

General Instructions to Complete the Annual Financial Statement Workbook

- 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
- f) 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.
- g) 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:
- h) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) 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
- k) 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.**
Quick Guide:
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

Annual Financial Statement - Key In

Municipal and County AFS Version 2023

****PLEASE NOTE:** Many of the features on this page rely on the use of macros. Because of the nature of this feature, the screen may "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	Randolph Township, Morris County	▼ *Counties will
Full Name of Municipality/County	TOWNSHIP OF RANDOLPH	
County of Municipality / County	MORRIS	
Name of Municipality / County	RANDOLPH	
Type	TOWNSHIP	
Federal ID #	22-6002239	
Governing Body Type	COUNCIL MEMBERS	

Address	502 MILLBROOK AVENUE
Address	RANDOLPH, NJ 07869
Phone	973-989-7064
Fax	973-361-1541

	Certificate #	
Chief Financial Officer	DEBORAH BONANNO	N-1683
Registered Municipal Accountant		
Year Ending		12/31/2023

DATES	Balance - January 1, 2023
	Balance - December 31, 2023
	Outstanding - January 1, 2023
	Outstanding - December 31, 2023
Year End	12/31/2023
Next Year End	12/31/2024

Budget Year	2024
AFS Year	2023
PY	2022

Population Last Census (2020)	26,504
Net Valuation Taxable 2023	4,386,852,885
Muni Code	1432

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023
	COUNTIES - JANUARY 26, 2024
	MUNICIPALITIES - FEBRUARY 10, 2024
	AS AT DECEMBER 31, 2023
	Dec. 31, 2022
	Dec. 31, 2023
	Jan. 1, 2023
	YEAR - 2022
	YEAR - 2023

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

	UTILITY NAME(S)
UTILITY 1	POOL
UTILITY 2	
UTILITY 3	
UTILITY 4	
UTILITY 5	

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

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

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

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

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day _____, 2024

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:	TOWNSHIP OF RANDOLPH
Chief Financial Officer:	Deborah Bonanno
Signature:	dbonanno@randolphnj.org
Certificate #:	N-1683
Date:	2/15/2024

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 RANDOLPH
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

22-6002239

Fed I.D. #

TOWNSHIP OF RANDOLPH

Municipality

MORRIS

County

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

Fiscal Year Ending: December 31, 2023

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>585,023.82</u>	\$ <u>78,192.40</u>	\$ <u>6,446.79</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.

dbonanno@randolphnj.org
Signature of Chief Financial Officer

2/15/2024
Date

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	76,827.65	
RESERVE FOR ENCUMBRANCES		9,459.72
RESERVE FOR ANIMAL CONTROL TRUST FUND		61,583.79
IFAW GRANT		5,784.14
FUND TOTALS	76,827.65	76,827.65
ASSESSMENT TRUST FUND		
CASH	636,373.29	
ASSESSMENTS RECEIVABLE	159,781.25	
RESERVE FOR ASSESSMENTS RECEIVABLE		159,781.25
DUE TO STATE OF NJ WASTEWATER-SHONGUM DAM		238,204.31
DUE SHONGUM LAKE ASSOCIATION		28,684.02
ENCUMBRANCES		-
UNPAID ASSESSMENTS - SHONGUM		4,000.00
FUND BALANCE		365,484.96
FUND TOTALS	796,154.54	796,154.54
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	809,722.17	
RESERVES FOR OPEN SPACE/RECREATION		809,722.17
FUND TOTALS	809,722.17	809,722.17
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
Recreation - Arts in the Park	3,005.23	500.00	2,534.00	971.23
Archeological Dig	2,100.00	-	-	2,100.00
Brundage Theater Building Fund	1,009.07	-	289.17	719.90
Community Service	1,062.00	-	-	1,062.00
Crime Prevention	15,357.71	-	-	15,357.71
Donations - Campership	2.22	-	-	2.22
Donations - Kiwanis Park	279.36	-	-	279.36
Donations - Police Department	976.52	-	-	976.52
Donations - Snack Bar	2,198.00	-	2,023.89	174.11
Explorers Program	1,617.00	-	-	1,617.00
Fire - Compensatory Penalty	3,549.87	2,570.00	-	6,119.87
Fire - Dedicated Penalty	11,454.95	2,570.00	-	14,024.95
Food Pantry	4,160.10	-	4,160.10	-
Holiday Fund	27,941.18	7,552.10	4,000.00	31,493.28
Hydrant Meter Deposits	200.00	-	-	200.00
July 4th Festival	20.09	-	-	20.09
Municipal Alliance	10,248.63	7,500.00	4,989.50	12,759.13
Park Bench Trail System	14,042.99	5,755.00	1,990.00	17,807.99
Police - DARE Program	1,155.45	-	-	1,155.45
Police- Recovered Property	3,845.84	5,083.00	4,983.00	3,945.84
Randolph Lake Improvements	86.91	-	86.91	-
Restoration - Walnut Grove Cemetary	8,866.32	-	-	8,866.32
Rompers	4,764.88	-	-	4,764.88
Skate Park	345.00	-	-	345.00
Taxes Block 115 Lot 2	613.20	-	-	613.20
Teen Center	1,766.90	-	-	1,766.90
Traffic Advisory	10,071.17	-	864.87	9,206.30
Shongum Lake Dredging Project	-	42,185.00	-	42,185.00
Recreation Public Events Donation	1,833.00	1,850.00	-	3,683.00
Freedom Park Improvements	-	-	-	-
Freedom Park Playground	46,037.35	-	46,037.35	-
Donations - Animal Shelter	994.43	-	994.43	-
Recreation Fees	-	36,657.00	35,065.36	1,591.64
				-
				-
				-
				-
				-
PAGE TOTAL	\$ 179,605.37	\$ 112,222.10	\$ 108,018.58	\$ 183,808.89

