

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2024
(UNAUDITED)

POPULATION LAST CENSUS 45,115
NET VALUATION TAXABLE 2024 4,261,814,800
MUNICODE 1518

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2025
MUNICIPALITIES - FEBRUARY 10, 2025

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 MANCHESTER, County of OCEAN

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature jfaccone@sklein-cpa.com
Title Auditor

(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, DIANE LAPP, am the Chief Financial Officer, License # N-0488, of the TOWNSHIP of MANCHESTER, County of OCEAN and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2024, 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, 2024.

Signature dlapp@manchestertwp.com
Title Chief Financial Officer
Address 1 COLONIAL DRIVE
Phone Number 732-657-8121
Fax Number 732-657-1853

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 **MANCHESTER** 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:

Certified by me

this 28 day March, 2025

JOSEPH J. FACCONEDivision of Local Government Services(Registered Municipal Accountant)

Samuel Klein and Company, CPA's LLP(Firm Name)

550 Broad Street 11th Floor(Address)

Newark New Jersey 07102(Address)

(973) 624-6100(Phone Number)

(973) 624-6101(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:

TOWNSHIP OF MANCHESTER

Chief Financial Officer:

DIANE LAPP

Signature:

dlapp@manchestertwp.com

Certificate #:

N-0488

Date:

3/28/2025

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:

TOWNSHIP OF MANCHESTER

Chief Financial Officer:

Signature:

Certificate #:

Date:

21-6000823

Fed I.D. #

TOWNSHIP OF MANCHESTER

Municipality

OCEAN

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) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 1,973,682.31	\$	\$

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

X

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.

dlapp@manchestertwp.com

Signature of Chief Financial Officer

3/28/2025

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 MANCHESTER, County of OCEAN 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 \$ 7,707,377,900.00

<u>mlynch@manchestertwp.com</u>
SIGNATURE OF TAX ASSESSOR
<u>TOWNSHIP OF MANCHESTER</u>
MUNICIPALITY
<u>OCEAN</u>
COUNTY

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

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

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

Title of Account		Debit	Credit
CASH		7,829,187.41	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		354,401.95	-
CHANGE FUND		1,865.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	4,175.43		
CURRENT	933,746.78		
SUBTOTAL		937,922.21	
TAX TITLE LIENS RECEIVABLE		58,469.22	
PROPERTY ACQUIRED FOR TAXES		11,521,941.64	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
LABOR LIENS RECEIVABLE		854.75	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		680,000.00	
DEFICIT		-	
Page Totals:		21,384,642.18	-

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

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

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	21,384,642.18	-
APPROPRIATION RESERVES		971,169.98
ENCUMBRANCES PAYABLE		372,299.21
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		53,068.09
PREPAID TAXES		868,726.56
ACCOUNTS PAYABLE		6,204.94
DUE TO STATE:		
MARRIAGE LICENCE		850.00
DCA TRAINING FEES		19,696.98
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		71,046.05
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		139,284.96
DUE TO FEDERAL AND STATE GRANT FUND		1,365,831.10
DUE TO GENERAL TRUST FUND		115,234.10
DUE TO WATER CAPITAL ESA		187,596.72
DUE TO SEWER CAPITAL ESA		170,000.00
DUE TO CDBG TRUST FUND		30,780.00
RESERVE FOR REASSEMENT		350,448.34
PAGE TOTAL	21,384,642.18	4,722,237.03

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 3a	21,384,642.18	4,722,237.03
SUBTOTAL	21,384,642.18	4,722,237.03 "C"
EMERGENCY NOTE PAYABLE		680,000.00
RESERVE FOR RECEIVABLES		12,519,187.82
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		3,463,217.33
TOTALS	21,384,642.18	21,384,642.18

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

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2024

Title of Account	Debit	Credit
Assets		
Cash - Public Assistance Trust Fund	2,902.34	
Cash - Discretionary Fund	81,775.60	
Liabilities and Reserves		
Reserve - Public Assistance		2,902.34
Reserve for Discretionary Fund		81,775.60
TOTALS	84,677.94	84,677.94

(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
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2024

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	2,126,778.22	
DUE FROM/TO CURRENT FUND	1,365,831.10	
ENCUMBRANCES PAYABLE		482,309.94
APPROPRIATED RESERVES		2,946,328.37
UNAPPROPRIATED RESERVES		63,971.01
TOTALS	3,492,609.32	3,492,609.32

(Do not crowd - add additional sheets)

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	58,490.11	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		23,780.51
PREPAID REVENUE		34,709.60
FUND TOTALS	58,490.11	58,490.11
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	355,828.08	
RESERVE FOR OPEN SPACE		355,828.08
FUND TOTALS	355,828.08	355,828.08
LOSAP TRUST FUND		
CASH	-	
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 -		
DUE FROM CURRENT FUND	30,780.00	
CDBG RECEIVABLE	32,000.00	
RESERVE FOR CDBG		62,780.00
FUND TOTALS	62,780.00	62,780.00
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	3,292,092.19	
DUE FROM CURRENT FUND	115,234.10	
RESERVE FOR TRUST		3,389,858.03
ACCOUNTS PAYABLE		17,468.26
OTHER TRUST FUNDS PAGE TOTAL	3,407,326.29	3,407,326.29

(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	3,407,326.29	3,407,326.29
OTHER TRUST FUNDS (continued)		
TOTALS	3,407,326.29	3,407,326.29

(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	3,407,326.29	3,407,326.29
OTHER TRUST FUNDS (continued)		
TOTALS	3,407,326.29	3,407,326.29

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

[illegible]

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

*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	1,311,761.55	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	1,311,761.55
CASH	10,245,758.10	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	12,664,113.03	
UNFUNDED	15,781,315.55	
DUE TO -		
PAGE TOTALS	40,002,948.23	1,311,761.55

(Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2024

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	40,002,948.23	1,311,761.55
BOND ANTICIPATION NOTES PAYABLE		14,469,554.00
GENERAL SERIAL BONDS		12,450,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		214,113.03
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		400,026.44
UNFUNDED		10,188,842.76
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		14,909.79
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		953,740.66
	40,002,948.23	40,002,948.23

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2024

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	822,818.61	7,730,236.73	723,867.93	7,829,187.41
Grant Fund				-
Trust - Animal Control	34.00	58,456.11		58,490.11
Trust - Assessment				-
Trust - Municipal Open Space		355,828.08		355,828.08
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	2.68	3,338,582.67	46,493.16	3,292,092.19
Trust - Arts and Culture				-
General Capital		10,245,758.10		10,245,758.10
Public Assistance		84,752.45	74.51	84,677.94
UTILITIES:				
Eastern Service Water Operating	77,987.72	1,466,525.73	533,477.48	1,011,035.97
Eastern Service Water Capital	500,000.00	1,353,351.18	1,250,000.00	603,351.18
Eastern Service Sewer Operating	49,226.54	5,033,900.00	501,095.37	4,582,031.17
Eastern Service Sewer Capital		2,868,801.60		2,868,801.60
Western Service Water Operating	46,867.68	1,386,736.07	200,000.03	1,233,603.72
Western Service Water Capital		83,220.26		83,220.26
Western Service Sewer Operating	45,674.78	568,474.14	43,808.80	570,340.12
Western Service Sewer Capital		5,043.13		5,043.13
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	1,542,612.01	34,579,666.25	3,298,817.28	32,823,460.98

