

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **ROCKAWAY** as of as of December 31, 2024 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, 2024 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:

Kathryn L. Mantell - kmantell@nisivoccia.com
(Registered Municipal Accountant)

Nisivoccia, LLP
(Firm Name)

200 Valley Road Suite 300
(Address)

Mount Arlington, NJ 07856
(Address)

Certified by me this 20 day January, 2025

973-298-8500
(Phone Number)

973-298-8501
(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2025.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

Municipality: _____ BOROUGH OF ROCKAWAY
Chief Financial Officer: _____ Patricia Reiche
Signature: _____ cfo@rockawayborough.org
Certificate #: _____ N-0901
Date: _____ 20-Jan-25

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____ BOROUGH OF ROCKAWAY
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-6002265
 Fed I.D. #

 BOROUGH OF ROCKAWAY
 Municipality

 MORRIS
 County

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

Fiscal Year Ending: December 31, 2024

(1) Federal programs Expended (administered by the state)	(2)	(3) Other Federal Programs Expended
\$ 210,025.09	\$ 474,811.16	\$ _____
TOTAL		

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.

cfo@rockawayborough.org 20-Jan-25
 Signature of Chief Financial Officer Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the **BOROUGH** of **ROCKAWAY** County of **MORRIS** during the year 2024 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.)

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2024

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2025 and filed with the County Board of Taxation on January 10, 2025 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 793,084,587.00

 assessor@rockawayborough.org
SIGNATURE OF TAX ASSESSOR

 BOROUGH OF ROCKAWAY
MUNICIPALITY

 MORRIS
COUNTY

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2024

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

Title of Account	Debit	Credit
CASH	8,435,227.64	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	12,481.28
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR		-
CURRENT		225,014.80
SUBTOTAL	225,014.80	
TAX TITLE LIENS RECEIVABLE	1,432,214.21	
PROPERTY ACQUIRED FOR TAXES	961,500.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
SEWER RENTS RECEIVABLE	47,077.19	
REVENUE ACCOUNTS RECEIVABLE	4,462.96	
GRANTS RECEIVABLE	48,483.18	
DUE TO GENERAL CAPITAL FUND	1,033.00	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	11,155,012.98	12,481.28

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2024**

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	11,155,012.98	12,481.28
APPROPRIATION RESERVES		653,618.90
ENCUMBRANCES PAYABLE		175,153.40
CONTRACTS PAYABLE		40,146.57
SEWER USER FEE OVERPAYMENTS		5,135.50
SEWER USER FEE PREPAYMENTS		283.70
PREPAID TAXES		245,979.38
DUE TO STATE:		
MARRIAGE LICENCE		500.00
LEAD FEES		20.00
DCA TRAINING FEES		10,152.00
DUE TO OTHER TRUST FUNDS		131,818.76
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		4,283.89
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		750,000.00
RESERVE FOR APPROPRIATED GRANTS:		
ENCUMBERED		3,292.19
UNENCUMBERED		61,195.81
RESERVE FOR BODY UNAPPROPRIATED GRANTS		1,708.19
RESERVE FOR SALE OF MUNICIPAL ASSETS		559,311.00
RESERVE FOR REVALUATION OF REAL PROPERTY		2,160.00
RESERVE FOR MASTER PLAN		2,130.00
RESERVE FOR SEWER MAINTENANCE		1,165,091.31
PAGE TOTAL	11,155,012.98	3,824,461.88

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

**POST CLOSING
 TRIAL BALANCE - CURRENT FUND (CONT'D)
 AS AT DECEMBER 31, 2024**

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	11,155,012.98	3,824,461.88
SUBTOTAL	11,155,012.98	3,824,461.88 "C"
RESERVE FOR RECEIVABLES		2,719,785.34
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		4,610,765.76
TOTALS	11,155,012.98	11,155,012.98

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

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
 ACCOUNTS #1 AND #2 *
 AS AT DECEMBER 31, 2024

Title of Account	Debit	Credit
TOTALS	-	-

(Do not crowd - add additional sheets)
 *To be prepared in compliance with Department of Human Services Municipal Audit Guide,
 Public Welfare, General Assistance Program.

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
 (Assessment Section Must Be Separately Stated)
 AS AT DECEMBER 31, 2024

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	12,188.89	
DUE TO -		
DUE TO STATE OF NJ	7.20	
RESERVE FOR ANIMAL CONTROL TRUST FUND		12,196.09
FUND TOTALS	12,196.09	12,196.09
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-
FUND TOTALS	-	-

POST CLOSING TRIAL BALANCE - TRUST FUNDS (CONT'D)

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2024

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,640,957.08	
DUE FROM CURRENT FUND	131,818.76	
DUE TO GENERAL CAPITAL		100,000.00
RESERVE FOR:		
TAX SALE PREMIUMS		57,000.00
COUNCIL ON AFFORDABLE HOUSING		17,215.20
STATE UNEMPLOYMENT INSURANCE		139,620.73
DEFERRED SICK LEAVE		262,673.40
TRUST ESCROW		299,151.19
ADDISON HILLS ESCROW		9,596.71
FORFEITED ASSETS		10,651.89
OTHER TRUST FUNDS PAGE TOTAL	1,772,775.84	895,909.12