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Due Shongum Lake Association	28,683.29	0.73						28,684.02
Due Shongum Lake Association - State of NJ	317,608.05					79,403.74		238,204.31
Reserve for Unpaid Assessments	4,000.00							4,000.00
								-
Other Liabilities								-
Trust Surplus	294,679.73	70,805.23						365,484.96
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	644,971.07	70,805.96	-	-	-	-	79,403.74	636,373.29

Sheet 7

*Show as red figure

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Municipal Alliance Program	32,091.52	12,253.00	20,429.57		11,140.28	12,774.67
NJ DOH Strengthening Local Public Health Capacity 2021	91,945.00					91,945.00
NJ DOH Strengthening Local Public Health Capacity 2022	159,054.00					159,054.00
COVID-19 Coronavirus Relief Fund	147.77				147.77	-
Bulletproof Vest Program	8,456.92			(980.00)	5,876.92	1,600.00
Morris Arts Grant	200.00				200.00	-
Morris Economic Development Grant	1,000.00					1,000.00
Highlands Water Protection and Planning Council Grant	20,050.00					20,050.00
New Jersey Highlands Grant	167,500.00					167,500.00
Federal Body Armor 2022	9,019.99		4,776.80	980.00		5,223.19
Distracted Driving		8,750.00	8,750.00			-
Recycling Tonnage 2023		71,400.20	71,400.20			-
NJ State Body Armor 2023		2,380.10	2,380.10			-
Opioid Settlement		30,027.79	30,027.79			-
NJACCHO Health Grant 2023		692,357.00	345,841.50			346,515.50
Stormwater Assistance Grant		25,000.00	15,000.00			10,000.00
Clean Communities		67,813.49	67,813.49			-
Lead Grant Assistance Program		5,500.00	5,500.00			-
Drive Sober Year End Crackdown		7,000.00				7,000.00
PAGE TOTALS	489,465.20	922,481.58	571,919.45	-	17,364.97	822,662.36

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	489,465.20	922,481.58	571,919.45	-	17,364.97	822,662.36
Private Well Outreach		6,000.00				6,000.00
						-
						-
						-
						-
						-
						-
						-
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						-
						-
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						-
						-
						-
						-
						-
PAGE TOTALS	489,465.20	928,481.58	571,919.45	-	17,364.97	828,662.36

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	489,465.20	928,481.58	571,919.45	-	17,364.97	828,662.36
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	489,465.20	928,481.58	571,919.45	-	17,364.97	828,662.36

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Recycling Tonnage Grant	1,728.93	71,400.20		5,077.73	8,595.00		76,646.40
Drunk Driving Enforcement Fund	1,556.18			1,275.60	179.00		459.58
Municipal Alliance Program	22,692.20		12,253.00	10,273.50	(3,974.33)	9,585.52	11,111.85
Clean Communities Program	126,697.99		67,813.49	51,814.55	4,938.36		147,635.29
Body Armor Replacement Program	4,419.36	2,380.10					6,799.46
Bulletproof Vest Program	13,513.25			10,758.79	3,963.66	5,876.92	841.20
Tobacco Sale-of-Age Grant	6,945.54					6,945.54	-
Hazardous Discharge Site Redemption Program	7,478.67					7,478.67	-
Highlands Council Planning Assistance Grant	400.00					400.00	-
Highlands Water Protection and Planning Council Grant	17,359.20						17,359.20
New Jersey Highlands Grant	166,077.50						166,077.50
COVID-19 Coronavirus Relief Fund	5,482.73					147.77	5,334.96
New Jersey Department of Health:							-
2021 Strengthening Local Public Health Capacity	47,909.15						47,909.15
2022 Strengthening Local Public Health Capacity	228,433.94				7,726.99		236,160.93
2023 Strengthening Local Public Health Capacity		345,508.00	346,849.00	346,264.47			346,092.53
Morris County Economic Development Grant	1,500.00						1,500.00
Morris Arts Grant	1,200.00			1,000.00		200.00	-
American Rescue Plan	1,413,781.36			572,229.60	53,956.53		895,508.29
PAGE TOTALS	2,067,176.00	419,288.30	426,915.49	998,694.24	75,385.21	30,634.42	1,959,436.34