* 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: jfaccone@sklein-cpa.com

Title: Auditor

CASH RECONCILIATION DECEMBER 31, 2024 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK NA:	
CURRENT FUND	7,730,236.73
ANIMAL CONTROL TRUST	58,456.11
OPEN SPACE TRUST XXX	355,828.08
AFFORDABLE HOUSING TRUST XXX	825,591.00
DRUG ENFORCEMENT TRUST XXX	29,671.34
MANCHESTER DAY TRUST XXX	2,254.83
MANCHESTER-LAKEHURST BOI XXX	30,309.22
MUNICIPAL ALLIANCE TRUST XXX	18,346.93
NJ STATE UNEMPLOYMENT TRUST XXX	196,394.72
PUBLIC ASSISTANCE TRUST I	2,902.34
PUBLIC ASSISTANCE DISCRETIONARY TRUST	81,850.11
PUBLIC DEFENDER TRUST XXX	9,712.07
TAX REDEMPTION TRUST XXX	477,032.54
RECREATION TRUST XXX	34,830.65
RESERVE FOR ACCUMULATED ABSENCES TRUST XXX	25,002.19
RESERVE FOR SNOW TRUST XXX	20,002.19
DEVELOPERS (SPECIAL) ESCROW XXX	1,669,434.44
UTILITY ESCROW	540,288.48
WATER OPERATING EAST	1,066,327.80
WATER CAPITAL EAST XXX	1,353,351.18
SEWER OPERATING EAST	4,893,810.00
SEWER CAPITAL EAST	1,860,749.15
WATER OPERATING WEST	1,386,736.07
WATER CAPITAL WEST	83,220.26
SEWER OPERATING WEST	568,474.14
SEWER CAPITAL WEST	5,043.13
GENERAL CAPITAL	10,245,758.10
SEWER EAST INVESTMENT	680,000.00
OCEAN 1ST BANK:	
SEWER CAPITAL EAST	328,052.45
PAGE TOTAL	34,579,666.25

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"

[illegible]

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

Sheet 10

Grant	Balance Jan. 1, 2024	2024 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2024
NJ DOT - Schoolhouse Road	12,433.82					12,433.82
NJ DOT - Schoolhouse Road	347,236.89		291,890.68			55,346.21
NJ DOT - Schoolhouse Road Phase IV	315,000.00					315,000.00
Municipal Drug Alliance	9,733.13					9,733.13
Local Recreation Grant	80,000.00		80,000.00			-
Municipal Drug Alliance Grant-2022	13,962.00					13,962.00
CY 2022 ARP Firefighter's Grant	34,000.00					34,000.00
Bulletproof Vest Program	-	5,476.80	5,476.80			-
OCEAN ARP Grant	1,000.00					1,000.00
Recycling Tonnage Grant	-	37,689.90	37,689.90			-
Municipal Drug Alliance	6,882.42		1,836.28			5,046.14
NJ DOT - Colt Place	345,870.00		167,335.84			178,534.16
Senior Outreach	-	37,000.00	37,000.00			-
Senior Outreach	-	170,000.00	170,000.00			-
ARP Firefighters Grant	-	75,000.00				75,000.00
DCA Grant - Ambulance FY 24 Legislative Grant	-	250,000.00	187,500.00			62,500.00
Federal Opiod Settlement	-	45,257.27	45,257.27			-
	-					-
	-					-
PAGE TOTALS	1,166,118.26	620,423.97	1,023,986.77	-	-	762,555.46

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

Grant	Balance Jan. 1, 2024	2024 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2024
PREVIOUS PAGE TOTALS	1,166,118.26	620,423.97	1,023,986.77	-	-	762,555.46
	-					-
Body Armor Grant	-	5,491.07	5,491.07			-
Lead Grant	-	25,000.00	25,000.00			-
NJ DOT - Station Road	-	404,340.00	301,920.24			102,419.76
EECBG Electric Stations Grant	-	76,500.00				76,500.00
Office of Senior Services	-	37,303.00				37,303.00
Body Armor Replacement	-	5,534.14	5,534.14			-
National Opiods Settkement Funds	-	216,029.46	216,029.46			(0.00)
Bryne Discretionary Grant	-	1,148,000.00				1,148,000.00
Clean Communities	-	143,022.56	143,022.56			-
Reycling Tonnage Grant	-	27,209.03	27,209.03			-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
PAGE TOTALS	1,166,118.26	2,708,853.23	1,748,193.27	-	-	2,126,778.22

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

Sheet 10
Totals

Grant	Balance Jan. 1, 2024	2024 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2024
PREVIOUS PAGE TOTALS	1,166,118.26	2,708,853.23	1,748,193.27	-	-	2,126,778.22
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
TOTALS	1,166,118.26	2,708,853.23	1,748,193.27	-	-	2,126,778.22

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2024	Transferred from 2024 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2024
		Budget	Appropriation By 40A:4-87				
Senior Outreach 2020	86,623.08			30,268.89			56,354.19
Drunk Driving Enforcement Fund	6,716.27			6,716.27			-
Driving While Intoxicated Grant	3,120.00						3,120.00
Schoolhouse Road	16,930.35						16,930.35
Schoolhouse Road	246,936.21						246,936.21
Schoolhouse Road Phase IV	20,480.55						20,480.55
Lake Road	178,642.35						178,642.35
Drive Sober or Get Pulled Over	10,050.00			9,939.73			110.27
American Rescue Plan	59,016.52			59,016.52			(0.00)
Senior Outreach CARES III B	29,301.86			22,047.11			7,254.75
Senior Outreach CARES III E	12,996.00			9,181.79			3,814.21
Municipal Alliance Grant - 2020	13,476.13			13,476.13			-
Senior Outreach	28,000.00						28,000.00
Senior Outreach - Local Share	57,319.88						57,319.88
Municipal Alliance Grant - 2021	13,962.00			4,653.09			9,308.91
Municipal Alliance Grant - Local Match	3,491.00						3,491.00
ARP Infrastructure	594,747.92			594,747.92			0.00
Substained Enforcement Grant	16,335.00			16,335.00			-
							-
PAGE TOTALS	1,398,145.12	-	-	766,382.45	-	-	631,762.67

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet
11.1

Grant	Balance Jan. 1, 2024	Transferred from 2024 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2024
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,398,145.12	-	-	766,382.45	-	-	631,762.67
COPS in Shops	7,530.00			7,530.00			-
Senior Outreach 2022	10,465.18						10,465.18
Local Recreation Grant 2021	80,000.00						80,000.00
ARP 2022 Water and Sewer Infrastructure	44,895.76			44,895.76			0.00
Senior Outreach	4,000.00						4,000.00
Municipal Alliance Grant - 2022	5,825.96						5,825.96
Federal Opiod Settlement Grant	7,232.81			7,232.81			0.00
FM Global Fire Prevention Grant	2,798.00						2,798.00
Child Passenger Safety Grant	3,492.50						3,492.50
Bullet Proof Vest Partnership - 2022	3,969.56			1,919.52			2,050.04
Bulletproof Vest Program		5,476.80					5,476.80
Recycling Tonnage Grant		37,689.90					37,689.90
Senior Outreach	-	37,000.00		37,000.00			-
Senior Outreach	-	170,000.00		170,000.00			-
ARP Firefighters Grant	-	75,000.00					75,000.00
DCA Grant - Ambulance FY 24 Legislative Grant	-	250,000.00		250,000.00			-
Federal Opiod Settlement	-	45,257.27		45,257.27			-
	-						-
PAGE TOTALS	1,568,354.89	620,423.97	-	1,330,217.81	-	-	858,561.05

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet
11.2

Grant	Balance Jan. 1, 2024	Transferred from 2024 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2024
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,568,354.89	620,423.97	-	1,330,217.81	-	-	858,561.05
	-						-
Substained Enforcement	49,464.00			49,464.00			-
OCEAN ARP Grant	35,000.00						35,000.00
Senior Outreach Grant	2,787.20			2,787.20			0.00
Municipal Drug Alliance	7,058.25						7,058.25
NJ DOT - Colt Place	345,870.00						345,870.00
Storwater Grant	15,000.00						15,000.00
Child Passenger Grant	1,140.00						1,140.00
Ocean County CARES Act	6,415.05			156.00			6,259.05
Substained Enforcement	7,515.00			7,515.00			-
Federal Opiod Settlement	26,778.34			26,778.34			-
Body Armor Grant	9,479.01			9,421.67			57.34
Senior Outreach	4,000.00			4,000.00			-
Clean Communities Grant	74,598.10			59,261.51			15,336.59
	-						-
	-						-
	-						-
	-						-
PAGE TOTALS	2,153,459.84	620,423.97	-	1,489,601.53	-	-	1,284,282.28

