-
Grant Program 00214		8,000.00				8,000.00
Clean Communities Grant - 2022		170,308.53		(170,308.53)		-
Clean Communities Grant - 2023		191,021.85	191,021.85			-
Recycling Tonnage Grant - 2020		129,047.28	129,047.28			-
Safe and Secure Communities Program - 2023		32,400.00	16,200.00			16,200.00
Body Armor Replacement Fund - 2023		8,342.72		(8,342.72)		-
FY 2023 Lead Gratrn Assistance Program		50,400.00	50,400.00			-
2022 Municipal Aid Program - Resurfacing of Neighborhood						-
Roads in the Laurelhurst Neighborhood		397,504.00	298,128.00			99,376.00
2023 Municipal Aid Program - Elevation of Portions of						-
Bayview Dr from Drum Point Rd to Vanard Dr		392,942.00				392,942.00
2024 Municipal Aid Program - Normandy Phase 2 - Elevation						-
of Broad Ave, Arrow Ct and Normandy Dr		401,859.00				401,859.00
Municipal Alliance Grant - SFY 2024		21,773.00				21,773.00
PAGE TOTALS	2,157,266.38	2,882,749.18	2,298,201.46	(188,651.25)	-	2,553,162.85

**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	2,157,266.38	2,882,749.18	2,298,201.46	(188,651.25)	-	2,553,162.85
Spotted Lanternfly Grant Program		15,000.00				15,000.00
2023 County of Ocean - Tourism Grant		2,948.00	2,937.50			10.50
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

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**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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
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**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
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**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

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**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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**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
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**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

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

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PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

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

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**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
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**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

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**MUNICIPALITIES AND COUNTIES
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						-
PAGE TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

**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	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	2,157,266.38	2,900,697.18	2,301,138.96	(188,651.25)	-	2,568,173.35

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				
Bulletproof Vest Partnership Grant - 2020	766.60			553.90			212.70
Bulletproof Vest Partnership Grant - 2019	8.32						8.32
Body Worn Camera Grant - 2022	277,168.00						277,168.00
Community Development Block Grant - 2023	-		309,179.00	18,814.44	(50,741.98)		239,622.58
Community Development Block Grant - 2019	0.00			1,369.71	1,369.71		0.00
Community Development Block Grant - Coronavirus	55.27			28,157.27	28,102.00		0.00
Community Development Block Grant - COVID 19	18,002.40			182,661.80	164,659.40		-
Community Development Block Grant - 2020	165,477.94			93,299.28	31,797.00		103,975.66
Community Development Block Grant - 2021	97,847.09			17,047.00	(26,239.08)		54,561.01
Community Development Block Grant - 2022	303,742.00			122,759.12	(56,604.61)		124,378.27
2022 Drive Sober Get Pulled Over	3,039.91			519.91			2,520.00
Homeland Security Grant	65.00						65.00
Senior Citizens Grant Title III B			165,500.00	117,618.00			47,882.00
Senior Citizens Grant Title III E			75,097.00	75,097.00			-
Ocean County Pump Out Boat - 2022	11,863.62			7,949.48	4,668.32		8,582.46
Ocean County Pump Out Boat - 2023			40,000.00	31,681.35	(8,318.65)		0.00
Clean Communities Program - 2021	129,772.88						129,772.88
Clean Communities Program - 2020	25,000.00			3,680.00			21,320.00
Clean Communities Program - 2019	300.00			854.00	854.00		300.00
PAGE TOTALS	1,033,109.03	-	589,776.00	702,062.26	89,546.11	-	1,010,368.88

