



**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 **CITY** of **VINELAND** as of as of December 31, 2023 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

NO ENTRY  
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

**Municipality:** CITY OF VINELAND  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

**Municipality:** CITY OF VINELAND  
**Chief Financial Officer:** Susan M. Baldosaro  
**Signature:** sbaldosaro@vinelandcity.org  
**Certificate #:** N-1580  
**Date:** 3/1/2024

21-6001670

Fed I.D. #

CITY OF VINELAND

Municipality

CUMBERLAND

County

### Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2023

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>5,034,496.57</u>	\$ <u>7,242,717.42</u>	\$ <u>                    </u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

sbaldosaro@vinelandcity.org  
Signature of Chief Financial Officer

3/1/2024  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ **CITY** \_\_\_\_\_ of \_\_\_\_\_ **VINELAND** \_\_\_\_\_ County of \_\_\_\_\_ **CUMBERLAND** \_\_\_\_\_ during the year 2023 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_  
Title \_\_\_\_\_

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2023**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2024 and filed with the County Board of Taxation on January 10, 2024 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_ **3,954,916,900.00** \_\_\_\_\_

\_\_\_\_\_  
**bconover@vinelandcity.org**  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
**CITY OF VINELAND**  
MUNICIPALITY

\_\_\_\_\_  
**CUMBERLAND**  
COUNTY

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

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

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

Title of Account	Debit	Credit
CASH	13,841,889.92	
INVESTMENTS	14,636,241.56	
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	34,818.50	-
DUE FROM INSPIRA	679,371.77	
DUE FROM VINELAND HOUSING AUTHORITY & REVASCENT	206,352.05	
<b>Receivables with Full Reserves:</b>		
TAXES RECEIVABLE:		
PRIOR	83,735.03	
CURRENT	2,025,772.49	
SUBTOTAL	2,109,507.52	
TAX TITLE LIENS RECEIVABLE	2,806,134.92	
PROPERTY ACQUIRED FOR TAXES	2,545,480.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	2,234,173.77	
INTERFUND RECEIVABLE - PAYROLL TRUST FUND	662.02	
INTERFUND RECEIVABLE - COMMUNITY DEVELOPMENT PROG	164,060.50	
INTERFUND RECEIVABLE - TRUST SURETY	5.95	
INTERFUND RECEIVABLE - GENERAL CAPITAL	55,556.03	
INTERFUND RECEIVABLE - ANIMAL CONTROL	15,358.99	
INTERFUND RECEIVABLE - ELECTRIC OPERATING	4,000.00	
INTERFUND RECEIVABLE - WATER OPERATING	3,600.00	
INTERFUND RECEIVABLE - SOLID WASTE UTILITY	400.00	
OTHER RECEIVABLE - PROTESTED CHECKS	7,443.56	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	39,345,057.06	-

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	39,345,057.06	-
APPROPRIATION RESERVES		2,360,377.77
ENCUMBRANCES PAYABLE		1,943,211.57
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		147,366.91
PREPAID TAXES		1,435,935.25
ACCOUNTS PAYABLE		234,387.29
DUE TO STATE:		
MARRIAGE LICENCE		2,050.00
DCA TRAINING FEES		24,558.00
BURIEL PERMITS		20.00
LOCAL SCHOOL TAX PAYABLE		6,428,307.85
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		261,489.01
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		85,686.68
DUE TO VINELAND PUBLIC LIBRARY		160,906.79
DUE TO ELECTRIC OPERATING		279.76
DEPOSITS FOR SALE OF CITY PROPERTY		1,600.00
RESERVE FOR OVERPAYMENTS-OTHER CITY DEPARTMENTS		8,307.00
RESERVE FOR LIQUIDATION OF TAX TITLE LIEN AND FORECLOSED		90,790.00
RESERVE FOR CUMBERLAND COUNTY CODE BLUE		36,720.78
RESERVE FOR COLLECTION AGENCY		7,783.19
RESERVE FOR MUNICIPAL RELIEF FUND		644,600.33
RESERVE FOR DEPOSIT OF CITY OWNED PROPERTY		71,000.00
PAGE TOTAL	39,345,057.06	13,945,378.18



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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	39,345,057.06	13,945,378.18
SUBTOTAL	39,345,057.06	13,945,378.18 "C"
RESERVE FOR RECEIVABLES		9,946,383.26
DEFERRED SCHOOL TAX	7,899,282.43	
DEFERRED SCHOOL TAX PAYABLE		7,899,282.43
FUND BALANCE		15,453,295.62
TOTALS	47,244,339.49	47,244,339.49





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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	44,337.68	
PROTESTED CHECKS	163.00	
DUE TO STATE OF NJ		
DUE TO CURRENT FUND		15,358.99
RESERVE FOR ANIMAL CONTROL TRUST FUND		29,141.69
<b>FUND TOTALS</b>	<b>44,500.68</b>	<b>44,500.68</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	53,981.31	
ASSESSMENT RECEIVABLE	43,273.95	
ASSESSMENT LIENS	371,821.27	
RESERVE FOR:		
ASSESSMENT AND LIENS		415,095.22
FUND BALANCE		53,981.31
<b>FUND TOTALS</b>	<b>469,076.53</b>	<b>469,076.53</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
<b>CDBG TRUST FUND</b>		
CASH	520,660.18	
Community Development Grants Receivable	971,388.24	
Home Investment Partnership Program Receivable	3,883,590.48	
Mortgages Receivable	7,102,765.79	
Due to Current		164,060.50
CDBG RESERVES		12,314,344.19
<b>FUND TOTALS</b>	<b>12,478,404.69</b>	<b>12,478,404.69</b>
<b>ARTS AND CULTURAL TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>OTHER TRUST FUNDS</b>		
CASH	25,099,133.14	
PROTESTED CHECKS	310.00	
DUE TO CURRENT FUND		667.97
MISCELLANEOUS TRUST RESERVES & ESCROWS		23,628,918.48
PAYROLL DEDUCTIONS PAYABLE		537,809.45
RESERVE FOR LANDFILL CLOSURE		932,047.24
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>25,099,443.14</b>	<b>25,099,443.14</b>

(Do not crowd - add additional sheets)



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

Title of Account	Debit	Credit
Previous Totals	25,099,443.14	25,099,443.14
OTHER TRUST FUNDS (continued)		
TOTALS	25,099,443.14	25,099,443.14

(Do not crowd - add additional sheets)

## SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
Accumulated Absences	736,936.90	272,500.00	260,969.09	748,467.81
Confiscated Funds	25,746.05	1,735.89	-	27,481.94
Council of Affordable Housing	2,592,194.05	687,733.45	898,780.86	2,381,146.64
Developer's Surety Deposits - Develop Fee	9,203.56	-	-	9,203.56
Developer's Surety Dep-Prin(Under \$5,000)	43,770.00	4,400.00	-	48,170.00
Developer's Surety Deposit-Prin(Over \$5,000)	575,460.00	479,600.00	272,800.00	782,260.00
Developer's Surety Deposits-Int(Over \$5,000)	442.66	132.75	223.83	351.58
Donations - Clock Restoration 640 Landis	500.00	-	-	500.00
Donations - Community Policing	4,823.86	3,480.00	5,605.76	2,698.10
Donations - Develop Contrib - Reforestation	41,500.00	-	212.50	41,287.50
Donations - Emergency Medical Service	1,680.31	-	-	1,680.31
Donations - Fire Department	3,096.77	4,200.00	130.00	7,166.77
Donations - Fire Department Fire Prevention	877.75	-	877.75	-
Donations - Fireworks	-	3,000.00	3,000.00	-
Donations - Garton Memorial Garden	300.00	-	-	300.00
Donations - Health Promotion	1,181.76	-	-	1,181.76
Donations - Holiday Lighting	-	1,500.00	1,500.00	-
Donations - Jakes Park - Recreation	500.00	-	-	500.00
Donations - Library	94,000.00	-	-	94,000.00
Donations - Pet Oxygen	540.00	-	-	540.00
Donations - Police Department	181.85	-	-	181.85
Donations - Police Dept-Pennies for Pups	9,373.58	-	-	9,373.58
Donations - Public Events	-	2,000.00	-	2,000.00
Donations - Sandi Gee Breast Cancer Benefit	-	1,148.00	1,148.00	-
Donations - Senior Center	-	3,450.00	1,919.87	1,530.13
Environ Quality and Enforcement - Hazard	56,357.05	40,214.24	28,157.91	68,413.38
Environ Quality and Enforcement - Noise	409.00	-	-	409.00
Environmental Quality and Enforcement- Air	3,799.00	-	-	3,799.00
Joint Insurance Fund	17,606.94	5,500.00	10,991.40	12,115.54
Parking Offenses Adjudication Act	4,870.18	14.00	2,119.00	2,765.18
Planning Board Legal	6,176.50	20,453.00	13,248.00	13,381.50
Police Equitable Sharing Fund	3,729.64	-	-	3,729.64
Police Extra Duty	7,522.70	-	-	7,522.70
Police Permit To Carry Fees	-	22,800.00	1,478.21	21,321.79
Recreation Commission Expenditures	25,758.91	625.00	2,725.55	23,658.36
Recreation Field Fees	59,182.45	24,745.00	41,289.56	42,637.89
Self Insurance Trust (R.S.40:51-7)	8,807,974.06	4,227,846.83	1,831,126.50	11,204,694.39
Storm Recovery Reserve	435,930.60	209,522.11	-	645,452.71
<b>PAGE TOTAL</b>	<b>\$ 13,571,626.13</b>	<b>\$ 6,016,600.27</b>	<b>\$ 3,378,303.79</b>	<b>\$ 16,209,922.61</b>



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

<u>Purpose</u>	<u>Amount Dec. 31, 2022 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2023</u>
PREVIOUS PAGE TOTAL	13,571,626.13	6,016,600.27	3,378,303.79	16,209,922.61
				-
Tax Sale Premiums	2,118,300.00	557,600.00	1,261,000.00	1,414,900.00
Tax Title Lien Redemption	122,234.11	1,272,588.79	1,047,231.73	347,591.17
Unemployment Compensation Trust	1,714,349.61	262,851.76	147,148.19	1,830,053.18
Uniform Fire Safety Act	119,463.15	18,215.00	44,721.66	92,956.49
Workers' Compensation Trust	3,559,378.78	1,797,471.95	1,627,021.70	3,729,829.03
Zoning Board Legal	8,179.00	16,041.00	20,554.00	3,666.00
				-
				-
Animal Control	67,454.90	37,803.20	76,116.41	29,141.69
				-
				-
Assessment and Liens	406,343.41	123,348.99	114,597.18	415,095.22
				-
				-
Payroll	516,991.31	59,895,731.02	59,874,912.88	537,809.45
				-
				-
Landfill Closure	913,807.61	32,751.63	14,512.00	932,047.24
				-
ECONOMIC DEVELOPMENT REVOLVING	185,612.24	66,168.21	18,017.96	233,762.49
REHABILITATION ESCROW DEPOSIT	548.36	19.85	-	568.21
REHABILITATION REVOLVING FUND	91,085.65	151,149.41	113,942.32	128,292.74
REVOLVING FUND FOR HOME INVESTMENT	109,222.25	230,449.94	203,867.98	135,804.21
MORTGAGES RECEIVABLE (B-7)	6,825,553.38	774,632.35	497,419.94	7,102,765.79
COMMUNITY DEV PROGRAM AR	1,154,207.26	427,479.00	610,287.87	971,398.39
HOME INVESTMENT AR	1,886,922.67	2,897,342.00	1,042,512.31	3,741,752.36
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<b>PAGE TOTAL</b>	<b>\$ 33,371,279.82</b>	<b>\$ 74,578,244.37</b>	<b>\$ 70,092,167.92</b>	<b>\$ 37,857,356.27</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	90,070.62	53,910.69					90,000.00	53,981.31
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	90,070.62	53,910.69	-	-	-	-	90,000.00	53,981.31