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2024

Title of Account	Debit	Credit
Previous Totals	1,772,775.84	1,772,775.84
OTHER TRUST FUNDS (continued)		
TOTALS	1,772,775.84	1,772,775.84

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2023 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2024
Tax Sale Premiums	28,900.00	59,800.00	31,700.00	57,000.00
COAH	120,120.20		102,905.00	17,215.20
State Unemployment Insurance	154,069.19	30,187.49	44,635.95	139,620.73
Deferred Sick Leave	242,673.40	20,000.00		262,673.40
Reserve for Trust Escrow	219,998.81	218,249.95	139,097.57	299,151.19
Addison Hills Escrow	9,582.17	14.54		9,596.71
Forfeited Assets	31,546.58	40.53	20,935.22	10,651.89
Recycling	44,518.37	14,063.86	11,781.73	46,800.50
Tree Replacement	11,409.12			11,409.12
Parking Offenses Adjudication Act	1,066.90	144.00		1,210.90
Public Defender	20,114.96	50.00		20,164.96
DARE Program	1,407.75		270.00	1,137.75
Vital Life	1,000.00			1,000.00
State of NJ Housing	772.77			772.77
Police Donations	5,195.00	950.00		6,145.00
National Night Out	2,835.42	3,300.00	2,467.49	3,667.93
Fire Prevention	27,800.38	24,400.00	32,065.72	20,134.66
Police Outside Duty	67,081.84	571,872.00	571,995.83	66,958.01
Recreation Reserve	72,137.64	5,135.78	17,434.81	59,838.61
Storm Recovery	550,603.37	111,818.76	24,795.62	637,626.51
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PAGE TOTAL	\$ 1,612,833.87	\$ 1,060,026.91	\$ 1,000,084.94	\$ 1,672,775.84

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2023 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2024
PREVIOUS PAGE TOTAL	1,612,833.87	1,060,026.91	1,000,084.94	1,672,775.84
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PAGE TOTAL	\$ 1,612,833.87 \$	\$ 1,060,026.91 \$	\$ 1,000,084.94 \$	\$ 1,672,775.84

**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, 2023	Assessments and Liens	Current Budget	RECEIPTS			Balance Dec. 31, 2024
					Disbursements			
Assessment Serial Bond Issues:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Assessment Bond Anticipation Note Issues:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx

*Show as red figure

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

AS AT DECEMBER 31, 2024

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	476,100.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	476,100.00
CASH	1,833,479.16	
DUE FROM OTHER TRUST FUND	100,000.00	
FEDERAL AND STATE GRANTS RECEIVABLE	684,033.75	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	4,120,000.00	
UNFUNDED	2,112,948.00	
DUE TO -		
CURRENT FUND		1,033.00
PAGE TOTALS	9,326,560.91	477,133.00

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2024

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	57,506.90	8,516,708.20	138,987.46	8,435,227.64
Grant Fund				-
Trust - Animal Control		12,191.47	2.58	12,188.89
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		1,653,376.67	12,419.59	1,640,957.08
Trust - Arts and Culture				-
General Capital		1,833,872.22	393.06	1,833,479.16
				-
<u>UTILITIES:</u>				-
				-
Water Utility Operating	3,022.94	1,089,587.30	56,651.50	1,035,958.74
Water Utility Capital		1,374,902.98	297.44	1,374,605.54
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Total	60,529.84	14,480,638.84	208,751.63	14,332,417.05

* 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, 2024.

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, 2024.

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: Kathryn L. Mantell - kmantell@nisivoccia.com

Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2024 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:			
Provident Bank	1699		8,354,057.44
Provident Bank	2799		159,405.93
NJ Cash Management Fund	9-171		3,244.83
Animal Control Fund:			
Provident Bank	1640		12,191.47
Other Trust Fund:			
Provident Bank:	1681		311,341.53
Provident Bank:	1657		139,620.73
Provident Bank:	1647		9,596.71
Provident Bank	1665		46,800.50
Provident Bank:	1632		1,075,975.30
Provident Bank	2930		59,838.61
Provident Bank:	2946		10,203.29
General Capital Fund:			
Provident Bank:	1624		1,833,872.22
Water Utility Operating Fund:			
Provident Bank	2955		1,084,697.90
NJ Cash Management Fund:	4-171		4,889.40
Water Utility Capital Fund:			
Provident Bank #	2948		1,374,902.98
PAGE TOTAL			14,480,638.84

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

CASH RECONCILIATION DECEMBER 31, 2024 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL

14,480,638.84

TOTAL PAGE

14,480,638.84

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, 2024	2024 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2024
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PAGE TOTALS						

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

Balance Dec. 31, 2024	Cancelled	Other	Received	2024 Budget Revenue Realized	Balance Jan. 1, 2024	Grant
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**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Balance Dec. 31, 2024	Cancelled	Other	Received	2024 Budget Revenue Realized	Balance Jan. 1, 2024	Grant
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**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Balance Jan. 1, 2024	Transferred from 2024 Budget Appropriations	Budget Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2024	Grant	
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SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Balance Dec. 31, 2024	Cancelled	Other	Expended	Transferred from 2024 Budget Appropriations	Budget	Jan. 1, 2024 Balance	Grant
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							TOTALS

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	XXXXXXXXXX	
Levy School Year July 1, 2024 - June 30, 2025	XXXXXXXXXX	
Levy Calendar Year 2024	XXXXXXXXXX	9,645,408.00
Paid	9,645,408.00	XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)		XXXXXXXXXX
	9,645,408.00	9,645,408.00