**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	1,033,109.03	-	589,776.00	702,062.26	89,546.11	-	1,010,368.88
Green Acres Program - Park Improvements	995,796.28			15,312.80	(12,700.00)		967,783.48
Recycling Tonnage Grant - 2019	32,181.73			14,822.00	11,467.00		28,826.73
Recycling Tonnage Grant - 2020			129,047.28				129,047.28
Safe and Secure Communities Program - 2022	16,200.00			16,200.00			-
Safe and Secure Communities Program - 2021			32,400.00	16,200.00			16,200.00
Body Armor Replacement Fund - 2020			8,342.72	553.90	(7,788.82)		-
Body Armor Replacement Fund - 2021	117.46						117.46
Drunk Driving Enforcement Fund - 2020	6,410.67						6,410.67
2022 Pedestrian Safety Grant	9,458.37			9,248.37			210.00
2021 Pedestrian Safety Grant	2,167.20				12,392.80		14,560.00
Recreation for Individuals with Disabilities 2021	3,685.98			4,614.21	3,640.00		2,711.77
Brick Senior Grant	200,000.00						200,000.00
Laurelhurst Road Project Phase II	44,761.01						44,761.01
Cederwood Park East	45,688.92			7,918.18	41,296.48		79,067.22
Municipal Aid Program - Roadway Elevation Broad Ave	417,028.00						417,028.00
Municipal Alliance Grant - SFY 2022	1,024.02				3,949.00		4,973.02
Municipal Alliance Grant - SFY 2023	1,282.02			1,282.02			-
MACADA	19,434.90			20,155.59	723.40		2.71
PAGE TOTALS	2,828,345.59	-	759,566.00	808,369.33	142,525.97	-	2,922,068.23

**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	2,828,345.59	-	759,566.00	808,369.33	142,525.97	-	2,922,068.23
NJ Public Utilities Clean Energy Electric Vehicle	14,000.00						14,000.00
NJ Board of Public Utilities Clean Energy Community	10,000.00						10,000.00
Sustainable Jersey Grant	959.50			959.50			-
County of Ocean - Tourism Grant	2,549.00			2,500.00			49.00
Bullet Proof Vest Partnership Grant - 2021			20,040.80	553.90	(19,486.90)		(0.00)
2023 Distracted Driving Crackdown Grant							-
2023 Distracted Driving Crackdown Grant			24,990.00	21,671.92			3,318.08
2022 Drive Sober or Get Pulled Over							-
Year End Holiday Crackdown			14,000.00	10,725.74			3,274.26
FY 2021 Federal Emergency Management Assistance			10,000.00				10,000.00
Community Project Funding			197,344.00				197,344.00
Dialysis Transportation Grant			200,000.00	110,579.00			89,421.00
Clean Communities Program - 2022			170,308.53	150,308.53			20,000.00
Clean Communities Program - 2023			191,021.85				191,021.85
FY 2023 Lead Grant Assistance Program			50,400.00				50,400.00
2022 Municipal Aid Program - Resurfacing of Neighborhood							-
Roads in the Laurelhurst Neighborhood			397,504.00	397,504.00			-
Spotted Lanternfly Grant Program			15,000.00	7,500.00	(7,500.00)		-
PAGE TOTALS	2,855,854.09	-	2,050,175.18	1,510,671.92	115,539.07	-	3,510,896.42

**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	2,855,854.09	-	2,050,175.18	1,510,671.92	115,539.07	-	3,510,896.42
2023 Municipal Aid Program - Elevation of Portions of Bayview Dr from Drum Point Rd to Vanard Dr			392,942.00				392,942.00
2024 Municipal Aid Program - Normandy Phase 2 - Elevation of Broad Ave, Arrow Ct and Normandy Dr			401,859.00				401,859.00
County of Ocean - Tourism Grant			2,948.00	2,927.00			21.00
Municipal Alliance Grant - SFY 2024			21,773.00				21,773.00
Stormwater Assistance Grant			15,000.00				15,000.00
It Pays to Plug in: NJs Electric Vehcile Charging Grant Program 00215			8,000.00				8,000.00
It Pays to Plug in: NJs Electric Vehcile Charging Grant Program 00214			8,000.00				8,000.00
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	2,855,854.09	-	2,900,697.18	1,513,598.92	115,539.07	-	4,358,491.42

