

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 15,235  
 NET VALUATION TAXABLE 2023 2,002,009,200  
 MUNICODE 0810

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

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

                     **TOWNSHIP**                      of                                           **MANTUA**                      , County of                      **GLOUCESTER**

**DO NOT USE THESE SPACES**

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature                      sdesantis@bowman.cpa  
 Title                      RMA

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I,                      **KARYN PACCIONE**                     , am the Chief Financial Officer, License #                      **N-0522**                     , of the                      **TOWNSHIP**                      of                      **MANTUA**                     , County of                      **GLOUCESTER**                      and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2023, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2023.

Signature                      kpaccione@mantuatownship.com  
 Title                      CHIEF FINANCIAL OFFICER  
 Address                      401 Main Street, Mantua, NJ 08051  
 Phone Number                      856-468-1500  
 Fax Number                      856-464-1022

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

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

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

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

STEFANIE J. DESANTIS  
(Registered Municipal Accountant)

BOWMAN & COMPANY LLP  
(Firm Name)

6 NORTH BROAD STREET, SUITE 201  
(Address)

WOODBURY, NJ 08096  
(Address)

856-782-2892  
(Phone Number)

856-782-2892  
(Fax Number)

Certified by me

this 3rd day May, 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.

<b>Municipality:</b>	TOWNSHIP OF MANTUA
<b>Chief Financial Officer:</b>	KARYN PACCIONE
<b>Signature:</b>	kpaccione@mantuatownship.com
<b>Certificate #:</b>	N-0522
<b>Date:</b>	

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

<b>Municipality:</b>	TOWNSHIP OF MANTUA
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

21-6000825

Fed I.D. #

TOWNSHIP OF MANTUA

Municipality

GLOUCESTER

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>819,071.49</u>	\$ <u>418,495.15</u>	\$ <u>241,156.69</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.

kpaccione@mantuatownship.com  
Signature of Chief Financial Officer

5/3/2024  
Date

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

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the           **TOWNSHIP**           of           **MANTUA**          , County of           **GLOUCESTER**           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	<u>          sdesantis@bowman.cpa          </u>
Title	<u>          Registered Municipal Accountant          </u>

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

---

---

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2024 and filed with the County Board of Taxation on January 10, 2024 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$           200,013,100.00          

<u>          cblack@co.gloucester.nj.us          </u> SIGNATURE OF TAX ASSESSOR
<u>          <b>TOWNSHIP OF MANTUA</b>          </u> MUNICIPALITY
<u>          <b>GLOUCESTER</b>          </u> COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		7,861,432.19	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		1,975.58	-
<b>Receivables with Full Reserves:</b>			
TAXES RECEIVABLE:			
PRIOR	17,637.87		
CURRENT	476,276.81		
SUBTOTAL		493,914.68	
TAX TITLE LIENS RECEIVABLE		491,931.18	
PROPERTY ACQUIRED FOR TAXES		1,985,100.00	
CONTRACT SALES RECEIVABLE		1,347,940.00	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		4,566.22	
DUE FROM TRUST OTHER		22,351.38	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		12,209,211.23	-

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

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	12,209,211.23	-
APPROPRIATION RESERVES		659,611.37
ENCUMBRANCES PAYABLE		141,333.33
ACCOUNTS PAYABLE		46,101.82
TAX OVERPAYMENTS		138,764.20
PREPAID TAXES		499,326.22
DUE TO STATE:		
MARRIAGE LICENCE		351.00
DCA TRAINING FEES		8,105.00
LOCAL SCHOOL TAX PAYABLE		1,443,777.43
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		1,266,069.77
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		25,596.64
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
DUE FEDERAL & STATE GRANT FUND		426,051.25
DUE GENERAL CAPITAL FUND		7,313.00
RESERVE FOR:		
LAND SALE DEPOSITS		21,919.99
MUNICIPAL RELIEF AID PROGRAM		126,942.49
PAGE TOTAL	12,209,211.23	4,811,263.51







# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	142,341.47	
DUE FROM/TO CURRENT FUND	426,051.25	
ENCUMBRANCES PAYABLE		
ENCUMBRANCES PAYABLE		16,823.33
APPROPRIATED RESERVES		475,003.71
UNAPPROPRIATED RESERVES		76,565.68
TOTALS	568,392.72	568,392.72

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	70.15	
DUE TO -		
DUE TO STATE OF NJ		5.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		64.75
FUND TOTALS	70.15	70.15
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	88,401.12	
APPROPRIATION RESERVES		52,320.84
RESERVE FOR FUTURE USE		36,080.28
FUND TOTALS	88,401.12	88,401.12
<b>LOSAP TRUST FUND</b>		
CASH	-	
INVESTMENTS	837,365.46	
RESERVE FOR LOSAP		837,365.46
FUND TOTALS	837,365.46	837,365.46

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	2,498,186.57	
ACCOUNTS RECEIVABLE	13,292.28	
DUE TO CURRENT		22,351.38
RESERVE FOR ENCUMBRANCES		22,860.68
TRUST FUND RESERVES		2,466,266.79
OTHER TRUST FUNDS PAGE TOTAL	2,511,478.85	2,511,478.85

(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	2,511,478.85	2,511,478.85
OTHER TRUST FUNDS (continued)		
<b>TOTALS</b>	<b>2,511,478.85</b>	<b>2,511,478.85</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	2,511,478.85	2,511,478.85
OTHER TRUST FUNDS (continued)		
<b>TOTALS</b>	2,511,478.85	2,511,478.85

(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
Trust Other				-
Community Day	2,533.41			2,533.41
Recreation	7,353.85	2,550.00		9,903.85
Police Explorer's	2,011.00			2,011.00
Public Defender	17,441.40	2,785.00		20,226.40
Police Canine	18,907.30	6,614.00	1,097.11	24,424.19
Fossil Fund	7,255.53			7,255.53
Veteran's Commission	1,862.38	100.00		1,962.38
Historial Commisison	64,456.90	868.69		65,325.59
POAA	10,434.63	602.00		11,036.63
CDBG	51,000.00			51,000.00
Child Passenger Safety	2,604.53			2,604.53
Federal Forfeited Funds		24,948.07	2,974.00	21,974.07
Local Forfeited Funds				-
Accumulated Absences		30,000.00		30,000.00
				-
Affordable Housing	1,639,081.05	54,067.52	118,010.27	1,575,138.30
Developer's Escrow	432,065.20	89,784.39	208,060.25	313,789.34
Off-Duty Police	20,322.87	248,775.00	207,938.00	61,159.87
Street Opening Deposits	22,552.00	16,947.00	7,447.50	32,051.50
				-
Agency Payroll	31,600.94	4,479,918.93	4,461,860.53	49,659.34
Net Payroll	322.76	1,536,809.07	1,537,131.83	-
				-
Tax Premium	184,500.00	63,600.00	86,200.00	161,900.00
Tax Redemption	5.38	232,505.07	210,199.59	22,310.86
				-
Federal Forfeited Funds	3,764.25		3,764.25	-
Local Forfeited Funds	19,963.82		19,963.82	-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>PAGE TOTAL</b>	\$ 2,540,039.20	\$ 6,790,874.74	\$ 6,864,647.15	\$ 2,466,266.79

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

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
PREVIOUS PAGE TOTAL	2,540,039.20	6,790,874.74	6,864,647.15	2,466,266.79
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>PAGE TOTAL</b>	<b>\$ 2,540,039.20</b>	<b>\$ 6,790,874.74</b>	<b>\$ 6,864,647.15</b>	<b>\$ 2,466,266.79</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								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

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	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	
CASH	3,000,213.66	
DUE FROM CURRENT FUND	7,313.00	
FEDERAL AND STATE GRANTS RECEIVABLE	323,085.57	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	4,515,000.00	
UNFUNDED	5,002,250.00	
PAGE TOTALS	12,847,862.23	-