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	xxxxxxxxxxx	
Levy School Year July 1, 2024 - June 30, 2025	xxxxxxxxxxx	
Levy Calendar Year 2024	xxxxxxxxxxx	
Paid		xxxxxxxxxxx
Balance - December 31, 2024	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)		xxxxxxxxxxx
# Must include unpaid requisitions.	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	xxxxxxxxxxx	
Levy School Year July 1, 2024 - June 30, 2025	xxxxxxxxxxx	
Levy Calendar Year 2024	xxxxxxxxxxx	6,727,833.00
Paid	6,727,833.00	xxxxxxxxxxx
Balance - December 31, 2024	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)		xxxxxxxxxxx
# Must include unpaid requisitions.	6,727,833.00	6,727,833.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	817.96
2024 Levy:		
General County	XXXXXXXXXX	XXXXXXXXXX
County Library	XXXXXXXXXX	2,374,084.30
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	61,999.49
Due County for Added and Omitted Taxes	XXXXXXXXXX	4,283.89
Paid	2,436,901.75	XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	4,283.89	XXXXXXXXXX
	2,441,185.64	2,441,185.64

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	
2024 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2024 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2024	-	XXXXXXXXXX
	-	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2024

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	775,000.00	775,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	1,874,691.69	2,113,828.48	239,136.79
Added by N.J.S.A. 40A:4-87 (List on 17a)	13,076.31	13,076.31	-
			-
			-
Total Miscellaneous Revenue Anticipated	1,887,768.00	2,126,904.79	239,136.79
Receipts from Delinquent Taxes	200,000.00	250,857.68	50,857.68
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	7,158,089.55	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	329,063.26	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	7,487,152.81	7,787,805.28	300,652.47
	10,349,920.81	10,940,567.75	590,646.94

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	26,036,413.96
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	9,645,408.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	6,727,833.00	xxxxxxxxxx
County Taxes	2,436,083.79	xxxxxxxxxx
Due County for Added and Omitted Taxes	4,283.89	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	565,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	7,787,805.28	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	26,601,413.96

*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2024

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Recycling Tonage Grant	2,029.49	2,029.49	-
Clean Communities Grant	9,046.82	9,046.82	-
Municipal Alliance Grant	2,000.00	2,000.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	13,076.31	13,076.31	-

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

CFO Signature: _____ cfo@rockawayborough.org Sheet 17a

STATEMENT OF GENERAL BUDGET REVENUES 2024

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	13,076.31	13,076.31	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
TOTALS	13,076.31	13,076.31	-

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

CFO Signature: _____ cfo@rockawayborough.org

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2024

2024 Budget As Adopted		10,336,844.50
2024 Budget - Added by N.J.S.A. 40A:4-87		13,076.31
Appropriated for 2024 (Budget Statement Item 9)		10,349,920.81
Appropriated for 2024 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		10,349,920.81
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		10,349,920.81
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	9,130,268.91	
Paid or Charged - Reserve for Uncollected Taxes	565,000.00	
Reserved	653,618.90	
Total Expenditures		10,348,887.81
Unexpended Balances Canceled (see footnote)		1,033.00

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2024 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 2024 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	239,136.79
Delinquent Tax Collections	xxxxxxxxxx	50,857.68
Required Collection of Current Taxes	xxxxxxxxxx	300,652.47
Unexpended Balances of 2024 Budget Appropriations	xxxxxxxxxx	1,033.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	803,470.80
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 2023 Appropriation Reserves	xxxxxxxxxx	359,992.27
Prior Years Interfunds Returned in 2024	xxxxxxxxxx	
Cancellation of Appropriated Grant Reserves		956.25
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2024	-	xxxxxxxxxx
Balance - December 31, 2024	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2024	1,033.00	xxxxxxxxxx
Cancellation of Grants Receivable	765.00	
Increase in Grants Receivable	153.65	
Senior and Veteran Deductions Disallowed - Prior Year	1,000.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	1,753,147.61	xxxxxxxxxx
	1,756,099.26	1,756,099.26

SURPLUS - CURRENT FUND YEAR 2024

	Debit	Credit
1. Balance - January 1, 2024	xxxxxxxxxx	3,632,618.15
2.	xxxxxxxxxx	
3. Excess Resulting from 2024 Operations	xxxxxxxxxx	1,753,147.61
4. Amount Appropriated in the 2024 Budget - Cash	775,000.00	xxxxxxxxxx
5. Amount Appropriated in 2024 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2024	4,610,765.76	xxxxxxxxxx
	5,385,765.76	5,385,765.76

ANALYSIS OF BALANCE AS AT DECEMBER 31, 2024 (FROM CURRENT FUND - TRIAL BALANCE)

Cash		8,435,227.64
Investments		
Sub Total		8,435,227.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,824,461.88
Cash Surplus		4,610,765.76
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		4,610,765.76