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	-	-	-	-	-	-
Clean Communities 2022	170,308.53		170,308.53			-
Emergency Management - 2021	10,000.00		10,000.00			-
Body Armor Replacement Fund - 2022	8,342.72		8,342.72			-
American Rescue Plan	3,958,920.00				(3,958,920.00)	-
National Opioids Settlement	195,450.03			125,135.04		320,585.07
Body Armor Replacement Fund - 2023				9,842.27		9,842.27
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	4,343,021.28	-	188,651.25	134,977.31	(3,958,920.00)	330,427.34

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	11,727,601.00
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	48,101,765.57
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	120,374,142.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	120,016,437.57	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	12,085,305.43	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	48,101,765.57	XXXXXXXXXX
	180,203,508.57	180,203,508.57

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	193,114.19
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	43,699,342.08
County Library	XXXXXXXXXX	4,136,614.01
County Health	XXXXXXXXXX	2,399,769.88
County Open Space Preservation	XXXXXXXXXX	1,736,344.45
Due County for Added and Omitted Taxes	XXXXXXXXXX	164,021.81
Paid	52,165,184.61	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	164,021.81	XXXXXXXXXX
	52,329,206.42	52,329,206.42

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2023		XXXXXXXXXX	
2023 Levy: (List Each Type of District Tax Separately - See Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -	6,232,000.00	XXXXXXXXXX	XXXXXXXXXX
Sewer -		XXXXXXXXXX	XXXXXXXXXX
Water -		XXXXXXXXXX	XXXXXXXXXX
Garbage -		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2023 Levy		XXXXXXXXXX	6,232,000.00
Paid		6,232,000.00	XXXXXXXXXX
Balance - December 31, 2023		-	XXXXXXXXXX
		6,232,000.00	6,232,000.00

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	11,497,148.69	11,497,148.69	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	21,023,256.96	24,915,342.32	3,892,085.36
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,586,062.65	1,586,062.65	-
			-
			-
Total Miscellaneous Revenue Anticipated	22,609,319.61	26,501,404.97	3,892,085.36
Receipts from Delinquent Taxes	2,400,000.00	3,508,240.57	1,108,240.57
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80,547,357.50	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80,547,357.50	82,040,148.92	1,492,791.42
	117,053,825.80	123,546,943.15	6,493,117.35

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	257,959,651.11
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	120,374,142.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	51,972,070.42	xxxxxxxxxx
Due County for Added and Omitted Taxes	164,021.81	xxxxxxxxxx
Special District Taxes	6,232,000.00	xxxxxxxxxx
Municipal Open Space Tax	1,057,465.27	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	3,880,197.31
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	82,040,148.92	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.	261,839,848.42	261,839,848.42

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
Bulletproof Vest Partnership Grant	20,040.80	20,040.80	-
Ocean County Tourism Grant	2,948.00	2,948.00	-
Community Development Block Grant	309,179.00	309,179.00	-
DCA Lead Grant Assistance Program	50,400.00	50,400.00	-
Dialysis Transportation Grant	200,000.00	200,000.00	-
Spotted Lanternfly Grant	15,000.00	15,000.00	-
Ocean - Office of Senior Services		-	-
Title III C1 Caregiver Grant	75,097.00	75,097.00	-
Ocean County Pump Out Boat	40,000.00	40,000.00	-
Municipal Alliance on Alcoholism and Drug Abuse	21,773.00	21,773.00	-
US Dept. of Health & Human Services -		-	-
Community Project Funding	197,344.00	197,344.00	-
Stormwater Assistance Grant	15,000.00	15,000.00	-
2022 Safe & Secure Grant	32,400.00	32,400.00	-
NJDOT 2024 Municipal Aid Program	401,859.00	401,859.00	-
2023 Drive Sober or Get Pulled Over		-	-
Year End Holiday Crackdown	14,000.00	14,000.00	-
Clean Communities Program	191,021.85	191,021.85	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	1,586,062.65	1,586,062.65	-

