ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 1,436 NET VALUATION TAXABLE 2023 1,166,529,000

MUNICODE 1527

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

CERTIFICA SERVICES		UDGETS E	BY THE DIF	RECTOR OF THE	DIVISION	F LOCAL GO	OVERNMENT
	BOROUGH		of	SEASIDE PAI	RK ,	, County of	OCEAN
		-	4	OT USE THESE S		· · · ·	÷
		Date		Exar	nined By:		1
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	ere computed l			34, 49 to 51 and 63 rted upon demand b	y a register or		
					Signature _		Tinnes
					Title_	C	FO
(This MUST b	oe signed by Ch	ief Financial	Officer, Comp	otroller, Auditor or Rec	gistered Municip	oal Accountant.)	
REQUIRE	CERTIFIC	ATION BY	THE CH	IEF FINANCIAL	OFFICER:		
(which I have exact copy of are correct, the are in proof; I	not prepared) the original on nat no transfers	[eliminate o file with the c have been m nat this stater	ne] and lerk of the go lade to or fror	ed Annual Financial S information required a verning body, that all m emergency appropr ot insofar as I can dete	also included he calculations, ex iations and all s	ctensions and ad statements conta	s Statement is an ditions ained herein
Further, I do	hereby certify	that I.		Joyce Tin	ines	, aı	m the Chief Financial
Officer, Licen	se# N-	1572	, of the	•	BOROUGH		of
statements a December 31 to the veracit	, 2023, complet y of required info	and made a p tely in complia ormation inclu	ance with N.J uded herein, r	true statements of the .S.A. 40A:5-12, as an needed prior to certific of December 31, 202	nended. I also g cation by the Di	give complete as	surance as
=	Signature	Joyce Tinnes	i				
	Title	CFO					
	Address	1701 N Oc	ean Ave Se	aside Park, NJ, 087	752		
	Phone Numbe	г		732-793-3700			
	Fax Number			NO ENTRY			
	IT IS HEREBY	'INCUMBE	NT UPON T	HE CHIEF FINANC	IAL OFFICER	, WHEN NOT I	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.

Sheet 1

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

(Fax Number)

Annual Financial Statement - Key In

**PLEASE NOTE: Many of the features on this page rely on the use of macros. Because of the nature of this f cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run acros

Required Information	Responses and Data	
		1
Name and County of Municipality	Seaside Park Borough, Ocean County	*Counties v
Full Name of Municipality/County	BOROUGH OF SEASIDE PARK	
County of Municipality / County	OCEAN	
Name of Municipality / County	SEASIDE PARK	
Туре	BOROUGH	
Federal ID #	21-6001168	
Governing Body Type	COUNCIL MEMBERS	J
Address	1701 N Ocean Ave Seaside Park, NJ, 08752	1
Address		
Phone	732-793-3700	
Fax		
		Certificate #
Chief Financial Officer	Joyce Tinnes	N-1572
Registered Municipal Accountant	Jerry Conaty	
Year Ending	12/31/2023	
DATEC	Polones Jonuary 1 2022	1
DATES	Balance - January 1, 2023	
	Balance - December 31, 2023	
	Outstanding - January 1, 2023	
	Outstanding - December 31, 2023	
Year End Next Year End	12/31/2023 12/31/2024	
Budget Year	2024	
AFS Year	2023	
PY	2022	Ţ
Population Last Census (2020)	1,436	1
Net Valuation Taxable 2023	1,166,529,000	
Muni Code	1527	
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	J
	HOW MANY UTILITIES DOES THE ENTITY HAVE:	2
	UTILITY NAME(S)	
IITII ITV	1 Water/Sewer	1 -
UTILITY		1
UTILITY		
UTILITY.		

UTILITY 4 UTILITY 5 UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

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.

	CERTIFICATIO	N OF QUALIFYING MUNICIPALITY
1.	The outstanding indebt	tedness of the previous fiscal year is not in excess of 3.5%;
2.	All emergencies appropriations;	ved for the previous fiscal year did not exceed 3% of total
3.	The tax collection rate	exceeded 90%;
4.	Total deferred charges	did not equal or exceed 4% of the total tax levy;
5.		dural deficiencies" noted by the registered municipal a of the Annual Financial Statement; and
6.	There was no operation	ng deficit for the previous fiscal year.
7.	The municipality did no years.	ot conduct an accelerated tax sale for less than 3 consecutive
8.	The municipality did no not plan to conduct one	ot conduct a tax levy sale the previous fiscal year and does in the current year.
9.	The current year budge	et does not contain a Levy or Appropriation "CAP" waiver.
10.	The municipality has no	ot applied for Transitional Aid for 2024.
11.		ot adopt a Special Emergency ordinance for COVID-related venue (N.J.S.A. 40A:4-53 (I) and (m)).
above crite	signed certifies that this eria in determining its qu.C. 5:30-7.5.	municipality has complied in full in meeting ALL of the ualification for local examination of its Budget in accordance
Municipal	ity:	BOROUGH OF SEASIDE PARK
Chief Fina	incial Officer:	The second of th
Signature	:	a respect with a to the state of the state of
Certificate	#:	
Date:		
 garant ear t	1 X E V.200	11P 218R2 S 050H IS 01 11 02 18 H-
4	CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY
Service Provide and	of the crite	municipality does not meet item(s) ria above and therefore does not qualify for local
examinatio	on of its Budget in accord	dance with N.J.A.C. 5:30-7.5.
Municipal	ity:	BOROUGH OF SEASIDE PARK
Chief Fina	ncial Officer:	Joyce Tinnes
Signature	:	Joyce Tinnes

N-1572

3/8/2024

Certificate #:

Date:

	21-6001168		
	Fed I.D. #		
BC	DROUGH OF SEASIDE PARK Municipality		
	Manapanty		
	OCEAN		
	County		
		deral and State Fina Expenditures of Awa	
		Fiscal Year Ending:	December 31, 2023
	(1) Federal programs	(2)	(3)
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$68,994.00_	124,676.00	\$
		(CFR) (Uniform Require Single Audit Program Specific X Financial Stateme	ements) and OMB 15-08. Audit ent Audit Performed in Accordance Auditing Standards (Yellow Book)
Note:	All local governments, who are recipreport the total amount of federal an required to comply with Title 2 U.S. Guidance) and OMB 15-08. The single beginning with Fiscal Year ending at Federal Regulations (CFR) (Uniform	d state funds expended d Code of Federal Regulation gle audit threshold has be fter 1/1/15. Expenditures a	luring its fiscal year and the type of audit ons (CFR) OMB 15-08. (Uniform een been increased to \$750,000
(1)	Report expenditures from federal parameters from federal pass-through funds can be (CFDA) number reported in the State	identified by the Catalog of	
(2)			om state government or indirectly from ergy Receipts tax, etc.) since there
(3)	Report expenditures from federal profession entities other than state govern		from the federal government or indirectly
Y	Joyce Tinnes Signature of Chief Financial Officer	_	3/8/2024 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 of 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

tility owned an	d operated by the	BOROUGH	of	SEASIDE	PARK	
ounty of	OCEAN	during the year 202	3 and that shee	ets 40 to 68 are unr	necessary.	
I have the	erefore removed from	this statement the shee	ets pertaining or	nly to utilities.		
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(This mus	st be signed by the Ch	nief Financial Officer, Co	omptroller, Audi	tor or Registered		
` Iunicipal Acco						
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		NATION OF TAXAR	V.E. DDODED	TV. AS OF OCT	CODED 1	202
MUN	ICIPAL CERTIFIC	CATION OF TAXAB	LE PROPER	TY AS OF OCT	OBER 1, 2	202
						202
Cer	tification is hereby ma	ade that the Net Valuation	on Taxable of p	roperty liable to tax	ation for	202
Cer	tification is hereby ma ear 2024 and filed with	ade that the Net Valuation the County Board of Ta	on Taxable of p axation on Janu	roperty liable to tax	ation for	202
Cer	tification is hereby ma ear 2024 and filed with	ade that the Net Valuation	on Taxable of p axation on Janu	roperty liable to tax	ation for	202
Cer	tification is hereby ma ear 2024 and filed with	ade that the Net Valuation the County Board of Ta	on Taxable of p axation on Janu	roperty liable to tax	ation for	202
Cer the tax ye	tification is hereby ma ear 2024 and filed with	ade that the Net Valuation the County Board of Ta	on Taxable of p axation on Janu mount of \$	roperty liable to tax	cation for	
Cer	tification is hereby ma ear 2024 and filed with	ade that the Net Valuation the County Board of Ta	on Taxable of paxation on Janumount of \$	roperty liable to tax uary 10, 2024 in ac	cation for cordance	3

Sheet 2

COUNTY

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2023

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

Title of Account		Debit	Credit
CASH		6,442,204.00	8
INVESTMENTS		0,112,201100	
DUE FROM/TO STATE - VETERANS AND SENI	OR CITIZENS		2,125.00
PETTY CASH	OTT OTT ILLIA	1,675.00	2,120.00
CHANGE FUND		6274	
Receivables with Full Reserves:		<u> </u>	
TAXES RECEIVABLE:			
PRIOR	1.00		
CURRENT	468,479.00		
SUBTOTAL		468,480.00	
TAX TITLE LIENS RECEIVABLE		-	
PROPERTY ACQUIRED FOR TAXES			2
CONTRACT SALES RECEIVABLE	-	=	
MORTGAGE SALES RECEIVABLE		<u>=</u> 1	
REVENUE ACCOUNTS RECEIVABLE		1,549.00	
DUE FROM FEDERAL & STATE GRANT FUND		41,464.00	
DUE FROM PAYROLL FUND		283.00	
DUE FROM ANIMAL CONTROL TRUST	,	24.00	
A1			
		5:	
	e)		
DEFERRED CHARGES:		Ti Ti	
EMERGENCY	1		
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
PRIOR YEAR EXPENDITURE		67,376.00	
Page Totals:	wd - add additional	7,029,329.00	2,125.0

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	7,029,329.00	2,125.00
APPROPRIATION RESERVES	A II — II	1,114,928.00
ENCUMBRANCES PAYABLE		229,645.00
CONTRACTS PAYABLE	-	168,187.00
TAX OVERPAYMENTS		=
PREPAID TAXES	1	369,429.00
		=-
DUE TO STATE:		= = ===
MARRIAGE LICENCE		(150.00)
DCA TRAINING FEES		6,250.00
LOCAL SCHOOL TAX PAYABLE	, ,	
REGIONAL SCHOOL TAX PAYABLE		189,163.00
REGIONAL H.S.TAX PAYABLE		1,461,816.00
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		19,009.00
SPECIAL DISTRICT TAX PAYABLE		₹
RESERVE FOR TAX APPEAL		-
PREPAID BEACH BADGES		2,130.00
DUE TO GENERAL CAPITAL FUND		447,705.00
DUE TO TRUST OTHER FUND	A	10.00
DUE TO WATER/SEWER UTILITY CAPITAL FUND		60,439.00
VARIOUS RESERVES		284,985.00
		1
		1
PAGE TOTAL	7,029,329.00	4,355,671.00

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	7,029,329.00	4,355,671.00
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SUBTOTAL	7,029,329.00	4,355,671.00
SUBTUTAL	7,029,329.00	4,555,071.00
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RESERVE FOR RECEIVABLES		511,800.00
DEFERRED SCHOOL TAX	910,523.00	232 250 53
DEFERRED SCHOOL TAX PAYABLE		910,523.00
FUND BALANCE	1	2,161,858.00
TOTALS	7,939,852.00	7,939,852.00
		0
	8	

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

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
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TOTALS		

