

General Instructions to Complete the Annual Financial Statement Workbook

****If this is a County Annual Financial Statement, you must select "County" on Key Inputs cell F7.****

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines insert the email address of the applicable official.
The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- g) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- k) Quick Guide:

<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

****Instructions to Complete the 2023 to 2024 "Data Rollover" Process****

- a) Download from FAST or have saved on your computer your final 2023 annual financial statement.
- b) On the 2024 AFS, navigate to the "Key Inputs" tab.

****IMPORTANT:** Macros must be enabled in excel in order for the data rollover process to run successfully.**
- c) On "Key Inputs", there will be one "data migration" button
- d) Click the data migration button; it will prompt you to select your 2023 excel AFS from your computer.
Once the 2023 AFS is selected, the function runs automatically. **Warning:** The functionality may cause the screen to
- e) briefly flash rapidly.
- f) Once complete, review the 2024 AFS template to ensure information has successfully copied from the 2023 AFS.

PLEASE NOTE:

Annual Financial Statement - Key In

Municipal and County AFS Version 2024

****PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this feature, it may cause the screen to "shake" or "flash" momentarily. This is a byproduct of such functionality being run across multiple screens.

Required Information	Responses and Data
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Name and County of Municipality	Evesham Township, Burlington County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF EVESHAM	
County of Municipality / County	BURLINGTON	
Name of Municipality / County	EVESHAM	
Type	TOWNSHIP	
Federal ID #	21-6000556	
Governing Body Type	COUNCIL MEMBERS	

Address	984 Tuckerton Road
Address	Marlton, NJ 08053
Phone	856-985-6013
Fax	856-983-5011

		Certificate #
Chief Financial Officer	Amy Sauls	N-1868
Registered Municipal Accountant	Michael P. Cragin, Jr.	
Year Ending		12/31/2024

DATES	Balance - January 1, 2024
	Balance - December 31, 2024
	Outstanding - January 1, 2024
	Outstanding - December 31, 2024
Year End	12/31/2024
Next Year End	12/31/2025

Budget Year	2025
AFS Year	2024
PY	2023

Population Last Census (2020)	46,826
Net Valuation Taxable 2024	5,303,217,137
Muni Code	0313

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2024
	COUNTIES - JANUARY 26, 2025
	MUNICIPALITIES - FEBRUARY 10, 2025
	AS AT DECEMBER 31, 2024
	Dec. 31, 2023
	Dec. 31, 2024
	Jan. 1, 2024
	YEAR - 2023
	YEAR - 2024

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	1
--	---	---

	UTILITY NAME(S)
UTILITY 1	Golf Course
UTILITY 2	
UTILITY 3	
UTILITY 4	
UTILITY 5	

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2024 (UNAUDITED)

POPULATION LAST CENSUS 46,826
 NET VALUATION TAXABLE 2024 5,303,217,137
 MUNICODE 0313

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 **EVESHAM** , County of **BURLINGTON**

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 saulsa@evesham-nj.gov
 Title Chief Financial Officer

(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, **Amy Sauls** , am the Chief Financial Officer, License # **N-1868** , of the **TOWNSHIP** of **EVESHAM** , County of **BURLINGTON** 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 saulsa@evesham-nj.gov
 Title Chief Financial Officer
 Address 984 Tuckerton Road
 Phone Number 856-985-6013
 Fax Number 856-983-5011

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 **EVESHAM** 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:

None

Michael P. Cragin, Jr.
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

856-435-6200
(Phone Number)

856-435-0440
(Fax Number)

Certified by me

this 3rd day March, 2025

**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 EVESHAM
Chief Financial Officer:	Amy Sauls
Signature:	SaulsA@Evesham-NJ.Gov
Certificate #:	N-1868
Date:	3/3/2025

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 EVESHAM
Chief Financial Officer:	Not Applicable
Signature:	Not Applicable
Certificate #:	Not Applicable
Date:	Not Applicable

21-6000556

Fed I.D. #

TOWNSHIP OF EVESHAM

Municipality

BURLINGTON

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	\$ <u>190,404.95</u>	\$ <u>1,561,392.69</u>	\$ <u> </u>

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

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

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

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

SaulsA@Evesham-NJ.Gov
Signature of Chief Financial Officer

3/3/2025
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 EVESHAM, County of BURLINGTON 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 \$ _____

SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF EVESHAM
MUNICIPALITY

BURLINGTON
COUNTY

**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	8,031.74	
DUE TO - CURRENT FUND		659.46
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		7,372.28
FUND TOTALS	8,031.74	8,031.74
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	2,028,968.84	
DUE FROM CURRENT FUND	12,006.51	
DUE FROM FEDERAL AND STATE GRANT FUND	27,270.76	
RESERVE FOR ENCUMBRANCES		374,600.64
RESERVE FOR FUTURE USE		1,693,645.47
FUND TOTALS	2,068,246.11	2,068,246.11
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2023 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2024
Accumulated Compensated Absences	80,289.24	250,000.00	165,776.74	164,512.50
Affordable Housing	2,948,528.12	843,524.48	179,981.69	3,612,070.91
Ardsley Drive Topcoat	7,500.00			7,500.00
Black Run Preserve Donations	3,000.00			3,000.00
Bike Path	18,294.00			18,294.00
Cash Bonds	-			-
Celebration of Public Events	27,996.72	2,805.00	5,654.02	25,147.70
Community Development Block Grant F	5,319.93			5,319.93
Debit Card Receipts	-			-
Deposit for Performance Bonds	-			-
Deposit for Zoning	-			-
Deposits for Plot Plan	-			-
Developer Escrow	1,584,259.98	532,694.10	570,468.44	1,546,485.64
Disability and Veterans Affairs	100.00			100.00
Dog Park Donations	1,000.00			1,000.00
Electronic Receipt Fees	921.56		921.56	-
Employee Health Benefit Self Insurance	276,982.88	599,205.49	380,671.36	495,517.01
Evesham Saves Lives Program	1,782.70			1,782.70
Farmer's Market Donations	500.00	2,250.00	967.56	1,782.44
Federal Trade Equitable Sharing	69.11	2.33		71.44
Flexible Savings	29,241.95	43,405.94	38,125.04	34,522.85
Growth Share AH3	-			-
Historic Preservation	3,550.07			3,550.07
M-2 Soccer Field	200.00			200.00
Miscellaneous Deposits	35,140.00	9,000.00	5,000.00	39,140.00
Municipal Alliance	32,042.35	15,000.00	4,477.49	42,564.86
Municipal Court DWI Funds	412.66			412.66
Net Payroll	-	19,342,181.81	19,342,181.81	-
Payroll Deductions Payable	218,369.56	13,065,616.27	13,038,949.10	245,036.73
Parking Offenses Adjudication Act (PO)	711.50	28.00		739.50
Police Outside Employment Trust (POE	148,009.92	734,345.05	626,609.57	255,745.40
Public Defender	41,783.96	14,134.00	26,624.77	29,293.19
RCA Contributions	-			-
Recreation Commission	92,587.02	437,141.23	514,135.72	15,592.53
Recreation Commission - Program Boo	500.00			500.00
Recreation Donations	1,100.00			1,100.00
	-			-
	-			-
PAGE TOTAL	\$ 5,560,193.23	\$ 35,891,333.70	\$ 34,900,544.87	\$ 6,550,982.06

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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2024 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Citizens Bank	16,581,540.84
Ocean First Bank	2,246.42
Grant Fund:	
Citizens Bank	794,389.82
Animal Control Fund:	
Citizens Bank	8,055.75
Trust Other Fund:	
Citizens Bank	8,522,114.35
Open Space Trust Fund:	
Citizens Bank	2,166,468.84
General Capital Fund:	
Citizens Bank	8,043,129.10
Golf Course Utility Operating Fund:	
Citizens Bank	1,850,370.37
Golf Course Utility Capital Fund:	
Citizens Bank	3,097,957.89
PAGE TOTAL	41,066,273.38

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

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

Grant	Balance Jan. 1, 2024	2024 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2024
	-					-
Bulletproof Vest Partnership Grant	-	8,521.60				8,521.60
Community Development Block Grant:	-					-
Blue Barn HVAC	200,000.00					200,000.00
Distracted Driver Statewide Crackdown Grant	-	8,750.00	8,750.00			-
Drive Sober or Get Pulled Over	-	7,000.00	7,000.00			-
Body Armor Replacement Grant	-	7,010.82	7,010.82			-
Safe and Secure Communities Grant	-	77,550.00	77,550.00			-
DCA - Local Recreation Improvement Grant	79,000.00		79,000.00			-
Green Acres - Local Stewardship - BRP	50,000.00					50,000.00
Green Acres - Evesboro Downs Park Project	-	731,845.00				731,845.00
Green Acres - Local Stewardship 2023	-	125,360.00				125,360.00
Green Acres - Local Stewardship 2024	-	71,252.00				71,252.00
Recreational Opportunities for Individuals w/ Disabilities	-	20,000.00	20,000.00			-
NJ Transportation Trust Fund Grant:	-					-
Lincoln Drive Phase 3	42,798.30					42,798.30
Crown Royal Parkway/Kings Drive Grant	161,360.00		128,742.83			32,617.17
Local Projects - Wescott	495,000.00		270,144.37			224,855.63
	-					-
PAGE TOTALS	1,028,158.30	1,057,289.42	598,198.02	-	-	1,487,249.70

**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	1,028,158.30	1,057,289.42	598,198.02	-	-	1,487,249.70
	-					-
NJDEP - Clean Communities Program	-	129,847.76	129,847.76			-
NJDEP - Recycling Tonnage Grant	-	50,324.43	50,324.43			-
NJDOT - Safe Streets to Transit	1,409,000.00		642,161.25			766,838.75
NJDOT - Improvements Baker Blvd	-	190,980.00				190,980.00
NJDOT - Safe Corridors	16,060.00					16,060.00
200 Club Police Training Grant	-	1,500.00	1,500.00			-
ANJEC Open Space Grant Environmental Commission	500.00					500.00
Burlington County Historical Commission Grant	1,750.00					1,750.00
Cross Country Connection TDM	-	2,500.00				2,500.00
National Opioid Litigation Proceeds	-	184,003.30	184,003.30			-
Sustainable Jersey Small Grants Program	-	20,000.00	15,000.00			5,000.00
Sustainable Communities Environmental Stewardship Grant	500.00	5,000.00				5,500.00
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
PAGE TOTALS	2,455,968.30	1,641,444.91	1,621,034.76	-	-	2,476,378.45