Sheet 7

\*Show as red figure

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

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	12,081,332.94	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	12,081,332.94
CASH	18,200,661.65	
DUE FROM - GRANT FUND	587,627.19	
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	1,760,625.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	77,563,663.65	
UNFUNDED	30,205,332.94	
CASH RESERVED TO PAY DEBT	115,000.00	
DUE TO -		
PAGE TOTALS	140,514,243.37	12,081,332.94

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	140,514,243.37	12,081,332.94
BOND ANTICIPATION NOTES PAYABLE		18,124,000.00
GENERAL SERIAL BONDS		54,535,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		607,883.60
CAPITAL LEASES PAYABLE		22,420,780.05
DUE TO CURRENT FUND		55,556.03
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		762,522.83
UNFUNDED		12,267,603.02
ENCUMBRANCES PAYABLE		18,328,841.57
RESERVE TO PAY BANS		53,203.77
CAPITAL IMPROVEMENT FUND		1,144,672.49
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		132,847.07
	140,514,243.37	140,514,243.37

(Do not crowd - add additional sheets)

**CASH RECONCILIATION DECEMBER 31, 2023**

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	625.00	14,093,639.22	252,374.30	13,841,889.92
Grant Fund	-	6,049,838.22	38,232.88	6,011,605.34
Trust - Animal Control	-	44,337.68	-	44,337.68
Trust - Assessment	-	53,981.31	-	53,981.31
Trust - Municipal Open Space	-	-	-	-
Trust - LOSAP	-	-	-	-
Trust - CDBG	1,302.92	520,018.70	661.44	520,660.18
Trust - Other	91.70	25,512,254.54	413,213.10	25,099,133.14
Trust - Arts and Culture	-	-	-	-
General Capital	-	18,457,303.63	256,641.98	18,200,661.65
Current - Investments	-	14,636,241.56	-	14,636,241.56
<b>UTILITIES:</b>				
Electric Utility - Operations	452,574.70	58,941,087.47	89,556.66	59,304,105.51
Water Utility - Operations	200.00	9,952,540.19	21,492.02	9,931,248.17
Solid Waste Utility - Operations	-	2,166,166.18	2,952.99	2,163,213.19
Electric Utility - Capital	-	27,496,580.31	-	27,496,580.31
Water Utility - Capital	-	2,764,428.85	5,794.44	2,758,634.41
Solid Waste Utility - Capital	-	5,500.00	-	5,500.00
Water Utility - Assessment	-	26,671.63	-	26,671.63
				-
				-
				-
				-
				-
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<b>Total</b>	<b>454,794.32</b>	<b>180,720,589.49</b>	<b>1,080,919.81</b>	<b>180,094,464.00</b>

\* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

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

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

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

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

Signature: sbaldosaro@vinelandcity.org

Title: CFO

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

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

Charles Schwab - City/Electric Pooled Operating	5,103,958.46
NJARM Capital Pooled	20,500,000.00
NJARM General Pooled	43,988,294.77
NJARM Self Insurance Pooled	7,021,967.15
NJARM Unemployment Pooled	1,371,143.28
NJARM Workers Comp Pooled	3,194,728.19
Ocean First Bank - Accounts Payable Disbursing Account	1,008,650.83
Ocean First Bank - Animal Control Fund	44,337.68
Ocean First Bank - Capital - Pooled	11,222,898.43
Ocean First Bank - CDP Account	22,232.53
Ocean First Bank - CDP Escrow Account	568.21
Ocean First Bank - CDP Jobs Bill Loan	232,459.57
Ocean First Bank - CDP Rehab Revolving	128,292.74
Ocean First Bank - Confiscated Property	27,481.94
Ocean First Bank - Council on Affordable Housing	2,381,146.64
Ocean First Bank - General Capital Bond Anticipation Notes	7,490,146.91
Ocean First Bank - General Capital Bond Pro September 2019	30,832.82
Ocean First Bank - General Capital Impr Bond Pro 2023	9,171,317.73
Ocean First Bank - General Imp Capital Bond Pro June 2007	46,180.48
Ocean First Bank - Home Investment	135,804.21
Ocean First Bank - Operating - Pooled	56,168,072.52
Ocean First Bank - Payroll Account	538,879.77
Ocean First Bank - Sanitary Landfill	932,047.24
Ocean First Bank - Self Insurance Fund	4,182,727.24
Ocean First Bank - Surety Developers Escrow	782,617.53
Ocean First Bank - Tax Assessment Trust	53,981.31
Ocean First Bank - Tax Title Lien Redemption	411,058.42
Ocean First Bank - Trust Other Fund	3,326,503.47
Ocean First Bank - Unemployment Compensation Trust Fund	458,909.90
Ocean First Bank - Utility on-line Payments	181,577.05
Ocean First Bank - Water Assessment	26,671.63
Ocean First Bank - Worker's Compensation Trust	535,100.84
<b>PAGE TOTAL</b>	<b>180,720,589.49</b>

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



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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
<b>FEDERAL GRANTS:</b>						-
US Dept of Justice						-
Bulletproof Vest Partnership Grant Program 2021	16,423.70	-	16,069.30	-	-	354.40
Bulletproof Vest Partnership Grant Program 2022	19,548.00	-	-	-	-	19,548.00
Bulletproof Vest Partnership Grant Program 2023	-	-	-	-	-	-
Justice Assistance Grant (JAG) FY19	11,033.62	-	11,033.62	-	-	-
Justice Assistance Grant (JAG) FY20	44,695.76	-	7,478.37	-	-	37,217.39
Justice Assistance Grant (JAG) FY21	66,457.00	-	18,954.40	-	-	47,502.60
Justice Assistance Grant (JAG) FY22	81,542.00	-	28,192.41	-	-	53,349.59
Justice Assistance Grant (JAG) FY23	-	90,884.00	-	-	-	90,884.00
OJP FY2020 Coronavirus Emer Supp Funding (CESF)	42,332.99	-	15,844.90	-	26,488.09	-
Assistance to Firefighters Grant Program	-	-	-	-	-	-
AFG-S COVID 19 Supplemental Funding	16,309.88	-	-	-	-	16,309.88
AFG-S2 COVID 19 Supplemental Funding Round 2	12,762.16	-	-	-	-	12,762.16
						-
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<b>PAGE TOTALS</b>	<b>311,105.11</b>	<b>90,884.00</b>	<b>97,573.00</b>	<b>-</b>	<b>26,488.09</b>	<b>277,928.02</b>



**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	311,105.11	90,884.00	97,573.00	-	26,488.09	277,928.02
						-
NJ Dept of Transportation Trust Fund Authority						-
Landis Ave, Phase 0(CON)Main Road to Myrtle Str.	715,577.20	-	462,612.20	-	-	252,965.00
Garden & Mill Road Traffic Signalization (CON)	1,950,380.57	188,618.48	1,299,538.92	-	-	839,460.13
Landis Ave, Ph VI (CON) Rte. 55 to Mill Rd.	1,405,990.00	732,586.27	1,853,018.18	-	-	285,558.09
Mill Road (DESIGN) Landis to CR540	72,572.74	-	67,795.37	-	-	4,777.37
FDA-Taking Care of Vineland	-	10,000.00	-	-	-	10,000.00
FDA (NEHA) Mentor Optional Add-On	-	24,000.00	-	-	-	24,000.00
FDA Central Regional Retail Food Safety Seminar 2023	1,573.55	-	-	-	1,573.55	-
FDA (NEHA) Training Optional Add-On	-	7,500.00	-	-	-	7,500.00
						-
						-
State of NJ Office of Emergency Management						-
EMAA Allocation FY2022	-	10,000.00	10,000.00			-
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<b>PAGE TOTALS</b>	<b>4,457,199.17</b>	<b>1,063,588.75</b>	<b>3,790,537.67</b>	<b>-</b>	<b>28,061.64</b>	<b>1,702,188.61</b>

**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	4,457,199.17	1,063,588.75	3,790,537.67	-	28,061.64	1,702,188.61
<b>STATE GRANTS:</b>						-
Urban Enterprise Assistance Program						-
1st Gen-City - Equipment Landis Ave Cleaning Project	-	-	-	-	-	-
1st Gen-UEZ Auth Funds-FY2023 Vld UEZ Admin Budget	246,000.00	-	246,000.00	-	-	-
1st Gen-UEZ Authority Funds-FY2024 Vld Admin Budget	-	365,000.00	365,000.00	-	-	-
1st Gen-UEZ Auth Funds-Landis Ave. Comm Corr	-	-	-	-	-	-
1st Gen-UEZ Authority Funds-Ext Improvement Prog	-	1,500,000.00	1,500,000.00	-	-	-
2013/2014 UEZ 2nd Gen - Acq. Of Property, 2572 NW B	150,000.00	-	-	-	-	150,000.00
2018 UEZ 2nd Gen - Redevelopment of Properties	2,036.50	-	-	-	2,036.50	-
2019 UEZ 2nd Gen - Marketing	3,256.27	-	-	-	3,256.27	-
2019 UEZ 2nd Gen - Redevelopment	136,561.37	-	63,664.96	-	-	72,896.41
2019 UEZ 2nd Gen - Landis Theater	100,000.00	-	-	-	100,000.00	-
2020 UEZ 2nd Gen - Marketing	13,923.36	-	6,570.48	-	-	7,352.88
2020 UEZ 2nd Gen - Redevelopment	200,000.00	-	-	-	-	200,000.00
2020 UEZ 2nd Gen - Economic Development Office	45,469.78	-	3,650.00	-	41,819.78	-
2020 UEZ 2nd Gen - Landis Theater	100,000.00	-	-	-	100,000.00	-
2021 UEZ 2nd Gen - Economic Development Office	121,337.49	-	34,632.72	-	86,704.77	-
2021 UEZ 2nd Gen - Marketing	27,200.97	-	20,774.37	-	-	6,426.60
PAGE TOTALS	5,602,984.91	2,928,588.75	6,030,830.20	-	361,878.96	2,138,864.50