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2025 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 - 2024 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$ <u>26,302,586.75</u>
2. Amount of Levy - Special District Taxes	\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$ <u>46,106.14</u>
5a. Subtotal 2024 Levy	\$ <u>26,348,692.89</u>
5b. Reductions Due to Tax Appeals**	\$ _____
5c. Total 2024 Tax Levy	\$ <u><u>26,348,692.89</u></u>
6. Transferred to Tax Title Liens	\$ <u>71,457.63</u>
7. Transferred to Foreclosed Property	\$ _____
8. Remitted, Abated or Canceled	\$ <u>15,806.50</u>
9. Discount Allowed	\$ _____
10. Collected in Cash: In 2023	\$ <u>161,348.84</u>
In 2024*	\$ <u>25,844,315.12</u>
Homestead Benefit Credit	\$ _____
State's Share of 2024 Senior Citizens and Veterans Deductions Allowed	\$ <u>30,750.00</u>
Total To Line 14	\$ <u><u>26,036,413.96</u></u>
11. Total Credits	\$ <u><u>26,123,678.09</u></u>
12. Amount Outstanding December 31, 2024	\$ <u>225,014.80</u>
13. Percentage of Cash Collections to Total 2024 Levy, (Item 10 divided by Item 5c) is <u>98.81%</u>	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ <u>26,036,413.96</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>26,036,413.96</u>

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

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

* Include overpayments applied as part of 2024 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 2024

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) \$ 26,036,413.96

LESS: Proceeds from Accelerated Tax Sale _____

Net Cash Collected

Line 5c (sheet 22) Total 2024 Tax Levy \$ 26,036,413.96

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____ 98.81%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22) \$ 26,036,413.96

LESS: Proceeds from Tax Levy Sale (excluding premium) _____

Net Cash Collected

Line 5c (sheet 22) Total 2024 Tax Levy \$ 26,036,413.96

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____ 98.81%

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

	Debit	Credit
1. Balance - January 1, 2024	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	11,731.28
2. Senior Citizens Deductions Per Tax Billings	3,500.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	27,250.00	xxxxxxxxxx
4. Deductions Allowed By Tax Collector	1,000.00	xxxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2023)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxxx	1,000.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2023)	xxxxxxxxxx	1,000.00
9. Received in Cash from State	xxxxxxxxxx	30,500.00
10.		
11.		
12. Balance - December 31, 2024	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	12,481.28	xxxxxxxxxx
	44,231.28	44,231.28

Calculation of Amount to be included on Sheet 22, Item 10 -
2024 Senior Citizens and Veterans Deductions Allowed

Line 2	3,500.00
Line 3	27,250.00
Line 4	1,000.00
Sub - Total	31,750.00
Less: Line 7	1,000.00
To Item 10, Sheet 22	30,750.00

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

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxxx	750,000.00
Taxes Pending Appeals	xxxxxxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxxxx	xxxxxxxxxxx
Contested Amount of 2024 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		xxxxxxxxxxx
		xxxxxxxxxxx
Balance - December 31, 2024	750,000.00	xxxxxxxxxxx
Taxes Pending Appeals*	xxxxxxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxxxx	xxxxxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2024	750,000.00	750,000.00

taxcollector@rockawayborough.org
Signature of Tax Collector

T-8570
License #

20-Jan-25
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2024	1,607,647.69	xxxxxxxxxx
A. Taxes	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	249,890.75	xxxxxxxxxx
2. Canceled:	xxxxxxxxxx	xxxxxxxxxx
A. Taxes	1,357,756.94	xxxxxxxxxx
B. Tax Title Liens	xxxxxxxxxx	33.07
3. Transferred to Foreclosed Tax Title Liens:	xxxxxxxxxx	xxxxxxxxxx
A. Taxes	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	xxxxxxxxxx	xxxxxxxxxx
4. Added Taxes	1,000.00	xxxxxxxxxx
5. Added Tax Title Liens	xxxxxxxxxx	xxxxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:	xxxxxxxxxx	xxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	xxxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes	(1)	xxxxxxxxxx
7. Balance Before Cash Payments	xxxxxxxxxx	1,608,614.62
8. Totals	1,608,647.69	1,608,647.69
9. Balance Brought Down	1,608,614.62	xxxxxxxxxx
10. Collected:	xxxxxxxxxx	250,857.68
A. Taxes	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	250,857.68	xxxxxxxxxx
11. Interest and Costs - 2024 Tax Sale	xxxxxxxxxx	xxxxxxxxxx
12. 2024 Taxes Transferred to Liens	2,999.64	xxxxxxxxxx
13. 2024 Taxes	71,457.63	xxxxxxxxxx
14. Balance - December 31, 2024	225,014.80	xxxxxxxxxx
A. Taxes	xxxxxxxxxx	1,657,229.01
B. Tax Title Liens	1,432,214.21	xxxxxxxxxx
15. Totals	1,908,086.69	1,908,086.69

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **15.59%**

17. Item No. 14 multiplied by percentage shown above is **258,362.00** and represents the maximum amount that may be anticipated in 2025.