(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	12,847,862.23	-
BOND ANTICIPATION NOTES PAYABLE		5,002,250.00
GENERAL SERIAL BONDS		4,515,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		550,377.86
UNFUNDED		1,167,884.06
ENCUMBRANCES PAYABLE		611,756.26
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		971,482.11
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		29,111.94
	12,847,862.23	12,847,862.23

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2023

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	3,558.51	8,167,334.48	309,460.80	7,861,432.19
Grant Fund				-
Trust - Animal Control		70.15		70.15
Trust - Assessment				-
Trust - Municipal Open Space	1,407.51	86,993.61		88,401.12
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	42,322.99	2,552,534.96	96,671.38	2,498,186.57
Trust - Arts and Culture				-
General Capital	33,798.64	2,966,415.02		3,000,213.66
				-
<u>UTILITIES:</u>				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total</b>	<b>81,087.65</b>	<b>13,773,348.22</b>	<b>406,132.18</b>	<b>13,448,303.69</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: sdesantis@bowman.cpa

Title: Registered Municipal Accountant





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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
BULLETPROOF VEST PARTNERSHIP	2,931.62	3,112.50				6,044.12
BODY WARM CAMERAS	58,694.40					58,694.40
CHILD PASSENGER SAFETY	3,767.50					3,767.50
CLICK IT OR TICKET		9,360.00	4,480.00		2,480.00	2,400.00
COMMUNITY DEVELOPMENT PROGRAM	150,000.00	200,000.00	300,000.00			50,000.00
NJDOT - EVERGREEN AVENUE	39,631.94				39,631.94	-
ALCOHOL EDUCATION REHAB		2,262.78	964.83			1,297.95
MUNICIPAL ALLIANCE ON ALCOHOL & DRUG ABUSE	37,444.33	6,500.00	4,092.50		37,444.33	2,407.50
RECYCLING TONNAGE GRANT		73,940.63	73,940.63			-
STORMWATER ASSISTANCE GRANT		25,000.00	15,000.00			10,000.00
JIF SAFETY AWARD		4,050.00	4,050.00			-
JIF SAFETY AWARD - OPTIONAL	3,500.00	3,500.00	3,500.00			3,500.00
JIF WELLNESS		1,250.00				1,250.00
JIF EPL/CYBER	335.00	2,500.00	335.00			2,500.00
STRAIGHT TO TREATMENT	480.00					480.00
						-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>296,784.79</b>	<b>331,475.91</b>	<b>406,362.96</b>	<b>-</b>	<b>79,556.27</b>	<b>142,341.47</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	296,784.79	331,475.91	406,362.96	-	79,556.27	142,341.47
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	296,784.79	331,475.91	406,362.96	-	79,556.27	142,341.47



**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	296,784.79	331,475.91	406,362.96	-	79,556.27	142,341.47
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	296,784.79	331,475.91	406,362.96	-	79,556.27	142,341.47