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,067,176.00	449,316.09	479,165.49	1,015,464.24	75,385.21	30,634.42	2,024,944.13
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							-
							-
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PAGE TOTALS	2,067,176.00	449,316.09	479,165.49	1,015,464.24	75,385.21	30,634.42	2,024,944.13

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	2,067,176.00	449,316.09	479,165.49	1,015,464.24	75,385.21	30,634.42	2,024,944.13
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							-
							-
							-
							-
							-
TOTALS	2,067,176.00	449,316.09	479,165.49	1,015,464.24	75,385.21	30,634.42	2,024,944.13

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Local Fiscal Recovery Funds	-				575,000.00	575,000.00
State Body Armor Grant	2,380.10	2,380.10		2,803.57		2,803.57
National Opioids Settlement	17,535.30	30,027.79		28,767.44		16,274.95
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	19,915.40	32,407.89	-	31,571.01	575,000.00	594,078.52

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXX	85,079,965.00
Paid	85,079,965.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	85,079,965.00	85,079,965.00

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	12,413,725.57
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	313,230.35
Due County for Added and Omitted Taxes	XXXXXXXXXX	22,544.70
Paid	12,749,500.62	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	(0.00)	XXXXXXXXXX
	12,749,500.62	12,749,500.62

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2023

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	7,018,408.00	7,018,408.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	13,144,688.05	15,684,603.61	2,539,915.56
Added by N.J.S.A. 40A:4-87 (List on 17a)	479,165.49	479,165.49	-
			-
			-
Total Miscellaneous Revenue Anticipated	13,623,853.54	16,163,769.10	2,539,915.56
Receipts from Delinquent Taxes	557,000.00	556,653.49	(346.51)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	20,654,162.04	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,659,047.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	22,313,209.04	24,155,086.37	1,841,877.33
	43,512,470.58	47,893,916.96	4,381,446.38

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	120,183,435.99
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	85,079,965.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	12,726,955.92	xxxxxxxxxx
Due County for Added and Omitted Taxes	22,544.70	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	921,239.00	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,722,355.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	24,155,086.37	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.	122,905,790.99	122,905,790.99

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		43,033,305.09
2023 Budget - Added by N.J.S.A. 40A:4-87		479,165.49
Appropriated for 2023 (Budget Statement Item 9)		43,512,470.58
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		43,512,470.58
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		43,512,470.58
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	38,190,144.89	
Paid or Charged - Reserve for Uncollected Taxes	2,722,355.00	
Reserved	2,599,969.44	
Total Expenditures		43,512,469.33
Unexpended Balances Canceled (see footnote)		1.25

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2023 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	2,539,915.56
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,841,877.33
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	1.25
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	1,620,288.86
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2022 Appropriation Reserves	XXXXXXXXXX	2,255,008.41
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	-	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	346.51	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2023		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	8,256,744.90	XXXXXXXXXX
	8,257,091.41	8,257,091.41

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Searches	10.00
Prior Year Refund	395,402.97
Co-op Purchasing	203,074.32
Returned Checks	340.00
Miscellaneous Refunds	20,140.70
DMV Inspection Fines	200.00
Tax Sale Premium	3,600.00
MC Housing Authority	45,841.24
Skylands in Lieu of Tax	2,500.00
CBS Leasing	17,459.17
State of NJ Housing Inspections	2,410.00
Sale of Surplus Equipment	10,199.16
Marketing Recycled Material	6,214.57
Cell Tower Leases	67,144.64
Lease Payments	134,843.33
PD Administrative Fees	87,881.50
Metal Recycling	54,842.59
Lead Abatement Inspection Fees	5,910.00
Water - Hydrant Meters	400.00
Water - Interest and Cost on Water Rents	16,962.19
Water - Connection Fees	38,685.00
Water - Meters and MIU's	9,729.07
Water - Fire Connection Sprinkler System	3,000.00
Sewer - Interest and Cost on Sewer Rents	9,193.08
Sewer - Connection Fees	71,550.00
Sewer - Mine Hill Transmission Fee	141,829.98
Prior Year Refunds	8,291.20
Water - Construction Fees	192,260.00
Water - Miscellaneous	22,706.43
Returned Check Fees	380.00
Prior Year Payables Refunded	47,287.72
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,620,288.86