**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	2,455,968.30	1,641,444.91	1,621,034.76	-	-	2,476,378.45
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
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	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
TOTALS	2,455,968.30	1,641,444.91	1,621,034.76	-	-	2,476,378.45

Sheet 10
Totals

**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				
	-						-
American Rescue Plan Act - MarltonBucks	815.00						815.00
Bulletproof Vest Partnership Grant	6,785.54	14,659.39		15,151.91	8,366.37		14,659.39
Community Development Block Grant:	-						-
Blue Barn HVAC	-			171,578.04	171,578.04		-
Click-It or Ticket	3,150.00						3,150.00
Distracted Driver Statewide Crackdown Grant	8,750.00	8,750.00					17,500.00
Drive Sober or Get Pulled Over	3,325.00	14,000.00		3,675.00			13,650.00
Emergency Management Agency Assistance	2,473.84						2,473.84
Body Armor Replacement Grant	-	6,770.84		16,548.77	9,777.93		-
Community Energy Plan	-			6,475.00	6,475.00		-
DCA - Local Recreation Improvement Grant	79,000.00			79,000.00			-
Safe and Secure Communities Grant	-	77,550.00		32,400.00			45,150.00
Green Acres - Local Stewardship - Black Run Preserve	36,750.13			760.00	760.00		36,750.13
Green Acres - Evesboro Downs Park Project	-	248,155.00		53,939.89			194,215.11
Green Acres - Local Stewardship 2023	-	125,352.00					125,352.00
Green Acres - Local Stewardship 2024	-	133,488.00					133,488.00
Recreational Opportunities for Individuals with Disabilities	-	20,000.00		20,000.00			-
Inclusive Healthy Communities Grant	2,090.97			1,350.00	1,350.00		2,090.97
PAGE TOTALS	143,140.48	648,725.23	-	400,878.61	198,307.34	-	589,294.44

**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				
PREVIOUS PAGE TOTALS	143,140.48	648,725.23	-	400,878.61	198,307.34	-	589,294.44
Municipal Alcohol Education/Rehabilitation Program	1,177.77						1,177.77
NJ Transportation Trust Fund Grant:	-						-
Lincoln Drive Phase 1, 2, 3	65,871.34						65,871.34
Crown Royal Parkway	58,580.15			26,803.97	38,354.75		70,130.93
Local Projects - Wescott	495,000.00			360,405.74			134,594.26
NJDEP - Clean Communities Grant	123,303.25	129,847.76		80,968.06	32,069.63		204,252.58
NJDEP - Recycling Tonnage Grant	30,103.37	50,324.43		80,427.80			-
NJDEP - Stormwater Assistance Grant	-	15,000.00					15,000.00
NJDOT - Safe Streets to Transit	1,409,000.00			951,352.00			457,648.00
NJDOT - Improvements Baker Blvds	-	190,980.00					190,980.00
NJDOT - Safe Corridors	26,560.00						26,560.00
200 Club Police Training Grant	1,500.00	1,500.00		1,493.53			1,506.47
Burlington County Historical Commission Grant	7,000.00						7,000.00
Comcast Technology Grant	2,636.72						2,636.72
Community Employment Program	21,906.25						21,906.25
Cross Country Connection	9,200.00	3,428.00					12,628.00
National Opioid Proceeds Settlement	34,106.63	217,286.57		3,166.67			248,226.53
Sustainable Jersey Small Grants Program	-	20,000.00		10,000.00			10,000.00
PAGE TOTALS	2,429,085.96	1,277,091.99	-	1,915,496.38	268,731.72	-	2,059,413.29

**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				
PREVIOUS PAGE TOTALS	2,429,085.96	1,277,091.99	-	1,915,496.38	268,731.72	-	2,059,413.29
Sustainable Communities Environmental Stewardship	-	5,000.00		5,000.00			-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
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	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
	-						-
PAGE TOTALS	2,429,085.96	1,282,091.99	-	1,920,496.38	268,731.72	-	2,059,413.29

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				
PREVIOUS PAGE TOTALS	2,429,085.96	1,282,091.99	-	1,920,496.38	268,731.72	-	2,059,413.29
	-						-
	-						-
	-						-
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	-						-
	-						-
TOTALS	2,429,085.96	1,282,091.99	-	1,920,496.38	268,731.72	-	2,059,413.29