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
BULLETPROOF VEST PARTNERSHIP	73,368.00		3,112.50				76,480.50
COMMUNITY DEVELOPMENT BLOCK GRANT	103,829.70	200,000.00		196,159.82			107,669.88
CHILD PASSENGER SAFETY	580.00			580.00			-
CLICK IT OR TICKET	-	4,880.00	4,480.00	6,880.00		2,480.00	-
DISTRACTED DRIVING	2,200.00		4,200.00	1,600.00		4,800.00	-
DRIVE SOBER OR GET PULLED OVER	-	3,360.00	4,480.00	5,120.00			2,720.00
EMERGENCY MANAGEMENT GRANT	769.96						769.96
OPIOID SETTLEMENT GRANT FUNDS	-	28,250.81		28,250.81			-
ALCOHOL, EDUCATION, REHABILITATION	2,844.94	315.86	1,946.92				5,107.72
BODY ARMOR GRANT	8,283.08	1,896.65		3,735.00			6,444.73
CLEAN COMMUNITIES PROGRAM	46,624.36	33,253.37	37,297.65	27,122.90			90,052.48
DRUNK DRIVING ENFORCEMENT FUND	20,893.21			2,920.00			17,973.21
MUNICIPAL ALLIANCE ON ALCOHOL & DRUG ABUSE	61,797.56	8,125.00		-		65,027.85	4,894.71
FRANK H. STEWART TRUST	12,500.00						12,500.00
RECYCLING TONNAGE GRANT	78,260.35	73,940.63		64,822.99			87,377.99
REDEVELOPMENT GRANT	15,859.11			(65.99)			15,925.10
SAFE AND SECURE COMMUNITIES	92,500.00	60,000.00		135,054.00			17,446.00
STORMWATER ASSISTANCE	-		25,000.00	14,381.54			10,618.46
	-						-
<b>PAGE TOTALS</b>	<b>520,310.27</b>	<b>414,022.32</b>	<b>80,517.07</b>	<b>486,561.07</b>	<b>-</b>	<b>72,307.85</b>	<b>455,980.74</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	520,310.27	414,022.32	80,517.07	486,561.07	-	72,307.85	455,980.74
ATLANTIC CITY ELECTRIC SUSTAINABLE JERSEY GRANT	-						-
DARE PROGRAM	1.50			1.50			-
TOWN WATCH CRIME PREVENTION PROGRAM	1,666.00						1,666.00
JIF SAFETY AWARD	5,614.82	4,050.00		4,415.48			5,249.34
JIF SAFETY AWARD - OPTIONAL	3,500.00	3,500.00		3,500.00			3,500.00
JIF WELLNESS	172.63	1,250.00		480.00			942.63
JIF EPL/CYBER	2,500.00	2,500.00		335.00			4,665.00
SHED EVENT SPONSORSHIP	1,500.00		1,500.00				3,000.00
STRAIGHT TO TREATMENT	60.00			60.00			-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	535,325.22	425,322.32	82,017.07	495,353.05	-	72,307.85	475,003.71

Sheet  
11.1

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	535,325.22	425,322.32	82,017.07	495,353.05	-	72,307.85	475,003.71
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	535,325.22	425,322.32	82,017.07	495,353.05	-	72,307.85	475,003.71

**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	535,325.22	425,322.32	82,017.07	495,353.05	-	72,307.85	475,003.71
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>TOTALS</b>	<b>535,325.22</b>	<b>425,322.32</b>	<b>82,017.07</b>	<b>495,353.05</b>	<b>-</b>	<b>72,307.85</b>	<b>475,003.71</b>

Sheet 11  
Totals

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
U.S. Department of Justice:						-
Bulletproof Vest Partnership	8,232.62					8,232.62
Drive Sober or Get Pulled Over	2,400.00	3,360.00	4,480.00	7,840.00		2,400.00
ARP: COVID-19 Fiscal Recovery Grant	776,640.68				(776,640.68)	-
Opioid Settlement Grant Funds	28,250.81	28,250.81		16,287.39		16,287.39
Body Armor Grant	1,896.65	1,896.65		2,291.67		2,291.67
Clean Communities	33,253.37	33,253.37	37,297.65	37,297.65		-
Safe and Secure Communities	32,400.00	32,400.00		47,354.00		47,354.00
Distracted Driving			4,200.00	4,200.00		-
Shred Event Sponsorship			1,500.00	1,500.00		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	<b>883,074.13</b>	<b>99,160.83</b>	<b>47,477.65</b>	<b>116,770.71</b>	<b>(776,640.68)</b>	<b>76,565.68</b>

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,286,630.43
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	6,331,528.50
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	15,269,674.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	15,112,527.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,443,777.43	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	6,331,528.50	XXXXXXXXXX
	22,887,832.93	22,887,832.93

\* 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	851,101.75
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	4,463,818.54
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	11,737,321.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	11,322,352.98	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,266,069.77	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	4,463,818.54	XXXXXXXXXX
# Must include unpaid requisitions.	17,052,241.29	17,052,241.29



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	105,829.35
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	10,263,852.07
County Library	XXXXXXXXXX	702,543.51
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	635,671.14
Due County for Added and Omitted Taxes	XXXXXXXXXX	25,596.64
Paid	11,707,896.07	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	25,596.64	XXXXXXXXXX
	11,733,492.71	11,733,492.71