(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, 2024	961,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2024	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2024	XXXXXXXXXX	961,500.00
	961,500.00	961,500.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2024		XXXXXXXXXX
16. 2024 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - December 31, 2024	XXXXXXXXXX	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2024		XXXXXXXXXX
21. 2024 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23.	XXXXXXXXXX	
24. Balance - December 31, 2024	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property: \$ _____ -
 *Total Cash Collected in 2024 _____
 Realized in 2024 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>	<u>Amount</u> <u>Dec. 31, 2023</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2024</u> <u>Budget</u>	<u>Amount</u> <u>Resulting from</u> <u>2024</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2024</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>1.</u>	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>1.</u>	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2024</u>
_____	_____	_____	_____	\$ _____	_____
_____	_____	_____	_____	\$ _____	_____
_____	_____	_____	_____	\$ _____	_____
_____	_____	_____	_____	\$ _____	_____

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2023	REDUCED IN		Balance Dec. 31, 2024
					By 2024 Budget	Canceled By Resolution	
		Totals		-			-

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

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2024' must be entered here and then raised in the 2025 budget.
 Chief Financial Officer _____

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

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

* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2024' must be entered here and then raised in the 2025 budget.
 Chief Financial Officer

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2023	REDUCED IN 2024		Balance Dec. 31, 2024
					By 2024 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals						-

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxxxx	4,440,000.00	
Issued	xxxxxxxxxx		
Paid	320,000.00	xxxxxxxxxxxx	
Outstanding - December 31, 2024	4,120,000.00	xxxxxxxxxxxx	
	4,440,000.00	4,440,000.00	
2025 Bond Maturities - General Capital Bonds			
2025 Interest on Bonds*		\$ 179,800.00	\$ 335,000.00
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxxxx	
	-	-	
2025 Bond Maturities - Assessment Bonds			
2025 Interest on Bonds*			\$ 179,800.00
Total "Interest on Bonds - Debt Service" (*Items)			
			\$ 179,800.00

LIST OF BONDS ISSUED DURING 2024

Purpose	2025 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2024	-	xxxxxxxx	
2025 Loan Maturities			\$
2025 Interest on Loans			\$
Total 2025 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxx	
2025 Loan Maturities			\$
2025 Interest on Loans			\$
Total 2025 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2024

Purpose	2025 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2024	-	xxxxxxxxxx	
2025 Loan Maturities			\$
2025 Interest on Loans			\$
Total 2025 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
2025 Loan Maturities			\$
2025 Interest on Loans			\$
Total 2025 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2024

Purpose	2025 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR LOANS
LOAN**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2024	-	xxxxxxxx	
2025 Loan Maturities			\$
2025 Interest on Loans			\$
Total 2025 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxx	
2025 Loan Maturities			\$
2025 Interest on Loans			\$
Total 2025 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2024

Purpose	2025 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxx	
2025 Bond Maturities - Term Bonds		\$	
2025 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxx	
2025 Interest on Bonds		\$	
2025 Bond Maturities - Term Bonds		\$	
Total "Interest on Bonds - Type I School Debt Service" ("Items")		\$	-

LIST OF BONDS ISSUED DURING 2024

Purpose	2025 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2025 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

Outstanding 2025 Interest
Dec. 31, 2024 Requirement

1. Emergency Notes	\$ _____
2. Special Emergency Notes	\$ _____
3. Tax Anticipation Notes	\$ _____
4. Interest on Unpaid State & County Taxes	\$ _____
5. _____	\$ _____
6. _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2024	Date of Maturity	Rate of Interest	2025 Budget Requirements	For Principal	For Interest**	Interest Computed to (Insert Date)
Ord #14-21 - Various Capital Improvements	316,557.00	10/23/2023	316,557.00	07/18/25	3.6300%			8,522.51	07/18/25
Ord #23-13 - Various Capital Improvements	676,645.00	10/23/2023	676,645.00	07/18/25	3.6300%			18,216.97	07/18/25
Ord #24-14 Various Capital Improvements	643,646.00	10/21/2024	643,646.00	07/18/25	3.6300%			17,328.56	07/18/25
Page Totals	1,636,848.00		1,636,848.00				-	44,068.04	

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 2022 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2025 or

written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Interest Computed to (insert Date)	2025 Budget Requirements		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2024	Original Date of Issue*	Original Amount Issued	Title or Purpose of Issue
	For Interest**	For Principal						
	44,068.04	-			1,636,848.00		1,636,848.00	PREVIOUS PAGE TOTALS
	44,068.04	-			1,636,848.00		1,636,848.00	PAGE TOTALS

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

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

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

All notes with an original date of issue of 2022 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2025 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

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, 2024	Date of Maturity	Rate of Interest	For Principal	For Interest**	Interest Computed to (Insert Date)
	PREVIOUS PAGE TOTALS	1,636,848.00	1,636,848.00			-	44,068.04	
PAGE TOTALS	1,636,848.00		1,636,848.00			-	44,068.04	

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 2022 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2025 or written intent of permanent financing submitted with statement.
** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.
(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Interest Computed to (Insert Date)	2025 Budget Requirements		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2024	Original Date of Issue*	Original Amount Issued	Title or Purpose of Issue
	For Interest**	For Principal						
								1.
								2.
								3.
								4.
								5.
								6.
								7.
								8.
								9.
								10.
								11.
								12.
								13.
								14.
		-		-	-			Total

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

Assessment Notes with an original date of issue of 2022 or prior must be appropriated in full in the 2025 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, 2024	2025 Budget Requirements For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