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: _____ mlaffey@twp.brick.nj.us _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		115,467,763.15
2023 Budget - Added by N.J.S.A. 40A:4-87		1,586,062.65
Appropriated for 2023 (Budget Statement Item 9)		117,053,825.80
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		117,053,825.80
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		117,053,825.80
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	109,972,276.91	
Paid or Charged - Reserve for Uncollected Taxes	3,880,197.31	
Reserved	3,201,313.55	
Total Expenditures		117,053,787.77
Unexpended Balances Canceled (see footnote)		38.03

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	3,892,085.36
Delinquent Tax Collections	XXXXXXXXXX	1,108,240.57
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,492,791.42
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	38.03
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	1,467,176.79
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	4,309,600.80
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	
Cancel Tax Overpayments		3.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	48,101,765.57	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	48,101,765.57
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2023		XXXXXXXXXX
Prior Year Tax Revenue Refunded	370,052.38	
Refund of Prior Year Revenue	90,373.97	
Prior Year Seniors Disallowed	18,595.89	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	11,790,913.73	XXXXXXXXXX
	60,371,701.54	60,371,701.54

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Flood Zone	10.00
Rent - Civic Center	51,497.60
Rent - Tower	55,882.28
Canceled Checks	280.00
Payment in Lieu of Taxes on Real Property	121,939.62
Police	76,376.33
Scrap Metal	73,361.80
Garbage Cans	55,840.00
Water/Sewer	1,150.00
Concession Bid Revenue	42,280.00
Tax Collector - Miscellaneous	17,170.16
Prior Year Escrow Receipts from Trust Other	18,832.14
Property Search Fees	2,747.00
BTMUA Charges	24,237.15
Miscellaneous DPW Charges	2,352.82
OCJIF/CJHIF Dividend	24,988.65
Senior Citizen and Veteran Administrative Fee	12,816.28
State of New Jersey	183,498.89
US Bank/Altus - Solar Bond Savings	32,501.25
Hackensack Contributions	336,458.44
Township of Clerk	8,438.13
County of Ocean	17,334.77
Prior Year Engineering/Inspection Salary Reimbursement	17,764.31
Con Edison Electricity Reimbursement	22,477.28
Property Maintenance Registration/Attorney Fee	91,150.00
Insurance	80,028.40
Flett Exchange, LLC	10,695.00
Carfax	16,268.00
OCA Correction	16,065.42
Miscellaneous	52,735.07
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,467,176.79

**SURPLUS - CURRENT FUND
YEAR 2023**

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	22,154,047.55
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	11,790,913.73
4. Amount Appropriated in the 2023 Budget - Cash	11,497,148.69	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	22,447,812.59	xxxxxxxxxx
	33,944,961.28	33,944,961.28

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

Cash		53,433,698.22
Investments		
[REDACTED]		
Sub Total		53,433,698.22
Deduct Cash Liabilities Marked with "C" on Trial Balance		31,019,805.17
Cash Surplus		22,413,893.05
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	33,919.54	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		33,919.54
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		22,447,812.59

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

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2023 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		\$	253,958,220.07
or			
(Abstract of Ratables)		\$	
2. Amount of Levy - Special District Taxes		\$	6,328,628.36
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.		\$	760,466.44
5a. Subtotal 2023 Levy	\$		261,047,314.87
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2023 Tax Levy		\$	261,047,314.87
6. Transferred to Tax Title Liens		\$	19,144.09
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	206,668.64
9. Discount Allowed		\$	
10. Collected in Cash: In 2022	\$		1,453,620.21
In 2023*	\$		255,843,168.42
Homestead Benefit Credit	\$		
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$		662,862.48
Total To Line 14	\$		257,959,651.11
11. Total Credits		\$	258,185,463.84
12. Amount Outstanding December 31, 2023		\$	2,861,851.03
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is			<u>98.81%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	257,959,651.11
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	257,959,651.11