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	
2023 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire District # 1	1,659,216.00	XXXXXXXXXX
Sewer -		XXXXXXXXXX
Water -		XXXXXXXXXX
Garbage -		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Total 2023 Levy	XXXXXXXXXX	1,659,216.00
Paid	1,659,216.00	XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	1,659,216.00	1,659,216.00

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	1,490,000.00	1,490,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	5,287,623.99	5,408,180.61	120,556.62
Added by N.J.S.A. 40A:4-87 (List on 17a)	82,017.07	82,017.07	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>5,369,641.06</b>	<b>5,490,197.68</b>	<b>120,556.62</b>
Receipts from Delinquent Taxes	550,000.00	573,574.88	23,574.88
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	10,324,894.76	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	10,324,894.76	11,024,026.07	699,131.31
	<b>17,734,535.82</b>	<b>18,577,798.63</b>	<b>843,262.81</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	50,538,793.51
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	15,269,674.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	11,737,321.00	xxxxxxxxxx
County Taxes	11,602,066.72	xxxxxxxxxx
Due County for Added and Omitted Taxes	25,596.64	xxxxxxxxxx
Special District Taxes	1,659,216.00	xxxxxxxxxx
Municipal Open Space Tax	401,807.51	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,180,914.43
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	11,024,026.07	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>51,719,707.94</b>	<b>51,719,707.94</b>

# STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Alcohol Education and Rehab Fund	1,946.92	1,946.92	-
BulletProof Vest Partnership	3,112.50	3,112.50	-
Clean Communities Grant	37,297.65	37,297.65	-
Click it or Ticket it	4,480.00	4,480.00	-
Drive Sober or Get Pulled Over	4,480.00	4,480.00	-
Distracted Driving	4,200.00	4,200.00	-
Shred Event	1,500.00	1,500.00	-
Stormwater Assistance	25,000.00	25,000.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
<b>PAGE TOTALS</b>	<b>82,017.07</b>	<b>82,017.07</b>	<b>-</b>

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

CFO Signature: kpaccione@mantuatownship.com



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		17,652,518.75
2023 Budget - Added by N.J.S.A. 40A:4-87		82,017.07
Appropriated for 2023 (Budget Statement Item 9)		17,734,535.82
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		17,734,535.82
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		17,734,535.82
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	15,893,763.51	
Paid or Charged - Reserve for Uncollected Taxes	1,180,914.43	
Reserved	659,611.37	
Total Expenditures		17,734,289.31
Unexpended Balances Canceled (see footnote)		246.51

**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	120,556.62
Delinquent Tax Collections	XXXXXXXXXX	23,574.88
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	699,131.31
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	246.51
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	72,683.33
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	
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	
Unexpended Balances of 2022 Appropriation Reserves		430,967.66
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	10,795,347.04	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	10,795,347.04
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2023		XXXXXXXXXX
Refund of PY Revenue	2,723.89	
Interfund Receivables Created	22,351.38	
Prior Year Senior Cit / Vet Deductions Disallowed	3,250.00	
Grant Fund Receivables - Reserves Canceled (Net)	7,248.42	
General Capital Fund Receivables Canceled	7,313.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,304,273.62	XXXXXXXXXX
	12,142,507.35	12,142,507.35



**SURPLUS - CURRENT FUND  
YEAR 2023**

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	3,237,870.64
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	1,304,273.62
4. Amount Appropriated in the 2023 Budget - Cash	1,490,000.00	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	3,052,144.26	xxxxxxxxxx
	4,542,144.26	4,542,144.26

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

Cash		7,861,432.19
Investments		
[REDACTED]		
Sub Total		7,861,432.19
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,811,263.51
Cash Surplus		3,050,168.68
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	1,975.58	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		1,975.58
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,052,144.26