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet 11
Totals

Grant	Balance Jan. 1, 2024	Transferred from 2024 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2024
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,153,459.84	620,423.97	-	1,489,601.53	-	-	1,284,282.28
	-						-
Body Armor Grant	-	5,491.07		5,491.07			-
Lead Grant	-	25,000.00					25,000.00
NJ DOT - Station Road	-	404,340.00					404,340.00
EECBG Electric Stations Grant	-	76,500.00		46,512.28			29,987.72
Office of Senior Services	-		37,303.00				37,303.00
Body Armor Replacement	-		5,534.14	5,534.14			-
National Opiods Settkement Funds	-		216,029.46	53,923.98			162,105.48
Bryne Discretionary Grant	-		1,148,000.00	322,014.69			825,985.31
Clean Communities	-		143,022.56	50,604.62			92,417.94
Reycling Tonnage Grant	-		27,209.03				27,209.03
Senior Outreach Match	-	440,000.00		382,302.39			57,697.61
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
TOTALS	2,153,459.84	1,571,755.04	1,577,098.19	2,355,984.70	-	-	2,946,328.37

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2024	Transferred from 2024 Budget Appropriations		Received	Other	Balance Dec. 31, 2024
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Senior Outreach	37,000.00	37,000.00				-
Municipal Drug Alliance	-			11,578.25		11,578.25
Recycling Tonnage Grant	37,689.90	37,689.90				-
Sustained Enforcement Grant	-			43,120.00		43,120.00
Federal Opiod Settlement Grant	45,257.27	45,257.27		9,272.76		9,272.76
Body Armor Grant	5,491.07	5,491.07				-
Lead Grant	25,000.00	25,000.00				-
						-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
TOTALS	150,438.24	150,438.24	-	63,971.01	-	63,971.01

*LOCAL DISTRICT 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	54,471,723.00
Paid	54,471,723.00	xxxxxxxxxxx
Balance - December 31, 2024	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxxx
School Tax Deferred		
(Not in excess of 50% of Levy - 2024 - 2025)		xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	54,471,723.00	54,471,723.00

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	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	
Paid		XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL HIGH 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	
Paid		XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	54,089.25
2024 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	18,517,628.59
County Library	XXXXXXXXXX	1,875,412.59
County Health	XXXXXXXXXX	1,088,744.73
County Open Space Preservation	XXXXXXXXXX	787,791.27
Due County for Added and Omitted Taxes	XXXXXXXXXX	71,046.05
Paid	22,323,666.43	XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	71,046.05	XXXXXXXXXX
	22,394,712.48	22,394,712.48

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	3,400,000.00	3,400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	15,804,752.41	16,969,025.15	1,164,272.74
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,577,098.19	1,577,098.19	-
			-
			-
Total Miscellaneous Revenue Anticipated	17,381,850.60	18,546,123.34	1,164,272.74
Receipts from Delinquent Taxes	900,000.00	999,711.06	99,711.06
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	27,445,220.13	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	27,445,220.13	27,447,691.69	2,471.56
	49,127,070.73	50,393,526.09	1,266,455.36

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	103,670,798.42
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	54,471,723.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	22,269,577.18	xxxxxxxxxx
Due County for Added and Omitted Taxes	71,046.05	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	426,181.00	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,015,420.50
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	27,447,691.69	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.	104,686,218.92	104,686,218.92

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
Office of Senior Services	37,303.00	37,303.00	-
Body Armor Replacement	5,534.14	5,534.14	-
National Opioids Settlement Funds	216,029.46	216,029.46	-
Bryne Discretionary Grant	1,148,000.00	1,148,000.00	-
Clean Communities	143,022.56	143,022.56	-
Recycling Tonnage Grant	27,209.03	27,209.03	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	1,577,098.19	1,577,098.19	-

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:

dlapp@manchestertwp.com

(Continued)

[illegible]

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2024

2024 Budget As Adopted		47,549,972.54
2024 Budget - Added by N.J.S.A. 40A:4-87		1,577,098.19
Appropriated for 2024 (Budget Statement Item 9)		49,127,070.73
Appropriated for 2024 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		49,127,070.73
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		49,127,070.73
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	47,140,480.25	
Paid or Charged - Reserve for Uncollected Taxes	1,015,420.50	
Reserved	971,169.98	
Total Expenditures		49,127,070.73
Unexpended Balances Canceled (see footnote)		-

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	1,164,272.74
Delinquent Tax Collections	xxxxxxxxxx	99,711.06
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	2,471.56
Unexpended Balances of 2024 Budget Appropriations	xxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	394,287.09
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	869,869.97
Prior Years Interfunds Returned in 2024	xxxxxxxxxx	
Labor Liens Collected		802.19
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
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2024		xxxxxxxxxx
County Share of PILOTS	10,512.61	
Prior Year Refunds	3,606.89	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,517,295.11	xxxxxxxxxx
	2,531,414.61	2,531,414.61

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Admin Fee-Off Duty	41,973.01
ARC PILOT	3,541.24
Beckerville PILOT	17,562.46
Lakehurst Gas Reimbursement	5,870.38
Concession Stand	1,750.00
Misc Disallowance Prepay	4,830.82
GovDeals Auctions/Sales	11,500.00
Settlement	66,666.66
Tax Sale Fees	22,483.63
JIF Reimbursement	8,356.20
Jewelry License Fee	300.00
Land Sale	20,653.03
Manchester Pines PILOT	15,861.54
Bank fees	20.00
Manchester Senior Housing PILOT	16,799.76
MISC	5,711.75
Miscellaneous Refunds	2,395.46
LOSAP Forfeitures	1,191.97
Outfront Billboards	6,000.00
Compost Sale	2,366.33
Prior Year Refunds	411.81
Clothing Bins Program	1,980.00
Whiting Storage Pilot	36,657.35
Lakehurst Revenue Share	24,036.01
Senior Outreach Donations	4,181.00
Sleo Prior Year	24,137.46
SERV Pilots	7,172.28
Copies	1,664.40
Scrap Metals	37,994.29
Tax Office	218.25
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	394,287.09

SURPLUS - CURRENT FUND
YEAR 2024

	Debit	Credit
1. Balance - January 1, 2024	xxxxxxxx	4,345,922.22
2.	xxxxxxxx	
3. Excess Resulting from 2024 Operations	xxxxxxxx	2,517,295.11
4. Amount Appropriated in the 2024 Budget - Cash	3,400,000.00	xxxxxxxx
5. Amount Appropriated in 2024 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2024	3,463,217.33	xxxxxxxx
	6,863,217.33	6,863,217.33

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

Cash		7,829,187.41
Investments		
Change Fund		1,865.00
Sub Total		7,831,052.41
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,722,237.03
Cash Surplus		3,108,815.38
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	354,401.95	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		354,401.95
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,463,217.33

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)	\$		\$	104,612,701.31
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.	\$			342,104.89
5a. Subtotal 2024 Levy	\$	104,954,806.20		
5b. Reductions Due to Tax Appeals**	\$	142,394.48		
5c. Total 2024 Tax Levy	\$			104,812,411.72
6. Transferred to Tax Title Liens	\$			8,062.50
7. Transferred to Foreclosed Property	\$			
8. Remitted, Abated or Canceled	\$			199,804.02
9. Discount Allowed	\$			
10. Collected in Cash: In 2023	\$	776,160.14		
In 2024*	\$	101,688,042.42		
Homestead Benefit Credit	\$			
State's Share of 2024 Senior Citizens and Veterans Deductions Allowed	\$	1,206,595.86		
Total To Line 14	\$	103,670,798.42		
11. Total Credits	\$			103,878,664.94
12. Amount Outstanding December 31, 2024	\$			933,746.78
13. Percentage of Cash Collections to Total 2024 Levy, (Item 10 divided by Item 5c) is				98.91%