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)	\$ 257,959,651.11
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 257,959,651.11
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 261,047,314.87
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.82%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 257,959,651.11
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 257,959,651.11
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 261,047,314.87
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.82%</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	30,466.72	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	120,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	522,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	31,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	10,887.52
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	18,595.89
9. Received in Cash from State	XXXXXXXXXX	640,813.77
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	33,919.54
Due To State of New Jersey	-	XXXXXXXXXX
	704,216.72	704,216.72

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

Line 2	120,000.00	
Line 3	522,500.00	
Line 4	31,250.00	
Sub - Total	673,750.00	
Less: Line 7	10,887.52	
To Item 10, Sheet 22	662,862.48	

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

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
	-	-

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023

knapolitano@twp.brick.nj.us
Signature of Tax Collector

T-8199
License #

2/14/2024
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		3,655,933.69	XXXXXXXXXX
A. Taxes	2,912,756.33	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	743,177.36	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	619.67
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		79,852.67	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	3,735,166.69
8. Totals		3,735,786.36	3,735,786.36
9. Balance Brought Down		3,735,166.69	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	3,508,240.57
A. Taxes	2,975,527.03	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	532,713.54	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale			XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		19,144.09	XXXXXXXXXX
13. 2023 Taxes		2,861,851.03	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	3,107,921.24
A. Taxes	2,878,313.33	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	229,607.91	XXXXXXXXXX	XXXXXXXXXX
15. Totals		6,616,161.81	6,616,161.81

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **93.92%**

17. Item No.14 multiplied by percentage shown above is **2,918,959.63** 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	8,908,700.00	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	8,908,700.00
	8,908,700.00	8,908,700.00

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	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
TOTAL DEFERRED CHARGES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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

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

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2023' must be entered here and then raised in the 2024 budget.

N.J.S.A. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
N.J.S.A. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount 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	-	-	-	-	-

Sheet 30

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	86,185,000.00	
Issued	xxxxxxxxxx		
Paid	13,870,000.00	xxxxxxxxxx	
Assessment Bonds Transferred to Trust Fund	285,000.00		
Outstanding - December 31, 2023	72,030,000.00	xxxxxxxxxx	
	86,185,000.00	86,185,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 14,115,000.00
2024 Interest on Bonds*		\$ 1,916,458.10	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2023	xxxxxxxxxx	285,000.00	
Issued	xxxxxxxxxx		
Paid	20,000.00	xxxxxxxxxx	
Outstanding - December 31, 2023	265,000.00	xxxxxxxxxx	
	285,000.00	285,000.00	
2024 Bond Maturities - Assessment Bonds			\$ 25,000.00
2024 Interest on Bonds*		\$ 9,475.00	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,925,933.10

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
GREEN TRUST LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxxx	349,213.90	
Issued	xxxxxxxxxx		
Paid	50,737.08	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2023	298,476.82	xxxxxxxxxx	
	349,213.90	349,213.90	
2024 Loan Maturities			\$ 50,737.08
2024 Interest on Loans			\$ -
Total 2024 Debt Service for Green Trust Loan			\$ 50,737.08
DCA LOAN			
Outstanding - January 1, 2023	xxxxxxxxxx	150,000.00	
Issued	xxxxxxxxxx		
Paid	30,000.00	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2023	120,000.00	xxxxxxxxxx	
	150,000.00	150,000.00	
2024 Loan Maturities			\$ 30,000.00
2024 Interest on Loans			\$ -
Total 2024 Debt Service for DCA Loan			\$ 30,000.00

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
DAM RESTORATION LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	471,285.41	
Issued	xxxxxxxx		
Paid	36,835.92	xxxxxxxx	
Refunded			
Outstanding - December 31, 2023	434,449.49	xxxxxxxx	
	471,285.41	471,285.41	
2024 Loan Maturities			\$ 37,576.32
2024 Interest on Loans			\$ 8,502.04
Total 2024 Debt Service for Dam Restoration Loan			\$ 46,078.36
LOAN			
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