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) #		\$	49,358,390.10
or			
(Abstract of Ratables)		\$	
2. Amount of Levy - Special District Taxes		\$	1,659,216.00
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.		\$	82,250.83
5a. Subtotal 2023 Levy	\$		51,099,856.93
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2023 Tax Levy		\$	51,099,856.93
6. Transferred to Tax Title Liens		\$	47,090.64
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	37,695.97
9. Discount Allowed		\$	
10. Collected in Cash: In 2022	\$		588,520.55
In 2023*	\$		49,831,647.96
Homestead Benefit Credit	\$		
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$		118,625.00
Total To Line 14	\$		50,538,793.51
11. Total Credits		\$	50,623,580.12
12. Amount Outstanding December 31, 2023		\$	476,276.81
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is			<u>98.90%</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		\$	50,538,793.51
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	50,538,793.51

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)	\$ 50,538,793.51
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 50,538,793.51</b>
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 51,099,856.93
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.90%

---

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 50,538,793.51
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 50,538,793.51</b>
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 51,099,856.93
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.90%

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

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	1,071.92
2. Senior Citizens Deductions Per Tax Billings	18,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	95,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	4,875.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	3,250.00
9. Received in Cash from State	XXXXXXXXXX	112,327.50
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	1,975.58
Due To State of New Jersey	-	XXXXXXXXXX
	118,625.00	118,625.00

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

Line 2	18,500.00	
Line 3	95,250.00	
Line 4	4,875.00	
Sub - Total	118,625.00	
Less: Line 7	-	
To Item 10, Sheet 22	118,625.00	

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

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

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		1,346,193.36	XXXXXXXXXX
A. Taxes	587,622.19	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	758,571.17	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	1,384.54
B. Tax Title Liens		XXXXXXXXXX	6,634.99
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	305,754.18
4. Added Taxes		3,250.00	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 2,512.08
B. Tax Title Liens - Transfers from Taxes		(1) 2,512.08	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,035,669.65
8. Totals		1,351,955.44	1,351,955.44
9. Balance Brought Down		1,035,669.65	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	573,574.88
A. Taxes	569,337.70	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	4,237.18	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale		383.64	XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		47,090.64	XXXXXXXXXX
13. 2023 Taxes		476,276.81	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	985,845.86
A. Taxes	493,914.68	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	491,931.18	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,559,420.74	1,559,420.74

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 55.38%

17. Item No.14 multiplied by percentage shown above is 545,961.44 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	914,800.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2023	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	305,754.18	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	764,545.82	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	1,985,100.00
	1,985,100.00	1,985,100.00

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2023		XXXXXXXXXX
16. 2023 Sales from Foreclosed Property	1,347,940.00	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	1,347,940.00
	1,347,940.00	1,347,940.00

**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*	\$ 200,000.00	\$ 200,000.00	\$	\$ -
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ -</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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		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

kpaccione@mantuatownship.com  
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

kpaccione@mantuatownship  
 Chief Financial Officer

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

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxxx	5,699,000.00	
Issued	xxxxxxxxxx		
Paid	1,184,000.00	xxxxxxxxxx	
Outstanding - December 31, 2023	4,515,000.00	xxxxxxxxxx	
	5,699,000.00	5,699,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 710,000.00
2024 Interest on Bonds*		\$ 105,487.50	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2023	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxxx	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 105,487.50

**LIST OF BONDS ISSUED DURING 2023**

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

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

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

**LIST OF LOANS ISSUED DURING 2023**

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

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

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

**LIST OF LOANS ISSUED DURING 2023**

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

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

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

**LIST OF LOANS ISSUED DURING 2023**

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

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

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

**LIST OF BONDS ISSUED DURING 2023**

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

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

	Outstanding Dec. 31, 2023	2024 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. <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)

Sheet 33

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Ord 2020-4 Acquisition of Capital Equipment & Completion of Capital Improvements	984,000.00	9/23/2021	984,000.00	06/19/24	4.5000%		33,210.00	06/19/24
Ord 2021-9 Acquisition of Capital Equipment & Completion of Capital Improvements	1,323,000.00	9/23/2021	1,323,000.00	06/19/24	4.5000%		44,651.25	06/19/24
Ord 2022-04 Acquisition of Capital Equipment & Completion of Capital Improvements	1,482,000.00	9/19/2023	1,482,000.00	06/19/24	4.5000%		50,017.50	06/19/24
Ord 2023-11 Acquisition of Capital Equipment & Completion of Capital Improvements	1,213,250.00	9/19/2023	1,213,250.00	06/19/24	4.5000%		40,947.19	06/19/24
NOTES ARE BEING PERMANTLY FUNDED IN 2024								
Page Totals	5,002,250.00		5,002,250.00			-	168,825.94	