^{*}To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	_	
GRANTS RECEIVABLE	457,151.00	4
		1
	*	
DUE FROM/TO CURRENT FUND		41,464.0
DOLTROM/TO CORRENT TOND		41,404.0
ENCUMBRANCES PAYABLE		32,008.0
No.		
APPROPRIATED RESERVES		353,454.0
UNAPPROPRIATED RESERVES		30,225.0
TOTALS	457,151.00	457,151.0
,		
		×

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		, Y-
CASH halance to	464.00	
DUE TO - CURRENT FUND		24.00
DUE TO STATE OF NJ	55.00	
RESERVE FOR ANIMAL CONTROL TRUST FUND		495.00
		1
FUND TOTALS	519.00	519.00
ASSESSMENT TRUST FUND		
DUE TO - DUI TO -	93,667.00	- x
DUE TO -		13 T. Z.
RESERVE FOR:	1	44
ASSESSMENT TRUST		93,667.00
AGOLGEMENT THEOT		
	4	
FUND TOTALS	93,667.00	93,667.00
MUNICIPAL OPEN SPACE TRUST FUND		* e
CASH		
		1 + 1
	1 2 2 2 3 4	n T
	2 -3 -4	4/35
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH Balanced W	442,673.00	
LOSAP RESERVE		442,673.00
FUND TOTALS	442,673.00	442,673.00

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 -		
w -		
·		
FUND TOTALS		-
ARTS AND CULTURAL TRUST FUND		
CASH	_	
1		
FUND TOTALS	-	5
OTHER TRUST FUNDS		
CASH	298,334.00	
DUE FROM CURRENT FUND	10.00	
VARIOUS RESERVES		298,344.00
X		
OTHER TRUST FUNDS PAGE TOTAL	298,344.00	298,344.00

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		298,344.00	298,344.00
OTHER TRUST FUNDS (continued)			
PAYROLL FUND	Al a		N.
CASH	OC.	13,993.00	
PAYROLL DEDUCTIONS PAYABLE	= -		13,710.00
DUE TO CURRENT FUND			283.00
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11			
			p- 34
	1 154		_
TOTALS		312,337.00	312,337.00

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	312,337.00	312,337.00
OTHER TRUST FUNDS (continued)		
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OTALS	312,337.00	312,337.0

SCHEDULE OF TRUST FUND RESERVES

	Amount Dec. 31, 2022 per Audit			Balance as at
Purpose	Report	Receipts	<u>Disbursements</u>	Dec. 31, 2023
Unemployment	34,794.00	239.00	13,661.00	21,372.00
Developer's Escrow	54,102.00	24,816.00	43,555.00	35,363.00
Performance Bond - Funtown	17,616.00	52.00		17,668.00
Police Off-Duty	16,191.00	84.00	4.00	16,271.00
POAA	11,463.00	398.00	12.00	11,849.00
Special Law Enforcement	10,727.00	230.00	<u> </u>	10,957.00
Tax Sale Premiums	43,400.00	41,800.00	22,000.00	63,200.00
Third Party Tax Title Lien	1,563.00	47,609.00	45,039.00	4,133.00 V
Sick Leave	87,875.00			87,875.00
Public Defender	10,015.00	1,749.00	1,549.00	10,215.00 V
Memorial Benches	1,990.00			1,990.00 V
Beach Fire Deposits	1,800.00	·		1,800.00 V
Recreation	34,318.00	187,896.00	206,563.00	15,651.00_15
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PAGE TOTAL	\$ 325,854.00 \$	304,873.00	332,383.00 \$	298,344.00

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Amount Balance Dec. 31, 2022 per Audit as at Dec. 31, 2023 **Disbursements** <u>Purpose</u> Report Receipts 332,383.00 325,854.00 304,873.00 298,344.00 PREVIOUS PAGE TOTAL 304,873.00 \$ 332,383.00 \$ 298,344.00 **PAGE TOTAL** 325,854.00 \$ \$

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

LIABILITIES AND SURPLUS

				2011				
Title of Liability to which Cash	Audit	-	RECEIPTS	SIPTS				Balance
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Current Budget			_	Disbursements	Dec. 31, 2023
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX
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Assessment Bond Anticipation Note Issues:	ххххххххх	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
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Other Liabilities								9
Trust Surplus		2			1 H	, , , , , , , , , , , , , , , , , , ,		*
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
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*Show as red figure								

Sheet 7

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	5,214,275.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	5,214,275.00
CASH	1,473,378.00	
DUE FROM - WATER CAPITAL FUND	2,854,864.00	
DUE FROM - CURRENT FUND	447,705.00	
FEDERAL AND STATE GRANTS RECEIVABLE	466,400.00	řs
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	1,445,417.00	
UNFUNDED	12,997,275.00	
DUE TO -		
·		
PAGE TOTALS	24,899,314.00	5,214,275.0

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	24,899,314.00	5,214,275.00
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BOND ANTICIPATION NOTES PAYABLE	-	7,783,000.00
GENERAL SERIAL BONDS		1,435,000.00
TYPE 1 SCHOOL BONDS		0;=
LOANS PAYABLE		10,416.00
CAPITAL LEASES PAYABLE		6 –
*		
RESERVE FOR CAPITAL PROJECTS		
RESERVE TO PAY DEBT SERVICE		435,932.00
	9	
IMPROVEMENT AUTHORIZATIONS:		
FUNDED	15	851,315.00
UNFUNDED		8,163,258.00
ENCUMBRANCES PAYABLE	.======================================	286,499.00
P. P. VI		Maria Maria
RESERVE TO PAY BANS		j j gregat sesseu mili
CAPITAL IMPROVEMENT FUND		395,607.00
DOWN PAYMENTS ON IMPROVEMENTS		*
- 0 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		
		204 242 20
CAPITAL FUND BALANCE		324,012.00
	24,899,314.00	24,899,314.00

CASH RECONCILIATION DECEMBER 31, 2023

	Cas	sh	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	1,008,400.00	6,386,497.00	952,693.00	6,442,204.00
Grant Fund				-
Trust - Animal Control		464.00		464.00
Trust - Assessment		93,667.00		93,667.00
Trust - Municipal Open Space				
Trust - LOSAP		442,673.00		442,673.00
Trust - CDBG				<u>-</u>
Trust - Other		298,397.00	63.00	298,334.00
Trust - Arts and Culture	1-			-
General Capital	30,489.00	1,444,309.00	1,420.00	1,473,378.00
Trust - Payroll		13,993.00		13,993.00
UTILITIES:				
Water/Sewer Operating		2,434,624.00	*	2,434,624.00
Water/Sewer Capital Fund		3,842,929.00		3,842,929.00
Marina Operating	1,805.00	839,021.00	2,461.00	838,365.00
Marina Capital Fund		421,809.00		421,809.00
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Total	1,040,694.00	16,218,383.00	956,637.00	16,302,440.00

^{*} Include Deposits In Transit

REQUIRED CERTIFICATION

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

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

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

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

Signature:	Title:	@ :

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

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

*	1 T
Current Account	3,126,526.00
Capital Account	1,444,309.00
Water/Sewer Capital Account	3,842,929.00
Water/Sewer Operating Account	2,434,624.00
Marina Operating Account	839,021.0
Marina Capital Account	421,809.00
Trust Assessment	93,667.0
Dog Account	464.00
Trust Account	181,147.0
Recreation Account	15,633.0
Unemployment Trust Account	21,371.00
Law Enforcement Account	10,957.00
Developer Escrow	18,413.00
Police Escrow Off-Duty	16,270.0
Funtown Pier Associate Bond	12,091.0
Funtown Splashpark	5,543.0
Developers Surety Bond	11,402.0
Public Assistance Trust	23.0
LOSAP	442,673.0
Marco - Developer Escrow	5,547.0
Payroll	13,993.00
	1 166 507 0
Current Merch	1,166,597.0
Current Construction	584,497.0
Current Investment	1,508,877.0
	A 6
	_
PAGE TOTAL	16,218,383.0

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.

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	16,218,383.00
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TOTAL PAGE	16,218,383.00

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

		6000				
Grant	Balance	2023 Budget	Received	Other	Cancelled	Balance
	Jan. 1, 2023	Revenue Realized	e:	ie.		Dec. 31, 2023
Federal:				11	11	ï
CDBG - Hanicapped Access to Beach 2013	35,000.00					35,000.00
FEMA - Infrastructure Program Generator Project	194,000.00			1	i ii	194,000.00
US DOT FY 2019 - 12th & 13th Ave. Improvements	6,370.00			41		6,370.00
NJDOT Grant - 2023 Bayview Ave. Phase 2	1	70,325.00	II			70,325.00
American Rescue Plan - Firefighter Grant	1	27,000.00		1	11	27,000.00
				*	E -466 E)
State:		4	ž.			ä
Municipal Alliance Grant	12,224.00					12,224.00
Ocean County "Circle of Life" Pump Out Program	47,500.00			3	y	47,500.00
Ocean County "Circle of Life" Pump Out Program - Additional	16,775.00	40,000.00	40,000.00	1	1	16,775.00
DMHAS Youth Leadership	4,829.00			II II		4,829.00
FY2023 Handicapped Improvements - Recreation Center	1	38,000.00		1	4	38,000.00
Municipal Alliance on Alcoholism and Drug Abuse	i i	5,128.00	1	1	1	5,128.00
Recycling Tonnage Grant	T T	5,290.00	5,290.00	4	a I	
NJ DEP Tier A Storm Water Permit Mapping	W.T.	15,000.00	15,000.00	340 0 1	1	1 1
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PAGE TOTALS	316,698.00	200,743.00	60,290.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	t,	457,151.00
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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	316,698.00	200,743.00	60,290.00	4	4	457,151.00
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PAGE TOTALS	316,698.00	200,743.00	60,290.00	1	,	457,151.00

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

		2023				
Grant	Balance Jan. 1, 2023	Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	316,698.00	200,743.00	60,290.00	t	<	457,151.00
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TOTALS	316,698.00	200,743.00	60,290.00	5	ĕ	457,151.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		Transferred	ed from 2023	Ē	C	=	Č
GRAIN	balance Jan. 1, 2023	Budget Appropriations Budget Appropriations By 40A:	Appropriation By 40A:4-87	Expended	One	Cancelled	balance Dec. 31, 2023
Federal:							i.
CDBG - Sidewalks, Curbs & Handicapped Improvements	35,000.00						35,000.00
FEMA - Infrastructure Program Generator Project	194,000.00					ω.	194,000.00
DCA - CDBG Post Sandy Planning Assistance 2015	7.00						7.00
DCA - CDBG Post Sandy Planning Assistance 2016	37.00						37.00
NJDOT Grant - 2023 Bayview Ave. Phase 2	ă	70,325.00		68,994.00			1,331.00
American Rescue Plan - Firefighter Grant	ï	2	27,000.00				27,000.00
Sho				29			T
State:							30
Alcohol Education & Rehabilitation	31,798.00						31,798.00
Clean Communities Program	5,659.00			3,506.00			2,153.00
Drunk Driving Enforcement Fund	260.00					ıb	560.00
Municipal Alliance Grant - 2020/2021	253.00						253.00
Municipal Alliance Grant - 2020/2022	ï		5,128.00	3,324.00	1		1,804.00
Sewerage Pump Out Vessel Program	11,015.00		40,000.00	51,015.00			t
Ocean County Recycling Program	10,989.00			8,182.00			2,807.00
Sustainable Jersey Grant	1,207.00						1,207.00
Recycling Tonnage Grant	16,981.00		5,290.00	7,908.00			14,363.00
							É
PAGE TOTALS	307,506.00	70,325.00	77,418.00	142,929.00	-	1	312,320.00