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

**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**	
2021 Note Issue - Various Purposes	8,454,400.00	6/21/2021	8,454,184.00	06/12/24	5.0000%	1,290,013.30	421,535.01	06/12/24
2022 Note Issue - Various Purposes	6,756,755.00	6/16/2022	6,756,755.00	06/12/24	5.0000%		336,899.31	06/12/24
2023 Note Issue - Various Purposes	8,521,800.00	6/13/2023	8,521,800.00	06/12/24	5.0000%		424,906.42	06/12/24
(A) Note Principal to be Paid by issuance of bonds in 2024						(A)		
Page Totals	23,732,955.00		23,732,739.00			1,290,013.30	1,183,340.74	

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	23,732,955.00		23,732,739.00			1,290,013.30	1,183,340.74	
PAGE TOTALS	23,732,955.00		23,732,739.00			1,290,013.30	1,183,340.74	

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	23,732,955.00		23,732,739.00			1,290,013.30	1,183,340.74	
PAGE TOTALS	23,732,955.00		23,732,739.00			1,290,013.30	1,183,340.74	

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)

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
04-07/43-07 Various Capital Improvements	26,689.89				2,916.86		23,773.03	
23-09 Various Cap. Impr. & Other Related Exps.	118,475.14						118,475.14	
26-11 Various Cap. Impr. & Other Related Exps.	96,930.00			-			96,930.00	
07-12 Financing of Certain Improvements within A								
Duly Designated Redevelopment Area		56,307.57		45,510.25	45,510.25			56,307.57
08-13 Various Township Wide Road Improvements								
& Other Related Exps.				-				
09-13 Various Cap. Impr. & Other Related Exps.		6,243,840.40		425.00	425.00			6,243,840.40
19-14 Various Cap. Impr. & Other Related Exps.				-				
21-14 Various Cap. Impr. & Other Related Exps.				78,277.04	78,277.04			
22-14 Various Cap. Impr. & Other Related Exps.	23,794.46			650.00	580.00		23,864.46	
9-15 Various Cap. Impr. & Other Related Exps.				63,263.29	63,263.29			
11-15 Various Cap. Impr. & Other Related Exps.	1,082.07			(1,082.07)				
12-15 Various Cap. Impr. & Other Related Exps.	345.77			-	165.75		180.02	
09-16 Various Cap. Impr. & Other Related Exps.	1,008.00			114,590.17	114,590.17		1,008.00	
11-16 Variou Cap. Impr. & Other Related Exps.	18,550.00			(18,550.00)				
12-16 Various Cap. Impr. & Other Related Exps.		326,407.60		621,063.97	947,471.57			
01-17 Demo. of Unsafe Buildings & Structures	193,500.00						193,500.00	
08-17 Various Cap. Impr. & Other Related Exps.		990.00		2,478.44	2,478.44		990.00	
Page Total	480,375.33	6,627,545.57	-	906,626.09	1,255,678.37	-	458,720.65	6,300,147.97