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	5,002,250.00		5,002,250.00			-	168,825.94	
PAGE TOTALS	5,002,250.00		5,002,250.00			-	168,825.94	

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	5,002,250.00		5,002,250.00			-	168,825.94	
PAGE TOTALS	5,002,250.00		5,002,250.00			-	168,825.94	

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.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
08-15G ACQUISITION OF REAL PROPERTY	77,150.00						77,150.00	
09-11F DEMOLISITON OF VARIOUS BUILDINGS	2,942.65				2,942.65			
12-06A RESURFACING OF JESSUP MILL ROAD	50,000.00				45,775.57		4,224.43	
14-07B REFURBISHMENT OF TRASH TRUCKS					-			
16-06B DRAINAGE IMPROVEMENTS	16,033.00				15,334.70		698.30	
16-12B ACQUISITION OF DUMP TRUCK					-			
16-14 ACQUISITION OF PROPERTY	23,013.46						23,013.46	
17-10D ACQUISITION OF VARIOUS POLICE EQUIPME	3,195.00						3,195.00	
18-04A RECONSTRUCTION OF VARIOUS ROADS	2,407.50				2,317.50		90.00	
2018-04-b Improvements to Tylers Mill Road	5,597.55				-		5,597.55	
2018-04c Various Building Improvements	389.50				389.50		-	
2018-04-d Justice Complex Security Improvements	1,093.54						1,093.54	
2018-04-e Acquisition of Dump Truck					-			
2018-04-f Improvements to Parks	417.03						417.03	
2019-08 Acquisition of Trash Trucks					-			
2019-11-a Various Road Improvements	4,425.33				2,164.95		2,260.38	
2019-11-c Various Park Improvements	19,431.39				2,102.47		17,328.92	
2019-11-d Acquisition of Police Equipment	3,724.50						3,724.50	
2019-11-e Improvements to Municipal Buildings	20,000.00				7,386.20		12,613.80	
<b>Page Total</b>	<b>229,820.45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,413.54</b>	<b>-</b>	<b>151,406.91</b>	<b>-</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.)**

Sheet 35.1

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>	229,820.45	-	-	-	78,413.54	-	151,406.91	-
2019-11-g Improvements to E Warren Ave.	21,879.25					21,879.25	-	
2020-04-a Various Road Improvements		125,008.33			125,008.33			-
2020-04-b Improvements to W Warren Ave NJDOT	43,742.75					43,742.75	-	
2020-04-c Acq of Recreation Equip & Improve to Parks		44,088.36			21,434.47			22,653.89
2020-04-e Improvements to Various Buildings		32,555.00			26,555.00			6,000.00
2020-04-f Acquisition of Computer Hardware/Software		8,937.09						8,937.09
2020-04-g Acquisition of Trash Containers		12,881.50			60.00			12,821.50
2020-09 Improvements to Parks	23,170.06				472.68		22,697.38	
2021-09-a Varioud Road Improvements		751.66			-			751.66
2021-09-b Reconstruciton/Repaving E. Mercer Ave.		1,596.75			388.68			1,208.07
2021-09-c Improvements to Twp. Recreational Areas		114,618.55			6,086.72			108,531.83
2021-09-d Acquisitoin of Police Equipment		848.42			848.42			-
2021-09-e Improvements to Municipal Buildings		4,366.81			4,334.14			32.67
2021-09-f Acquisition of Public Works Equipment		13,368.24			-			13,368.24
2022-04a Various Roadway Improvements					(95,292.10)			95,292.10
2022-04b Acquisition of Various Equipment for Police		3,867.87			(29,997.86)			33,865.73
2022-04c Acquisition of Various Equipment for Public Works					-			
2022-04d Various Improvements to Township Parks		40,318.00			25,436.96			14,881.04
<b>PAGE TOTALS</b>	318,612.51	403,206.58	-	-	163,748.98	65,622.00	174,104.29	318,343.82