**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	5,602,984.91	2,928,588.75	6,030,830.20	-	361,878.96	2,138,864.50
<b>STATE GRANTS (CONT):</b>						-
Urban Enterprise Assistance Program						-
2021 UEZ 2nd Gen - VDIG	4,931.16	-	-	-	4,931.16	-
2021 UEZ 2nd Gen - Vineland Development 2021	200,000.00	-	-	-	-	200,000.00
NJDCA Neighborhood Preservation Program (NPP)	12,500.00	125,000.00	112,500.00		-	25,000.00
NJDCA Local Recreational Improvement 2021 Grant	100,000.00	-	11,725.41	-	-	88,274.59
State of NJ Division of Criminal Justice		-	-	-	-	-
Safe & Secure Communities	-	48,600.00	48,600.00	-	-	-
Cumberland County Alcohol & Drug Abuse Prevention						-
Vld Municipal Alliance-FY2022	363.16	-	-	-	363.16	-
Vld Municipal Alliance-2023	23,231.00	-	23,231.00	-	-	-
Vld Municipal Alliance-2024	-	23,231.00	-	-	-	23,231.00
State of NJ DEPE Hazardous Discharge Remediation Grants						-
Cedar Drive Landfill	63,678.75	-	-	-	-	63,678.75
Vineland Development Center - West Campus	0.55	-	-	-	-	0.55
W. Oak Road	25,804.00	-	-	-	-	25,804.00
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						-
<b>PAGE TOTALS</b>	<b>6,033,493.53</b>	<b>3,125,419.75</b>	<b>6,226,886.61</b>	<b>-</b>	<b>367,173.28</b>	<b>2,564,853.39</b>

**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	6,033,493.53	3,125,419.75	6,226,886.61	-	367,173.28	2,564,853.39
<b>STATE GRANTS (CONT):</b>						-
State of NJ DOH						-
Strengthening Local Public Health Capacity Prog 22	986.00			-	986.00	-
Strengthening Local Public Health Capacity Program 23	209,731.00		130,377.00	-	-	79,354.00
Strengthening Local Public Health Capacity Program 24		495,411.00		-	-	495,411.00
State of NJ Dept of Law & Public Safety						-
Alcohol Education & Rehabilitation	-	21,026.72	21,026.72	-	-	-
Body Armor Program - State	-	-	-	-	-	-
Drunk Driving Enforcement Funds		4,180.47	4,180.47	-	-	-
Body Worn Camera Grant Program SFY2021	48,912.00			-	-	48,912.00
Click It or Ticket Enforcement		10,500.00	8,039.78	-	2,460.22	-
Distracted Driving Enforce, 2023 U Drive, Utext, Upay		10,500.00	9,772.80	-	727.20	-
Drive Sober/Get Pulled Over 23 Labor Day Crackdown		10,500.00	9,537.59	-		962.41
Drive Sober/Get Pulled Over 23 Year End Crackdown		3,500.00		-		3,500.00
Drive Sober/Get Pulled Over 22 Year End Crackdown	12,250.00		9,347.14	-	2,902.86	-
Drive Sober/Get Pulled Over 21 Year End Crackdown	1,885.42			-	1,885.42	-
Pedestrian Safety Enforcement & Education 2022	1,572.00			-	1,572.00	-
Pedestrian Safety Enforcement & Education 2023	24,900.00		23,671.02	-	1,228.98	-
PAGE TOTALS	6,333,729.95	3,681,037.94	6,442,839.13	-	378,935.96	3,192,992.80

**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	6,333,729.95	3,681,037.94	6,442,839.13	-	378,935.96	3,192,992.80
<b>STATE GRANTS (CONT):</b>						-
State of NJ DOT						-
Highway Safety Fund Program 2022-Safe Corridor Act.	71,736.00	-	71,726.88		9.12	(0.00)
State of NJ Department of Environment Protection						-
Clean Communities	-	153,246.84	153,246.84	-	-	-
Recycling Tonnage Grant	-	475,250.44	475,250.44	-	-	-
State Municipal Aid Projects						-
Palermo Avenue Mun Aid FY2020	110,379.75	-	110,379.75	-	-	-
Resurfacing of Forest Grove Road, FY2021 LFIF	450,000.00	-	337,500.00	-	-	112,500.00
Resurf of Landis Ave, Ph 5 & Sig Upgrades FY22 LFIF	3,500,000.00	-	2,625,000.00	-	-	875,000.00
Resurfacing of Pennsylvania Ave-Mun Aid FY2022	449,001.00	-		-	-	449,001.00
Resurfacing of East Ave, FY2021 Mun Aid & Urban Aid	452,089.00	-	339,066.75	-	-	113,022.25
NJDEP - Stormwater Assistance Grant	-	25,000.00	15,000.00	-	-	10,000.00
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<b>PAGE TOTALS</b>	<b>11,366,935.70</b>	<b>4,334,535.22</b>	<b>10,570,009.79</b>	<b>-</b>	<b>378,945.08</b>	<b>4,752,516.05</b>

**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	11,366,935.70	4,334,535.22	10,570,009.79	-	378,945.08	4,752,516.05
<b>OTHER GRANTS:</b>						-
CC Heritage Commission CY2022	375.00	-	375.00	-	-	-
CC Heritage Commission CY2023	-	1,500.00	1,125.00	-	-	375.00
SNJ Perinatal Cooperative-(PREP) 10/1/23-9/30/24	-	40,000.00	-	-	-	40,000.00
SNJ Perinatal Cooperative, COVID-19 Vaccination Supplement	52,419.47	-	52,419.47	-	-	-
SNJ Perinatal Cooperative-(SRAE) 10/1/22 - 9/30/23	47,500.00	-	47,500.00	-	-	-
SNJ Perinatal Cooperative-(SRAE) 10/1/23 - 9/30/24	-	34,750.00	-	-	-	34,750.00
NJHOA - NJACCHO	-	930,295.00	306,458.71	-	-	623,836.29
Vineland Revolving Loan Fund - VRLF						-
Acquisition of Property - 1674 W. Garden Road	595,000.00	-	-	-	-	595,000.00
VDID 2022	8,014.71	-	8,014.71	-	-	-
VDID 2023	-	100,000.00	68,219.63	-	-	31,780.37
EZDC Vineland/Millville UEZ Corp Empl (Rosario) 2022	30,316.75	-	-	-	30,316.75	-
EZDC Vineland/Millville UEZ Corp Empl (Rosario) 2023	-	20,950.00	10,802.71	-	-	10,147.29
Development 2022	100,000.00	-	-	-	-	100,000.00
Development 2023	-	100,000.00	-	-	-	100,000.00
Economic Development Office 2022	267,119.41	-	27,922.97	-	-	239,196.44
Economic Development Office 2023	-	590,888.00	389,262.91	-	-	201,625.09
PAGE TOTALS	12,467,681.04	6,152,918.22	11,482,110.90	-	409,261.83	6,729,226.53

**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	12,467,681.04	6,152,918.22	11,482,110.90	-	409,261.83	6,729,226.53
<b>OTHER GRANTS (CONT):</b>						-
Vineland Revolving Loan Fund - VRLF						-
Marketing 2022	87,136.25	-	69,515.44	-	-	17,620.81
Marketing 2023	-	150,000.00	97,285.95	-	-	52,714.05
Acquisition of Property - S. Mill Rd B3402 L39	-	505,000.00	-	-	505,000.00	-
NORC at the University of Chicago-POP for Youth Program	26,184.06	-	332.96	-	25,851.10	-
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<b>PAGE TOTALS</b>	<b>12,581,001.35</b>	<b>6,807,918.22</b>	<b>11,649,245.25</b>	<b>-</b>	<b>940,112.93</b>	<b>6,799,561.39</b>

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39



**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

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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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39



**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

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

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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

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

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
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**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
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**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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PAGE TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39



**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	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39
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TOTALS	12,581,001.35	6,807,918.22	11,649,245.25	-	940,112.93	6,799,561.39

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
<b>FEDERAL GRANTS:</b>							-
US Dept of Justice							-
Bulletproof Vest Partnership Grant Program	1,606.16	-	-	-			1,606.16
Bulletproof Vest Partnership Grant Program 2010	0.54	-	-	-			0.54
Bulletproof Vest Partnership Grant Program 2021	1,332.00	-	-	1,332.00			-
Bulletproof Vest Partnership Grant Program 2022	19,548.00	-	-	19,548.00			-
Bulletproof Vest Partnership Grant Program 2023	-	-	90,884.00	-			90,884.00
Edward Byrne (JAG) FY20	44,695.76	-	-	44,634.26			61.50
Edward Byrne (JAG) FY21	66,457.00	-	-	44,989.45			21,467.55
Edward Byrne (JAG) FY22	81,542.00	-	-	81,425.32			116.68
Edward Byrne (JAG) FY23	-	-	-	90,884.00			(90,884.00)
FY2020 Coronavirus Emer Supplemt Funding(CESF)	42,332.99	-	-	15,844.90		26,488.09	-
Empowerment Zone	-			-			-
Downpayment Asst	3,847.07	-	-	(10,610.00)			14,457.07
Vineland Community School Project & Community Pool	0.80	-	-	-			0.80
Assistance to Firefighters Grant-AFG-S COVID-19	16,309.88	-	-	-			16,309.88
Assistance to Firefighters Grant-AFG-S2 COVID-19-Round 2	12,762.16	-	-	-			12,762.16
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<b>PAGE TOTALS</b>	290,434.36	-	90,884.00	288,047.93	-	26,488.09	66,782.34

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	290,434.36	-	90,884.00	288,047.93	-	26,488.09	66,782.34
NJ Dept of Transportation Trust Fund Authority							-
Mill Road Design, Landis Ave to CR 540	57,997.73	-	-	53,220.37	-	-	4,777.36
Garden & Mill Road Traffic Signalization - (CON)	1,371,061.13	-	188,618.48	1,371,061.13	-	-	188,618.48
Landis Ave, Ph 0 (Main to Myrtle)	320,312.16	-	-	67,347.16	-	-	252,965.00
Landis Ave Ph VI (CON)Rte. 55-Mill (STBGP-0056(307))	1,108,462.62	-	732,586.27	1,696,089.81	-	-	144,959.08
ARP - City Wide Drainage Projects	-	1,200,000.00	-	1,200,000.00	-	-	-
ARP - Stormwater Improvements	-	-	800,000.00	-	-	-	800,000.00
US Department of Health - CARES ACT Stimulus	-	-	-	-	-	-	-
NJ Dept of Health and Human Services							-
FDA - Central Regional Food Safety Seminar 2021	1,573.55	-	-	-	-	1,573.55	-
FDA - Mentorship Optional Add On	-	24,000.00	-	21,018.34	-	-	2,981.66
FDA - Taking Care of Vineland	-	10,000.00	-	9,611.45	-	-	388.55
FDA - Training Optional Add On	-	7,500.00	-	5,750.42	-	-	1,749.58
Emergency Mgmt Agency Assistance (EMAA) FY22	-	10,000.00	-	-	-	-	10,000.00
Emergency Mgmt Agency Assistance (EMAA) FY21	10,000.00	-	-	10,000.00	-	-	-
Strengthening Local Public Health Capacity-2024	-	-	495,411.00	176,835.21	-	-	318,575.79
Strengthening Local Public Health Capacity-2023	145,147.95	-	-	135,514.75	-	-	9,633.20
Strengthening Local Public Health Capacity-2022	986.00	-	-	-	-	986.00	-
PAGE TOTALS	3,305,975.50	1,251,500.00	2,307,499.75	5,034,496.57	-	29,047.64	1,801,431.04