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

			2000				
Grant	Balance	I ransterred from 2023 Budget Appropriations	rred from 2023 Appropriations	Expended	Other	Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023
PREVIOUS PAGE TOTALS	307,506.00	70,325.00	77,418.00	142,929.00	1	i .	312,320.00
the second secon				The second section of the		4	Î
Body Worn Cameras	36,565.00			34,765.00			1,800.00
Body Armor Replacement	972.00				1	1 1	972.00
Ocean County JIF - Police Accreditation	20,000.00						20,000.00
FY2023 Handicapped Improvements - Recreation Center	1	a character and a	38,000.00	33,317.00		1	4,683.00
NJ DEP Tier A Storm Water Permit Mapping	-		15,000.00	8,575.00			6,425.00
DMHAS Youth Leadership	4,829.00	The second second second		463.00		1	4,366.00
A.J. DEP - N.J. Clean Vessel Act Program - Pump Out Unit	222.00			2	F 5	7	222.00
the second control of					-	× 124.	1
Local:	Section 1			1 1		1	1
Municipal Alliance Grant - 2020/2021	573.00	- 124		573.00	1	1	
Municipal Alliance Grant - 2021/2022	2,286.00	1		2,286.00	1	1	ï
Municipal Alliance Grant - 2022/2023	4,148.00		Ÿ	1,482.00	1		2,666.00
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PAGE TOTALS	377,101.00	70,325.00	130,418.00	224,390.00	ť		353,454.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

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	Jan. 1, 2023	Budget	Budget Appropriation By 40A:4-87	ראלומפת		כפונים	Dec. 31, 2023
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PAGE TOTALS	377,101.00	70,325.00	130,418.00	224,390.00)	353,454.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

-	Balance Dec. 31, 2023	353,454.00	30	1	31	1	T.	Î	âi	ñ.	â		a -	i	1	Ä	1	1	ä	ÿ.	353,454.00
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ı	Expended	224,390.00			T	×	4 14 11										3 - 3 - 3 -		- 2		224,390.00
rom 2023	Budget Appropriations Budget Appropriation By 40A:4-87	130,418.00												100			H 42		2 2	A - 40	130,418.00
Transferred	Budget Appr	70,325.00					4 0 4							7				- 1	70 X	I I I I I I I I I I I I I I I I I I I	70,325.00
	balance Jan. 1, 2023	377,101.00				- 0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	T		-	11		1.	1			-			17.1	377,101.00
	Grant	PREVIOUS PAGE TOTALS																			TOTALS

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	TALLET THE TALLET	Data and Can	2 - 1 - 1			
Grant	Balance	Transferrec Budget Apr	I from 2023	Received	Other	Balance
	Jan. 1, 2023	Budget	Budget Appropriation By 40A:4-87			Dec. 31, 2023
PREVIOUS PAGE TOTALS	1 (1)	3	ī	-	·=	1
Body Armor Replacement	1,199.00			1,332.00		2,531.00
Clean Communities Grant	10,853.00			12,173.00		23,026.00
Recycling Tonnage Grant	4,668.00					4,668.00
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TOTALS	16,720.00	ı	x	13,505.00		30,225.00

Sheet 12 Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
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	xxxxxxxxx	9.1 (2)
Levy Calendar Year 2023	xxxxxxxxxx	
Paid		xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	- = <u>- =</u>	xxxxxxxxx
* 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	xxxxxxxxx
School Tax Payable #	xxxxxxxxx	274,594.00
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	xxxxxxxxxx	
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxx	567,486.00
Levy Calendar Year 2023	xxxxxxxxxx	
Paid	652,917.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	189,163.00	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	-	xxxxxxxxx
# Must include unpaid requisitions.	842,080.00	842,080.00

REGIONAL HIGH SCHOOL TAX

* u	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	xxxxxxxxxx	1,524,155.00
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	xxxxxxxxxx	910,523.00
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxx	5,930,846.00
Levy Calendar Year 2023	xxxxxxxxxx	
Paid	5,993,185.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	1,461,816.00	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	910,523.00	xxxxxxxxx
# Must include unpaid requisitions.	8,365,524.00	8,365,524.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	xxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	15,095.00
2023 Levy:	xxxxxxxxxx	xxxxxxxx
General County	xxxxxxxxxx	4,542,763.00
County Library	xxxxxxxxxx	429,863.00
County Health	xxxxxxxxxx	249,356.00
County Open Space Preservation	xxxxxxxxxx	180,426.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	19,009.00
Paid	5,417,503.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	19,009.00	xxxxxxxx
>	5,436,512.00	5,436,512.00

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	
2023 Levy: (List Each Type of District Tax Separately - See Footnote)	xxxxxxxxxx	xxxxxxxxx
Fire -	xxxxxxxxxx	xxxxxxxxx
Sewer -	xxxxxxxxxx	xxxxxxxxx
Water -	xxxxxxxxxx	xxxxxxxxx
Garbage -	xxxxxxxxxx	xxxxxxxxx
	xxxxxxxxxx	xxxxxxxxx
- F.782	xxxxxxxxxx	xxxxxxxxx
77 30 281 3	xxxxxxxxxx	xxxxxxxxx
Total 2023 Levy	xxxxxxxxxx	
Paid		xxxxxxxxx
Balance - December 31, 2023	- T	xxxxxxxxx
	k = 2.00	1

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 Surplus Anticipated with Prior Written Consent of	2,140,000.00	2,140,000.00	-
Director of Local Government Services			
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	3,183,342.00	4,008,968.00	825,626.00
Added by N.J.S.A. 40A:4-87 (List on 17a)	130,418.00	130,418.00	
			_
Total Miscellaneous Revenue Anticipated	3,313,760.00	4,139,386.00	825,626.00
Receipts from Delinquent Taxes	60,000.00	209,348.00	149,348.00
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	6,863,153.00	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	_	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	6,863,153.00	6,697,258.00	(165,895.00)
	12,376,913.00	13,185,992.00	809,079.00

ALLOCATION OF CURRENT TAX COLLECTIONS

· · · · · · · · · · · · · · · · · · ·	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	18,370,907.00
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	■	xxxxxxxx
Regional School Tax	567,486.00	xxxxxxxx
Regional High School Tax	5,930,846.00	xxxxxxxx
County Taxes	5,402,408.00	xxxxxxxx
Due County for Added and Omitted Taxes	19,009.00	xxxxxxxx
Special District Taxes	a ₹	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	246,100.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	6,697,258.00	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	18,617,007.00	18,617,007.00

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
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PAGE TOTALS	-		

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:	Joyce Tinnes				
	Sheet 17a				

STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS		-	
		40	
FY2023 Handicapped Improvements - Recreation Cente	38,000.00	38,000.00	·#
American Rescue Plan - Firefighter Grant	27,000.00	27,000.00	.=
Municipal Alliance on Alcoholism and Drug Abuse	5,128.00	5,128.00	12
Recycling Tonnage Grant	5,290.00	5,290.00	=
Ocean Pump-Out Boat Program	40,000.00	40,000.00	.=
IJ DEP Tier A Storm Water Permit Mapping	15,000.00	15,000.00	:=
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TOTALS	130,418.00	130,418.00	

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:	Joyce Tinnes		
	Sheet 17a Totals		

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

	10	
2023 Budget As Adopted	12,246,495.00	
2023 Budget - Added by N.J.S.A. 40A:4-87		130,418.00
Appropriated for 2023 (Budget Statement Item 9)		12,376,913.00
Appropriated for 2023 by Emergency Appropriation (Budget Statement	Item 9)	4 - 1 -
Total General Appropriations (Budget Statement Item 9)		12,376,913.00
Add: Overexpenditures (see footnote)	y 3 1	
Total Appropriations and Overexpenditures	12,376,913.00	
Deduct Expenditures:	1	
Paid or Charged [Budget Statement Item (L)]		
Paid or Charged - Reserve for Uncollected Taxes	246,100.00	
Reserved	1,114,928.00	Y S
Total Expenditures	Y. II - 3 - 1	12,315,082.00
Unexpended Balances Canceled (see footnote)	- > = -	61,831.00

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2023 Authorizations		1
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:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	825,626.00
Delinquent Tax Collections	xxxxxxxx	149,348.00
	xxxxxxxx	
Required Collection of Current Taxes	xxxxxxxx	₹
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxx	61,831.00
Miscellaneous Revenue Not Anticipated	xxxxxxxx	136,299.00
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2022 Appropriation Reserves	xxxxxxxx	667,026.00
Prior Years Interfunds Returned in 2023	xxxxxxxx	001,020.00
The rears menting retained in 2020	AAAAAAA	
		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2023	910,523.00	xxxxxxxx
Balance - December 31, 2023	xxxxxxxx	910,523.00
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	#3	xxxxxxxx
Delinquent Tax Collections		xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	165,895.00	xxxxxxxx
Interfund Advances Originating in 2023	41,464.00	xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	<u>.</u> .
Surplus Balance - To Surplus (Sheet 21)	1,632,771.00	xxxxxxxx
The state of the s	2,750,653.00	2,750,653.00

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realize
PREVIOUS PAGE TOTALS	
Seasonal Parking	33,901.0
Miscellaneous	33,525.0
Clerk Copies & OPRA	26,177.00
NSF Charges	20.00
Code Enforcement	50.00
Police Admin. Fees	4,560.00
Finance Miscellaneous Revenue	28,035.00
DPW/Recycling Miscellaneous Revenue	4,158.00
Junior Lifeguards	5,860.0
Prior Year Refunds	13.0
	e e e e e e e e e e e e e e e e e e e
	189
	3
Total and the second of the se	- Run 1 111 1 21 - X
	Silver times and silver
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Ac. 126 A.
	-12: 53
	X
entered to the second of the s	Δ-10° - L 100
	* = _ · · ·
	THE SERVICE
	ma i i
al Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	136,299.00

SURPLUS - CURRENT FUND YEAR 2023

		Debit	Credit
1.	Balance - January 1, 2023	xxxxxxxx	2,669,087.00
2.		xxxxxxxx	
3.	Excess Resulting from 2023 Operations	xxxxxxxxx	1,632,771.00
4.	Amount Appropriated in the 2023 Budget - Cash	2,140,000.00	xxxxxxxx
5.	Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	; +	xxxxxxxx
6.	³ 45		xxxxxxxx
7.	Balance - December 31, 2023	2,161,858.00	xxxxxxxx
		4,301,858.00	4,301,858.00

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

Cash	6,442,204.00
Investments	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	0.440.204.00
Sub Total	6,442,204.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	4,355,671.00
Cash Surplus	2,086,533.00
Deficit in Cash Surplus	· .
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	<u>-</u> :
Deferred Charges #	
Cash Deficit #	
- 1	
× = =	
k .	
Total Other Assets	J-1
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	2,086,533.00

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

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

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

1.	Amount of Levy as per Duplicate (Analysis) #	1				\$_	18,843,994.00
	or (Abstract of Ratables)		*0			\$_	
2.	Amount of Levy - Special District Taxes					\$_	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.					\$_	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.					\$_	
5b.	Subtotal 2023 Levy Reductions Due to Tax Appeals**	\$ 	18,843,994.00	_	126	•	40.040.004.00
5C.	Total 2023 Tax Levy					\$=	18,843,994.00
6.	Transferred to Tax Title Liens					\$_	<u>:-</u>
7.	Transferred to Foreclosed Property					\$_	- 98 2
8.	Remitted, Abated or Canceled					\$_	4,608.00
9.	Discount Allowed					\$	Ŧ
10.	Collected in Cash: In 2022			\$	365,633.00	_	
	In 2023*		2	\$	17,987,024.00	_	
	Homestead Benefit Credit			\$		_	
	State's Share of 2023 Senior Citizens and Veterans Deductions Allowed			\$	18,250.00	_	
	Total To Line 14		,	\$_	18,370,907.00		
11.	Total Credits					\$_	18,375,515.00
12.	Amount Outstanding December 31, 2023					\$_	468,479.00
13.	Percentage of Cash Collections to Total 2023 (Item 10 divided by Item 5c) is 97.48%	57000					
Note	: If municipality conducted Accelerated Ta	ax Sale	or Tax Levy S	ale ch	neck hereaı	nd co	omplete sheet 22a
14.	Calculation of Current Taxes Realized in Cas	<u>h:</u>					
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$_ \$_	18,370,907.00	-	
	To Current Taxes Realized in Cash (Sheet 17	7)		\$	18,370,907.00	-	
ote A:	In showing the above percentage the following sh Where Item 5 shows \$1,500,000.00, and Item 10 the percentage represented by the cash collection \$1,049,977.50 divided by \$1,500,000, or .699985	shows \$ ns would	51,049,977.50, be	e 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