Sheet 11
Totals

**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	-	-	-	-	-	-
Federal:	-					-
Bulletproof Vest Partnership Grant	6,137.79	14,659.39			8,521.60	-
Distracted Driver Statewide Crackdown Grant	-	8,750.00			8,750.00	-
Drive Sober or Get Pulled Over	7,000.00	14,000.00			7,000.00	-
State: Body Armor Replacement Grant	6,770.84	6,770.84			7,010.82	7,010.82
Lead Grant Assistance Program (LGAP)	9,200.00				(9,200.00)	-
Safe & Secure Communities Grant	-	77,550.00			77,550.00	-
Green Acres - Evesboro Downs Park Project & Local Stewardship	-				928,457.00	928,457.00
Recreational Opportunities	-	20,000.00			20,000.00	-
Clean Communities Program	-	129,847.76			129,847.76	-
Recycling Tonnage Grant	-	50,324.43			50,324.43	-
Stormwater Assistance	15,000.00	15,000.00				-
Improvements Baker Blvd	-	190,980.00			190,980.00	-
Other Grants: 200 Club Police Training Grant	-	1,500.00			1,500.00	-
Cross Country Connection	928.00	3,428.00			2,500.00	-
National Opioid Proceeds Settlement	33,283.27	217,286.57			184,003.30	-
Sustainable Jersey Small Grants Program	-	20,000.00			20,000.00	-
Sustainable Communities	-	5,000.00			5,000.00	-
TOTALS	78,319.90	775,096.99	-	-	1,632,244.91	935,467.82

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	(2.00)
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	70,606,577.00
Paid	70,606,574.00	XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	70,606,575.00	70,606,575.00

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	4,734,606.69
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	XXXXXXXXXX	15,917,794.50
Levy School Year July 1, 2024 - June 30, 2025	XXXXXXXXXX	43,016,916.00
Levy Calendar Year 2024	XXXXXXXXXX	
Paid	42,160,732.50	XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	5,590,790.19	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2024 - 2025)	15,917,794.50	XXXXXXXXXX
# Must include unpaid requisitions.	63,669,317.19	63,669,317.19

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	87,391.97
2024 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	20,868,748.61
County Library	XXXXXXXXXX	1,799,858.73
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	2,498,398.18
Due County for Added and Omitted Taxes	XXXXXXXXXX	84,568.53
Paid	25,254,397.49	XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	84,568.53	XXXXXXXXXX
	25,338,966.02	25,338,966.02

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	0.38
2024 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 12,007,261.14	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2024 Levy	XXXXXXXXXX	12,007,261.14
Paid	12,007,261.14	XXXXXXXXXX
Balance - December 31, 2024	0.38	XXXXXXXXXX
	12,007,261.52	12,007,261.52

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	6,000,000.00	6,000,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	12,037,661.35	11,409,559.88	(628,101.47)
Added by N.J.S.A. 40A:4-87 (List on 17a)	473,220.17	473,220.17	-
	-		-
			-
Total Miscellaneous Revenue Anticipated	12,510,881.52	11,882,780.05	(628,101.47)
Receipts from Delinquent Taxes	700,000.00	1,002,723.80	302,723.80
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	27,074,635.43	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	27,074,635.43	28,369,683.62	1,295,048.19
	46,285,516.95	47,255,187.47	969,670.52

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	180,395,622.61
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	70,606,577.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	43,016,916.00	xxxxxxxxxx
County Taxes	25,167,005.52	xxxxxxxxxx
Due County for Added and Omitted Taxes	84,568.53	xxxxxxxxxx
Special District Taxes	12,007,261.14	xxxxxxxxxx
Municipal Open Space Tax	3,192,638.93	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,049,028.13
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	28,369,683.62	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.	182,444,650.74	182,444,650.74

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2024

2024 Budget As Adopted		45,812,296.78
2024 Budget - Added by N.J.S.A. 40A:4-87		473,220.17
Appropriated for 2024 (Budget Statement Item 9)		46,285,516.95
Appropriated for 2024 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		46,285,516.95
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		46,285,516.95
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	41,378,230.56	
Paid or Charged - Reserve for Uncollected Taxes	2,049,028.13	
Reserved	1,970,532.37	
Total Expenditures		45,397,791.06
Unexpended Balances Canceled (see footnote)		887,725.89

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	-
Delinquent Tax Collections	XXXXXXXXXX	302,723.80
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,295,048.19
Unexpended Balances of 2024 Budget Appropriations	XXXXXXXXXX	887,725.89
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	1,214,300.62
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	2,158,448.87
Prior Years Interfunds Returned in 2024	XXXXXXXXXX	
Liquidation of Reserves - Due from Evesham Fire District		1,370.40
Liquidation of Reserves - Prepaid Local School Taxes		2.00
Miscellaneous Cancelled Tax Overpayment		1,646.28
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2024	15,917,794.50	XXXXXXXXXX
Balance - December 31, 2024	XXXXXXXXXX	15,917,794.50
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	628,101.47	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2024		XXXXXXXXXX
Prior Year Veterans' & Senior Citizens' Deductions Disallowed	5,650.69	
Creation of Reserves: Due from Trust - Other Funds	28,527.00	
Other Miscellaneous Cancellations	250.00	
Refund of Prior Year Revenues	2,245.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	5,196,491.89	XXXXXXXXXX
	21,779,060.55	21,779,060.55

**SURPLUS - CURRENT FUND
YEAR 2024**

	Debit	Credit
1. Balance - January 1, 2024	xxxxxxxxxx	6,825,886.53
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2024 Operations	xxxxxxxxxx	5,196,491.89
4. Amount Appropriated in the 2024 Budget - Cash	6,000,000.00	xxxxxxxxxx
5. Amount Appropriated in 2024 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2024	6,022,378.42	xxxxxxxxxx
	12,022,378.42	12,022,378.42