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	3,305,975.50	1,251,500.00	2,307,499.75	5,034,496.57	-	29,047.64	1,801,431.04
<b>STATE GRANTS:</b>							-
Urban Enterprise Assistance Program							-
Project No 07-44 Façade Improvement Program	2,457.73	-	-	-	-	-	2,457.73
UEZ 1st Gen - Equip for Landis Ave Cleaning & Maint.	187,667.67	105,000.00	-	185,925.38	-	-	106,742.29
UEZ 1st Gen - Auth Funds-Exterior Improve Program	-	-	1,500,000.00	239,173.31	-	-	1,260,826.69
UEZ 1st Gen - Auth Funds-FY2023 Vld Admin Budget	185,790.75	-	-	185,790.75	-	-	-
UEZ 1st Gen - Auth Funds-FY2024 Vld Admin Budget	-	-	365,000.00	142,353.16	-	-	222,646.84
UEZ 1st Gen - Auth Funds-Landis Ave. Corridor Project	225,000.00	-	-	211,580.51	-	-	13,419.49
UEZ 2nd Gen - Acquisition of Property, 2572 NW Blvd.	150,000.00	-	-	-	-	-	150,000.00
UEZ 2nd Gen - Redevelopment of Properties 2018	2,036.50	-	-	-	-	2,036.50	-
UEZ 2nd Gen - Marketing Project 2019	3,256.27	-	-	-	-	3,256.27	-
UEZ 2nd Gen - Redevelopment 2019	131,761.37	-	-	102,400.00	-	-	29,361.37
UEZ 2nd Gen - Landis Theater 2019	100,000.00	-	-	-	-	100,000.00	-
UEZ 2nd Gen - Marketing 2020	13,743.40	-	-	6,390.52	-	-	7,352.88
UEZ 2nd Gen - Redevelopment 2020	200,000.00	-	-	-	-	-	200,000.00
UEZ 2nd Gen - Economic Development Office 2020	41,819.78	-	-	-	-	41,819.78	-
UEZ 2nd Gen - Landis Theater 2020	100,000.00	-	-	-	-	100,000.00	-
UEZ 2nd Gen - Development 2021	200,000.00	-	-	-	-	-	200,000.00
PAGE TOTALS	4,849,508.97	1,356,500.00	4,172,499.75	6,108,110.20	-	276,160.19	3,994,238.33

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	4,849,508.97	1,356,500.00	4,172,499.75	6,108,110.20	-	276,160.19	3,994,238.33
<b>STATE GRANTS (cont):</b>							-
Urban Enterprise Assistance Program							-
UEZ 2nd Gen - Marketing 2021	25,730.37	-	-	24,414.86	-	-	1,315.51
UEZ 2nd Gen - VDID 2021	4,931.16	-	-	-	-	4,931.16	-
UEZ 2nd Gen - Economic Development Office 2021	105,257.22	-	-	18,552.45	-	86,704.77	-
Vineland Revolving Loan Fund-Acq of Prop-1674 W Garden	595,000.00	-	-	-	-	-	595,000.00
Municipal Court Administration Reimbursement Fund	1.92	-	-	-	-	-	1.92
Municipal Court Administration Reimbursement Fund	7,001.47	-	-	7,001.47	-	-	-
Municipal Court Administration Reimbursement Fund	8,153.06	-	-	4,396.41	-	-	3,756.65
Municipal Court Administration Reimbursement Fund	8,368.51	-	-	-	-	-	8,368.51
Municipal Court Administration Reimbursement Fund	10,515.07	-	-	-	-	-	10,515.07
Municipal Court Administration Reimbursement Fund	8,171.17	-	-	-	-	-	8,171.17
Municipal Court Administration Reimbursement Fund	8,641.43	-	-	-	-	-	8,641.43
Municipal Court Administration Reimbursement Fund	6,912.22	-	-	-	-	-	6,912.22
Municipal Court Administration Reimbursement Fund	12,253.03	-	-	-	-	-	12,253.03
Municipal Court Administration Reimbursement Fund	36,124.61	-	-	-	-	-	36,124.61
Municipal Court Administration Reimbursement Fund	20,847.06	-	-	-	-	-	20,847.06
Municipal Court Administration Reimbursement Fund	-	-	21,026.72	-	-	-	21,026.72
<b>PAGE TOTALS</b>	<b>5,707,417.27</b>	<b>1,356,500.00</b>	<b>4,193,526.47</b>	<b>6,162,475.39</b>	<b>-</b>	<b>367,796.12</b>	<b>4,727,172.23</b>

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	5,707,417.27	1,356,500.00	4,193,526.47	6,162,475.39	-	367,796.12	4,727,172.23
<b>STATE GRANTS (cont):</b>							-
Drunk Driving Enforcement Fund	12.12	-	-	-	-	-	12.12
Drunk Driving Enforcement Fund	2,828.80	-	-	2,828.80	-	-	-
Drunk Driving Enforcement Fund	14,398.93	-	-	14,398.93	-	-	-
Drunk Driving Enforcement Fund	-	-	4,180.47	4,180.47	-	-	-
Safe & Secure Communities 2023	-	-	48,600.00	48,600.00	-	-	-
NJDOT Highway Safety Fund Grant Prog-Safe Corridor Act	980.83	-	-	971.71	-	9.12	-
Recycling Tonnage Grant	393,194.16	-	475,250.44	736,417.35	-	-	132,027.25
NJ DEP Clean Communities Program 2010	0.37	-	-	-	-	-	0.37
NJ DEP Clean Communities Program 2011	0.08	-	-	-	-	-	0.08
NJ DEP Clean Communities Program 2021	6,430.99	-	-	6,430.99	-	-	-
NJ DEP Clean Communities Program 2022	55,467.27	-	-	55,467.27	-	-	-
NJ DEP Clean Communities Program 2023	-	-	153,246.84	66,092.03	-	-	87,154.81
State of NJ DCA Neighborhood Preservation Program (NPP)	53,690.18	-	125,000.00	145,768.99	-	-	32,921.19
State of NJ DCA Local Recreational Improvement 2021 Grant	88,274.59	-	-	88,274.59	-	-	-
Cumberland County Alcohol & Drug Abuse Prevention							-
Vld Municipal Alliance - 2010	651.74	-	-	-	-	-	651.74
Vld Municipal Alliance - 2021	363.16	-	-	-	-	363.16	-
PAGE TOTALS	6,323,710.49	1,356,500.00	4,999,804.22	7,331,906.52	-	368,168.40	4,979,939.79

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	6,323,710.49	1,356,500.00	4,999,804.22	7,331,906.52	-	368,168.40	4,979,939.79
<b>STATE GRANTS (cont):</b>							-
Cumberland County Alcohol & Drug Abuse Prevention							-
Vld Municipal Alliance - 2022	18,447.31		-	18,447.31	-	-	(0.00)
Vld Municipal Alliance - 2023	-	-	23,231.00	11,766.28	-	-	11,464.72
State of NJ DEPE Hazardous Discharge Remediation Grants							-
Cedarwood Drive Landfill	59,779.23	-	-	-	-	-	59,779.23
Vineland Development Center - West Campus	7,190.55	-	-	7,190.55	-	-	-
W. Oak Road	25,831.00	-	-	-	-	-	25,831.00
119 SE Blvd-SJ Truck & Spring	(0.06)	-	-	-	-	-	(0.06)
State of NJ Dept of Law & Public Safety							-
Body Worn Camera Grant Program SFY21	72,889.90	-	-	-	-	-	72,889.90
Body Armor Replacement Program - 2008, 2009, 2010, 2011	1.47	-	-	-	-	-	1.47
Body Armor Replacement Program 2020	23.80	-	-	23.80	-	-	-
Body Armor Replacement Program 2021	45.06	-	-	45.06	-	-	-
Body Armor Replacement Program 2022	-	8,342.72	-	8,342.72	-	-	-
Distracted Driving - Udrive, Utext, Upay 2023	-	-	10,500.00	9,772.80	-	727.20	-
Click It or Ticket 2023	-	-	10,500.00	8,039.78	-	2,460.22	-
							-
<b>PAGE TOTALS</b>	<b>6,507,918.75</b>	<b>1,364,842.72</b>	<b>5,044,035.22</b>	<b>7,395,534.82</b>	<b>-</b>	<b>371,355.82</b>	<b>5,149,906.05</b>

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	6,507,918.75	1,364,842.72	5,044,035.22	7,395,534.82	-	371,355.82	5,149,906.05
<b>STATE GRANTS (cont):</b>							-
State of NJ Dept of Law & Public Safety							-
Drive Sober or Get Pulled Over Y/E Crackdown 2022	5,559.03	-	-	2,656.17		2,902.86	-
Drive Sober or Get Pulled Over Year End 2021	1,885.42	-	-	-		1,885.42	-
Drive Sober/Get Pulled Over Labor Day Crackdown 2023	-	-	10,500.00	9,537.59			962.41
Drive Sober or Get Pulled Over Year End 2023	-	-	3,500.00	3,500.00			-
Pedestrian Safety Enforcement Grant 2022	1,572.00	-	-	-		1,572.00	-
Pedestrian Safety Enforcement Grant 2023	14,941.28	-	-	13,712.30		1,228.98	-
State of NJ DEPE							-
No Net Loss Forestry Restoration	6,696.88	-	-	495.08			6,201.80
Bureau of NJPDES Stormwater Permit & Water Quality	-	-	25,000.00	-			25,000.00
Sustainable Jersey Grant - funded by PSEG Foundation	688.03	-	-	688.03			-
State Municipal Aid Road Improvement							-
Resurfacing of East Ave FY2021 Municipal Aid	452,089.00	-	-	452,089.00			-
Resurfacing of Forest Grove Road, FY2021 LFIF	450,000.00	-	-	450,000.00			-
Resurfacing of Pennsylvania Ave, Mun Aid FY2022	449,001.00	-	-	449,001.00			-
Resurfacing-Landis Ave, Ph5 & Signal Upgrades FY22	3,500,000.00	-	-	3,500,000.00			-
							-
<b>PAGE TOTALS</b>	<b>11,390,351.39</b>	<b>1,364,842.72</b>	<b>5,083,035.22</b>	<b>12,277,213.99</b>	<b>-</b>	<b>378,945.08</b>	<b>5,182,070.26</b>