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	480,375.33	6,627,545.57	-	906,626.09	1,255,678.37	-	458,720.65	6,300,147.97
09-17 Various Cap. Impr. & Other Related Exps.				-				
11-17 Various Cap. Impr. & Other Related Exps.	245,658.66	657,072.52		(51,850.68)	291,921.56			558,958.94
12-18 Various Cap. Impr. & Acquisitions		48,014.16		3,085.44	3,085.44		42,369.36	5,644.80
13-18 Various Cap. Impr. & Acquisitions		34,494.45			34,439.88		50.31	4.26
14-18 Various Cap. Impr. & Acquisitions		150,589.57		30,557.96	147,467.80		11,391.57	22,288.16
15-18 Various Cap. Impr. & Acquisitions		611,578.53		(34,900.00)	13,129.22		47,710.30	515,839.01
06-19 Various Cap. Impr. & Acquisitions		142,342.84		(43,222.11)				99,120.73
07-19 Various Cap. Impr. & Acquisitions		377,800.22		25,746.28	103,660.97			299,885.53
08-19 Various Cap. Impr. & Acquisitions		101,698.50		10,654.20	11,934.20			100,418.50
09-19 Various Cap. Impr. & Acquisitions		1,042,910.55		4,528.77	4,528.77		167,725.81	875,184.74
05-20 Various Cap. Impr. & Acquisitions		236,997.63		(7,954.92)	33,948.31		36,398.95	158,695.45
06-20 Various Cap. Impr. & Acquisitions		343,520.56		48,576.31	36,844.98		11,919.89	343,332.00
07-20 Various Cap. Impr. & Acquisitions		109,726.05		25,559.67	123,271.66			12,014.06
08-20 Various Cap. Impr. & Acquisitions		449,824.90		58,123.43	59,281.60		1,583.23	447,083.50
12-20 Acquisitions & Purchase of Block 1171, Lot 1	293,100.00			-			293,100.00	
15-20 Various Cap. Impr. & Acquisitions		51,801.43		(4,262.00)				47,539.43
16-20 Various Cap. Impr. & Acquisitions		98,922.06		7,763.95	7,763.95		4,960.06	93,962.00
17-20 Various Cap. Impr. & Acquisitions		87,500.00		31,454.52	31,454.52		34,314.57	53,185.43
PAGE TOTALS	1,019,133.99	11,172,339.54	-	1,010,486.91	2,158,411.23	-	1,110,244.70	9,933,304.51

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.)

Sheet 35.2

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	1,019,133.99	11,172,339.54	-	1,010,486.91	2,158,411.23	-	1,110,244.70	9,933,304.51
09-21 Various Cap. Impr. & Acquisitions		314,484.69		317,345.96	439,566.99			192,263.66
10-21 Various Cap. Impr. & Acquisitions		94,500.24		4,942.49	42,026.93			57,415.80
11-21 Various Cap. Impr. & Acquisitions		339,176.55		402,087.05	741,036.53			227.07
12-21 Various Cap. Impr. & Acquisitions		4,591,440.63		(564,400.05)	2,573,060.94			1,453,979.64
08-22 Various Cap. Impr. & Acquisitions		497,702.42		1,133,985.09	1,365,416.18			266,271.33
09-22 Various Cap. Impr. & Acquisitions		330,697.47		(61,012.25)	24,300.39			245,384.83
10-22 Various Cap. Impr. & Acquisitions		1,742,171.40		(259,463.56)	1,116,913.43			365,794.41
11-22 Various Cap. Impr. & Acquisitions		3,264,948.32		495,823.37	1,326,746.63			2,434,025.06
01-23 Acq. of Real Property for Open Space Preservation			1,800,000.00		1,710,000.00			90,000.00
09-23 Various Cap. Impr. & Acquisitions			2,492,143.00	(638,849.47)	468,015.44			1,385,278.09
10-23 Various Cap. Impr. & Acquisitions			473,900.00	(89,518.08)	5,670.36			378,711.56
11-23 Various Cap. Impr. & Acquisitions			4,770,957.00	(1,628,211.87)	816,957.43			2,325,787.70
12-23 Various Cap. Impr. & Acquisitions			763,000.00	(140,000.00)				623,000.00
20-23 Acq. of Real Property for Open Space Preservation			390,000.00				19,500.00	370,500.00
PAGE TOTALS	1,019,133.99	22,347,461.26	10,690,000.00	(16,784.41)	12,788,122.48	-	1,129,744.70	20,121,943.66

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	1,019,133.99	22,347,461.26	10,690,000.00	(16,784.41)	12,788,122.48	-	1,129,744.70	20,121,943.66
GRAND TOTALS	1,019,133.99	22,347,461.26	10,690,000.00	(16,784.41)	12,788,122.48	-	1,129,744.70	20,121,943.66