Line 5c (sheet 22) Total 2023 Tax Levy

(Net Cash Collected divided by Item 5c) is

Percentage of Collection Excluding Tax Levy Sale Proceeds

	9.50	
Total of Line 10 Collected in Cash (sheet 22)	\$_	18,370,907.00
LESS: Proceeds from Accelerated Tax Sale	i.	
Net Cash Collected	\$	18,370,907.00
Line 5c (sheet 22) Total 2023 Tax Levy	\$_	18,843,994.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	¥ <u></u>	97.49%
		T T
(2) Utilizing Tax Levy Sale		
Total of Line 10 Collected in Cash (sheet 22)	\$	18,370,907.00
LESS: Proceeds from Tax Levy Sale (excluding premium)	s <u>-</u>	
Net Cash Collected	\$	18,370,907.00

\$ 18,843,994.00

97.49%

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

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	-1,	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	1,250.00
Senior Citizens Deductions Per Tax Billings	2,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	16,250.00	xxxxxxxx
Deductions Allowed By Tax Collector		xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		1 XC.7
6.	- 1	
7. Deductions Disallowed By Tax Collector	xxxxxxxx	- 1C .
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	19,125.00
10.		
11.		
12. Balance - December 31, 2023	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	-
Due To State of New Jersey	2,125.00	xxxxxxxx
	20,375.00	20,375.00

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

Line 2	2,000.00
Line 3	16,250.00
Line 4	<u> </u>
Sub - Total	18,250.00
Less: Line 7	" S
To Item 10, Sheet 22	18,250.00

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

		Debit	Credit
Balance - January 1, 2023		xxxxxxxxx	
Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	й	xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Da	ate of Payment)		xxxxxxxx
Closed to Results of Operation (Portion of Appeal won by Municipality, including Intere	est)		xxxxxxxx
Balance - December 31, 2023	-	-	xxxxxxxx
Taxes Pending Appeals*		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	,	xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023	on	-	
Signature of Tax Collector	_		
License # Date	_		

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	3 v ^m =	Debit	Credit
1. Balance - January 1, 2023	209,349.00	xxxxxxxx	
A. Taxes	209,349.00	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxx	xxxxxxxxx
A. Taxes		xxxxxxxxx	=======================================
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxx
A. Taxes	- P	xxxxxxxxx	11 .
B. Tax Title Liens	= .	xxxxxxxx	v
4. Added Taxes			xxxxxxxx
5. Added Tax Title Liens	10		xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and T	xxxxxxxx	1,2	
A. Taxes - Transfers to Tax Title Liens	xxxxxxxxx	(1)	
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxx	209,349.00
8. Totals		209,349.00	209,349.00
9. Balance Brought Down		209,349.00	xxxxxxxx
10. Collected:		xxxxxxxxx	209,348.00
A. Taxes	209,348.00	xxxxxxxxx	= xxxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx
11. Interest and Costs - 2023 Tax Sale		⁶ e − 1 <u>1</u> ±	xxxxxxxx
12. 2023 Taxes Transferred to Liens	_	xxxxxxxx	
13. 2023 Taxes		468,479.00	xxxxxxxx
14. Balance - December 31, 2023		xxxxxxxx	468,480.00
A. Taxes	468,480.00	xxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxx	xxxxxxxx
15. Totals		677,828.00	677,828.00

 Percentage of Cash Collections to Adjusted Amount Outs 						
	(Item No. 10 divided by Item No. 9) is	99.99%				

17. Item No.14 multiplied by percentage shown above is	468,433.15 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		xxxxxxxx
2. Foreclosed or Deeded in 2023	xxxxxxxx	xxxxxxxx
3. Tax Title Liens	:-	xxxxxxxx
4. Taxes Receivable	· ·	xxxxxxxx
5A.		xxxxxxxx
5B.	xxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxx	
8. Sales	xxxxxxxx	xxxxxxxx
9. Cash *	xxxxxxxx	
10. Contract	xxxxxxxx	
11. Mortgage	xxxxxxxx	_
12. Loss on Sales	xxxxxxxx	
13. Gain on Sales	,	xxxxxxxx
14. Balance - December 31, 2023	xxxxxxxx	2
	·	

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: *Total Cash Collected in 2023	\$	722
Realized in 2023 Budget	<u> </u>	
To Results of Operation (Sheet 19)	: <u>-</u>

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.)

Caused By		Amount Dec. 31, 2022 per Audit <u>Report</u>		Amount in 2023 Budget		Amount Resulting from 2023		Balance as at Dec. 31, 2023
Emergency Authorization -							4.	
Municipal*	\$_	_	-\$_	T.	_\$_		.\$_	
Emergency Authorization - Schools	\$_	1	_\$_		_\$_		\$_	<u> </u>
Overexpenditure of Appropriations	\$_		\$_		_\$_	-	\$_	:-
Prior Year Expenditure	\$	67,376.00	\$_	1 10	_\$_		\$_	67,376.00
	\$		\$_	<u>-</u> <u>\</u> -	_\$_		\$_	
	\$_	Ť.	\$_		_\$_		\$_	
a di s	\$_	T	\$_		_\$_		\$_	
	\$_		\$_		_\$_		\$_	
	\$_		\$_		_\$_		\$_	_ 1 <u>- </u>
TOTAL DEFERRED CHARGES	\$_	67,376.00	_\$_		_\$_	(E	\$_	67,376.00

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

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

	<u>Date</u>	<u>Purpose</u>	Amount
1.		\$	<u> </u>
2.	4	\$	
3.		\$	
4.	- 5	\$	
5.	y e	\$	(1) 22

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amoun	Appropriated for in Budget of Year 2023
1.		1	1	\$	25 <u>x</u> 3
2.		10 %	ı	\$	
3		ı	7	\$	
4.		1 1		_\$	<u> </u>

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -

FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE. TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS

	Balance	Dec. 31, 2023	j	ij	9.1	9	30	9	30)	U	- NO	:	90	(0)	90		ţ
ED IN		Canceled 3y Resolution															3
REDUCED IN	2023	By 2023 Budget	±		8												ï
	Balance	Dec. 31, 2022															ï
	Not Less Than	1/5 of Amount Authorized*														4	ä
	Amount	Authorized														i de	î
	Purpose																Totals
	Date													8 3			

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

Joyce Tinnes

* 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. Chief Financial Officer

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

	Balance	Dec. 31, 2023		1			= (1)						Î	ĭ	2 1	Ĭ
NI Q		celed solution	<u> </u>	7		- 1	- u	io-1			4				1 1/2 1	į
REDUCE	2023	By 2023 Budget			s ⁴ ,				*			1	128		7	t
	Balance	Dec. 31, 2022		-									0.14			
P	Not Less Than	1/3 of Amount Authorized*							-	E E			-		9 7	
	Amount	Authorized			10							1 2 2	3			
	Purpose								E)						× 1	Totals
	Date															

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

Joyce Tinnes

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

GENERAL CAPITAL BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	2,030,000.00	
Issued	xxxxxxxx		
Paid	595,000.00	xxxxxxxxx	
Outstanding - December 31, 2023	1,435,000.00	xxxxxxxx	
	2,030,000.00	2,030,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 345,000.00
2024 Interest on Bonds*		\$ 46,000.00	
ASSESSMENT SEE	RIAL BONDS		
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023		xxxxxxxx	
2024 Bond Maturities - Assessment Bonds	\$		
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)	\$ 46,000.00		

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
			2	
A				
				¥ 5
Total	:-	·=	,	

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

MUNICIPAL GREEN ACRES TRUST LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxx	57,503.00	in in the second
Issued	xxxxxxxxx		14 A
Paid	47,087.00	xxxxxxxx	1 g
Refunded			= 11
<u>*</u>			
Outstanding - December 31, 2023	10,416.00	xxxxxxxx	e i lima de
	57,503.00	57,503.00	· ·
2024 Loan Maturities			\$ 10,416.00
2024 Interest on Loans			\$
Total 2024 Debt Service for Municipal Green Acr		fe u3u	\$ 10,416.00
LOA	N	t	
Outstanding - January 1, 2023	xxxxxxxxx	Лą	
Issued	xxxxxxxxx		ve ve
Paid		xxxxxxxx	
			- + 1
and the second s			
Outstanding - December 31, 2023	1-	xxxxxxxx	-
	14	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$ 100 0 100
Total 2024 Debt Service for Loan			\$

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
5 3				
į.	· iq			
			-102	
	1			
		1		
Total	=			

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

LOAN

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

EIST OF EGNING ISSUED BUILTING 2023											
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate							
	п										
	,										
Total		<u> </u>									

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	4 14 9	
Issued	xxxxxxxx	. =	
Paid		xxxxxxxx	
Refunded	1 (1 (10)		_
			1 -
Outstanding - December 31, 2023	= = = = =	xxxxxxxx]
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan	r v r Rigir - 1 " .	+	\$ -
LO	DAN		
Outstanding - January 1, 2023	xxxxxxxx	_	
Issued	xxxxxxxx		
Paid		xxxxxxxx	-
		-	_
Outstanding - December 31, 2023		XXXXXXXX	
Outstanding - December 31, 2020	-	-	1
2024 Loan Maturities		N.20	\$
2024 Interest on Loans		,	\$
Total 2024 Debt Service for Loan	Ti.	41/	\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	1		-	
1 1427 F F 1 1 2 2 2 1		- It is		5
A JOHN TO THE WAY	A 115 A	The French	ı.	
Total		=		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2024 Deb	t Service
	Debit	- Crount	202 1 505	
Outstanding - January 1, 2023	xxxxxxxx			
Paid		xxxxxxxx		
	10			
	а			
Outstanding - December 31, 2023	-	xxxxxxxx		
		<u> </u>]	
2024 Bond Maturities - Term Bonds		\$		
2024 Interest on Bonds		\$		
TYPE I SCHOOL SI Outstanding - January 1, 2023	xxxxxxxxx			
			1	
Issued	XXXXXXXX		2	
Paid		XXXXXXXX	1	
		1	-	
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-]	
2024 Interest on Bonds		\$		
2024 Bond Maturities - Term Bonds			\$	
Total "Interest on Bonds - Type I School Debt Servi	ice" (*Items)		\$;=;
LIST OF BOND	OS ISSUED DU	URING 2023	-	ı
Durnaga	2024 Maturity	Amount Issued	Date of	Interest

Purpose	2024 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
The Control of the Co	1			
9	1	2° (
	X			
Total	,	, , , ,		

2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding 2024 Interest

			Dec. 31, 2023	Requirement
1.	Emergency Notes	\$	S	\$
2.	Special Emergency Notes	\$	S	\$
3.	Tax Anticipation Notes	\$	S	\$
4.	Interest on Unpaid State & County Taxes	9	<u> </u>	\$
5.		9	8	\$
6.			S	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date	Rate	2024 Budget F	2024 Budget Requirements	Interest Computed to
	Issued	lssue*	Outstanding Dec. 31, 2023	Maturity	Interest	For Principal	For Interest**	(Insert Date)
PREVIOUS PAGE TOTALS	7,783,000.00		7,783,000.00			1	350,235.00	
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	9							
	7	9.0				Λ		
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				1				i.
8			V			1	1	
							<u></u>	
PAGE TOTALS	7,783,000.00		7,783,000.00	T I		-	350,235.00	
		30		100 (00 (00 (00 (00 (00 (00 (00 (00 (00	5.0			

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.