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	\$	103,670,798.42
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	103,670,798.42

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)	\$ 103,670,798.42
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 103,670,798.42
Line 5c (sheet 22) Total 2024 Tax Levy	\$ 104,812,411.72
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.91%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 103,670,798.42
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 103,670,798.42
Line 5c (sheet 22) Total 2024 Tax Levy	\$ 104,812,411.72
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.91%

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	296,109.98	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	473,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	721,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	22,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2023)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	10,654.14
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2023)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	1,148,303.89
10.		
11.		
12. Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	354,401.95
Due To State of New Jersey	-	XXXXXXXXXX
	1,513,359.98	1,513,359.98

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

Line 2	473,250.00
Line 3	721,500.00
Line 4	22,500.00
Sub - Total	1,217,250.00
Less: Line 7	10,654.14
To Item 10, Sheet 22	1,206,595.86

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		xxxxxxxxxx	174,283.89
Taxes Pending Appeals	174,283.89	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2024 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)		34,998.93	xxxxxxxxxx
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance - December 31, 2024		139,284.96	xxxxxxxxxx
Taxes Pending Appeals*	139,284.96	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, 2024		174,283.89	174,283.89

agaskill@manchestertwp.com

Signature of Tax Collector

T-1534

License #

3/28/2025

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2024		1,009,964.86	XXXXXXXXXX
A. Taxes	956,818.80	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	53,146.06	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	73,739.30
B. Tax Title Liens		XXXXXXXXXX	324.69
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	-
4. Added Taxes		117,157.23	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) 860.15
B. Tax Title Liens - Transfers from Taxes		(1) 860.15	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,053,058.10
8. Totals		1,127,982.24	1,127,982.24
9. Balance Brought Down		1,053,058.10	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	999,711.06
A. Taxes	995,201.15	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	4,509.91	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2024 Tax Sale		1,235.11	XXXXXXXXXX
12. 2024 Taxes Transferred to Liens		8,062.50	XXXXXXXXXX
13. 2024 Taxes		933,746.78	XXXXXXXXXX
14. Balance - December 31, 2024		XXXXXXXXXX	996,391.43
A. Taxes	937,922.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	58,469.22	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,996,102.49	1,996,102.49

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 94.93%
17. Item No.14 multiplied by percentage shown above is 945,874.38 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	11,521,941.64	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	11,521,941.64
	11,521,941.64	11,521,941.64

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>	Amount Dec. 31, 2023 per Audit <u>Report</u>	Amount in 2024 <u>Budget</u>	Amount Resulting from <u>2024</u>	Balance as at <u>Dec. 31, 2024</u>
Emergency Authorization - Municipal*	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
Emergency Authorization - Schools	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
Overexpenditure of Appropriations	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
	\$ <div></div>	\$ <div></div>	\$ <div></div>	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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.

Date	Purpose		Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2023	REDUCED IN 2024		Balance Dec. 31, 2024
						By 2024 Budget	Canceled By Resolution	
								-
2023	REVALUATION		850,000.00	170,000.00	850,000.00	170,000.00		680,000.00
								-
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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

dlapp@manchestertwp.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, 2024' must be entered here and then raised in the 2025 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, 2023	REDUCED IN 2024		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:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. and are recorded on this page

dlapp@manchestertwp.com

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, 2024' must be entered here and then raised in the 2025 budget.

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	15,015,000.00	
Issued	xxxxxxxxxx		
Paid	2,565,000.00	xxxxxxxxxx	
Outstanding - December 31, 2024	12,450,000.00	xxxxxxxxxx	
	15,015,000.00	15,015,000.00	
2025 Bond Maturities - General Capital Bonds			\$ 2,575,000.00
2025 Interest on Bonds*		\$ 328,084.39	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Bond Maturities - Assessment Bonds			\$
2025 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			
			\$ 328,084.39

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
GREEN ACRES LOAN

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxx	244,663.91	
Issued	xxxxxxxx		
Paid	30,550.88	xxxxxxxx	
Refunded			
Outstanding - December 31, 2024	214,113.03	xxxxxxxx	
	244,663.91	244,663.91	
2025 Loan Maturities			\$ 31,164.96
2025 Interest on Loans			\$ 4,502.38
Total 2025 Debt Service for GREEN ACRES Loan			\$ 35,667.34
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	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	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	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Bond Maturities - Term Bonds		\$	
2025 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
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 Dec. 31, 2024	2025 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5.	\$	\$
6.	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2024	Date of Maturity	Rate of Interest	2025 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
20-007 Emergency Service Equipment	360,000.00	8/11/2022	360,000.00	05/08/25	4.5000%	19,000.00	16,200.00	05/08/25
20-038 Purchase of Whiting First Aid Building	593,750.00	8/11/2022	593,750.00	05/08/25	4.5000%	8,000.00	26,718.75	05/08/25
20-15 Fire Equipment	722,000.00	8/11/2022	722,000.00	05/08/25	4.5000%	38,000.00	32,490.00	05/08/25
22-019 Various Capital Improvements	2,523,804.00	8/11/2022	2,523,804.00	05/08/25	4.5000%	96,000.00	113,571.18	05/08/25
23-022 Police and Fire Equipment	1,900,000.00	8/11/2022	1,900,000.00	05/08/25	4.5000%		85,500.00	05/08/25
24-19 Acquisition of Communication Center Upg	4,370,000.00	9/19/2024	4,370,000.00	05/08/25	3.7500%		104,697.92	05/08/25
24-22 Various Capital Improvements	4,000,000.00	9/19/2024	4,000,000.00	05/08/25	3.7500%		95,833.33	05/08/25
Page Totals	14,469,554.00		14,469,554.00			161,000.00	475,011.18	

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.

(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)

Sheet
33.1

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		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	14,469,554.00		14,469,554.00			161,000.00	475,011.18	
PAGE TOTALS	14,469,554.00		14,469,554.00			161,000.00	475,011.18	

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.

(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)

Sheet 33
Totals

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		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	14,469,554.00		14,469,554.00			161,000.00	475,011.18	
PAGE TOTALS	14,469,554.00		14,469,554.00			161,000.00	475,011.18	

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.

(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

Sheet 34

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		Interest Computed to (Insert Date)
						For Principal	For Interest**	
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	-	-	-

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, 2024		2024 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2024	
	Funded	Unfunded					Funded	Unfunded
#19-13/20-007 Emergency Service Equipment		74,025.12						74,025.12
#20-033 EMS Equipment	68,398.76				4,041.78		64,356.98	
#20-036 Public Works Improvements	124,661.21	75.00			19,782.51		104,878.70	75.00
#20-038 Purchase of Whiting First Aid Building		60,132.57			27,350.66			32,781.91
#21-015 Fire Equipment		9,714.41			1,812.35			7,902.06
#21-22 Body Cameras		8,351.00						8,351.00
#21-043 Fire Equipment	26,359.75				26,065.08		294.67	
#22-19 Various Capital Improvements		885,784.36			777,060.77			108,723.59
#23-06 Police Locker Room Improvements	5,245.08				1,000.00		4,245.08	
#23-22 Police and Fire Equipment	12,239.94	1,900,000.00			928,307.21			983,932.73
#24-19 Communications Upgrade			4,600,000.00		3,748.99		226,251.01	4,370,000.00
#24-22 Various Capital Improvements			5,400,000.00		796,948.65			4,603,051.35
Page Total	236,904.74	2,938,082.46	10,000,000.00	-	2,586,118.00	-	400,026.44	10,188,842.76

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	Authorizations Canceled	Balance - December 31, 2024	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	236,904.74	2,938,082.46	10,000,000.00	-	2,586,118.00	-	400,026.44	10,188,842.76
PAGE TOTALS	236,904.74	2,938,082.46	10,000,000.00	-	2,586,118.00	-	400,026.44	10,188,842.76

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	Authorizations Canceled	Balance - December 31, 2024	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	236,904.74	2,938,082.46	10,000,000.00	-	2,586,118.00	-	400,026.44	10,188,842.76
PAGE TOTALS	236,904.74	2,938,082.46	10,000,000.00	-	2,586,118.00	-	400,026.44	10,188,842.76