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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	11,390,351.39	1,364,842.72	5,083,035.22	12,277,213.99	-	378,945.08	5,182,070.26
<b>OTHER GRANTS:</b>							-
Cumberland County Cultural & Heritage Commission	0.45			-			0.45
Cumberland County Cultural & Heritage Commission 2022	10.00			10.00			-
Cumberland County Cultural & Heritage Commission 2023	-	1,500.00		1,500.00			-
NORC at University of Chicago - POP For Youth Program	25,851.10			-		25,851.10	-
SNJ Perinatal COOP - (PREP) 10/1/23 - 9/30/24	-		40,000.00	7,624.80			32,375.20
SNJ Perinatal COOP - (SRAE) 10/1/23 - 9/30/24	-		34,750.00	6,706.68			28,043.32
SNJ Perinatal COOP - (SRAE) 10/1/22 - 9/30/23	37,345.37			37,345.37			-
SNJ Perinatal COOP - COVID-19 Vaccination Sup Prog.	37,092.19			37,092.19			-
NJACCHO- Enhancing Local Public Health Instrastructure	-		930,295.00	651,644.79			278,650.21
Landis Sewerage Authority - Master Plan Prescription Grant	4,127.38			-			4,127.38
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<b>PAGE TOTALS</b>	<b>11,494,777.88</b>	<b>1,366,342.72</b>	<b>6,088,080.22</b>	<b>13,019,137.82</b>	<b>-</b>	<b>404,796.18</b>	<b>5,525,266.82</b>

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	11,494,777.88	1,366,342.72	6,088,080.22	13,019,137.82	-	404,796.18	5,525,266.82
<b>OTHER GRANTS (CONT):</b>							-
VRLF - VDID 2022	4,159.13	-	-	4,159.13	-	-	-
VRLF - VDID 2023	-	100,000.00	-	80,937.25	-	-	19,062.75
VRLF - EZDC Vid/Mlvi Corp Employee (Rosario) 2022	34,929.44	-	-	4,612.69	-	30,316.75	-
VRLF - EZDC Vid/Mlvi Corp Employee (Rosario) 2023	-	20,950.00	-	14,008.79	-	-	6,941.21
VRLF - Development 2022	100,000.00	-	-	-	-	-	100,000.00
VRLF - Development 2023	-	100,000.00	-	-	-	-	100,000.00
VRLF - Economic Development Office 2022	318,099.55	-	-	117,309.40	-	-	200,790.15
VRLF - Economic Development Office 2023	-	590,888.00	-	502,440.27	-	-	88,447.73
VRLF - Marketing 2022	75,947.50	-	-	75,947.50	-	-	-
VRLF - Marketing 2023	-	150,000.00	-	125,745.95	-	-	24,254.05
VRLF - Acquisition of Prop-S Mill Rd, & Chestnut B3402 L39	-	-	505,000.00	-	-	505,000.00	-
The WAWA Foundation	15,840.00	-	-	15,836.00	-	4.00	-
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<b>PAGE TOTALS</b>	<b>12,043,753.50</b>	<b>2,328,180.72</b>	<b>6,593,080.22</b>	<b>13,960,134.80</b>	<b>-</b>	<b>940,116.93</b>	<b>6,064,762.71</b>

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

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71
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PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71
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PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71
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PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71
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PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71
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PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71
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PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71



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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71
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PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71
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<b>TOTALS</b>	12,043,753.50	2,328,180.72	6,593,080.22	13,960,134.80	-	940,116.93	6,064,762.71

Sheet 11  
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
FEDERAL:						-
American Rescue Plan Act 2021	4,581,451.35	1,200,000.00	800,000.00		(2,061,957.00)	519,494.35
						-
						-
STATE:						-
Urban Enterprise Zone Funds						-
1st Generation Projects	284,588.16	105,000.00	-	-	-	179,588.16
UEZ Authority Funds	-	-	-	305,000.00	-	305,000.00
State Body Armor Grant	8,342.72	8,342.72	-	9,970.24	-	9,970.24
National Opioids Settlement Funds	102,749.55	-	-	168,565.18	-	271,314.73
						-
OTHER:						-
The WaWa Foundation	-			5,000.00	-	5,000.00
						-
						-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>4,977,131.78</b>	<b>1,313,342.72</b>	<b>800,000.00</b>	<b>488,535.42</b>	<b>(2,061,957.00)</b>	<b>1,290,367.48</b>

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	4,977,131.78	1,313,342.72	800,000.00	488,535.42	(2,061,957.00)	1,290,367.48
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PAGE TOTALS	4,977,131.78	1,313,342.72	800,000.00	488,535.42	(2,061,957.00)	1,290,367.48

Sheet  
12.1

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	4,977,131.78	1,313,342.72	800,000.00	488,535.42	(2,061,957.00)	1,290,367.48
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						-
PAGE TOTALS	4,977,131.78	1,313,342.72	800,000.00	488,535.42	(2,061,957.00)	1,290,367.48

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	4,977,131.78	1,313,342.72	800,000.00	488,535.42	(2,061,957.00)	1,290,367.48
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						-
						-
<b>TOTALS</b>	4,977,131.78	1,313,342.72	800,000.00	488,535.42	(2,061,957.00)	1,290,367.48

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	5,439,028.33
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	7,899,282.43
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXX	29,849,146.00
Paid	28,859,866.48	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	6,428,307.85	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	7,899,282.43	XXXXXXXXXX
	43,187,456.76	43,187,456.76

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

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	236,906.51
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	48,806,383.01
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	503,509.57
Due County for Added and Omitted Taxes	XXXXXXXXXX	261,489.01
Paid	49,546,799.09	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	261,489.01	XXXXXXXXXX
	49,808,288.10	49,808,288.10

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	
2023 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
Special Improvement District		51,980.00
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2023 Levy	XXXXXXXXXX	51,980.00
Paid	51,980.00	XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	51,980.00	51,980.00

Footnote: Please state the number of districts in each instance.

## STATEMENT OF GENERAL BUDGET REVENUES 2023

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	5,600,000.00	5,600,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	30,502,814.82	33,627,429.11	3,124,614.29
Added by N.J.S.A. 40A:4-87 (List on 17a)	6,593,080.22	6,593,080.22	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>37,095,895.04</b>	<b>40,220,509.33</b>	<b>3,124,614.29</b>
Receipts from Delinquent Taxes	2,000,000.00	1,845,627.07	(154,372.93)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	42,671,952.03	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,625,944.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	44,297,896.03	44,547,801.46	249,905.43
	<b>88,993,791.07</b>	<b>92,213,937.86</b>	<b>3,220,146.79</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	121,716,561.41
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	29,849,146.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	49,309,892.58	xxxxxxxxxx
Due County for Added and Omitted Taxes	261,489.01	xxxxxxxxxx
Special District Taxes	51,980.00	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,303,747.64
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	44,547,801.46	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>124,020,309.05</b>	<b>124,020,309.05</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		82,400,710.85
2023 Budget - Added by N.J.S.A. 40A:4-87		6,593,080.22
Appropriated for 2023 (Budget Statement Item 9)		88,993,791.07
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		88,993,791.07
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		88,993,791.07
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	83,729,659.18	
Paid or Charged - Reserve for Uncollected Taxes	2,303,747.64	
Reserved	2,360,377.77	
Total Expenditures		88,393,784.59
Unexpended Balances Canceled (see footnote)		600,006.48

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2023 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	3,124,614.29
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	249,905.43
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	600,006.48
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	1,923,581.38
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2022 Appropriation Reserves	XXXXXXXXXX	929,834.88
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	
Accounts Payable Canceled		5,633.03
Federal and State Grants Appropriated Reserves Canceled		940,116.93
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	7,899,282.43	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	7,899,282.43
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	154,372.93	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2023	242,976.77	XXXXXXXXXX
Refund of Prior Year Revenue	21,749.84	
Protested Checks	3,002.60	
Federal and State Grants Appropriated Receivable Canceled	940,112.93	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	6,411,477.35	XXXXXXXXXX
	15,672,974.85	15,672,974.85

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Photo Copies	117.36
Sale of City Owned Property	372,510.41
Second Hand Dealer License	6,750.00
Police Department Extra Duty	35,320.38
City Auction	87,185.30
Cvineland Police Firearms Traing Range Fees	15,680.00
General Miscellaneous:	
Inspira Settlement	679,371.11
Millville Court	23,615.54
Refunds	3,438.98
LOSAP	90,960.15
Cannabis Late Filing Fees	12,000.00
Licnese and Inspection Fees	28,458.00
Tax Collector - Miscellaneous	5,942.09
FEMA	338,449.85
Cumberland County Reimbursement Burns Ave	156,361.52
Miscellaneous	62,098.03
Tax Collector Duplicate Tax Bills	4,842.66
Tax Collector Return Check Fees	480.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>1,923,581.38</b>

**SURPLUS - CURRENT FUND  
YEAR 2023**

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	14,641,818.27
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	6,411,477.35
4. Amount Appropriated in the 2023 Budget - Cash	5,600,000.00	xxxxxxxxxx
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2023	15,453,295.62	xxxxxxxxxx
	<b>21,053,295.62</b>	<b>21,053,295.62</b>

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

Cash		13,841,889.92
Investments		14,636,241.56
[REDACTED]		
Sub Total		28,478,131.48
Deduct Cash Liabilities Marked with "C" on Trial Balance		13,945,378.18
Cash Surplus		14,532,753.30
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	34,818.50	
Deferred Charges #		
Cash Deficit #		
DUE FROM INSPIRA	679,371.77	
DUE FROM VINELAND HOUSING AUTHORITY	144,740.17	
DUE FROM REVESCENT	61,611.88	
[REDACTED]		
Total Other Assets		920,542.32
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		15,453,295.62

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) #			\$ 124,188,520.07
or			
(Abstract of Ratables)			\$
2. Amount of Levy - Special District Taxes			\$ 51,980.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$ 19,485.74
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$
5a. Subtotal 2023 Levy	\$ 124,259,985.81		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2023 Tax Levy			\$ 124,259,985.81
6. Transferred to Tax Title Liens			\$ 294,819.27
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 222,832.64
9. Discount Allowed			\$
10. Collected in Cash: In 2022	\$ 1,303,890.90		
In 2023*	\$ 120,095,489.84		
Homestead Benefit Credit	\$		
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$ 317,180.67		
Total To Line 14	\$ 121,716,561.41		
11. Total Credits			\$ 122,234,213.32
12. Amount Outstanding December 31, 2023			\$ 2,025,772.49
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is	<b>97.95%</b>		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ 121,716,561.41
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 121,716,561.41

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

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

\* Include overpayments applied as part of 2023 collections.