(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, 2024		2024 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2024	
	Funded	Unfunded					Funded	Unfunded
Ord #08-14 - Maple Avenue Project	2,689.48				2,689.48			
Ord #12-15 - Various Capital Improvements	2,753.41						2,753.41	
Ord #14-16 - Various Capital Improvements	34,646.00						34,646.00	
Ord #12-19 - Various Capital Improvements	72,838.68				15,410.00		57,428.68	
Ord #05-20 - Sanitary Sewer Rehabilitation Project	40,486.31						40,486.31	
Ord #06-20 - Various Capital Improvements	314,156.96				36,629.26		277,527.70	
Ord #14-21 - Various Capital Improvements	101,238.95				19,093.57		82,145.38	
Ord #10-22 - Various Capital Improvements	217,579.52				36,011.23		181,568.29	
Ord #21-13 - Various Capital Improvements	491,890.64		676,645.00		695,461.32		473,074.32	
Ord. #24-14 - Various Capital Improvements			1,276,975.00		289,858.70		343,470.30	643,646.00
Ord. #24-27 - West Main Street Affordable - Housing Project			600,000.00				123,900.00	476,100.00
Page Total	1,177,041.00	777,883.95	1,876,975.00	-	1,095,153.56	-	1,061,780.69	1,674,965.70

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, 2024		2024 Authorizations	Other	Expended	Canceled Authorizations	Funded	Unfunded
	Funded	Unfunded						
PREVIOUS PAGE TOTALS	1,177,041.00	777,883.95	1,876,975.00	-	1,095,153.56	-	1,061,780.69	1,674,965.70
PAGE TOTALS	1,177,041.00	777,883.95	1,876,975.00	-	1,095,153.56	-	1,061,780.69	1,674,965.70

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, 2024		2024 Authorizations	Other	Expended	Canceled Authorizations	Balance - December 31, 2024	
		Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS		1,177,041.00	777,883.95	1,876,975.00	-	1,095,153.56	-	1,061,780.69	1,674,965.70
PAGE TOTALS		1,177,041.00	777,883.95	1,876,975.00	-	1,095,153.56	-	1,061,780.69	1,674,965.70

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, 2024		2024 Authorizations	Other	Expended	Canceled Authorizations	Balance - December 31, 2024	
		Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS		1,177,041.00	777,883.95	1,876,975.00	-	1,095,153.56	-	1,061,780.69	1,674,965.70
GRAND TOTALS		1,177,041.00	777,883.95	1,876,975.00	-	1,095,153.56	-	1,061,780.69	1,674,965.70

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, 2024	xxxxxxxxxx	277,728.39
Received from 2024 Budget Appropriation*	xxxxxxxxxx	30,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	66,599.00	xxxxxxxxxx
Balance - December 31, 2024	241,129.39	xxxxxxxxxx
	307,728.39	307,728.39

*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.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

**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	Additional Funding Sources
24-14 Various Capital Improvements	1,276,975.00	643,646.00	42,699.00	590,630.00
24-27 West Main Street Affordable - Housing Project	600,000.00	476,100.00	23,900.00	100,000.00
Total	1,876,975.00	1,119,746.00	66,599.00	690,630.00

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 - 2024

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	113,668.76
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
RESERVE TO PAY DEBT SERVICE CANCELLED		1,035.37
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2024 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2024	114,704.13	xxxxxxxxxx
	114,704.13	114,704.13

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 2024 was \$ 26,348,692.89
 2. Amount of Item 1 Collected in 2024 (*) \$ 26,036,413.96
 3. Seventy (70) percent of Item 1 \$ 18,444,085.02

(*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2024?
Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2024?

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 2025 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 2023 \$ _____
 2. 4% of 2023 Tax Levy for all purposes: Levy -- \$ _____ = \$ _____
 3. Cash Deficit 2024 \$ _____
 4. 4% of 2024 Tax Levy for all purposes: Levy -- \$ _____ = \$ _____

E.

<u>Unpaid</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ 4,283.89	\$ 4,283.89
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4. Amount due School Districts for School Tax	\$ _____	\$ _____	\$ _____

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2024, please observe instructions of Sheet 2.

POST CLOSING
TRIAL BALANCE - WATER UTILITY UTILITY FUND
 AS AT DECEMBER 31, 2024
 Operating and Capital Sections

(Separately Stated)
 Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Cash	1,035,958.74	
Investments		
Due from - Water Utility Capital Fund	1,489.28	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	224,481.96	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		75,276.28
Encumbrances Payable		121,057.11
Accrued Interest on Bonds and Notes		56,031.27
Accounts Payable		32,855.11
Water Rent Overpayments		8,470.26
Water Rent Prepayments		2,468.32
Reserve for Carbon Filter Replacement		60,000.00
Subtotal - Cash Liabilities		356,158.35 "C"
Reserve for Consumer Accounts and Lien Receivable		224,481.96
Fund Balance		681,289.67
Total	1,261,929.98	1,261,929.98

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - WATER UTILITY UTILITY FUND (cont'd)
 AS AT DECEMBER 31, 2024
 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	19,074,896.26	1,140,000.00
BONDS PAYABLE		4,025,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		280,482.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,100,951.71
UNFUNDED		1,235,291.25
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO WATER UTILITY OPERATING		1,489.28
RESERVE FOR AMORTIZATION		9,614,272.72
RESERVE FOR DEFERRED AMORTIZATION		1,409,018.00
RESERVE FOR WATER CAPITAL IMPROVEMENTS		110,063.08
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		141,012.04
CAPITAL FUND BALANCE		17,316.18
TOTALS	19,074,896.26	19,074,896.26