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	Authorizations Canceled	Balance - December 31, 2024	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	236,904.74	2,938,082.46	10,000,000.00	-	2,586,118.00	-	400,026.44	10,188,842.76
GRAND TOTALS	236,904.74	2,938,082.46	10,000,000.00	-	2,586,118.00	-	400,026.44	10,188,842.76

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	xxxxxxxxx	414,909.79
Received from 2024 Budget Appropriation*	xxxxxxxxx	100,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations	500,000.00	xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2024	14,909.79	xxxxxxxxx
	514,909.79	514,909.79

*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
#24-19 Communications Upgrade	4,600,000.00	4,370,000.00	230,000.00	
#24-22 Various Capital Improvements	5,400,000.00	5,130,000.00	270,000.00	
Total	10,000,000.00	9,500,000.00	500,000.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2024

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	1,205,885.62
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		47,855.04
Anticipated as Current Fund Revenue	300,000.00	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2024 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2024	953,740.66	xxxxxxxxxx
	1,253,740.66	1,253,740.66

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

\$ 104,954,806.20
2. Amount of Item 1 Collected in 2024 (*)

\$ 103,670,798.42
3. Seventy (70) percent of Item 1

\$ 73,468,364.34

(*) 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.

	Unpaid	2023	2024	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$		\$ 71,046.05	\$ 71,046.05
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.

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

POST CLOSING
TRIAL BALANCE - ESA WATER UTILITY FUND
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
Cash	1,011,035.97	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	145,152.65	
Liens Receivable	-	
Inventory	137,268.08	
Deferred Charges (Sheet 48)		
Deficit in Operations	191,656.11	
Cash Liabilities:		
Appropriation Reserves		123,068.52
Encumbrances Payable		163,537.23
Accrued Interest on Bonds and Notes		15,887.50
Due to -		
Reserve for Escrow Deposits		400,197.93
Subtotal - Cash Liabilities		702,691.18 "C"
Reserve for Consumer Accounts and Lien Receivable		282,420.73
Fund Balance		500,000.90
Total	1,485,112.81	1,485,112.81

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - ESA WATER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2024
Operating and Capital Sections

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	7,405,825.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	7,405,825.00
CASH	603,351.18	
DUE FROM CURRENT FUND	187,596.72	
FIXED CAPITAL:		
COMPLETED	21,370,895.47	
AUTHORIZED AND UNCOMPLETED	7,642,182.26	
DUE FROM JOINT BASE	328,156.91	
DUE FROM OCEAN COUNTY - BUCKINGHAM DRIVE	373,422.12	
PAGE TOTALS	37,911,429.66	7,405,825.00

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - ESA WATER 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	37,911,429.66	7,405,825.00
BONDS PAYABLE		4,565,000.00
LOANS PAYABLE		2,907,488.64
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		990,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		340,994.45
UNFUNDED		7,279,987.81
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO ESA WATER OPERATING		
RESERVE FOR AMORTIZATION		11,901,264.09
RESERVE FOR DEFERRED AMORTIZATION		1,243,500.00
RESERVE FOR DEBT SERVICE		
RESERVE FOR PRELIMINARY EXPENSES		162,993.40
RESERVE FOR PFOS EXPENDITURES		56,827.22
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		1,016,495.39
CAPITAL FUND BALANCE		41,053.66
TOTALS	37,911,429.66	37,911,429.66

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2024[illegible]

(Do not crowd - add additional sheets

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

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

*Show as red figure

SCHEDULE OF ESA WATER UTILITY BUDGET - 2024

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	400,000.00	400,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	2,606,000.00	2,731,018.34	125,018.34
Miscellaneous	83,000.00	208,588.70	125,588.70
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Rents	475,000.00		(475,000.00)
			-
Subtotal	3,564,000.00	3,339,607.04	(224,392.96)
Deficit (General Budget) **			-
	3,564,000.00	3,339,607.04	(224,392.96)

** 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		3,564,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		3,564,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,564,000.00
Deduct Expenditures:		
Paid or Charged	3,435,931.48	
Reserved	123,068.52	
Surplus (General Budget)**		
Total Expenditures		3,559,000.00
Unexpended Balance Canceled (See Footnote)		5,000.00

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

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

STATEMENT OF 2024 OPERATION

ESA WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2024 Esa 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:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	3,339,607.04	
Miscellaneous Revenue Not Anticipated		
2023 Appropriation Reserves Canceled in 2024	27,736.85	
Total Revenue Realized		3,367,343.89
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	3,435,931.48	
Reserved	123,068.52	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,559,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,559,000.00
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2024 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		191,656.11
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2024 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	191,656.11	

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 Esa Water Utility for 2023

2023 Appropriation Reserves Canceled in 2024	27,736.85	
Less: Anticipated Deficit in 2023 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		27,736.85

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

RESULTS OF 2024 OPERATIONS - ESA WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxxx	5,000.00
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2023 Appropriation Reserves*	xxxxxxxxxx	27,736.85
Deficit in Anticipated Revenues	224,392.96	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	191,656.11
Excess in Operations - to Operating Surplus	-	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	224,392.96	224,392.96

OPERATING SURPLUS - ESA WATER UTILITY

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	900,000.90
Excess in Results of 2024 Operations	xxxxxxxxxx	-
Amount Appropriated in the 2024 Budget - Cash	400,000.00	xxxxxxxxxx
Amount Appropriated in 2024 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2024	500,000.90	xxxxxxxxxx
	900,000.90	900,000.90

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

Cash	1,011,035.97
Investments	
Interfund Accounts Receivable	
Subtotal	1,011,035.97
Deduct Cash Liabilities Marked with "C" on Trial Balance	702,691.18
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	308,344.79
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	191,656.11
Total Other Assets	191,656.11
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.	500,000.90

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

SCHEDULE OF ESA WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2023		\$	119,518.89
Increased by:			
Rents Levied		\$	2,756,652.10
Decreased by:			
Collections	\$	2,731,018.34	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	2,731,018.34
Balance December 31, 2024		\$	145,152.65

SCHEDULE OF ESA WATER UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
ESA WATER 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 <u>Report</u>	Amount in 2024 <u>Budget</u>	Amount Resulting <u>2024</u>	Balance as at <u>Dec. 31, 2024</u>
1.	Emergency Authorization - Municipal*	\$ 400,000.00	\$ 400,000.00	\$	\$ -
2.		\$	\$	\$	\$ -
3.		\$	\$	\$	\$ -
4.		\$	\$	\$	\$ -
5.		\$	\$	\$	\$ -
	Deficit in Operations	\$	\$	\$ 191,656.11	\$ 191,656.11
	Total Operating	\$ 400,000.00	\$ 400,000.00	\$ 191,656.11	\$ 191,656.11
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>	Appropriated for in Budget of <u>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	REDUCED IN 2024		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

dlapp@manchestertwp.com
Chief Financial Officer

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

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Bond Maturities - Assessment Bonds			\$
2025 Interest on Bonds		\$	
ESA WATER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2024	xxxxxxxxxx	4,795,000.00	
Issued	xxxxxxxxxx		
Paid	230,000.00	xxxxxxxxxx	
Outstanding - December 31, 2024	4,565,000.00	xxxxxxxxxx	
	4,795,000.00	4,795,000.00	
2025 Bond Maturities - Capital Bonds			\$ 235,000.00
2025 Interest on Bonds		\$ 107,112.50	

INTEREST ON BONDS - ESA WATER UTILITY BUDGET

2025 Interest on Bonds (*Items)	\$ 107,112.50	
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$ 14,300.00	
Subtotal	\$ 92,812.50	
Add: Interest to be Accrued as of 12/31/2025	\$ 14,125.00	
Required Appropriation 2025		\$ 106,937.50

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
ESA WATER UTILITY NJEIT LOAN

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxx	3,063,403.10	
Issued	xxxxxxxx		
Paid	155,914.46	xxxxxxxx	
Outstanding - December 31, 2024	2,907,488.64	xxxxxxxx	
	3,063,403.10	3,063,403.10	
2025 Loan Maturities			\$ 160,914.46
2025 Interest on Loans		\$ 25,717.60	
ESA WATER 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 - ESA WATER UTILITY BUDGET

2025 Interest on Loans (*Items)	\$ 25,717.60	
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$	
Subtotal	\$ 25,717.60	
Add: Interest to be Accrued as of 12/31/2025	\$ 5,125.00	
Required Appropriation 2025		\$ 30,842.60

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
ESA WATER 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		\$	
ESA WATER 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 - ESA WATER 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 ESA WATER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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.	Water Improvements	990,000.00	8/11/2022	990,000.00	5/8/2025	4.50%	13,000.00	44,550.00	5/8/2025
3.									
4.									
5.									
6.									
7.									
8.									
9.									
TOTAL		990,000.00		990,000.00			13,000.00	44,550.00	

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 ESA WATER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	990,000.00		990,000.00			13,000.00	44,550.00	

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.