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

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2023**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 121,716,561.41
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 121,716,561.41</b>
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 124,259,985.81
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>97.95%</u>

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 121,716,561.41
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 121,716,561.41</b>
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 124,259,985.81
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>97.95%</u>

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

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	30,230.90	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	116,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	194,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	10,750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)	3,500.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,819.33
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	18,988.82
9. Received in Cash from State	XXXXXXXXXX	297,104.25
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	34,818.50
Due To State of New Jersey	-	XXXXXXXXXX
	354,730.90	354,730.90

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

Line 2	116,250.00	
Line 3	194,000.00	
Line 4	10,750.00	
Sub - Total	321,000.00	
Less: Line 7	3,819.33	
To Item 10, Sheet 22	317,180.67	

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

		Debit	Credit
Balance - January 1, 2023		XXXXXXXXXX	85,686.68
Taxes Pending Appeals	85,686.68	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2023		85,686.68	XXXXXXXXXX
Taxes Pending Appeals*	85,686.68	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023		85,686.68	85,686.68

cdigiorgio@vinelandcity.org  
Signature of Tax Collector

T1362  
License #

3/1/2024  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		4,428,776.97	XXXXXXXXXX
A. Taxes	1,940,838.29	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,487,938.68	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	9,118.13
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	37,686.07
4. Added Taxes		18,988.82	XXXXXXXXXX
5. Added Tax Title Liens		33,794.25	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 29,352.88
B. Tax Title Liens - Transfers from Taxes		(1) 29,352.88	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	4,434,755.84
8. Totals		4,510,912.92	4,510,912.92
9. Balance Brought Down		4,434,755.84	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,845,627.07
A. Taxes	1,837,621.07	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	8,006.00	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale		5,921.91	XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		294,819.27	XXXXXXXXXX
13. 2023 Taxes		2,025,772.49	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	4,915,642.44
A. Taxes	2,109,507.52	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,806,134.92	XXXXXXXXXX	XXXXXXXXXX
15. Totals		6,761,269.51	6,761,269.51

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 41.61%

17. Item No.14 multiplied by percentage shown above is 2,045,398.82 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	1,929,067.41	XXXXXXXXXX
2. Foreclosed or Deeded in 2023	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	37,686.07	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>		XXXXXXXXXX
5B. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	578,726.52	XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2023	XXXXXXXXXX	2,545,480.00
	2,545,480.00	2,545,480.00

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2023		XXXXXXXXXX
16. 2023 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
19. Balance - December 31, 2023	XXXXXXXXXX	-
	-	-

**MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2023		XXXXXXXXXX
21. 2023 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
24. Balance - December 31, 2023	XXXXXXXXXX	-
	-	-

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

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
 (Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,  
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

Sheet 29

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

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

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

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



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

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

Sheet 30

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

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

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

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	18,460,000.00	
Issued	xxxxxxxx	40,000,000.00	
Paid	3,925,000.00	xxxxxxxx	
Outstanding - December 31, 2023	54,535,000.00	xxxxxxxx	
	58,460,000.00	58,460,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 4,000,000.00
2024 Interest on Bonds*		\$ 2,119,967.00	
<b>ASSESSMENT SERIAL BONDS</b>			
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)			\$ 2,119,967.00

**LIST OF BONDS ISSUED DURING 2023**

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds of 2023	1,300,000.00	40,000,000.00	10/16/2023	Var.
Total	1,300,000.00	40,000,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
GREEN TRUST LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxxx	456,103.55	
Issued	xxxxxxxxxx	-	
Paid	102,219.95	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2023	353,883.60	xxxxxxxxxx	
	456,103.55	456,103.55	
2024 Loan Maturities			\$ 74,321.00
2024 Interest on Loans			\$ 3,196.00
Total 2024 Debt Service for GREEN TRUST Loan			\$ 77,517.00
<b>DEMOLITION BOND LOAN</b>			
Outstanding - January 1, 2023	xxxxxxxxxx	317,500.00	
Issued	xxxxxxxxxx		
Paid	63,500.00	xxxxxxxxxx	
Outstanding - December 31, 2023	254,000.00	xxxxxxxxxx	
	317,500.00	317,500.00	
2024 Loan Maturities			\$ 63,500.00
2024 Interest on Loans			\$
Total 2024 Debt Service for DEMOLITION BOND Loan			\$ 63,500.00

**LIST OF LOANS ISSUED DURING 2023**

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

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2023**

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

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2023**

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

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

**LIST OF BONDS ISSUED DURING 2023**

Purpose	2024 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

**2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2023	2024 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
VARIOUS CAPITAL IMPROVEMENTS	18,124,000.00	11/7/2023	18,124,000.00	11/06/24	0.0000%	270,876.00	-	
Page Totals	18,124,000.00		18,124,000.00			270,876.00	-	

Sheet 33

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

Memo: Type 1 School Notes should be separately listed and totaled.

\*\*\*Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	18,124,000.00		18,124,000.00			270,876.00	-	
PAGE TOTALS	18,124,000.00		18,124,000.00			270,876.00	-	

Sheet 33.1

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

**Memo:** Type 1 School Notes should be separately listed and totaled.

**\*\*Original Date of Issue** refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

**(Do not crowd - add additional sheets)**

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



## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	18,124,000.00		18,124,000.00			270,876.00	-	
PAGE TOTALS	18,124,000.00		18,124,000.00			270,876.00	-	

Sheet 33  
Totals

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

Memo: Type 1 School Notes should be separately listed and totaled.

\*\*\*Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

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

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

**(Do not crowd - add additional sheets)**

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget Requirements	
		For Principal	For Interest/Fees
1. LEASE OF PROPERTY KNOWN AS 57 W. PARK AVENUE	2,415,780.05	219,043.00	115,662.00
2. LEASE OF PUBLIC SAFETY BUILDING	20,005,000.00	715,000.00	747,413.00
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	22,420,780.05	934,043.00	863,075.00

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
89-16 & 06- Closure of Sanitary Landfill	55,396.73				10,601.25		44,795.48	
2016-38 Various Capital Improvements	205,471.77				205,471.77		0.00	
2017-29 Green Acres Multipark - 0614-14-014	92,541.68				-		92,541.68	
2017-53 Construction of EMS Building with Equipmer	31,621.79				788.97	30,832.82	(0.00)	
2017-54 Improvement to Various Roads and Related	7,944.00				(45,155.66)	53,099.66	-	
2017-61 Burnt Mill Improvements and Historic Bridge	416,380.92	223,750.00			108.30		416,272.62	223,750.00
2017-64 Various Department Improvement	(0.00)	15,744.87			15,272.17		-	472.70
2018-74 Various Department Improvement		152,184.71			73,955.22		-	78,229.49
2019-18 Various Roads & Drainage	0.00	8,809.30			8,809.30		-	-
2020-08 Various Department Improvement		895,825.83			759,736.18			136,089.65
2021-19 Various Department Improvement		2,200,414.60			178,794.89			2,021,619.71
2021-20 Various Roads & Related Drainage		327,404.12			326,978.08			426.04
2021-56 Construction of a Fire Station		14,722,232.28	5,000,000.00		15,771,446.85			3,950,785.43
2021-75 Sewer Extension of Cavallo Drive		-			(47,925.00)	47,925.00		-
2022-22 Improvements to Various Roads and Related Drainage		753,209.43			165,582.24			587,627.19
2022-23 Various Capital Improvements		862,631.89			481,841.78			380,790.11
2023-03 Acquisition of Trash Trucks		-	4,000,000.00		3,837,931.18		162,068.82	
2023-14 Various Department Improvement		-	1,600,000.00		947,182.62			652,817.38
<b>Page Total</b>	<b>809,356.89</b>	<b>20,162,207.03</b>	<b>10,600,000.00</b>	<b>-</b>	<b>22,691,420.14</b>	<b>131,857.48</b>	<b>715,678.60</b>	<b>8,032,607.70</b>

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	809,356.89	20,162,207.03	10,600,000.00	-	22,691,420.14	131,857.48	715,678.60	8,032,607.70
2023-22 Various Roads & Related Drainage		-	5,000,000.00		4,374,397.16			625,602.84
2023-23 Various Department Improvement		-	6,380,000.00		3,673,107.52			2,706,892.48
2023-46 Demolition Loan - Vineland Ice Storage		-	950,000.00		655.77		46,844.23	902,500.00
<b>PAGE TOTALS</b>	809,356.89	20,162,207.03	22,930,000.00	-	30,739,580.59	131,857.48	762,522.83	12,267,603.02

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	809,356.89	20,162,207.03	22,930,000.00	-	30,739,580.59	131,857.48	762,522.83	12,267,603.02
<b>PAGE TOTALS</b>	809,356.89	20,162,207.03	22,930,000.00	-	30,739,580.59	131,857.48	762,522.83	12,267,603.02

Sheet 35.2

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	809,356.89	20,162,207.03	22,930,000.00	-	30,739,580.59	131,857.48	762,522.83	12,267,603.02
<b>GRAND TOTALS</b>	809,356.89	20,162,207.03	22,930,000.00	-	30,739,580.59	131,857.48	762,522.83	12,267,603.02

Sheet 35 Totals

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	4,761,172.49
Received from 2023 Budget Appropriation*	XXXXXXXXXX	1,000,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
ORDINANCE 2023-03	4,000,000.00	XXXXXXXXXX
ORDINANCE 2023-22	250,000.00	XXXXXXXXXX
ORDINANCE 2023-23	319,000.00	XXXXXXXXXX
ORDINANCE 2023-46	47,500.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	1,144,672.49	XXXXXXXXXX
	5,761,172.49	5,761,172.49

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



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
ORDINANCE 2023-03	4,000,000.00		4,000,000.00	
ORDINANCE 2023-22	5,000,000.00	4,750,000.00	250,000.00	
ORDINANCE 2023-23	6,380,000.00	6,061,000.00	319,000.00	
ORDINANCE 2023-46	950,000.00	902,500.00	47,500.00	
ORDINANCE 2023-0:AMEND 2021-56	5,000,000.00	5,000,000.00		
ORDINANCE 2023-14	1,600,000.00	400,000.00		1,200,000.00
<b>Total</b>	22,930,000.00	17,113,500.00	4,616,500.00	1,200,000.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	43,989.59
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	131,857.48
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue	43,000.00	xxxxxxxxxx
Balance - December 31, 2023	132,847.07	xxxxxxxxxx
	175,847.07	175,847.07

**MUNICIPALITIES ONLY**

**IMPORTANT !!**

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

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

A.

- |   |    |                       |
|---|----|-----------------------|
| 1. Total Tax Levy for Year 2023 was       | \$ | <u>124,259,985.81</u> |
| 2. Amount of Item 1 Collected in 2023 (*) | \$ | <u>121,716,561.41</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>86,981,990.07</u>  |

(\*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO  **YES**

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

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

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

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

Answer YES or NO  **NO**

D.

- |  |         |    |  |
|--|---------|----|--|
| 1. Cash Deficit 2022                     |         | \$ | <u>                    </u>                                  |
| 2. 4% of 2022 Tax Levy for all purposes: |         |    |  |
|  | Levy -- | \$ | <u>                    </u> = \$ <u>                    </u> |
| 3. Cash Deficit 2023                     |         | \$ | <u>                    </u>                                  |
| 4. 4% of 2023 Tax Levy for all purposes: |         |    |  |
|  | Levy -- | \$ | <u>                    </u> = \$ <u>                    </u> |

E.