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGDED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2023	Assessments and Liens	Operating Budget	RECEIPTS			Balance Dec. 31, 2024
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities							-
Trust Surplus							-
Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-

*Show as red figure

SCHEDULE OF WATER UTILITY UTILITY BUDGET - 2024

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	226,791.00	226,791.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	2,177,330.00	2,359,953.28	182,623.28
Miscellaneous	27,000.00	66,164.39	39,164.39
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve for Carbon Filter Replacement	60,000.00	60,000.00	-
			-
Subtotal	2,491,121.00	2,712,908.67	221,787.67
Deficit (General Budget) **			-
	2,491,121.00	2,712,908.67	221,787.67

** 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	2,491,121.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	2,491,121.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,491,121.00
Deduct Expenditures:	
Paid or Charged	2,413,486.89
Reserved	75,276.28
Surplus (General Budget)**	
Total Expenditures	2,488,763.17
Unexpended Balance Canceled (See Footnote)	2,357.83

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 2024 OPERATION

WATER UTILITY UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2024 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
 Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,712,908.67	
Miscellaneous Revenue Not Anticipated	17,109.23	
2023 Appropriation Reserves Canceled in 2024	122,313.40	
Total Revenue Realized		2,852,331.30
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	2,413,486.89	
Reserved	75,276.28	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,488,763.17	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,488,763.17
Excess		363,568.13
Budget Appropriation - Surplus (General Budget)**		
Balance of Results of 2024 Operation		
Remainder = ("Excess in Operations" - Sheet 46)	363,568.13	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**		
Balance of Results of 2024 Operation		-
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		-

SECTION 2:

The following item of '2023 Appropriation Reserves Canceled in 2024' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2023 for an Anticipated Deficit in the Water Utility Utility for 2023

2023 Appropriation Reserves Canceled in 2024		122,313.40
Less: Anticipated Deficit in 2023 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		122,313.40

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

RESULTS OF 2024 OPERATIONS - WATER UTILITY UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	221,787.67
Unexpended Balances of Appropriations	xxxxxxxxxx	2,357.83
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	17,109.23
Unexpended Balances of 2023 Appropriation Reserves*	xxxxxxxxxx	122,313.40
Deficit in Anticipated Revenues	-	xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	363,568.13	xxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	363,568.13	363,568.13

OPERATING SURPLUS - WATER UTILITY UTILITY

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	544,512.54
Excess in Results of 2024 Operations	xxxxxxxxxx	363,568.13
Amount Appropriated in the 2024 Budget - Cash	226,791.00	xxxxxxxxxx
Amount Appropriated in 2024 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2024	681,289.67	xxxxxxxxxx
	908,080.67	908,080.67

**ANALYSIS OF BALANCE DECEMBER 31, 2024
(FROM WATER UTILITY UTILITY - TRIAL BALANCE)**

Cash	1,035,958.74
Investments	
Interfund Accounts Receivable	1,489.28
Subtotal	1,037,448.02
Deduct Cash Liabilities Marked with "C" on Trial Balance	356,158.35
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	681,289.67
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.	681,289.67

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

SCHEDULE OF WATER UTILITY UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2023	\$	<u>238,238.88</u>
Increased by:		
Rents Levied	\$	<u>2,346,196.36</u>
Decreased by:		
Collections	\$	<u>2,347,717.96</u>
Overpayments applied	\$	<u>12,235.32</u>
Transfer to Liens	\$	_____
Other	\$	_____
Balance December 31, 2024	\$	<u>2,359,953.28</u>
Balance December 31, 2024	\$	<u>224,481.96</u>

SCHEDULE OF WATER UTILITY UTILITY LIENS

Balance December 31, 2023	\$	_____
Increased by:		
Transfers from Accounts Receivable	\$	_____
Penalties and Costs	\$	_____
Other	\$	_____
Decreased by:	\$	<u>-</u>
Collections	\$	_____
Other	\$	_____
Balance December 31, 2024	\$	<u>-</u>
Balance December 31, 2024	\$	<u>-</u>

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY 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, 2023 per Audit Report	Amount in 2024 Budget	Amount Resulting 2024	Balance as at Dec. 31, 2024
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of 2024</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

UTILITY SPECIAL EMERGENCY

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2023	By 2024 Budget	Canceled By Resolution	Balance Dec. 31, 2024
					REDUCED IN 2024		
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals						-

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

Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR BONDS
WATER UTILITY UTILITY ASSESSMENT BONDS**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxx	
	-	-	
2025 Bond Maturities - Assessment Bonds			\$
2025 Interest on Bonds			\$

WATER UTILITY UTILITY CAPITAL BONDS

Outstanding - January 1, 2024	xxxxxxxx	4,235,000.00
Issued	xxxxxxxx	
Paid	210,000.00	xxxxxxxx
Outstanding - December 31, 2024	4,025,000.00	xxxxxxxx
	4,235,000.00	4,235,000.00
2025 Bond Maturities - Capital Bonds		\$ 210,000.00
2025 Interest on Bonds		\$ 130,597.38

INTEREST ON BONDS - WATER UTILITY UTILITY BUDGET

2025 Interest on Bonds (*Items)	\$ 130,597.38
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$ 54,541.99
Subtotal	\$ 76,055.39
Add: Interest to be Accrued as of 12/31/2025	\$ 52,039.17
Required Appropriation 2025	\$ 128,094.56