INTEREST ON NOTES - ESA WATER UTILITY BUDGET	
2025 Interest on Notes	\$ 44,550.00
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$ 1,587.50
Subtotal	\$ 42,962.50
Add: Interest to be Accrued as of 12/31/2025	\$ 1,384.58
Required Appropriation 2025	\$ 44,347.08

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ESA WATER UTILITY ASSESSMENT NOTES

Sheet 51

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 **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2022 or prior must be appropriated in full in the 2026 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS ESA WATER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2024	2025 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WATER (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
Ord. #15-021 Tractor and Generator	57,544.58						57,544.58	
Ord. #15-024 Upgrade wells #10/11	121,829.52						121,829.52	
Ord. #17-013 Water Storage Tank		662,498.09						662,498.09
Ord. #18-015 Meter Acquisition		269,926.01						269,926.01
Ord. #20-003 Construction of Elevated Water Tank	90,613.48						90,613.48	
Ord# 21-03 Treatment Plant #5		2,563.71						2,563.71
Ord# 21-41 Water East Upgrades	71,006.87						71,006.87	
Ord# 23-220 PFOS Joint Base	21,200.00				21,200.00		-	
Ord# 24-18 Water Main Buckingham Drive			2,200,000.00					2,200,000.00
Ord# 24-20 Various Capital Improvements			4,145,000.00					4,145,000.00
PAGE TOTALS	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WATER (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	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81
PAGE TOTALS	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WATER (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	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81
PAGE TOTALS	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WATER (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	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81
PAGE TOTALS	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA WATER (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	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81
TOTALS	362,194.45	934,987.81	6,345,000.00	-	21,200.00	-	340,994.45	7,279,987.81

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

ESA WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2024	xxxxxxxx	1,016,495.39
Received from 2024 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2024	1,016,495.39	xxxxxxxx
	1,016,495.39	1,016,495.39

ESA WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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.

ESA WATER 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
Ord# 24-18 Water Main Buckingham				
Drive	2,200,000.00	2,200,000.00		
Ord# 24-20 Various Capital				
Improvements	4,145,000.00	4,145,000.00		
	6,345,000.00	6,345,000.00	-	-

ESA WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2024

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxx	41,053.66
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2024 Budget Reserve		xxxxxxxxx
Balance - December 31, 2024	41,053.66	xxxxxxxxx
	41,053.66	41,053.66

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

POST CLOSING
TRIAL BALANCE - ESA SEWER UTILITY FUND
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
Cash	4,582,031.17	
Investments		
Due from - ESA Sewer Capital Fund	1,038.87	
Due from -		-
Receivables Offset with Reserves:		
Consumer Accounts Receivable	57,849.22	
Liens Receivable	-	
Inventory	81,555.74	
Connection Fee Receivable	100,089.00	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		687,043.25
Encumbrances Payable		49,873.56
Accrued Interest on Bonds and Notes		-
Due to -		
Reserve for Escrow Deposits		140,090.00
Subtotal - Cash Liabilities		877,006.81 "C"
Reserve for Consumer Accounts and Lien Receivable		239,493.96
Fund Balance		3,706,063.23
Total	4,822,564.00	4,822,564.00

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - ESA SEWER UTILITY FUND (cont'd)
AS AT DECEMBER 31, 2024
Operating and Capital Sections

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	2,868,801.60	
DUE FROM CURRENT FUND	170,000.00	
FIXED CAPITAL:		
COMPLETED	11,878,031.55	
AUTHORIZED AND UNCOMPLETED		
PAGE TOTALS	14,916,833.15	-

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - ESA SEWER 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	14,916,833.15	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO ESA WATER OPERATING		
RESERVE FOR AMORTIZATION		11,878,031.55
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DUE TO ESA SEWER OPERATING FUND		1,038.87
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		3,033,947.73
CAPITAL FUND BALANCE		3,815.00
TOTALS	14,916,833.15	14,916,833.15

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2024[illegible]

(Do not crowd - add additional sheets)

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

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

*Show as red figure

SCHEDULE OF ESA SEWER UTILITY BUDGET - 2024

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	500,000.00	500,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	3,900,000.00	3,931,579.39	31,579.39
Miscellaneous	100,000.00	196,325.77	96,325.77
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Rents Ord#23-043	100,000.00		(100,000.00)
			-
Subtotal	4,600,000.00	4,627,905.16	27,905.16
Deficit (General Budget) **			-
	4,600,000.00	4,627,905.16	27,905.16

** 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		4,600,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		4,600,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		4,600,000.00
Deduct Expenditures:		
Paid or Charged	3,812,956.75	
Reserved	687,043.25	
Surplus (General Budget)**		
Total Expenditures		4,500,000.00
Unexpended Balance Canceled (See Footnote)		100,000.00

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

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

STATEMENT OF 2024 OPERATION

ESA SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	4,627,905.16	
Miscellaneous Revenue Not Anticipated		
2023 Appropriation Reserves Canceled in 2024	688,727.37	
Total Revenue Realized		5,316,632.53
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	3,812,956.75	
Reserved	687,043.25	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	4,500,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,500,000.00
Excess		816,632.53
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2024 Operation ("Excess in Operations" - Sheet 46)	816,632.53	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2024 Operation ("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 Esa Sewer Utility for 2023

2023 Appropriation Reserves Canceled in 2024	688,727.37	
Less: Anticipated Deficit in 2023 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		688,727.37

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

RESULTS OF 2024 OPERATIONS - ESA SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	27,905.16
Unexpended Balances of Appropriations	xxxxxxxxxx	100,000.00
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2023 Appropriation Reserves*	xxxxxxxxxx	688,727.37
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	816,632.53	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	816,632.53	816,632.53

OPERATING SURPLUS - ESA SEWER UTILITY

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	4,139,430.70
Excess in Results of 2024 Operations	xxxxxxxxxx	816,632.53
Amount Appropriated in the 2024 Budget - Cash	500,000.00	xxxxxxxxxx
Amount Appropriated in 2024 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Anticipated in Current Fund Revenue	750,000.00	
Balance - December 31, 2024	3,706,063.23	xxxxxxxxxx
	4,956,063.23	4,956,063.23

ANALYSIS OF BALANCE DECEMBER 31, 2024
(FROM ESA SEWER UTILITY - TRIAL BALANCE)

Cash	4,582,031.17
Investments	
Interfund Accounts Receivable	1,038.87
Subtotal	4,583,070.04
Deduct Cash Liabilities Marked with "C" on Trial Balance	877,006.81
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	3,706,063.23
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.	3,706,063.23

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

SCHEDULE OF ESA SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2023		\$	40,174.46
Increased by:			
Rents Levied		\$	3,949,254.15
Decreased by:			
Collections	\$	3,931,579.39	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	3,931,579.39
Balance December 31, 2024		\$	57,849.22

SCHEDULE OF ESA SEWER UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
ESA SEWER UTILITY FUND

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

	<u>Caused By</u>	Amount Dec. 31, 2023 per Audit <u>Report</u>	Amount in 2024 <u>Budget</u>	Amount Resulting <u>2024</u>	Balance as at <u>Dec. 31, 2024</u>
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>	Appropriated for in Budget of <u>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	REDUCED IN 2024		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

dlapp@manchestertwp.com
Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR BONDS
ESA SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Bond Maturities - Assessment Bonds			\$
2025 Interest on Bonds		\$	
ESA SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Bond Maturities - Capital Bonds			\$
2025 Interest on Bonds		\$	

INTEREST ON BONDS - ESA SEWER UTILITY BUDGET

2025 Interest on Bonds (*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 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
ESA SEWER 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		\$	
ESA SEWER 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 - ESA SEWER 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 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
ESA SEWER 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		\$	
ESA SEWER 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 - ESA SEWER 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 BONDS ISSUED DURING 2024

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

DEBT SERVICE FOR ESA SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	-		-			-	-	

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 ESA SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	-		-			-	-	

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.