(Do not crowd - add additional sheets) 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 "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.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column. written intent of permanent financing submitted with statement.

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Interest Computed to	(Insert Date)	04/12/24												
Requirements	For Interest**	350,235.00			14									350,235.00
2024 Budget Requirements	For Principal	1					ю				The state of the s			•
Rate of	Interest	4.5000%											1	
Date	Maturity	04/12/24	3	300			2							
Amount of Note	Outstanding Dec. 31, 2023	7,783,000.00						П						7,783,000.00
Original Date of	Issue*	4/13/2021			1	765				1				
Original Amount	Issued	#######################################				i.			*					7,783,000.00
Title or Purpose of Issue		Various Capital Improvements											α.	Page 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.

** 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)

lssued	Original Date of	Amount of Note	Date of	Rate of	2024 Budget F	2024 Budget Requirements	Interest Computed to
	lssue*	Outstanding Dec. 31, 2023	Maturity	Interest	For Principal	For Interest**	(Insert Date)
7,783,000.00		7,783,000.00			4	350,235.00	
		-		e e			
						1	
			ii e				
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4-					li li		25
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			ř	đ.			
PAGE TOTALS 7,783,000.00		7,783,000.00			1	350,235.00	

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

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 **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.

written intent of permanent financing submitted with statement.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Interest Computed to	(Insert Date)			į.												
equirements	For Interest**								-	0						ii a
2024 Budget Requirements	For Principal				٨	0	0									ř
Rate	Interest)								-	
Date	Maturity	• 1													5	Ę
Amount of Note	Outstanding Dec. 31, 2023			G4		11										t.
Original	lssue*															
Original	Issued				_											
Title or Purpose of Issue		1,	2.	3.	4.	5.	6.	7.	8.	.6	10.	11.	12.	13.	14.	Total

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

Assessment Notes with an original date of issue of 2021 or prior must be appropriated in full in the 2024 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Balance - December 31, 2023	Funded Unfunded	- 264,244.00	18,361.00	- 170.00	- 43,685.00	155,000.00	2,985.00	91,608.00 2,384,500.00	- 68,387.00	85,000.00	- 112,272.00	i.	14,152.00	342,707.00 540,000.00	50,000.00 950,000.00	49,050.00	42,452.00 1,900,000.00			
Authorizations	Canceled																			
Expended	A	15,681.00	(g a	(r	191,153.00	ï	5,650.00	23,657.00	330,363.00	r	222,574.00	·	35,848.00	ï	ť.	950.00	57,548.00			
Other			2													-				
2023	Authorizations	×															-			
uary 1, 2023	Unfunded	279,925.00	ï	170.00	68,000.00	í	í	2,384,500.00	201,400.00	í	334,846.00	ř	950,000.00	540,000.00	950,000.00	950,000.00	1,900,000.00			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Balance - January 1, 2023	Funded	T.	18,361.00	3	166,838.00	155,000.00	8,635.00	115,265.00	197,350.00	85,000.00		t	50,000.00	342,707.00	50,000.00	50,000.00	100,000.00			
IMPROVEMENTS cify each authorization by purpose. Do	not merely designate by a code number.	Various Capital Improvements	Boardwalk Reconstruction	Reconstruction of 12th & 13th Avenues,	Reconstruction of H Street,	Acquistion of Fuel Tank, Improvements to C	Acquistion of Speed Trailer, Fire Co. Equipm	Bayfront Flooding and Wave Attenuation	Reconstruction of G Street	Boardwalk Improvements	Acquisition of Real Property	Acquisition of Garbage Truck	Improvements to Ballfields Seside Park	Improvements to Bayview Avenue	Bayfront Improvements	Parking Lot Improvements	Boardwalk Improvements			
S O O O	not	1634	1641	2020-05	2020-11	2020-13	2020-15	2021-01	2021-07	2021-10	2022-01	2022-13	2022-15	2022-16	2022-17	2022-18	2022-19		-	

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.)

	nber 31, 2023	Unfunded	8,163,258.00	1 1	Ŧ			П		i e	1			e _n	-				11		7	8,163,258.00
	Balance - December 31, 2023	Funded	851,315.00												_			3		Å	(gr.2)	851,315.00
	Authorizations	Canceled	à	1 1	1				10	,	4 -		1	1		П				# T		1
	Expended		883,424.00			1		1	3	1	,	1	п			1		44	= =			883,424.00
	Other		,	1	1				1		11	П	0				11					ī
ш	2023	Authorizations	ā		1		1	4		1	1	_ IE			H	1			=	ď.		ă,
	uary 1, 2023	Unfunded	8,558,841.00	۵					1			1 (7)		1,			#0 11 11 11	4.114.2			Ĺ	8,558,841.00
	Balance - January 1, 2023	Funded	1,339,156.00	+	1		1						n L	II b			- <u>I</u>	100		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 4 2	1,339,156.00
	IMPROVEMENTS Specify each authorization by purpose. Do	not merely designate by a code number.	PREVIOUS PAGE TOTALS	The state of the s						. Y				1.								PAGE TOTALS

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.)

	Balance - January 1, 2023	ıuary 1, 2023	2023	Other	Expended	Authorizations	Balance - December 31, 2023	nber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	1,339,156.00	8,558,841.00	-	10	883,424.00	4 ()	851,315.00	8,163,258.00
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							y.	
				2				
							9	
PAGE TOTALS	1,339,156.00	8,558,841.00	i.	ı	883,424.00	ï	851,315.00	8,163,258.00
Diaze an * hafore each item of "Improvement" which represents a funding or refunding of an emergency authorization	a funding or refunding	of an emergency authori	zation					

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.)

nber 31, 2023	Unfunded	8,163,258.00		11			.1.		F1				- 6			1 %	L				8,163,258.00
Balance - December 31, 2023	Funded	851,315.00							Well								5 di	HE S		-	851,315.00
Authorizations	Canceled	ī	R801	84 2 4 4 5 4 5 4										D1 1					A 4		
Expended	- 1	883,424.00						-					25 -			,				-	883,424.00
Other					-				-				×			-	-1		-	1	ï
2023	Authorizations	-		- 1			24		11						-			- 5		- 4	•
ary 1, 2023	Unfunded	8,558,841.00		- 3				7					Tak						UTIO	-30	8,558,841.00
Balance - January 1, 2023	Funded	1,339,156.00		-		all con		p T		er 1	1 T	51 Jul	1 1 46 2	X 51	(ACC)	4		26			1,339,156.00
IMPROVEMENTS Specify each authorization by purpose. Do	not merely designate by a code number.	PREVIOUS PAGE TOTALS							747		M										GRAND 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	xxxxxxxx	72,902.00
Received from 2023 Budget Appropriation*	xxxxxxxxx	322,705.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
	1	xxxxxxxx
1 14		xxxxxxxx
		xxxxxxxx
3	2	xxxxxxxx
a a second of the second of th		xxxxxxxx
	-	xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	395,607.00	xxxxxxxx
* 10	395,607.00	395,607.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	E1 _I
Received from 2023 Budget Appropriation*	xxxxxxxxx	11/
Received from 2023 Emergency Appropriation*	xxxxxxxx	
	- V	xxxxxxxx
Appropriated to Finance Improvement Authorizations	-	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	urs = =	xxxxxxxx
	2 5 4	19.4

*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
	11			
	_	, T		*
	-			
				X
,				
			11	
		3		
1			``	-
				34
Total	.		-	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	240,698.00
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Premium on BAN Proceeds		83,314.00
		341
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxx
Balance - December 31, 2023	324,012.00	xxxxxxxx
	324,012.00	324,012.00

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.											
	1.	Total Tax Levy for Year 2023 was						\$	18,	843,99	4.00
	2.	Amount of Item 1 Collected in 2023 (*)					\$	18,370,9	07.00	-	
	3.	Seventy (70) percent of Item 1						\$	13,	190,79	5.80
	(*) In	cluding prepayments and overpayments	s a	pplied.							
В.						1	() () () () () () () () () ()	2222			
	1.	Did any maturities of bonded obligation	1S	or notes fa	II due	during	g the year	2023?			10
		Answer YES or NO YES		9							
	2.	Have payments been made for all bone December 31, 2023?	de	d obligation	ns or	notes	due on or	before			
		Answer YES or NO YES		. If answe	r is "N	IO" giv	e details				
		NOTE: If answer to Item B1 is YES, t	the	en Item B2	mus	t be a	nswered				
-		s the appropriation required to be include or notes exceed 25% of the total appro ? Answer YES or NO									
D.											
υ.	1.	Cash Deficit 2022								\$	
	2.	4% of 2022 Tax Levy for all purposes:		Levy	\$				=	\$	
	3.	Cash Deficit 2023								\$	
	4.	4% of 2023 Tax Levy for all purposes:		Levy	\$				=	\$	
E.		<u>Unpaid</u>		20)22			2023			<u>Total</u>
	1.	State Taxes	\$	1,			\$			\$	
	2.	County Taxes	\$				\$	19,0	00.00	\$	19,009.00
	3.	Amounts due Special Districts									
			\$				\$			\$	-
	4.	Amount due School Districts for School	l T	ax							
			\$,			\$	1,650,9	79.00	.\$	1,650,979.00

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - WATER/SEWER UTILITY FUND

AS AT DECEMBER 31, 2023

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
		4
Cash	2,434,624.00	
Change Fund	200.00	
The state of the s		
Due from -	f 1 1=1	
Due from -		
1 ·		
Receivables Offset with Reserves:		1
Consumer Accounts Receivable	222,388.00	<u> </u>
Liens Receivable	-	
	-	
		1 4-
i i i je je i v	1 -1 -1	e Lym
	_,=	1211
Deferred Charges (Sheet 48)		
<u> </u>		
E II		
Cash Liabilities:		
Appropriation Reserves		711,157.00
Encumbrances Payable		28,323.00
Accrued Interest on Bonds and Notes		101,312.00
Due to - Water Capital		27,875.00
Overpayments		13,526.00
Accounts Payable	-	53,585.00
Subtotal - Cash Liabilities		935,778.00
Reserve for Consumer Accounts and Lien Receivable		222,388.00
Fund Balance		1,499,046.00
Total	2,657,212.00	2,657,212.00

POST CLOSING

TRIAL BALANCE - WATER/SEWER 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	
CAPITAL SECTION:			
Est. Proceeds Bonds and Notes Authorized	7,406,426.00	xxxxxxxx	
Bonds and Notes Authorized but Not Issued	xxxxxxxx	7,406,426.00	
CASH	3,842,929.00		
Due From Water Operating	27,875.00		
DUE FROM CURRENT FUND	60,439.00		
FIXED CAPITAL:	1		
COMPLETED	23,781,370.00		
AUTHORIZED AND UNCOMPLETED	13,588,407.00		
Performance Deposit - NJDOT	50,000.00	*	
Performance Deposit - OCUA	2,000.00		
1 9	,	ë	
	II.		
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	Syc		
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8			
X I			
PAGE TOTALS	48,759,446.00	7,406,426.00	

POST CLOSING TRIAL BALANCE - WATER/SEWER 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"