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

Cash		16,692,778.13
Investments		
[REDACTED]		
Sub Total		16,692,778.13
Deduct Cash Liabilities Marked with "C" on Trial Balance		10,715,008.75
Cash Surplus		5,977,769.38
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	44,609.04	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		44,609.04
		6,022,378.42

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

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) #		\$	169,097,891.09
or			
(Abstract of Ratables)		\$	
2. Amount of Levy - Special District Taxes		\$	12,038,309.63
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	21,867.51
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	568,018.56
5a. Subtotal 2024 Levy	\$		181,726,086.79
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2024 Tax Levy		\$	181,726,086.79
6. Transferred to Tax Title Liens		\$	25,096.82
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	134,536.56
9. Discount Allowed		\$	
10. Collected in Cash: In 2023	\$		1,051,968.93
In 2024*	\$		179,014,545.31
Homestead Benefit Credit	\$		
State's Share of 2024 Senior Citizens and Veterans Deductions Allowed	\$		329,108.37
Total To Line 14	\$		180,395,622.61
11. Total Credits		\$	180,555,255.99
12. Amount Outstanding December 31, 2024		\$	1,170,830.80
13. Percentage of Cash Collections to Total 2024 Levy, (Item 10 divided by Item 5c) is			<u>99.26%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	180,395,622.61
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	180,395,622.61

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)	\$ 180,395,622.61
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 180,395,622.61
Line 5c (sheet 22) Total 2024 Tax Levy	\$ 181,726,086.79
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.27%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 180,395,622.61
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 180,395,622.61
Line 5c (sheet 22) Total 2024 Tax Levy	\$ 181,726,086.79
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.27%</u>

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

	Debit	Credit
1. Balance - January 1, 2024	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	69,124.51
2. Senior Citizens Deductions Per Tax Billings	37,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	176,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	118,900.16	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2023)	3,298.46	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,791.79
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2023)	XXXXXXXXXX	5,650.69
9. Received in Cash from State	XXXXXXXXXX	213,022.59
10.		
11.		
12. Balance - December 31, 2024	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	44,609.04
Due To State of New Jersey	-	XXXXXXXXXX
	336,198.62	336,198.62

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

Line 2	37,750.00	
Line 3	176,250.00	
Line 4	118,900.16	
Sub - Total	332,900.16	
Less: Line 7	3,791.79	
To Item 10, Sheet 22	329,108.37	

**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	135,000.00
Taxes Pending Appeals	135,000.00	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) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2024		135,000.00	XXXXXXXXXX
Taxes Pending Appeals*	135,000.00	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		135,000.00	135,000.00

Merhkk@Evesham-NJ.Gov
Signature of Tax Collector

T-8303
License #

3/3/2025
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2024		1,456,845.75	XXXXXXXXXX
A. Taxes	1,040,687.49	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	416,158.26	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	2,527.92
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		8,074.08	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)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,462,391.91
8. Totals		1,464,919.83	1,464,919.83
9. Balance Brought Down		1,462,391.91	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,002,723.80
A. Taxes	1,002,723.80	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2024 Tax Sale		4,004.05	XXXXXXXXXX
12. 2024 Taxes Transferred to Liens		25,096.82	XXXXXXXXXX
13. 2024 Taxes		1,170,830.80	XXXXXXXXXX
14. Balance - December 31, 2024		XXXXXXXXXX	1,659,599.78
A. Taxes	1,214,340.65	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	445,259.13	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,662,323.58	2,662,323.58

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **68.56%**

17. Item No.14 multiplied by percentage shown above is **1,137,821.61** 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	783,382.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2024	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. 		XXXXXXXXXX
5B. 	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2024	XXXXXXXXXX	783,382.00
	783,382.00	783,382.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ -
 *Total Cash Collected in 2024

Realized in 2024 Budget

To Results of Operation (Sheet 19) -

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 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

SaulsA@Evesham-NJ.Gov
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	-	-	-	-	-

Sheet 30

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

SaulsA@Evesham-NJ.Gov
 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	xxxxxxxx	48,430,000.00	
Issued	xxxxxxxx		
Paid	3,645,000.00	xxxxxxxx	
Outstanding - December 31, 2024	44,785,000.00	xxxxxxxx	
	48,430,000.00	48,430,000.00	
2025 Bond Maturities - General Capital Bonds			\$ 3,765,000.00
2025 Interest on Bonds*		\$ 1,428,855.02	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2024	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxx	
	-	-	
2025 Bond Maturities - Assessment Bonds			\$
2025 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,428,855.02

LIST OF BONDS ISSUED DURING 2024

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

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

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxx	950,000.00	
Issued	xxxxxxxx		
Paid	465,000.00	xxxxxxxx	
Refunded			
Outstanding - December 31, 2024	485,000.00	xxxxxxxx	
	950,000.00	950,000.00	
2025 Loan Maturities			\$ 485,000.00
2025 Interest on Loans			\$ 19,400.00
Total 2025 Debt Service for Loan			\$ 504,400.00
NJDEP DAM LOAN			
Outstanding - January 1, 2024	xxxxxxxx	1,406,531.93	
Issued	xxxxxxxx		
Paid	65,629.85	xxxxxxxx	
Outstanding - December 31, 2024	1,340,902.08	xxxxxxxx	
	1,406,531.93	1,406,531.93	
2025 Loan Maturities			\$ 66,949.02
2025 Interest on Loans			\$ 26,484.96
Total 2025 Debt Service for NJDEP DAM Loan			\$ 93,433.98