INTEREST ON NOTES - ESA SEWER UTILITY BUDGET	
2025 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2025	\$
Required Appropriation 2025	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ESA SEWER UTILITY ASSESSMENT NOTES

Sheet 51

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 **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2022 or prior must be appropriated in full in the 2026 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS ESA SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2024	2025 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA SEWER (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
								-
Total	70000-	-	-	-	-	-	-	-

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

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

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

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

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

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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ESA SEWER (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	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

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

ESA SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2024	xxxxxxxx	3,033,947.73
Received from 2024 Budget Appropriation	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2024	3,033,947.73	xxxxxxxx
	3,033,947.73	3,033,947.73

ESA SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2024	xxxxxxxx	
Received from 2025 Budget Appropriation *	xxxxxxxx	
Received from 2025 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2024	-	xxxxxxxx
	-	-

*The full amount of the 2025 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

ESA SEWER UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2025
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 2025 or Prior Years
	-	-	-	-

ESA SEWER UTILITY FUND
STATEMENT OF CAPITAL SURPLUS

2025

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxx	3,815.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2025 Budget Reserve		xxxxxxxxx
Balance - December 31, 2024	3,815.00	xxxxxxxxx
	3,815.00	3,815.00

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

POST CLOSING
TRIAL BALANCE - WSA WATER UTILITY FUND
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
Cash	1,233,603.72	
Investments		
Change Fund	60.00	
Due from - Water West Capital Fund	11.24	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	67,770.41	
Liens Receivable	-	
Connection Fee Receivable	602.80	
Inventory	87,328.51	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		340,592.25
Encumbrances Payable		89,413.14
Accrued Interest on Bonds and Notes		166,651.12
Due to -		
Subtotal - Cash Liabilities		596,656.51
Reserve for Consumer Accounts and Lien Receivable		155,701.72
Fund Balance		637,018.45
Total	1,389,376.68	1,389,376.68

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WSA WATER UTILITY FUND (cont'd)
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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	5,669,750.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	5,669,750.00
CASH	83,220.26	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	15,512,440.98	
AUTHORIZED AND UNCOMPLETED	5,712,309.02	
PAGE TOTALS	26,977,720.26	5,669,750.00

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - WSA WATER 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	26,977,720.26	5,669,750.00
BONDS PAYABLE		12,740,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		23,209.02
UNFUNDED		5,669,750.00
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO ESA WATER OPERATING		
RESERVE FOR AMORTIZATION		2,815,000.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DUE TO WSA WATER OPERATING		11.24
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		60,000.00
CAPITAL FUND BALANCE		-
TOTALS	26,977,720.26	26,977,720.26

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2024

[illegible]

(Do not crowd - add additional sheets)

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

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

*Show as red figure

SCHEDULE OF WSA WATER UTILITY BUDGET - 2024

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	600,000.00	600,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	2,090,000.00	2,346,547.90	256,547.90
Miscellaneous	100,000.00	46,731.31	(53,268.69)
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Rents Ord#23-043	400,000.00		(400,000.00)
			-
Subtotal	3,190,000.00	2,993,279.21	(196,720.79)
Deficit (General Budget) **			-
	3,190,000.00	2,993,279.21	(196,720.79)

** 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		3,190,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		3,190,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,190,000.00
Deduct Expenditures:		
Paid or Charged	2,849,407.75	
Reserved	340,592.25	
Surplus (General Budget)**		
Total Expenditures		3,190,000.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

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

STATEMENT OF 2024 OPERATION

WSA WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2024 Wsa 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:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,993,279.21	
Miscellaneous Revenue Not Anticipated		
2023 Appropriation Reserves Canceled in 2024		
Total Revenue Realized		2,993,279.21
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,849,407.75	
Reserved	340,592.25	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	3,190,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,190,000.00
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2024 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		196,720.79
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2024 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	196,720.79	

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 Wsa Water Utility for 2023

2023 Appropriation Reserves Canceled in 2024	355,291.47	
Less: Anticipated Deficit in 2023 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		355,291.47

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

RESULTS OF 2024 OPERATIONS - WSA WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2023 Appropriation Reserves*	XXXXXXXXXX	355,291.47
Deficit in Anticipated Revenues	196,720.79	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	158,570.68	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	355,291.47	355,291.47

OPERATING SURPLUS - WSA WATER UTILITY

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	1,078,447.77
Excess in Results of 2024 Operations	XXXXXXXXXX	158,570.68
Amount Appropriated in the 2024 Budget - Cash	600,000.00	XXXXXXXXXX
Amount Appropriated in 2024 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2024	637,018.45	XXXXXXXXXX
	1,237,018.45	1,237,018.45

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

Cash	1,233,603.72
Investments	
Interfund Accounts Receivable	
Subtotal	1,233,603.72
Deduct Cash Liabilities Marked with "C" on Trial Balance	596,656.51
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	636,947.21
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.	636,947.21

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

SCHEDULE OF WSA WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2023		\$	20,462.94
Increased by:			
User Charges Levied		\$	2,393,855.37
Decreased by:			
Collections	\$	2,346,547.90	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	2,346,547.90
Balance December 31, 2024		\$	67,770.41

SCHEDULE OF WSA WATER UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WSA WATER 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 <u>Report</u>	Amount in 2024 <u>Budget</u>	Amount Resulting <u>2024</u>	Balance as at <u>Dec. 31, 2024</u>
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>	Appropriated for in Budget of <u>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	REDUCED IN 2024		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

dlapp@manchestertwp.com
Chief Financial Officer

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

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Bond Maturities - Assessment Bonds			\$
2025 Interest on Bonds		\$	
WSA WATER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2024	xxxxxxxxxx	13,105,000.00	
Issued	xxxxxxxxxx		
Paid	365,000.00	xxxxxxxxxx	
Outstanding - December 31, 2024	12,740,000.00	xxxxxxxxxx	
	13,105,000.00	13,105,000.00	
2025 Bond Maturities - Capital Bonds			\$ 365,000.00
2025 Interest on Bonds		\$ 397,619.76	

INTEREST ON BONDS - WSA WATER UTILITY BUDGET

2025 Interest on Bonds (*Items)	\$ 397,619.76	
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$ 166,651.12	
Subtotal	\$ 230,968.64	
Add: Interest to be Accrued as of 12/31/2025	\$ 162,362.52	
Required Appropriation 2025		\$ 393,331.16

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
WSA WATER 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		\$	
WSA WATER 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 - WSA WATER 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 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
WSA WATER 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		\$	
WSA WATER 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 - WSA WATER 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 BONDS ISSUED DURING 2024

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

DEBT SERVICE FOR WSA WATER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	-		-			-	-	

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 WSA WATER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	-		-			-	-	