	II II	Credit
PREVIOUS PAGE TOTALS	48,759,446.00	7,406,426.00
		-
		. v
1 D + H D -		1140 +
BONDS PAYABLE		640,000.00
LOANS PAYABLE	-	7,645,332.00
CAPITAL LEASES PAYABLE		*
BOND ANTICIPATION NOTES		2,525,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		43,233.00
UNFUNDED	H I	7,063,392.00
CONTRACTS PAYABLE	- x =	4 10
ENCUMBRANCES		m = 104 Q
DUE TO GENERAL CAPITAL FUND	- 1	2,854,864.00
RESERVE FOR AMORTIZATION	2	18,334,893.00
RESERVE FOR DEFERRED AMORTIZATION	-	818,125.00
RESERVE FOR DEBT SERVICE		628,567.00
		3.
	41	
		=
DOWN DAYMENTS ON IMPROVEMENTS		-1 + M1 L L
DOWN PAYMENTS ON IMPROVEMENTS	= = =	140 005 0
CAPITAL IMPROVEMENT FUND		112,365.0
CAPITAL FUND BALANCE	1 3.5	687,249.0
TOTALS	48,759,446.00	48,759,446.0

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		
Y se		
9 ×		ь.
g X		
	-	
×		
p.		¥
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ASSESSMENT NOTES		:=
ASSESSMENT SERIAL BONDS		
FUND BALANCE		:
i e e e e e e e e e e e e e e e e e e e		, v
		1
TOTALS		

ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEDGED TO LIABILITIES AND SURPLUS

	Audit							
Title of Liability to which Cash	Balance		RECE	CEIPTS				Balance
and Investments are Pledged	Dec. 31, 2022	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2023
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
D	<u>-</u>					-		,
	- x-		0':				-	,
		17						,
					net	<u>) </u>		-1
	=	- 4-		1.7				i,
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
500			.1	,			-	
10		4			- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4		(/
			¥	. D				-
								i.
Other Liabilities			2 3		34 34			
Trust Surplus		e e	¥	1	-			,
Less Assets "Unfinanced"*	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	хххххххх	XXXXXXXX	XXXXXXXX	XXXXXXXX
	П	Įvi II.			-	-	+ 1	- 1
	100							,
		14	1					,
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		- 2	1	i	ī	ı		-1
*Show as red figure	-							

Sheet 43

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	600,000.00	600,000.00	
Director of Local Government			-
Water/Sewer Rents	2,300,000.00	2,428,181.00	128,181.00
Elevated Tank Lease	206,000.00	163,995.00	(42,005.00)
Miscellaneous Revenue Anticipated	10,000.00	98,002.00	88,002.00
			.(₩
			× = :
Reserve for Debt Service		1	820
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
			7 =
			-
Subtotal	3,116,000.00	3,290,178.00	174,178.00
Deficit (General Budget) **			-
	3,116,000.00	3,290,178.00	174,178.00

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXX
Adopted Budget		3,116,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		3,116,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,116,000.00
Deduct Expenditures:		
Paid or Charged	2,404,843.00	
Reserved	711,157.00	
Surplus (General Budget)**		
Total Expenditures		3,116,000.00
Unexpended Balance Canceled (See Footnote)		:=:

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2023 OPERATION

WATER/SEWER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	3,290,178.00	
Miscellaneous Revenue Not Anticipated	TC 1	
2022 Appropriation Reserves Canceled in 2023		
	16 FA - 8V - F	
Total Revenue Realized		3,290,178.00
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
Paid or Charged	2,404,843.00	
Reserved	711,157.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in Above "Total Expenditures"	3,116,000.00	<u>.</u>
Total Expenditures - As Adjusted		3,116,000.00
Excess		174,178.00
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2023 Operation	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
Remainder = ("Excess in Operations" - Sheet 46)	174,178.00	
Deficit		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Anticipated Revenue - Deficit (General Budget)**	× _V -	Angr. 16
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 Water/Sewer Utility for 2022

2022 Appropriation Reserves Canceled in 2023	1,031,275.00	-
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)	40% " J"	1,031,275.00

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

RESULTS OF 2023 OPERATIONS - WATER/SEWER UTILITY

9	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	174,178.00
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	. m .
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxx	1,031,275.00
Deficit in Anticipated Revenues	-	xxxxxxxx
Accrued Interest Payable	51,603.00	xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	-
Excess in Operations - to Operating Surplus	1,153,850.00	xxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	1,205,453.00	1,205,453.00

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	945,196.00
Excess in Results of 2023 Operations	xxxxxxxx	1,153,850.00
Amount Appropriated in the 2023 Budget - Cash	600,000.00	xxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxx
Balance - December 31, 2023	1,499,046.00	xxxxxxxx
	2,099,046.00	2,099,046.00

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

Cash	2,434,624.00
Investments	200.00
Interfund Accounts Receivable	
Subtotal	2,434,824.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	935,778.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,499,046.00
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	~
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.	1,499,046.00

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$	279,992.00
Increased by: Rents Levied		\$	2,370,577.00
Decreased by:			
Collections	\$2,428,18	81.00	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	2,428,181.00
		-	
Balance December 31, 2023		\$	222,388.00
SCHEDULE OF WATE	R/SEWER UTILITY	LIENS	
_ i X redi			
Balance December 31, 2022		\$	- W
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	_
" , i % Sa		, T	
Decreased by:			
Collections	\$		
Other	\$		
		\$	
Balance December 31, 2023		\$	10 <u>24</u>

DEFERRED CHARGES - MANDATORY CHARGES ONLYWATER/SEWER UTILITY FUND

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

Caused By	Dec. 31, 2 per Aud <u>Report</u>	it 20	023 Re	sulting	Balance as at c. 31, 202
Emergency Authorization - Municipal*	\$	\$\$	\$\$	\$	
	\$	\$	\$	\$	
	\$	\$	\$	\$	
	\$	\$	\$	\$	3
	\$	\$	\$	\$	
Deficit in Operations	\$	\$	\$	\$	
Total Operating	\$	\$	\$	\$	
	\$	\$	\$	\$	
	\$	\$	 \$	\$	
Total Capital	\$\$	\$	\$	\$	

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

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 2023
1.				\$	_
2.		6)		\$	
3.				\$	
4.				\$	

UTILITY SPECIAL EMERGENCY

Date Purpose Amount Not Less Than Balance REDUCED IN 2023 Candeled Authorized Authorized Authorized Authorized Authorized By Resolution Candeled C			2				5	
Authorized 1/5 of Amount Authorized 2 Budget By Resolution By Barrier By Barri		Purpose	Amount	Not Less Than	Balance	REDUCE	D IN 2023	Balance
			Authorized	1/5 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023
						n n		
							4,1	- 1
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					\$	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-12	****
				2		T		·**
		Totals	 	ï	60 A	3		

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

Joyce Tinnes Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

WATER/SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2024 Debt	Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			5
10				
Paid		xxxxxxxx		
Outstanding - December 31, 2023	.=	xxxxxxxx		
*	-			
2024 Bond Maturities - Assessment Bonds			\$	
2024 Interest on Bonds		\$		
WATER/SEWER UTILITY	CAPITAL BON	IDS		
Outstanding - January 1, 2023	xxxxxxxx	1,014,000.00		
Issued	xxxxxxxx			
Paid	374,000.00	xxxxxxxx		
Outstanding - December 31, 2023	xxxxxxxx			
	1,014,000.00	1,014,000.00		
2024 Bond Maturities - Capital Bonds	,		\$ 16	0,000.00
2024 Interest on Bonds	ā	\$ 19,200.00		
INTEREST ON BONDS -	WATER/SEWER	O LITHLITY RUDO	CET	
2024 Interest on Bonds (*Items)	WAILWELVE	\$ 19,200.00		
Less: Interest Accrued to 12/31/2023 (Trial Balance	a)	\$ 2,453.00	194	
Subtotal	5)	\$ 16,747.00		
Add: Interest to be Accrued as of 12/31/2024		\$ 1,840.00		
Required Appropriation 2024	£		\$ 1	8,587.00
Required Appropriation 2024			ΙΦ	0,307.00
LICT OF DON	DC ICCUED DUD	ANIC 2022		
	DS ISSUED DUR		Date of	Interest
Purpose	2024 Maturity	Amount Issued	Issue	Rate
N (
	_			

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

WATER/SEWER UTILITY LOAN

- V	Debit	Credit	2024 Deb	t Service
Outstanding - January 1, 2023	xxxxxxxx	SK	(a)	4
Issued	xxxxxxxx	-		
Paid	1	xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	#2		
2024 Loan Maturities			\$	11_1
2024 Interest on Loans		\$		
WATER/SEWER UT	TILITY LOAN			
Outstanding - January 1, 2023	xxxxxxxx	41		
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023				
	-	-		
2024 Loan Maturities			\$	IKI N
2024 Interest on Loans		\$		
INTEREST ON LOANS -	. WATER/SEWER	UTILITY BUD	GET	
2024 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2024	-	\$		'
Required Appropriation 2024			\$;=
LIST OF LOA	NS ISSUED DUR	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
			issue	Rate
- 1		- vi		
		30-01		
$a = \frac{1}{2} \frac{p_0^2}{p_0^2}$				-
, , , , , , , , , , , , , , , , , , ,	-	-		
		407	1	

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

WATER/SEWER UTILITY LOAN

0	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	2,327,058.00	
Issued	xxxxxxxx		
Paid	45,092.00	xxxxxxxx	e
Outstanding - December 31, 2023	2,281,966.00	xxxxxxxx	
	2,327,058.00	2,327,058.00	
2024 Loan Maturities			\$ 46,340.00
2024 Interest on Loans		\$ 62,438.00	
WATER/SEWER U	TILITY LOAN		
Outstanding - January 1, 2023	xxxxxxxx	5,991,573.00	
Issued	xxxxxxxx		
Paid	628,207.00	xxxxxxxx	
Outstanding - December 31, 2023	5,363,366.00	xxxxxxxx	
	5,991,573.00	5,991,573.00	
2024 Loan Maturities			\$ 676,912.00
2024 Interest on Loans		\$ 133,318.00	
INTEREST ON LOANS	- WATER/SEWER	UTILITY BUDG	GET
2024 Interest on Loans (*Items)	*	\$ 195,756.00	
Less: Interest Accrued to 12/31/2023 (Trial Balance	ce)	\$ 59,191.00	
Subtotal	1	\$ 136,565.00	
Add: Interest to be Accrued as of 12/31/2024	-	\$ 51,887.00	
Required Appropriation 2024			\$ 188,452.00

LIST OF LOANS ISSUED DURING 2023

2024 Maturity	Amount Issued	Date of Issue	Interest Rate
			1
	2024 Maturity	2024 Maturity Amount Issued	I 2024 Maturity II Amount Issued II

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date	Rate	2024	24	Interest Computed to
	Issued	lssue*	Outstanding Dec. 31, 2023	Maturity	Interest	For Principal	For Interest	(Insert Date)
1. Construction of Water Main Ph3A	1,230,000.00	4/13/2021	2,525,000.00	4/12/2024	4.50%	15,570.00	113,625.00	4/12/2024
2.	Limit Limit						=	
3.					57			
4.								K
5.								
6.					ē		The state of	
7.								
8.					X			
.6								
TOTAL	1,230,000.00		2,525,000.00			15,570.00	113,625.00	

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

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:

* 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

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate	2024	24	Interest Computed to
	penssl	lssue*	Outstanding Dec. 31, 2023	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.				h.				
2.								
9.								
4.							0	
5.								
9.	-							
7.					1			
88.								
9.								
TOTAL	1,230,000.00		2,525,000.00			15,570.00	113,625.00	

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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.