LIST OF LOANS ISSUED DURING 2024

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

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

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

LIST OF LOANS ISSUED DURING 2024

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

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

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

LIST OF LOANS ISSUED DURING 2024

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

**SCHEDULE OF 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)

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**	
14-08-23 Various Capital Improvements	3,750,000.00	9/19/2023	4,750,000.00	09/16/25	4.0000%	-	189,468.00	09/16/25
16-08-23 Various Capital Improvements	127,407.00	9/19/2023	127,000.00	09/16/25	4.0000%	-	5,065.56	09/16/25
15-07-24 Various Capital Improvements & Equipment Acquisition	1,000,000.00	9/17/2024	1,000,000.00	09/16/25	4.0000%	-	39,888.00	09/16/25
17-07-24 Various Open Space & Recreational Improvements	2,000,000.00	9/17/2024	2,000,000.00	09/16/25	4.0000%	-	79,777.78	09/16/25
Page Totals	6,877,407.00		7,877,000.00			-	314,199.34	

Sheet 33

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

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

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

All notes with an original date of issue of 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)

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	6,877,407.00		7,877,000.00			-	314,199.34	
PAGE TOTALS	6,877,407.00		7,877,000.00			-	314,199.34	

Sheet 33.1

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

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

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

All notes with an original date of issue of 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)

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	6,877,407.00		7,877,000.00			-	314,199.34	
PAGE TOTALS	6,877,407.00		7,877,000.00			-	314,199.34	

Sheet 33
Totals

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

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

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

All notes with an original date of issue of 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

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			-	-		-	-	

Sheet 34

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
11-04-15 Various Capital Improvements	28,049.77			2,637.00	12,135.28		18,551.49	
07-03-16 Various Capital Improvements				21,665.10			21,665.10	
07-04-18 Various Capital Improvements	200,000.00						200,000.00	
27-12-18 Public Works Complex - Salt Shed & Garage F	18,458.58						18,458.58	
06-04-19 Various Capital Improvements	224,844.30			6,451.03	28,311.03		202,984.30	
15-09-19 Repair and Reconstruct Union Mill Dam	1,033.01			1,130.00	2,163.01			
12-12-20 Various Capital Improvements	3,024.10	752.70		17,984.26	15,894.86		5,113.50	752.70
19-03-21 Acquisition of Land	4,330.52			15,483.43	16,283.13		3,530.82	
27-07-21 Various Capital Improvements	334,605.66			447,780.13	438,990.13		343,395.66	
12-06-22 Various Capital Improvements	790,718.65			1,946,380.90	2,208,116.37		528,983.18	
14-08-23 Various Capital Improvements		4,606,169.36		305,022.74	3,868,686.38			1,042,505.72
16-08-23 Various Capital Improvements	270,475.01	127,407.30					270,475.01	127,407.30
15-07-24 Various Capital Improvements			5,000,000.00		657,478.09			4,342,521.91
17-07-24 Various Open Space & Rec Improvements			2,237,445.00		14,655.00		97,218.00	2,125,572.00
Page Total	1,875,539.60	4,734,329.36	7,237,445.00	2,764,534.59	7,262,713.28	-	1,710,375.64	7,638,759.63

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	50,000.00
Received from 2024 Budget Appropriation*	XXXXXXXXXX	137,500.00
Received from 2024 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	111,873.00	XXXXXXXXXX
Balance - December 31, 2024	75,627.00	XXXXXXXXXX
	187,500.00	187,500.00

*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
15-07-24 Various Capital Improvements	5,000,000.00	4,750,000.00	250,000.00	
17-07-24 Various Open Space & Recreational Improvements	2,237,445.00	2,125,572.00	111,873.00	
Total	7,237,445.00	6,875,572.00	361,873.00	-

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	96,229.10
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		60,416.59
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2024 Budget Revenue	95,000.00	xxxxxxxxxx
Balance - December 31, 2024	61,645.69	xxxxxxxxxx
	156,645.69	156,645.69

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 | \$ | <u>181,726,086.79</u> |
| 2. Amount of Item 1 Collected in 2024 (*) | \$ | <u>180,395,622.61</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>127,208,260.75</u> |

(*) 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 | | \$ | <u> </u> |
| 2. 4% of 2023 Tax Levy for all purposes: | | | |
| | Levy -- | \$ | <u> </u> = \$ <u> </u> |
| 3. Cash Deficit 2024 | | \$ | <u> </u> |
| 4. 4% of 2024 Tax Levy for all purposes: | | | |
| | Levy -- | \$ | <u> </u> = \$ <u> </u> |

E.