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.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WSA WATER 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 **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2022 or prior must be appropriated in full in the 2026 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WSA WATER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2024	2025 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WATER (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
Acquisition of Crestwood Water Co - Ord #09-026	23,609.02				400.00		23,209.02	
Various Capital Improvements - Ord #24-21			5,669,750.00					5,669,750.00
Total	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WATER (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
PAGE TOTALS	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00
PAGE TOTALS	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WATER (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
PAGE TOTALS	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00
PAGE TOTALS	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WATER (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
PAGE TOTALS	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00
PAGE TOTALS	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA WATER (UTILITY CAPITAL FUND)

Sheet 52
Totals

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
PAGE TOTALS	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00
PAGE TOTALS	23,609.02	-	5,669,750.00	-	400.00	-	23,209.02	5,669,750.00

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

WSA WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxx	60,000.00
Received from 2024 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2024	60,000.00	xxxxxxxxx
	60,000.00	60,000.00

WSA WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WSA WATER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2025
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 2025 or Prior Years
Various Capital Improvements -				
Ord #24-21	5,669,750.00	5,669,750.00		
	5,669,750.00	5,669,750.00	-	-

WSA WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2025

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2025 Budget Reserve		xxxxxxxxx
Balance - December 31, 2024	-	xxxxxxxxx
	-	-

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

POST CLOSING
TRIAL BALANCE - WSA SEWER UTILITY FUND
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
Cash	570,340.12	
Investments		
Due from - WSA Sewer Capital	0.55	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	51,348.25	
Liens Receivable	9,070.27	
Inventory	39,430.45	
Connection Fees Receivable	201.60	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		220,099.85
Encumbrances Payable		45,599.45
Accrued Interest on Bonds and Notes		34,680.08
Due to -		
Subtotal - Cash Liabilities		300,379.38 "C"
Reserve for Consumer Accounts and Lien Receivable		100,050.57
Fund Balance		269,961.29
Total	670,391.24	670,391.24

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WSA SEWER UTILITY FUND (cont'd)
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
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	5,043.13	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	5,179,957.42	
AUTHORIZED AND UNCOMPLETED	5,042.58	
PAGE TOTALS	5,190,043.13	-

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WSA SEWER 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	5,190,043.13	-
BONDS PAYABLE		3,250,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		5,042.58
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO ESA WATER OPERATING		
RESERVE FOR AMORTIZATION		1,935,000.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DUE TO WSA SEWER OPERATING		0.55
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
TOTALS	5,190,043.13	5,190,043.13

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2024[illegible]

(Do not crowd - add additional sheets)

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

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

*Show as red figure

SCHEDULE OF WSA SEWER UTILITY BUDGET - 2024

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	100,000.00	100,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	2,200,000.00	2,442,858.55	242,858.55
Miscellaneous	60,000.00	72,522.06	12,522.06
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Rents Ord#23-043	150,000.00		(150,000.00)
			-
Subtotal	2,510,000.00	2,615,380.61	105,380.61
Deficit (General Budget) **			-
	2,510,000.00	2,615,380.61	105,380.61

** 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		2,510,000.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		2,510,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,510,000.00
Deduct Expenditures:		
Paid or Charged	2,289,900.15	
Reserved	220,099.85	
Surplus (General Budget)**		
Total Expenditures		2,510,000.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in aggregate with this item.

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

STATEMENT OF 2024 OPERATION

WSA SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,615,380.61	
Miscellaneous Revenue Not Anticipated		
2023 Appropriation Reserves Canceled in 2024	92,741.82	
Total Revenue Realized		2,708,122.43
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	2,289,900.15	
Reserved	220,099.85	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	2,510,000.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,510,000.00
Excess		198,122.43
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2024 Operation ("Excess in Operations" - Sheet 46)	198,122.43	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2024 Operation ("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 Wsa Sewer Utility for 2023

2023 Appropriation Reserves Canceled in 2024	92,741.82	
Less: Anticipated Deficit in 2023 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		92,741.82

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

RESULTS OF 2024 OPERATIONS - WSA SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	105,380.61
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2023 Appropriation Reserves*	xxxxxxxxxx	92,741.82
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	198,122.43	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	198,122.43	198,122.43

OPERATING SURPLUS - WSA SEWER UTILITY

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxxx	171,838.86
Excess in Results of 2024 Operations	xxxxxxxxxx	198,122.43
Amount Appropriated in the 2024 Budget - Cash	100,000.00	xxxxxxxxxx
Amount Appropriated in 2024 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2024	269,961.29	xxxxxxxxxx
	369,961.29	369,961.29

ANALYSIS OF BALANCE DECEMBER 31, 2024
(FROM WSA SEWER UTILITY - TRIAL BALANCE)

Cash	570,340.12
Investments	
Interfund Accounts Receivable	0.55
Subtotal	570,340.67
Deduct Cash Liabilities Marked with "C" on Trial Balance	300,379.38
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	269,961.29
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.	269,961.29

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

SCHEDULE OF WSA SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2023		\$	25,051.80
Increased by:			
User Charges Levied		\$	2,469,155.00
Decreased by:			
Collections	\$	2,442,858.55	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	2,442,858.55
Balance December 31, 2024		\$	51,348.25

SCHEDULE OF WSA SEWER UTILITY LIENS

Balance December 31, 2023		\$	9,070.27
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	-
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2024		\$	9,070.27

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WSA SEWER UTILITY FUND

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

	<u>Caused By</u>	Amount Dec. 31, 2023 per Audit <u>Report</u>	Amount in 2024 <u>Budget</u>	Amount Resulting <u>2024</u>	Balance as at <u>Dec. 31, 2024</u>
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>	Appropriated for in Budget of <u>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	REDUCED IN 2024		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

dlapp@manchestertwp.com

Chief Financial Officer

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR BONDS
WSA SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxxx	
	-	-	
2025 Bond Maturities - Assessment Bonds			\$
2025 Interest on Bonds		\$	
WSA SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2024	xxxxxxxxxx	3,550,000.00	
Issued	xxxxxxxxxx		
Paid	300,000.00	xxxxxxxxxx	
Outstanding - December 31, 2024	3,250,000.00	xxxxxxxxxx	
	3,550,000.00	3,550,000.00	
2025 Bond Maturities - Capital Bonds			\$ 315,000.00
2025 Interest on Bonds		\$ 83,231.00	

INTEREST ON BONDS - WSA SEWER UTILITY BUDGET

2025 Interest on Bonds (*Items)	\$ 83,231.00	
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$ 34,680.08	
Subtotal	\$ 48,550.92	
Add: Interest to be Accrued as of 12/31/2025	\$ 31,820.96	
Required Appropriation 2025		\$ 80,371.88

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
WSA SEWER 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		\$	
WSA SEWER 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 - WSA SEWER 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 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
WSA SEWER 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		\$	
WSA SEWER 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 - WSA SEWER 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 BONDS ISSUED DURING 2024

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

DEBT SERVICE FOR WSA SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	-		-			-	-	

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 WSA SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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	-		-			-	-	

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.

INTEREST ON NOTES - WSA SEWER UTILITY BUDGET	
2025 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2025	\$
Required Appropriation 2025	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WSA SEWER UTILITY ASSESSMENT NOTES

Sheet 51

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 **	
	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2022 or prior must be appropriated in full in the 2026 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WSA SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2024	2025 Budget Requirements	
		For Prinicipal	For Interest/Fees
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SEWER (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
Acquisition of Crestwood Sewer Co - Ord #09-027	5,042.58						5,042.58	
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SEWER (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	5,042.58	-	-	-	-	-	5,042.58	-
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SEWER (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	5,042.58	-	-	-	-	-	5,042.58	-
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SEWER (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	5,042.58	-	-	-	-	-	5,042.58	-
PAGE TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WSA SEWER (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	5,042.58	-	-	-	-	-	5,042.58	-
TOTALS	5,042.58	-	-	-	-	-	5,042.58	-

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

WSA SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	
Received from 2024 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2024	-	XXXXXXXXXX
	-	-

WSA SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WSA SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2025
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 2025 or Prior Years
	-	-	-	-

WSA SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

2025

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2025 Budget Reserve		xxxxxxxxx
Balance - December 31, 2024	-	xxxxxxxxx
	-	-