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	27,137.05
Received from 2023 Budget Appropriation*	XXXXXXXXXX	425,000.00
	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
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	444,500.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	7,637.05	XXXXXXXXXX
	<u>452,137.05</u>	<u>452,137.05</u>

*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
01-23 Acquisition of Real Property				
for Open Space Preservation	1,800,000.00	1,800,000.00		
09-23 Various Capital Improvements				
and Acquisitions	2,492,143.00	2,367,536.00	124,607.00	
10-23 Various Capital Improvements				
and Acquisitions	473,900.00	450,205.00	23,695.00	
11-23 Various Capital Improvements				
and Acquisitions	4,770,957.00	4,532,409.00	238,548.00	
12-23 Various Capital Improvements				
and Acquisitions	763,000.00	724,850.00	38,150.00	
20-23 Acquisition of Real Property				
for Open Space Preservation	390,000.00	370,500.00	19,500.00	
Total	10,690,000.00	10,245,500.00	444,500.00	-

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	2,218,720.79
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		304,965.69
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue	1,000,000.00	xxxxxxxxxx
Balance - December 31, 2023	1,523,686.48	xxxxxxxxxx
	2,523,686.48	2,523,686.48

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

- | | | |
|---|----|--------------------------|
| 1. Total Tax Levy for Year 2023 was | | \$ <u>261,047,314.87</u> |
| 2. Amount of Item 1 Collected in 2023 (*) | \$ | <u>257,959,651.11</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>182,733,120.41</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO

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

Answer YES or NO 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

D.

- | | | |
|--|---|---|
| 1. Cash Deficit 2022 | | \$ <input style="width: 100px;" type="text"/> |
| 2. 4% of 2022 Tax Levy for all purposes: | | |
| Levy -- | \$ <input style="width: 100px;" type="text"/> | = \$ <input style="width: 100px;" type="text"/> |
| 3. Cash Deficit 2023 | | \$ <input style="width: 100px;" type="text"/> |
| 4. 4% of 2023 Tax Levy for all purposes: | | |
| Levy -- | \$ <input style="width: 100px;" type="text"/> | = \$ <input style="width: 100px;" type="text"/> |

E.

	<u>Unpaid</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
1. State Taxes	\$	<input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>	\$ <u>-</u>
2. County Taxes	\$	<input style="width: 100px;" type="text"/>	\$ 164,021.81	\$ <u>164,021.81</u>
3. Amounts due Special Districts	\$	<input style="width: 100px;" type="text"/>	\$ -	\$ <u>-</u>
4. Amount due School Districts for School Tax	\$	<input style="width: 100px;" type="text"/>	\$ 12,085,305.43	\$ <u>12,085,305.43</u>

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 - 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		
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		- "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		-
Total	-	-

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

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

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - 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	-	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

*IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED*

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	-	-

(Do not crowd - add additional sheets)

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

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

Sheet 43

*Show as red figure

SCHEDULE OF 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			-
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	-	-	-
Deficit (General Budget) **			-
	-	-	-

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

UTILITY

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

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

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

RESULTS OF 2023 OPERATIONS - UTILITY

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

OPERATING SURPLUS - UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	
Excess in Results of 2023 Operations	XXXXXXXXXX	-
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	-	XXXXXXXXXX
	-	-

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

Cash		-
Investments		
Interfund Accounts Receivable		
Subtotal		-
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		-

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.

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

SCHEDULE OF 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 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 -
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 Report	Amount in 2023 Budget	Amount Resulting 2023	Balance as at Dec. 31, 2023
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 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
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		\$	
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 - 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
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		\$	
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 - 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
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		\$	
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 - 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 UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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 UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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 - 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 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 CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (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
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

Sheet 52.4

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

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.

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
	-	-	-	-

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
	-	-