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>	318,612.51	403,206.58	-	-	163,748.98	65,622.00	174,104.29	318,343.82
22-04e Various Improvements to Township Buildings		101,119.67			16,900.12			84,219.55
23-11a Roadway, Drainage, Stormwater Improvements			530,000.00		290,885.67		-	239,114.33
23-11b Reconstruction of South McCarthy Ave			365,000.00				192,000.00	173,000.00
23-11c Acq of Police Department Equipment			120,000.00		96,449.40			23,550.60
23-11d Acquisition of a Senior Citizen Bus			76,000.00				3,800.00	72,200.00
23-11e Various Township Park Improvements			186,000.00		13,150.00			172,850.00
23-11f Acq of Public Works Department Equipment			68,000.00		66,794.24			1,205.76
23-11g Improvements to Township Buildings			115,000.00		31,600.00			83,400.00
23-12 Reconstruction of Bergen Ave			209,926.00		168,540.29		41,385.71	
23-13a Acq of UCC Department Equipment			30,000.00				30,000.00	
23-13b Acq of Public Works Department Equipment			66,000.00		26,912.14		39,087.86	
23-13c Acq of Sound and Recording System			30,000.00				30,000.00	
23-13d Improvements to the Veterans Monument			21,000.00		21,000.00		-	
23-15 Acq of Public Works Department Equipment			40,000.00				40,000.00	
<b>PAGE TOTALS</b>	318,612.51	504,326.25	1,856,926.00	-	895,980.84	65,622.00	550,377.86	1,167,884.06

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>	318,612.51	504,326.25	1,856,926.00	-	895,980.84	65,622.00	550,377.86	1,167,884.06
<b>GRAND TOTALS</b>	318,612.51	504,326.25	1,856,926.00	-	895,980.84	65,622.00	550,377.86	1,167,884.06

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	622,472.11
Received from 2023 Budget Appropriation*	XXXXXXXXXX	600,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	250,990.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	971,482.11	XXXXXXXXXX
	<b>1,222,472.11</b>	<b>1,222,472.11</b>

\*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
Roadway, Drainage, Stormwater Impts	530,000.00	503,500.00	26,500.00	
Reconstruction of South McCarthy Ave	365,000.00	173,000.00	9,240.00	182,760.00
Acq of Police Department Equipment	120,000.00	114,000.00	6,000.00	
Acq of Senior Citizen Bus	76,000.00	72,200.00	3,800.00	
Various Township Park Improvements	186,000.00	176,700.00	9,300.00	
Acq of Public Works Dept Equipment	68,000.00	64,600.00	3,400.00	
Improvements to Township Buildings	115,000.00	109,250.00	5,750.00	
Reconstruction of Bergen Ave	209,926.00			209,926.00
Acq of UCC Department Equipment	30,000.00		30,000.00	
Acq of Public Works Dept Equipment	66,000.00		66,000.00	
Acq of Sound & Recording System	30,000.00		30,000.00	
Improvements to Veterans Monument	21,000.00		21,000.00	
Acq of Public Works Dept Equipment	40,000.00		40,000.00	
<b>Total</b>	<b>1,856,926.00</b>	<b>1,213,250.00</b>	<b>250,990.00</b>	<b>392,686.00</b>

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	14,055.17
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		15,056.77
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2023	29,111.94	xxxxxxxxxx
	29,111.94	29,111.94

**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>51,099,856.93</u> |
| 2. Amount of Item 1 Collected in 2023 (*) | \$ | <u>50,538,793.51</u>    |
| 3. Seventy (70) percent of Item 1         | \$ | <u>35,769,899.85</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>25,596.64</u>	\$ <u>25,596.64</u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$ <u>                    </u> -	\$ <u>                    </u> -
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>2,709,847.20</u>	\$ <u>2,709,847.20</u>