LIST OF BONDS ISSUED DURING 2024

Purpose	2025 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR LOANS
WATER UTILITY UTILITY LOAN**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Loan Maturities			
			\$
2025 Interest on Loans			
			\$

WATER UTILITY UTILITY LOAN

Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Loan Maturities			
			\$
2025 Interest on Loans			
			\$

INTEREST ON LOANS - WATER UTILITY UTILITY BUDGET

2025 Interest on Loans (*Items)	\$	-
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$	
Subtotal	\$	-
Add: Interest to be Accrued as of 12/31/2025	\$	
Required Appropriation 2025	\$	-

LIST OF LOANS ISSUED DURING 2024

Purpose	2025 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR LOANS
WATER UTILITY UTILITY LOAN**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxx	
2025 Loan Maturities	-	-	\$
2025 Interest on Loans		\$	

WATER UTILITY UTILITY LOAN

Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxx	
2025 Loan Maturities	-	-	\$
2025 Interest on Loans		\$	

INTEREST ON LOANS - WATER UTILITY UTILITY BUDGET

2025 Interest on Loans (*Items)	\$	-
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$	
Subtotal	\$	-
Add: Interest to be Accrued as of 12/31/2025	\$	
Required Appropriation 2025	\$	-

LIST OF LOANS ISSUED DURING 2024

Purpose	2025 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE FOR WATER 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, 2024	Date of Maturity	Rate of Interest	2025		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 24-12 Various Water Utility Improvements	280,482.00	10/21/2024	280,482.00	7/18/2025	3.63%		7,551.28	7/18/2025
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	280,482.00		280,482.00				7,551.28	

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 2022 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2025 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 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, 2024	Date of Maturity	Rate of Interest	2025		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	280,482.00		280,482.00					7,551.28

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 2022 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2025 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)

INTEREST ON NOTES - WATER UTILITY UTILITY BUDGET	
2025 Interest on Notes	\$ 7,551.28
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$ 1,489.28
Subtotal	\$ 6,062.00
Add: Interest to be Accrued as of 12/31/2025	\$
Required Appropriation 2025	\$ 6,062.00

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER UTILITY UTILITY

2025 Budget Requirements	For Principal	Amount Lease Obligation Outstanding Dec. 31, 2024	Purpose
-	-	-	Total

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2024		2024 Authorizations	Expended	Other	Balance - December 31, 2024	
	Funded	Unfunded				Funded	Unfunded
15-16 Various Water Utility Improvements	55,422.80		19,620.61			35,802.19	
09-17 Various Water Utility Improvements	27,443.50		12,804.02			14,639.48	
07-18 Various Water Utility Improvements	221,547.72		19,144.89			202,402.83	
10-19 Acquisition and Installation of Generator	25,963.09					25,963.09	
11-19 Various Water Utility Improvements	17,152.00		17,152.00				
07-20 Various Water Utility Improvements	7,925.50		7,925.50				
14-20 Water Main Improvements	39,270.85					39,270.85	
12-21 Various Water Utility Improvements	170,000.00		25,005.50			144,994.50	
20-21 Installation of Water Meter and Equipment	435,843.80		267,966.00			167,877.80	
09-22 Installation of Water Main	274,094.11		254,888.13			19,205.98	
23-12 Various Water Utility Improvements	504,678.74		103,983.75			450,794.99	
11-24 Replacement of Wet Wells at the Filter Plant							1,140,000.00
12-24 Various Water Utility Improvements							95,291.25
PAGE TOTALS	1,779,342.11	-	1,677,100.00	-	-	1,100,951.71	1,235,291.25

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded	2024 Authorizations	Expended	Other	Funded	Unfunded
				1,677,100.00	1,120,199.15	-	1,100,951.71	1,235,291.25
PREVIOUS PAGE TOTALS		1,779,342.11	-	1,677,100.00	1,120,199.15	-	1,100,951.71	1,235,291.25
PAGE TOTALS		1,779,342.11	-	1,677,100.00	1,120,199.15	-	1,100,951.71	1,235,291.25

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2024		2024 Authorizations	Expended	Other	Balance - December 31, 2024	
	Funded	Unfunded				Funded	Unfunded
PREVIOUS PAGE TOTALS	1,779,342.11	-	1,677,100.00	-	-	1,100,951.71	1,235,291.25
TOTALS	1,779,342.11	-	1,677,100.00	-	-	1,100,951.71	1,235,291.25

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

WATER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	121,112.04
Received from 2024 Budget Appropriation	xxxxxxxxxx	185,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	165,100.00	xxxxxxxxxx
Balance - December 31, 2024	141,012.04	xxxxxxxxxx
	306,112.04	306,112.04

WATER UTILITY UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	
Received from 2024 Budget Appropriation*	xxxxxxxxxx	
Received from 2024 Emergency Appropriation*	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2024	-	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 UTILITY 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
12-23 Various Water				
Utility Improvements	50,100.00		50,100.00	
12-24 Various Water				
Utility Improvements	487,000.00	280,482.00	115,000.00	91,518.00
11-24 Various Water				
Utility Improvements	1,140,000.00	1,140,000.00		
	1,677,100.00	1,420,482.00	165,100.00	91,518.00

WATER UTILITY UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2024

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	17,316.18
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, 2024	17,316.18	xxxxxxxxxx
	17,316.18	17,316.18