	<u>Unpaid</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$	<u> </u> \$ <u> </u> -
2. County Taxes	\$	<u> </u>	\$	<u> </u> 84,568.53 \$ <u> </u> 84,568.53
3. Amounts due Special Districts	\$	<u> </u>	\$	<u> </u> 0.38 \$ <u> </u> 0.38
4. Amount due School Districts for School Tax	\$	<u> </u>	\$	<u> </u> 5,590,791.19 \$ <u> </u> 5,590,791.19

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 - GOLF COURSE 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	1,881,640.43	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	20,233.27	
Liens Receivable	-	
Inventory	48,938.72	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		89,153.99
Encumbrances Payable		65,583.05
Accrued Interest on Bonds and Notes		48,170.04
New Jersey Sales Tax Payable		2,720.66
Accounts Payable		9,401.25
Due to Golf Course Utility Capital Fund		2,257.90
Subtotal - Cash Liabilities		217,286.89 "C"
Reserve for Consumer Accounts and Lien Receivable		
Reserve for Inventory		48,938.72
Fund Balance		1,684,586.81
Total	1,950,812.42	1,950,812.42

(Do not crowd - add additional sheets)

ANALYSIS OF GOLF COURSE 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

*Show as red figure

SCHEDULE OF GOLF COURSE UTILITY BUDGET - 2024

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	998,818.00	998,818.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Golf Course Fees	1,100,000.00	1,414,377.02	314,377.02
Golf Cart Fees	150,000.00	141,530.41	(8,469.59)
Golf Course Concesion	225,000.00	264,996.00	39,996.00
Driving Range Sakes	500,000.00	663,349.20	163,349.20
Pro Shop Sales & Interest on Investments	115,000.00	210,055.07	95,055.07
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	3,088,818.00	3,693,125.70	604,307.70
Deficit (General Budget) **			-
	3,088,818.00	3,693,125.70	604,307.70

** 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		3,088,818.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		3,088,818.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,088,818.00
Deduct Expenditures:		
Paid or Charged	2,999,664.01	
Reserved	89,153.99	
Surplus (General Budget)**		
Total Expenditures		3,088,818.00
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

GOLF COURSE UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	3,693,125.70	
Miscellaneous Revenue Not Anticipated	314,871.91	
2023 Appropriation Reserves Canceled in 2024	156,287.22	
Cancellation of Accounts Payable	1,250.00	
Total Revenue Realized		4,165,534.83
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	2,999,664.01	
Reserved	89,153.99	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	1,750.00	
Total Expenditures	3,090,568.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,090,568.00
Excess		1,074,966.83
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2024 Operation ("Excess in Operations" - Sheet 46)	1,074,966.83	
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 Golf Course Utility for 2023

2023 Appropriation Reserves Canceled in 2024	156,287.22	
Less: Anticipated Deficit in 2023 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		156,287.22

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

RESULTS OF 2024 OPERATIONS - GOLF COURSE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	604,307.70
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	314,871.91
Unexpended Balances of 2023 Appropriation Reserves*	XXXXXXXXXX	156,287.22
Cancellation of Accounts Payable		1,250.00
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Refund of Prior Year Revenue	1,750.00	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,074,966.83	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,076,716.83	1,076,716.83

OPERATING SURPLUS - GOLF COURSE UTILITY

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	1,608,437.98
Excess in Results of 2024 Operations	XXXXXXXXXX	1,074,966.83
Amount Appropriated in the 2024 Budget - Cash	998,818.00	XXXXXXXXXX
Amount Appropriated in 2024 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2024	1,684,586.81	XXXXXXXXXX
	2,683,404.81	2,683,404.81

ANALYSIS OF BALANCE DECEMBER 31, 2024 (FROM GOLF COURSE UTILITY - TRIAL BALANCE)

Cash		1,881,640.43
Investments		
Interfund Accounts Receivable		20,233.27
Subtotal		1,901,873.70
Deduct Cash Liabilities Marked with "C" on Trial Balance		217,286.89
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,684,586.81
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.		1,684,586.81

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

SCHEDULE OF GOLF COURSE UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2023		\$	<u>36,835.74</u>
Increased by:			
Rents Levied		\$	<u>80,398.23</u>
Decreased by:			
Collections	\$	<u>97,000.70</u>	
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	<u>97,000.70</u>
Balance December 31, 2024		\$	<u><u>20,233.27</u></u>

SCHEDULE OF GOLF COURSE UTILITY LIENS

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

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
GOLF COURSE UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2023 per Audit Report	Amount in 2024 Budget	Amount Resulting 2024	Balance as at Dec. 31, 2024
1. Emergency Authorization - Municipal*	\$	\$	\$	\$ -
2.	\$	\$	\$	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$	\$	\$	\$ -
Total Operating	\$ -	\$ -	\$ -	\$ -
6.	\$	\$	\$	\$ -
7.	\$	\$	\$	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

UTILITY SPECIAL EMERGENCY

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

Sheet 48a

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

SaulsA@Evesham-NJ.Gov
Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2025 DEBT SERVICE FOR BONDS
GOLF COURSE 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		\$	
GOLF COURSE UTILITY CAPITAL BONDS			
Outstanding - January 1, 2024	XXXXXXXXXX	2,750,000.00	
Issued	XXXXXXXXXX		
Paid	770,000.00	XXXXXXXXXX	
Outstanding - December 31, 2024	1,980,000.00	XXXXXXXXXX	
	2,750,000.00	2,750,000.00	
2025 Bond Maturities - Capital Bonds			\$ 255,000.00
2025 Interest on Bonds		\$ 54,730.00	