	<u>Unpaid</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$	<u>                    </u> \$ <u>                    </u> -
2. County Taxes	\$	<u>                    </u>	\$	<u>                    </u> 261,489.01 \$ <u>                    </u> 261,489.01
3. Amounts due Special Districts	\$	<u>                    </u>	\$	<u>                    </u> - \$ <u>                    </u> -
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$	<u>                    </u> 6,428,307.85 \$ <u>                    </u> 6,428,307.85

# **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 - ELECTRIC 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	28,680,785.00	
Investments	30,623,320.51	
Due from - Current Fund	279.76	
Due from - Electric Capital	8,124,000.00	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	14,157,474.25	
Liens Receivable	-	
Inventory	3,780,590.53	
FTR Collateral	134,882.94	
Protested Checks	488.05	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		3,046,864.46
Encumbrances Payable		8,175,322.51
Accrued Interest on Bonds and Notes		1,010,280.43
Accounts Payable		6,991,406.91
Prepaid Consumer Accounts & Customer Advances for Construction		923,633.79
Consumer Deposits & Accrued Interest on Consumer Deposits		1,015,117.68
Reserve for Donations (School Counts), Inventory (CL) & ARP Payments		781,449.06
Due to Current Fund		4,000.00
Subtotal - Cash Liabilities		21,948,074.84 "C"
Reserve for Consumer Accounts and Lien Receivable		14,157,962.30
Reserve for Inventory & FTR Collateral		3,915,473.47
Fund Balance		45,480,310.43
<b>Total</b>	<b>85,501,821.04</b>	<b>85,501,821.04</b>

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - ELECTRIC UTILITY FUND (cont'd)  
AS AT DECEMBER 31, 2023  
Operating and Capital Sections  
(Separately Stated)  
*Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"***

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	27,496,580.31	
INVESTMENTS	22,279,000.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	368,383,872.58	
AUTHORIZED AND UNCOMPLETED	22,000,000.00	
PAGE TOTALS	440,159,452.89	-

(Do not crowd - add additional sheets)







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

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

Sheet 43

\*Show as red figure

# SCHEDULE OF ELECTRIC UTILITY BUDGET - 2023

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	329,215.00	329,215.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Light & Power Sales	105,337,000.00	110,462,889.25	5,125,889.25
Jobbing Revenue	106,000.00	110,581.14	4,581.14
Miscellaneous Revenue	1,546,500.00	4,658,507.33	3,112,007.33
Anticipated Interest Subsidy	338,000.00	-	(338,000.00)
Capital Surplus Anticipated	2,839,161.00	2,839,160.67	(0.33)
Reserve for Debt Service			-
Capital Fund Balance	-	-	
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	110,495,876.00	118,400,353.39	7,904,477.39
Deficit (General Budget) **			-
	110,495,876.00	118,400,353.39	7,904,477.39

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		110,495,876.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		110,495,876.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		110,495,876.00
Deduct Expenditures:		
Paid or Charged	98,448,878.29	
Reserved	3,046,864.46	
Surplus (General Budget)**		
Total Expenditures		101,495,742.75
Unexpended Balance Canceled (See Footnote)		9,000,133.25

**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

## ELECTRIC UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	118,400,353.39	
Miscellaneous Revenue Not Anticipated	13,206.12	
2022 Appropriation Reserves Canceled in 2023	4,864,516.61	
Total Revenue Realized		123,278,076.12
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	98,448,878.29	
Reserved	3,046,864.46	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	51,756.57	
Reserve for Protested Checks	488.05	
Total Expenditures	101,547,987.37	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		101,547,987.37
Excess		21,730,088.75
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	21,730,088.75	
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 Electric Utility for 2022

2022 Appropriation Reserves Canceled in 2023	4,864,516.61	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		4,864,516.61

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

## RESULTS OF 2023 OPERATIONS - ELECTRIC UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	7,904,477.39
Unexpended Balances of Appropriations	XXXXXXXXXX	9,000,133.25
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	13,206.12
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	4,864,516.61
Reserve for Protested Checks	488.05	
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Cash Refund of Prior Year Revenue	51,756.57	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	21,730,088.75	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	21,782,333.37	21,782,333.37

## OPERATING SURPLUS - ELECTRIC UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	33,079,436.68
Excess in Results of 2023 Operations	XXXXXXXXXX	21,730,088.75
Amount Appropriated in the 2023 Budget - Cash	329,215.00	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Amount Appropriated in 2023 Budget - Current Fund	9,000,000.00	
Balance - December 31, 2023	45,480,310.43	XXXXXXXXXX
	54,809,525.43	54,809,525.43

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

Cash		28,680,785.00
Investments		30,623,320.51
Interfund Accounts Receivable		8,124,279.76
Subtotal		67,428,385.27
Deduct Cash Liabilities Marked with "C" on Trial Balance		21,948,074.84
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		45,480,310.43
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.</b>		45,480,310.43

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

## SCHEDULE OF ELECTRIC UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$	<u>13,723,713.31</u>
Increased by:			
Rents Levied		\$	<u>110,896,650.19</u>
Decreased by:			
Collections	\$	<u>109,599,908.46</u>	
Overpayments applied	\$	<u>862,980.79</u>	
Transfer to Liens	\$		
Other	\$		
		\$	<u>110,462,889.25</u>
Balance December 31, 2023		\$	<u><u>14,157,474.25</u></u>

## SCHEDULE OF ELECTRIC UTILITY LIENS

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

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
ELECTRIC UTILITY FUND**

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**UTILITY SPECIAL EMERGENCY**

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

Sheet 48a

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

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR BONDS  
ELECTRIC UTILITY ASSESSMENT BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds		\$	
<b>ELECTRIC UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2023	XXXXXXXXXX	128,215,000.00	
Issued	XXXXXXXXXX		
Paid	9,990,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	118,225,000.00	XXXXXXXXXX	
	128,215,000.00	128,215,000.00	
2024 Bond Maturities - Capital Bonds			\$ 10,585,000.00
2024 Interest on Bonds		\$ 3,173,938.66	

**INTEREST ON BONDS - ELECTRIC UTILITY BUDGET**

2024 Interest on Bonds (*Items)	\$	3,173,938.66
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$	1,010,280.43
Subtotal	\$	2,163,658.23
Add: Interest to be Accrued as of 12/31/2024	\$	962,944.31
Required Appropriation 2024	\$	3,126,602.54

**LIST OF BONDS ISSUED DURING 2023**

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



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
ELECTRIC UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
<b>ELECTRIC UTILITY LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

**INTEREST ON LOANS - ELECTRIC UTILITY BUDGET**

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

**LIST OF LOANS ISSUED DURING 2023**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
ELECTRIC UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
<b>ELECTRIC UTILITY LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

**INTEREST ON LOANS - ELECTRIC UTILITY BUDGET**

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

**LIST OF LOANS ISSUED DURING 2023**

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

## DEBT SERVICE FOR ELECTRIC UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

## DEBT SERVICE FOR ELECTRIC UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

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

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR ELECTRIC UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS ELECTRIC UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget Requirements	
		For Prinicipal	For Interest/Fees
Lease of Property known as 57 W. Park Avenue - Res. 2017-586	483,095.87	40,107.54	23,176.38
Total	483,095.87	40,107.54	23,176.38

Sheet 51a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
22-48 Demolition of Howard Down Power Plant	3,344,619.33				184,880.70		3,159,738.63	
23-01 Replacement of Substation Equipment			11,000,000.00		219,868.64		10,780,131.36	
<b>PAGE TOTALS</b>	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-

Sheet 52

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-
PAGE TOTALS	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-

Sheet 52.1

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



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-
PAGE TOTALS	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-

Sheet 52.2

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-
PAGE TOTALS	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-

Sheet 52.3

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ELECTRIC (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-
<b>TOTALS</b>	3,344,619.33	-	11,000,000.00	-	404,749.34	-	13,939,869.99	-

Sheet 52.4

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

# ELECTRIC UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	27,792,136.26
Received from 2023 Budget Appropriation	XXXXXXXXXX	500,000.00
Budget Appropriation Transfer	XXXXXXXXXX	9,000,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Record Ordinance 2023-01	11,000,000.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	26,292,136.26	XXXXXXXXXX
	37,292,136.26	37,292,136.26

# ELECTRIC UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# ELECTRIC 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
2023-01 Replace Substation Equip	11,000,000.00	11,000,000.00	-	-
	11,000,000.00	11,000,000.00	-	-

## ELECTRIC UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**2023**

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	2,839,160.67
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Utility Capital Surplus Appropriation	2,839,160.67	
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2023	-	xxxxxxxxx
	2,839,160.67	2,839,160.67

**POST CLOSING  
TRIAL BALANCE - WATER AND SEWER UTILITY FUND  
AS AT DECEMBER 31, 2023  
Operating and Capital Sections  
(Separately Stated)**

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

Title of Account	Debit	Credit
Cash	6,098,557.01	
Investments	3,832,691.16	
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	1,320,230.03	
Liens Receivable	-	
Inventory	986,622.26	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		384,023.63
Encumbrances Payable		1,252,712.46
Accrued Interest on Bonds and Notes		21,299.48
Accounts Payable		10,696.27
Reserve for Water Main Extension		1,788,090.13
Reserve for DCA - LIHWAP Payments		21,102.77
Due to Current Fund		3,600.00
Subtotal - Cash Liabilities		3,481,524.74 "C"
Reserve for Consumer Accounts and Lien Receivable		2,306,852.29
Fund Balance		6,449,723.43
<b>Total</b>	<b>12,238,100.46</b>	<b>12,238,100.46</b>

(Do not crowd - add additional sheets)

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

**POST CLOSING**  
**TRIAL BALANCE - WATER AND 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
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	808,634.41	
INVESTMENTS	1,950,000.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	72,980,929.14	
AUTHORIZED AND UNCOMPLETED	105,310.00	
<b>PAGE TOTALS</b>	<b>75,844,873.55</b>	<b>-</b>

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE - WATER AND 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
PREVIOUS PAGE TOTALS	75,844,873.55	-
BONDS PAYABLE		1,466,000.00
LOANS PAYABLE		1,905,267.32
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		108.99
UNFUNDED		-
CONTRACTS PAYABLE		9,741.62
ENCUMBRANCES		-
DUE TO ELECTRIC OPERATING		-
RESERVE FOR AMORTIZATION		64,898,049.49
RESERVE FOR DEFERRED AMORTIZATION		4,816,922.33
RESERVE FOR EDA GRANT		158,783.50
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		2,590,000.00
CAPITAL FUND BALANCE		0.30
<b>TOTALS</b>	<b>75,844,873.55</b>	<b>75,844,873.55</b>

(Do not crowd - add additional sheets)





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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	24,012.94	2,658.69						26,671.63
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	24,012.94	2,658.69	-	-	-	-	-	26,671.63

Sheet 43

\*Show as red figure

# SCHEDULE OF WATER AND SEWER UTILITY BUDGET - 2023

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	1,322,937.00	1,322,937.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	8,555,000.00	8,807,323.09	252,323.09
Miscellaneous	1,801,500.00	3,735,364.45	1,933,864.45
Anticipated General Capital Surplus	693,328.00	693,328.00	-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	12,372,765.00	14,558,952.54	2,186,187.54
Deficit (General Budget) **			-
	12,372,765.00	14,558,952.54	2,186,187.54