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	TY E	SUDGET
2024 Interest on Notes	ક	113,625.00
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$	39,668.00
Subtotal	ક	73,957.00
Add: Interest to be Accrued as of 12/31/2024	ક	39,165.37
Required Appropriation 2024	\$	113,122.37

DEBT SERVICE SCHEDULE FOR WATER/SEWER UTILITY ASSESSMENT NOTES

Interest Computed to	(Insert Date)										
24	For Interest		-		-174		8				ī
2024	For Principal									17	á
Rate	Interest				-						
Date	Maturity							(4)			
Amount	Outstanding Dec. 31, 2023			F 0		-				100	3
Original Date of	lssue*										
Original	Issued										ï
Title or Purpose of Issue	2										

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 WATER/SEWER UTILITY

2024 Budget Requirements	For Interest/Fees								
2024 Budget	For Prinicpal								ï
Amount Lease Obligation Outstanding	Dec. 31, 2023			+					
Purpose									Total

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023	uary 1, 2023	2023		Expended	Other	Balance - December 31, 2023	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		1.2		Funded	Unfunded
1497 Various Water and Sewer			4				4	
Infrastructure Improvements	2,841.00	150.00				F F F F F F F F F F F F F F F F F F F	2,841.00	150.00
1683/1 Various Water and Sewer	1						E = 4	1
Improvements	40,392.00	if					40,392.00	
1715/1 Decommissioning of Well No. 7	1 1	1				= = =	i ja	
and the Installation of a Water	9 1	- I					1	(i)
Treatment Facility at				l.				(a)
Well No. 10	No.	1,248,947.00						1,248,947.00
1910 Water and Sewer Main								+
Replacement Project - Phase III								1
2020-C Construction of Ph3A Watermain			T		-			
Replacement & Water Treatment Fac	1	2,511,783.00	1	•			-	2,511,783.00
2020-1 Construction of Ph3A Sanitary Sewer			-			= = = =	¥	
Replacement Project	í	816,332.00	2 1 1 1 1 1 2	-	4		ii Î	816,332.00
Construction of a Well	*		2,600,000.00	14	113,820.00			2,486,180.00
1 - 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	1 = 100	1.200	The same of		u K	Ξ		1000000
TANDANC A SCHOOL STATE S	100		+	*1	1	4		
Section Branch 198	Liller		X 5 1 1 1 1 1 1 1				Application of	
PAGE TOTALS	43,233.00	4,577,212.00	2,600,000.00		113.820.00		43.233.00	7.063.392.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

Balance - December 31, 2023	Unfunded	0 7,063,392.00			,						.1		7,063,392.00
Balance - De	Funded	43,233.00											43,233.00
Other		,											
Expended		113,820.00										#1 III	113,820.00
		3#0	T	п									ı
2023	Authorizations	2,600,000.00			1								2,600,000.00
uary 1, 2023	Unfunded	4,577,212.00		1									4,577,212.00
Balance - January 1, 2023	Funded	43,233.00											43,233.00
IMPROVEMENTS Specify each authorization by purpose. Do	not merely designate by a code number.	PREVIOUS PAGE TOTALS						Shee	at the state of th				PAGE TOTALS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	Balance - January 1, 2023	2023		Expended	Other	Balance - December 31, 2023	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations	ч	e e	i.	Funded	Unfunded
PREVIOUS PAGE TOTALS	43,233.00	4,577,212.00	2,600,000.00		113,820.00		43,233.00	7,063,392.00
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PAGE TOTALS	43,233.00	4,577,212.00	2,600,000.00	.1	113,820.00	Ţ	43,233.00	7,063,392.00
Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization	presents a funding or ref	inding of an emergency	authorization					

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

2,600,000.00
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2,600,000.00

lace an * before each item of "improvement" which represents a funding or refunding of an emergency autho

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

mber 31, 2023	Unfunded	7,063,392.00	i i	al of	-1	G.	* 1 ₂		-94			-	7 1	Ĺ.				7,063,392.00
Balance - December 31, 2023	Funded	43,233.00								-				3			i i	43,233.00
Other		ĩ		- <u>- 1</u>	8				-	=	-		. 2	J (All and an artist of the second of the secon			1
Expended		113,820.00			- II					4						1		113,820.00
		ï				4			- TO		*				1 1		Traff	1
2023	Authorizations	2,600,000.00			r π' ===													2,600,000.00
uary 1, 2023	Unfunded	4,577,212.00			(a)	ā	1 = 1			3 4				A1 /				4,577,212.00
Balance - January 1, 2023	Funded	43,233.00				+		-		- = 1	-							43,233.00
IMPROVEMENTS Specify each authorization by purpose. Do	not merely designate by a code number.	PREVIOUS PAGE TOTALS	41							hee	•					100		TOTALS 43,233.00 4,577,212.00 2,600

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

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	112,365.00
Received from 2023 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	-
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
	1	xxxxxxxx
		xxxxxxxx
S .		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	112,365.00	xxxxxxxx
e a	112,365.00	112,365.00

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

^{*}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.

WATER/SEWER UTILITY FUND

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2023 or Prior Years
· · · · · · · · · · · · · · · · · · ·				===
1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
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	·#	#1	_	

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2023

Debit	Credit
Balance - January 1, 2023 xxxxxxxxx	660,220.00
Premium on Sale of Bonds xxxxxxxxx	27,029.00
Funded Improvement Authorizations Canceled xxxxxxxxx	1112 21
Miscellaneous	413
	. 1 (34) 10 kg
	- X
Appropriated to Finance Improvement Authorization	xxxxxxxx
Appropriation to 2023 Budget Reserve	xxxxxxxx
Balance - December 31, 2023 687,249.00	xxxxxxxx
687,249.00	687,249.00

POST CLOSING TRIAL BALANCE - MARINA 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	838,364.00	
Change Fund	600.00	
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	·
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		66,098.00
Encumbrances Payable		15,889.00
Accrued Interest on Bonds and Notes		301.00
Due to - State of NJ		1,956.00
Prepaid Marina Fees		-
Accounts Payable		124.00
Subtotal - Cash Liabilities		84,368.00
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		754,596.00
Total	838,964.00	838,964.00

POST CLOSING TRIAL BALANCE - MARINA 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
		10.7
CAPITAL SECTION:		
est. Proceeds Bonds and Notes Authorized	332,500.00	xxxxxxxx
Sonds and Notes Authorized but Not Issued	xxxxxxxx	332,500.00
CASH	421,809.00	1955
CASH	421,003.00	1.1
DUE FROM CURRENT FUND	1= _1= _1= _1 R_{_{\rm c}} =	y: BÖ
FIXED CAPITAL:	c eig	r)j
COMPLETED	4,024,387.00	
AUTHORIZED AND UNCOMPLETED	350,000.00	1
10 2	r 94,4 1	10
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PAGE TOTALS	5,128,696.00	332,500.00

POST CLOSING TRIAL BALANCE - MARINA UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	5,128,696.00	332,500.00
6	1	
BONDS PAYABLE		80,000.00
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		_
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		# 3
UNFUNDED		79,871.00
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER/SEWER OPERATING		
RESERVE FOR AMORTIZATION		3,944,387.00
RESERVE FOR DEFERRED AMORTIZATION		17,500.00
RESERVE FOR DEBT SERVICE		9,231.00
×		
DOWN PAYMENTS ON IMPROVEMENTS		*
CAPITAL IMPROVEMENT FUND		582,075.00
CAPITAL FUND BALANCE		83,132.00

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		1 5
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ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		1 =

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

		PLEDGED 10	10 LIABILIII	ILES AND SURPLUS	KELUS			
Title of Liability to which Cash	Audit	-	RECE	RECEIPTS				Ralance
and Investments are Pledged	Dec. 31, 2022	Assessments	Operating			I	Disbursements	Dec. 31, 2023
		and Liens	Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								ā
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Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
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Other Liabilities								ï
Trust Surplus	į.							Ü
Less Assets "Unfinanced"*	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX
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*Show as red figure								

SCHEDULE OF MARINA UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	75,000.00	75,000.00	
Operating Surplus Anticipated with Consent of Director of Local Government	· La ma		
Rents	350,000.00	587,759.00	237,759.00
Miscellaneous Revenues	30,000.00	105,713.00	75,713.00
		= H = -	
	+ 4.00 m / Eastern		
Reserve for Debt Service	252.1	4.,,	
Capital Fund Balance		1	J 1
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
0,00,000 m			
Subtotal	455,000.00	768,472.00	313,472.00
Deficit (General Budget) **		1020	
	455,000.00	768,472.00	313,472.00

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXX
Adopted Budget		455,000.00
Added by N.J.S.A. 40A:4-87	II PALE IN	a
Emergency	200	. 4
Total Appropriations	1	455,000.00
Add: Overexpenditures (See Footnote)	et le le le Test e	to see a got
Total Appropriations and Overexpenditures	- A P	455,000.00
Deduct Expenditures:		
Paid or Charged	388,902.00	
Reserved	66,098.00	
Surplus (General Budget)**	· · · Later (i > La	an to the transfer of the tran
Total Expenditures		455,000.00
Unexpended Balance Canceled (See Footnote)		STEEN TOWN

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

MARINA UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Marina 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:	xxxxxxxx	ı
Budget Revenue (Not Including "Deficit (General Budget)")	768,472.00	
Miscellaneous Revenue Not Anticipated		
2022 Appropriation Reserves Canceled in 2023	25,615.00	
Total Revenue Realized		794,
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	388,902.00	
Reserved	66,098.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in	455,000.00	
Above "Total Expenditures"		455,
Total Expenditures - As Adjusted		339,0
Excess		000,
Budget Appropriation - Surplus (General Budget)** Balance of Results of 2023 Operation Remainder = ("Excess in Operations" - Sheet 46)	339,087.00	
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2022 Appropri	ation Reserves Canceled in 2023	25,615.00	
Less:	Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Rev	enue Realized)		25,615.00

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

RESULTS OF 2023 OPERATIONS - MARINA UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	313,472.00
Unexpended Balances of Appropriations	xxxxxxxxx	
Miscellaneous Revenues Not Anticipated	xxxxxxxx	diam e
Unexpended Balances of 2022 Appropriation Reserves*	xxxxxxxxx	25,615.00
Canceled Accrued Interest Payable		508.00
Deficit in Anticipated Revenues		xxxxxxxx
7		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	in se
Excess in Operations - to Operating Surplus	339,595.00	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	339,595.00	339,595.00

OPERATING SURPLUS - MARINA UTILITY

,	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	490,001.00
Excess in Results of 2023 Operations	xxxxxxxx	339,595.00
Amount Appropriated in the 2023 Budget - Cash	75,000.00	xxxxxxxx
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
	1.1	n p =====
Balance - December 31, 2023	754,596.00	xxxxxxxx
	829,596.00	829,596.00

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

Cash	838,364.00
Investments	600.00
Interfund Accounts Receivable	
Subtotal	838,964.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	84,368.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	754,596.00
Other Assets Pledged to Surplus:*	
Deferred Charges #	2)
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.	754,596.00

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF MARINA UTILITY ACCOUNTS RECEIVABLE

Balance Dece	ember 31, 2022		\$	
Increased by	: Rents Levied		\$	587,759.00
Decreased by	y:			
C	Collections	\$ 587,759.00	- ::	
C	Overpayments applied	\$	- *	
Т	ransfer to Liens	\$	=-	
C	Other	\$	_	
			\$	587,759.00
Balance Dec	ember 31, 2023		\$	-
	SCHEDULE OF MARINA	UTILITY LIENS	\$	
	SCHEDULE OF MARINA	UTILITY LIENS	5	
Balance Dec	SCHEDULE OF MARINA tember 31, 2022	UTILITY LIENS	\$ \$	
Balance Dec		UTILITY LIENS	\$	
Balance Dec	rember 31, 2022	UTILITY LIENS	\$	
Increased by	rember 31, 2022	S	\$	
Increased by	rember 31, 2022		\$	
Increased by T	rember 31, 2022	\$	\$	
Increased by T	rember 31, 2022 Transfers from Accounts Receivable Penalties and Costs	\$ 	\$	
Increased by T F	rember 31, 2022 Transfers from Accounts Receivable Penalties and Costs Other	\$ 	\$	
Increased by T F	rember 31, 2022 Transfers from Accounts Receivable Penalties and Costs Other	\$ \$ \$	\$ - - - - - - - - -	
Increased by T F C Decreased b	rember 31, 2022 Transfers from Accounts Receivable Penalties and Costs Other Oy: Collections	\$ \$ \$	\$ - - - - - - - - -	
Increased by T F C Decreased b	rember 31, 2022 Transfers from Accounts Receivable Penalties and Costs Other	\$ \$ \$	\$ - - - - - - - - -	
Increased by T F C Decreased b	rember 31, 2022 Transfers from Accounts Receivable Penalties and Costs Other Oy: Collections	\$ \$ \$	\$ - - - - - - - - -	-