INTEREST ON BONDS - GOLF COURSE UTILITY BUDGET

2025 Interest on Bonds (*Items)	\$	54,730.00	
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$	11,425.75	
Subtotal	\$	43,304.25	
Add: Interest to be Accrued as of 12/31/2025	\$	9,436.24	
Required Appropriation 2025			\$ 52,740.49

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
GOLF COURSE UTILITY LOAN**

	Debit	Credit	2025 Debt Service
Outstanding - January 1, 2024	xxxxxxxxx	60,000.00	
Issued	xxxxxxxxx		
Paid	20,000.00	xxxxxxxxx	
Outstanding - December 31, 2024	40,000.00	xxxxxxxxx	
	60,000.00	60,000.00	
2025 Loan Maturities			\$ 19,000.00
2025 Interest on Loans		\$ 1,600.00	
GOLF COURSE UTILITY LOAN			
Outstanding - January 1, 2024	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2024	-	xxxxxxxxx	
	-	-	
2025 Loan Maturities			\$
2025 Interest on Loans		\$	

INTEREST ON LOANS - GOLF COURSE UTILITY BUDGET

2025 Interest on Loans (*Items)	\$	1,600.00	
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$	733.33	
Subtotal	\$	866.67	
Add: Interest to be Accrued as of 12/31/2025	\$	385.00	
Required Appropriation 2025			\$ 1,251.67

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
GOLF COURSE 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		\$	
GOLF COURSE 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 - GOLF COURSE 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 GOLF COURSE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2024	Date of Maturity	Rate of Interest	2025		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 28-07-21 Various Improvements	379,100.00	9/21/2022	379,100.00	9/16/2025	4.00%		15,122.54	9/16/2025
2. 13-06-22 Various Improvements	985,000.00	9/21/2022	985,000.00	9/16/2025	4.00%		39,292.29	9/16/2025
3. 15-08-23 Various Improvements	135,900.00	9/19/2023	735,900.00	9/16/2025	4.00%		29,355.53	9/16/2025
4. 16-07-24 Various Improvements	1,000,000.00	9/17/2024	1,000,000.00	9/16/2025	4.00%		39,890.64	9/16/2025
5.								
6.								
7.								
8.								
9.								
TOTAL	2,500,000.00		3,100,000.00			-	123,661.00	

Sheet 50

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

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

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

All notes with an original date of issue of 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 GOLF COURSE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2024	Date of Maturity	Rate of Interest	2025		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	2,500,000.00		3,100,000.00			-	123,661.00	

Sheet 50

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

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

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

All notes with an original date of issue of 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 - GOLF COURSE UTILITY BUDGET	
2025 Interest on Notes	\$ 123,661.00
Less: Interest Accrued to 12/31/2024 (Trial Balance)	\$ 36,010.96
Subtotal	\$ 87,650.04
Add: Interest to be Accrued as of 12/31/2025	\$ 45,438.36
Required Appropriation 2025	\$ 133,088.40

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS GOLF COURSE (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
08-03-16/24-12-16 Golf Course Facilities Improvements	13,960.00				13,960.00		-	
28-07-21 Golf Course Facilities Improvements & Equipment Acquisition		200,000.00			200,000.00			-
39-10-21 Golf Course Facilities Improvements & Equipment Acquisition	11,677.94				47,338.00	36,034.57	374.51	
13-06-22 Golf Course Facilities Improvements & Equipment Acquisition	148,855.75	985,000.00			1,232,074.00	98,960.04		741.79
15-08-23 Golf Course Facilities Improvements & Equipment Acquisition		741,029.86			670,174.69	884.52		71,739.69
16-07-24 Golf Course Facilities Improvements & Equipment Acquisition			1,745,000.00		1,600,000.00			145,000.00
PAGE TOTALS	174,493.69	1,926,029.86	1,745,000.00	-	3,763,546.69	135,879.13	374.51	217,481.48

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS GOLF COURSE (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	174,493.69	1,926,029.86	1,745,000.00	-	3,763,546.69	135,879.13	374.51	217,481.48
23-12-24 Golf Course Facilities Improvements			100,000.00				100,000.00	
PAGE TOTALS	174,493.69	1,926,029.86	1,845,000.00	-	3,763,546.69	135,879.13	100,374.51	217,481.48

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS GOLF COURSE (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	174,493.69	1,926,029.86	1,845,000.00	-	3,763,546.69	135,879.13	100,374.51	217,481.48
PAGE TOTALS	174,493.69	1,926,029.86	1,845,000.00	-	3,763,546.69	135,879.13	100,374.51	217,481.48

Sheet 52.3

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

GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2024	XXXXXXXXXX	10,614.19
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	10,614.19	XXXXXXXXXX
	10,614.19	10,614.19

GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

GOLF COURSE 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
Golf Course Facilities Improvements				
& Equipment Acquisition	1,745,000.00	1,745,000.00		
	1,745,000.00	1,745,000.00	-	-

GOLF COURSE UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2024

	Debit	Credit
Balance - January 1, 2024	xxxxxxxxx	115,107.11
Premium on Sale of Bonds	xxxxxxxxx	23,777.00
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization	100,000.00	xxxxxxxxx
Appropriation to 2024 Budget Reserve		xxxxxxxxx
Balance - December 31, 2024	38,884.11	xxxxxxxxx
	138,884.11	138,884.11