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		12,372,765.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		12,372,765.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		12,372,765.00
Deduct Expenditures:		
Paid or Charged	11,488,020.37	
Reserved	384,023.63	
Surplus (General Budget)**		
Total Expenditures		11,872,044.00
Unexpended Balance Canceled (See Footnote)		500,721.00

**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 AND SEWER UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	14,558,952.54	
Miscellaneous Revenue Not Anticipated		
2022 Appropriation Reserves Canceled in 2023	416,853.49	
Total Revenue Realized		14,975,806.03
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	11,488,020.37	
Reserved	384,023.63	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	12,960.00	
Total Expenditures	11,885,004.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		11,885,004.00
Excess		3,090,802.03
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	3,090,802.03	
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 Water And Sewer Utility for 2022

2022 Appropriation Reserves Canceled in 2023	416,853.49	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		416,853.49

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

## RESULTS OF 2023 OPERATIONS - WATER AND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	2,186,187.54
Unexpended Balances of Appropriations	XXXXXXXXXX	500,721.00
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	416,853.49
Refund of Prior Year Revenue	12,960.00	
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	3,090,802.03	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	3,103,762.03	3,103,762.03

## OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	4,681,858.40
Excess in Results of 2023 Operations	XXXXXXXXXX	3,090,802.03
Amount Appropriated in the 2023 Budget - Cash	1,322,937.00	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2023	6,449,723.43	XXXXXXXXXX
	7,772,660.43	7,772,660.43

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

Cash		6,098,557.01
Investments		3,832,691.16
Interfund Accounts Receivable		
Subtotal		9,931,248.17
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,481,524.74
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		6,449,723.43
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.</b>		6,449,723.43

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

**SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2022		\$	<u>1,348,014.04</u>
Increased by:			
Rents Levied		\$	<u>8,779,539.08</u>
Decreased by:			
Collections	\$	<u>8,807,323.09</u>	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	<u>8,807,323.09</u>
Balance December 31, 2023		\$	<u><u>1,320,230.03</u></u>

**SCHEDULE OF WATER AND SEWER UTILITY LIENS**

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

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER AND SEWER UTILITY FUND**

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**UTILITY SPECIAL EMERGENCY**

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

Sheet 48a

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

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



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR BONDS  
WATER AND SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds		\$	
<b>WATER AND SEWER UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2023	XXXXXXXXXX	2,302,000.00	
Issued	XXXXXXXXXX		
Paid	836,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	1,466,000.00	XXXXXXXXXX	
	2,302,000.00	2,302,000.00	
2024 Bond Maturities - Capital Bonds			\$ 161,000.00
2024 Interest on Bonds		\$ 51,118.76	

**INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET**

2024 Interest on Bonds (*Items)	\$	51,118.76	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$	21,299.48	
Subtotal	\$	29,819.28	
Add: Interest to be Accrued as of 12/31/2024	\$	18,174.49	
Required Appropriation 2024			\$ 47,993.77

**LIST OF BONDS ISSUED DURING 2023**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
WATER AND SEWER UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
<b>WATER AND SEWER UTILITY LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX	2,131,143.56	
Issued	XXXXXXXXXX		
Paid	225,876.24	XXXXXXXXXX	
Outstanding - December 31, 2023	1,905,267.32	XXXXXXXXXX	
	2,131,143.56	2,131,143.56	
2024 Loan Maturities			\$ 225,876.24
2024 Interest on Loans		\$	

**INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET**

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

**LIST OF BONDS ISSUED DURING 2023**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
WATER AND SEWER UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
<b>WATER AND SEWER UTILITY LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

**INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET**

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

**LIST OF BONDS ISSUED DURING 2023**

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

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

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

Sheet 50

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

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

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

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

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

Sheet 50

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

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

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

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

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR WATER AND SEWER UTILITY ASSESSMENT NOTES

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

Sheet 51

**Important:** If there is more than one utility in the municipality, identify each note.  
**MEMO:\*** See Sheet 33 for clarification of "Original Date of Issue"  
 Utility Assessment Notes with an original date of issue of December 31, 2021 or prior must be appropriated in full in the 2025 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.  
**\*\*** Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER AND SEWER UTILITY

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
20-39 Purchase of Water Equipment	71,208.07				71,099.08		108.99	
<b>Total</b>	71,208.07	-	-	-	71,099.08	-	108.99	-

Sheet 52

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



# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	71,208.07	-	-	-	71,099.08	-	108.99	-
PAGE TOTALS	71,208.07	-	-	-	71,099.08	-	108.99	-

Sheet 52.1

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	71,208.07	-	-	-	71,099.08	-	108.99	-
PAGE TOTALS	71,208.07	-	-	-	71,099.08	-	108.99	-

Sheet  
52.2

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	71,208.07	-	-	-	71,099.08	-	108.99	-
PAGE TOTALS	71,208.07	-	-	-	71,099.08	-	108.99	-

Sheet 52.3

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	71,208.07	-	-	-	71,099.08	-	108.99	-
<b>TOTALS</b>	71,208.07	-	-	-	71,099.08	-	108.99	-

Sheet 52  
Totals

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

# WATER AND SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	2,000,000.00
Received from 2024 Budget Appropriation	XXXXXXXXXX	90,000.00
Transfer of Appropriations from Water Operating Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	500,000.00
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	2,590,000.00	XXXXXXXXXX
	2,590,000.00	2,590,000.00

# WATER AND SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# WATER AND SEWER 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
	-	-	-	-

## WATER AND SEWER UTILITY FUND STATEMENT OF CAPITAL SURPLUS

**2024**

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	693,328.30
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Water Operating Anticipated Revenue	693,328.00	
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2024 Budget Reserve		xxxxxxxxx
Balance - December 31, 2023	0.30	xxxxxxxxx
	693,328.30	693,328.30

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

## POST CLOSING TRIAL BALANCE - SOLID WASTE 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	2,163,213.19	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	668,209.80	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		46,933.51
Encumbrances Payable		390,494.57
Accrued Interest on Bonds and Notes		-
Due to Current Fund		400.00
Subtotal - Cash Liabilities		437,828.08 "C"
Reserve for Consumer Accounts and Lien Receivable		668,209.80
Fund Balance		1,725,385.11
<b>Total</b>	<b>2,831,422.99</b>	<b>2,831,422.99</b>

(Do not crowd - add additional sheets)

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

(Separately Stated)

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

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	5,500.00	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	2,488,456.28	
AUTHORIZED AND UNCOMPLETED		
<b>PAGE TOTALS</b>	<b>2,493,956.28</b>	<b>-</b>

(Do not crowd - add additional sheets)







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

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

Sheet 43

\*Show as red figure

# SCHEDULE OF SOLID WASTE UTILITY BUDGET - 2023

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
SOLID WASTE REVENUE	4,800,000.00	5,013,595.02	213,595.02
AMERICAN RESCUE PLAN ACT 2021	561,957.00	561,957.00	-
MISCELLANEOUS REVENUE	10,000.00	90,125.31	80,125.31
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	5,371,957.00	5,665,677.33	293,720.33
Deficit (General Budget) **			-
	5,371,957.00	5,665,677.33	293,720.33

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		5,371,957.00
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>5,371,957.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>5,371,957.00</b>
Deduct Expenditures:		
Paid or Charged	5,045,021.78	
Reserved	46,933.51	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>5,091,955.29</b>
Unexpended Balance Canceled (See Footnote)		280,001.71

**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

## SOLID WASTE UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	5,665,677.33	
Miscellaneous Revenue Not Anticipated	1,447.52	
2022 Appropriation Reserves Canceled in 2023	195,803.68	
Total Revenue Realized		5,862,928.53
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	5,045,021.78	
Reserved	46,933.51	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	5,091,955.29	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		5,091,955.29
Excess		770,973.24
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	770,973.24	
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 Solid Waste Utility for 2022

2022 Appropriation Reserves Canceled in 2023	195,803.68	
Less: Anticipated Deficit in 2022 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		195,803.68

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

## RESULTS OF 2023 OPERATIONS - SOLID WASTE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	293,720.33
Unexpended Balances of Appropriations	XXXXXXXXXX	280,001.71
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	1,447.52
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	195,803.68
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	770,973.24	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	770,973.24	770,973.24

## OPERATING SURPLUS - SOLID WASTE UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	954,411.87
Excess in Results of 2023 Operations	XXXXXXXXXX	770,973.24
Amount Appropriated in the 2023 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2023	1,725,385.11	XXXXXXXXXX
	1,725,385.11	1,725,385.11

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

Cash		2,163,213.19
Investments		
Interfund Accounts Receivable		
Subtotal		2,163,213.19
Deduct Cash Liabilities Marked with "C" on Trial Balance		437,828.08
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,725,385.11
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.</b>		1,725,385.11

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

## SCHEDULE OF SOLID WASTE UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$	<u>710,460.85</u>
Increased by:			
User Charges Levied		\$	<u>4,971,343.97</u>
Decreased by:			
Collections	\$		<u>5,013,595.02</u>
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	<u>5,013,595.02</u>
Balance December 31, 2023		\$	<u><u>668,209.80</u></u>

## SCHEDULE OF SOLID WASTE UTILITY LIENS

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

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
SOLID WASTE UTILITY FUND**

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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



**UTILITY SPECIAL EMERGENCY**

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

Sheet 48a

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

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR BONDS  
SOLID WASTE UTILITY ASSESSMENT BONDS**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds		\$	
<b>SOLID WASTE UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Capital Bonds			\$
2024 Interest on Bonds		\$	

**INTEREST ON BONDS - SOLID WASTE UTILITY BUDGET**

2024 Interest on Bonds (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

**LIST OF BONDS ISSUED DURING 2023**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
SOLID WASTE UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
<b>SOLID WASTE UTILITY LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

**INTEREST ON LOANS - SOLID WASTE UTILITY BUDGET**

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

**LIST OF BONDS ISSUED DURING 2023**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2024 DEBT SERVICE FOR LOANS  
SOLID WASTE UTILITY LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
<b>SOLID WASTE UTILITY LOAN</b>			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	

**INTEREST ON LOANS - SOLID WASTE UTILITY BUDGET**

2024 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2023 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2024	\$		
Required Appropriation 2024			\$ -

**LIST OF BONDS ISSUED DURING 2023**

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

## DEBT SERVICE FOR SOLID WASTE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

## DEBT SERVICE FOR SOLID WASTE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 or written intent of permanent financing submitted.

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

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

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR SOLID WASTE UTILITY ASSESSMENT NOTES**

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

Sheet 51

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

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

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

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

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SOLID WASTE UTILITY**

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

Sheet 51a



# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations		Expended	Other	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
<b>Total</b>	-	-	-	-	-	-	-	-

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

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

Sheet 52.1

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

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

Sheet  
52.2

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

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

Sheet  
52.3

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

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

Sheet 52  
Totals

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

# SOLID WASTE UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	4,500.00
Received from FALSE Budget Appropriation	XXXXXXXXXX	1,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	5,500.00	XXXXXXXXXX
	5,500.00	5,500.00

# SOLID WASTE UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

## SOLID WASTE UTILITY 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
	-	-	-	-

## SOLID WASTE UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**2024**

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