DEFERRED CHARGES - MANDATORY CHARGES ONLY MARINA UTILITY FUND

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

Amount

Report	2023 <u>Budget</u>	Amount Resulting 2023	Balance as at Dec. 31, 202
\$	\$	§	\$
\$\$	\$	\$	\$
\$\$	\$\$	B	\$
\$	\$\$		\$
\$\$	\$	B	\$
\$	\$	5	\$
\$	\$	5	\$
\$\$	\$	S	\$
\$\$	\$\$	5	\$
\$ -	\$ - 5	-	\$
ed or refunded as listed belo	ow.		
	ow. CR N.J.S.A. 40A:4 N.J.SA 40A:2-3 C	-47 WHICH HA	VE BEEN 2-51
ed or refunded as listed belo	ow. CR N.J.S.A. 40A:4	-47 WHICH HA OR N.J.S.A. 40A:	AVE BEEN 2-51 Amount
ed or refunded as listed belo	ow. CR N.J.S.A. 40A:4 N.J.SA 40A:2-3 C	-47 WHICH HA OR N.J.S.A. 40A:	AVE BEEN 2-51 Amount
ed or refunded as listed belo	ow. CR N.J.S.A. 40A:4 N.J.SA 40A:2-3 C	-47 WHICH HA OR N.J.S.A. 40A:	AVE BEEN 2-51 Amount
ed or refunded as listed belo	ow. CR N.J.S.A. 40A:4 N.J.SA 40A:2-3 C	-47 WHICH HA OR N.J.S.A. 40A:	AVE BEEN 2-51 Amount \$ \$ \$ \$
ed or refunded as listed belo	ow. CR N.J.S.A. 40A:4 N.J.SA 40A:2-3 C	-47 WHICH HA OR N.J.S.A. 40A:	AVE BEEN 2-51 Amount \$ \$
	\$\$\$\$\$\$	\$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

On Account of

Date Entered

1. ______ \$_____

2. ______\$_____

3. ______\$_____

Amount

\$_____

2023

In Favor of

UTILITY SPECIAL EMERGENCY

Balance	Dec. 31, 2023	1	1	,	,	 ,	į	1.	1	1	1	Ī	i	Ŝ I	Ť
D IN 2023	3 Canceled By Resolution														ı
REDUCE	By 2023 Budget						n.								.
Balance	Dec. 31, 2022														*
Not Less Than	1/5 of Amount Authorized*			,				*	5					Ý	9
Amount	Authorized		: 4	0								100 m			1
Purpose			ž.												Totals
Date		×							y						

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

Joyce Tinnes Chief Financial Officer

Sheet 48a

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

MARINA UTILITY LOAN

	Debit	Credit	2024 Debt Service		
Outstanding - January 1, 2023	xxxxxxxxx	21.5			
Issued	xxxxxxxx				
	n				
Paid		xxxxxxxx		3	
Outstanding - December 31, 2023	(=)	xxxxxxxx			
e ·	-	-			
2024 Loan Maturities			\$	1 1181 , 5	
2024 Interest on Loans		\$			
MARINA UTILI	TY LOAN				
Outstanding - January 1, 2023	xxxxxxxx	- 5	1		
Issued	xxxxxxxx	1112			
Paid	- A	xxxxxxxx			
,-	19,		1		
· _	_	-	1		
Outstanding - December 31, 2023	II e	xxxxxxxx			
		-			
2024 Loan Maturities] s	-	
2024 Interest on Loans	I k g	\$ -	= An		
		- -	3	4,1	
INTEREST ON LOAD	NS - MARINA UT	TILITY BUDGET	7		
2024 Interest on Loans (*Items)		\$ -	-		
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$ -			
Subtotal		\$ -	1		
Add: Interest to be Accrued as of 12/31/2024	9-1 P	\$ -		_	
Required Appropriation 2024	± = = =	3	\$	-	
			,		
LIST OF BON	DS ISSUED DUE	RING 2023			
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate	
			15500	rtate	
	1 -				
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	_		_		
V			11	11	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

MARINA UTILITY ASSESSMENT BONDS

×	Debit	Credit	2024 Deb	t Service	
Outstanding - January 1, 2023	xxxxxxxx				
Issued	xxxxxxxx				
Paid		xxxxxxxx			
Outstanding - December 31, 2023		xxxxxxxx	p-		
	-	=	12		
2024 Bond Maturities - Assessment Bonds			\$		
2024 Interest on Bonds		\$			
MARINA UTILITY	CAPITAL BONDS		-		
Outstanding - January 1, 2023	xxxxxxxx	126,000.00			
Issued	xxxxxxxx		o .		
Paid	46,000.00	xxxxxxxx			
Outstanding - December 31, 2023	80,000.00	xxxxxxxx			
	126,000.00	126,000.00			
2024 Bond Maturities - Capital Bonds			\$ 2	20,000.00	
2024 Interest on Bonds		\$ 2,750.00			
INTEREST ON BO	NDS - MARINA UT	TILITY BUDGET	1		
2024 Interest on Bonds (*Items)	\$ 2,750.00	×			
Less: Interest Accrued to 12/31/2023 (Trial Bala	ance)	\$ 301.00			
\$ 2,449					
Add: Interest to be Accrued as of 12/31/2024	7				
Required Appropriation 2024			\$	2,750.00	
				150	
LIST OF BO	ONDS ISSUED DUR	RING 2023		185	
LIST OF BO	ONDS ISSUED DUR 2024 Maturity	Amount Issued	Date of Issue	Interest Rate	
			Date of Issue	Interest Rate	
			III	III .	
			III	III .	
			III	III .	

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

MARINA UTILITY LOAN

	Debit	Credit	2024 Deb	t Service
Outstanding - January 1, 2023	xxxxxxxx	п		II
Issued	xxxxxxxx			
		-		
Paid	t = 5,442	xxxxxxxx		
Outstanding - December 31, 2023	-2	xxxxxxxx	_	
		-		
2024 Loan Maturities			\$	
2024 Interest on Loans		\$		
MARINA UTILI	TY LOAN			
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid	·	xxxxxxxx	'	
			5	
Outstanding - December 31, 2023	14	xxxxxxxx		
	-	-		
2024 Loan Maturities		п.	\$	
2024 Interest on Loans		\$		
INTEREST ON LOAN	NS - MARINA UT	TILITY BUDGET		
2024 Interest on Loans (*Items)		\$ -	E .	1
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$, ×	
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2024		\$		
Required Appropriation 2024			\$	<u> </u>
LIST OF BON	DS ISSUED DUR	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
	1 1 1			5
	11 1			
	1 <u>1</u>		1	7
	-			

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

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

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:

* 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

olumn.

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date	Rate	2024	42	Interest Computed to
=0.1	Issued	lssue*	Outstanding Dec. 31, 2023	Maturity	Interest	For Principal	For Interest	(Insert Date)
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4.	-						ones d	
5.								
6.		4:			4			
7.		1						
8.								
9.			E.		1	11		
TOTAL	Ĩ		1		5	gi.	4	

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

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:

'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 - MARINA UTILITY BUDGET	BUDGET	
2024 Interest on Notes	&	ā
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2024	8	
Required Appropriation 2024	\$	ı

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR MARINA UTILITY ASSESSMENT NOTES

	Interest Computed to	(Insert Date)								
	24	For Interest								
e	2024	For Principal	F .						у.	95
6.	Rate	Interest								
	Date	Maturity								
	Amount of Note	Outstanding Dec. 31, 2023								
	Original Date of	lssue*								
	Original Amount	Issued					ä			i
	Title or Purpose of Issue						16			

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 MARINA UTILITY

2024 Budget Requirements	For Interest/Fees	1			A series game	The second secon		A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
2024 Budget	For Prinicpal		\$	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	The second secon				The second secon		36	6
Amount Lease Obligation Outstanding	Dec. 31, 2023	200					The second secon			41	12	TO THE STATE OF TH
Purpose										State of the state		Total

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS MARINA (UTILITY CAPITAL FUND)

## Expended Other Other Other 301,340.00 11,038.00 11,038.00 11,038.00 11,038.00 11,038.00 11,038.00 11,038.00 11,038.00 11,038.00 11,038.00 11,038.00 11,038.00	MPROVEMENTS	Balance - January 1, 2023	uary 1, 2023					Balance - Dece	Balance - December 31, 2023
Unfunded	5		200 11 (100	2023		Expended	Other	= =	
232,507.00 11,038.00	Funded	D	Unfunded	Authorizations				Funded	Unfunded
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		1	301,340.00	ï	Ĩ	232,507.00	11,038.00	ı	79,871.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS MARINA (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2023	luary 1, 2023	2023		Expended	Other	Balance - December 31, 2023	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations	-			Funded	Unfunded
PREVIOUS PAGE TOTALS	3	301,340.00	1	1	232,507.00	11,038.00	a	79,871.00
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PAGE TOTALS	•	301,340.00	:1	3	232,507.00	11,038.00	1	79,871.00
Disco an * hefore each item of "Improvement" which re	proceeds a funding or ref	unding of an emergency	authorization					

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS MARINA (UTILITY CAPITAL FUND)

Authorizations Authorizations Lexpended Other Funded Uniformalian Content Funded Uniformation Content Funded Uniformalian Content Funded Uniformation Content Funded Uni						-			
Funded Authorizations Funded Authorizations Funded Funded Unit	rpose. Do	Balance - Jar	nuary 1, 2023	2023		Expended	Other	Balance - Dece	mber 31, 2023
- 301,340,00 232,507,00 11,038,00 232,507,00 11,038,00 232,507,00 11,038,00 232,507,00 11,038,00 232,507,00 11,038,00	number.	Funded	Unfunded	Authorizations	œ.			Funded	Unfunded
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	AGE TOTALS	T	301,340.00	1	1	232,507.00	11,038.00	1	79,871.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS MARINA (UTILITY CAPITAL FUND)

					2		9	
IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	Balance - January 1, 2023	2023		Expended	Other	Balance - December 31, 2023	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		17	1	Funded	Unfunded
PREVIOUS PAGE TOTALS	ì	301,340.00	1		232,507.00	11,038.00	ı	79,871.00
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PAGE TOTALS	ì	301,340.00	-	.e.	232,507.00	11,038.00	90	79,871.00
Disco an * hafore each item of "Improvement" which re	proceed a funding or ref	inadipar of an amoreoni	a distribution					

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS MARINA (UTILITY CAPITAL FUND)

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

MARINA UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	232,075.00
Received from 2024 Budget Appropriation	xxxxxxxx	350,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
= " " " " " " " " " " " " " " " " " " "		16
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
4		xxxxxxxx
fr and the second secon		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
· · · · · · · · · · · · · · · · · · ·		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
	V	xxxxxxxx
Balance - December 31, 2023	582,075.00	xxxxxxxx
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	582,075.00	582,075.00

MARINA UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	AT I
Received from 2024 Budget Appropriation *	xxxxxxxx	E TE
Received from 2024 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations	Ar a a	xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	-	xxxxxxxx
	_	e

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

MARINA UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2024 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 2024 or Prior Years
7	11			
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	-	-	-	-

MARINA UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2024

× ,	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	83,132.00
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Miscellaneous		
		9
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2024 Budget Reserve		xxxxxxxx
Balance - December 31, 2023	83,132.00	xxxxxxxx
	83,132.00	83,132.00