SURPLUS - CURRENT FUND YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	19,646,861.83
2. Adjustments affecting Fund Balance	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	8,256,744.90
4. Amount Appropriated in the 2023 Budget - Cash	7,018,408.00	xxxxxxxxxx
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2023	20,885,198.73	xxxxxxxxxx
	27,903,606.73	27,903,606.73

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

Cash		27,744,448.72
Investments		
Sub Total		27,744,448.72
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,859,249.99
Cash Surplus		20,885,198.73
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		20,885,198.73

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J.S.A. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2023 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			\$ 121,077,139.53
or			
(Abstract of Ratables)			\$
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.			\$ 213,985.10
5a. Subtotal 2023 Levy	\$ 121,291,124.63		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2023 Tax Levy			\$ 121,291,124.63
6. Transferred to Tax Title Liens			\$ 89,073.48
7. Transferred to Foreclosed Property			\$ -
8. Remitted, Abated or Canceled			\$ 45,788.43
9. Discount Allowed			\$
10. Collected in Cash: In 2022	\$ 466,740.04		
In 2023*	\$ 120,094,841.84		
Homestead Benefit Credit	\$ -		
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$ 71,854.11		
Total To Line 14	\$ 120,633,435.99		
11. Total Credits			\$ 120,768,297.90
12. Amount Outstanding December 31, 2023			\$ 522,826.73
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is	99.45%		

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			\$ 120,633,435.99
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ 450,000.00
To Current Taxes Realized in Cash (Sheet 17)			\$ 120,183,435.99

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

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

* Include overpayments applied as part of 2023 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2023

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 120,633,435.99
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 120,633,435.99
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 121,291,124.63
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.46%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 120,633,435.99
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 120,633,435.99
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 121,291,124.63
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.46%

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

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	23,104.34
2. Senior Citizens Deductions Per Tax Billings	70,854.11	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Deductions Allowed By Tax Collector	2,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,000.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	70,854.11
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	22,104.34	XXXXXXXXXX
	94,958.45	94,958.45

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

Line 2	70,854.11
Line 3	-
Line 4	2,000.00
Sub - Total	72,854.11
Less: Line 7	1,000.00
To Item 10, Sheet 22	71,854.11

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

		Debit	Credit
Balance - January 1, 2023		XXXXXXXXXX	552,991.69
Taxes Pending Appeals	552,991.69	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	450,000.00
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Appeal Payments Encumbered but not yet paid		154,702.05	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2023		848,289.64	XXXXXXXXXX
Taxes Pending Appeals*	848,289.64	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023		1,002,991.69	1,002,991.69

Iroth@randolphnj.org
Signature of Tax Collector

807
License #

2/15/2024
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		2,017,371.02	XXXXXXXXXX
A. Taxes	759,695.78	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,257,675.24	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
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			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) 89,073.48
B. Tax Title Liens - Transfers from Taxes		(1) 89,073.48	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	2,017,371.02
8. Totals		2,106,444.50	2,106,444.50
9. Balance Brought Down		2,017,371.02	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	556,653.49
A. Taxes	556,479.92	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	173.57	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale			XXXXXXXXXX
12. 2023 Taxes Transferred to Liens			XXXXXXXXXX
13. 2023 Taxes		522,826.73	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	1,983,544.26
A. Taxes	636,969.11	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,346,575.15	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,540,197.75	2,540,197.75

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 27.59%

17. Item No.14 multiplied by percentage shown above is 547,259.86 and represents the maximum amount that may be anticipated in 2024.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Sheet 29

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

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

Chief Financial Officer

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

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

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

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxxx	17,760,000.00	
Issued	xxxxxxxxxx		
Paid	1,350,000.00	xxxxxxxxxx	
Outstanding - December 31, 2023	16,410,000.00	xxxxxxxxxx	
	17,760,000.00	17,760,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 1,365,000.00
2024 Interest on Bonds*		\$ 506,843.74	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2023	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxxx	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 506,843.74

LIST OF BONDS ISSUED DURING 2023

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

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

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

LIST OF LOANS ISSUED DURING 2023

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

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

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

LIST OF LOANS ISSUED DURING 2023

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

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

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

LIST OF LOANS ISSUED DURING 2023

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

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

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

LIST OF BONDS ISSUED DURING 2023

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

2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2023	2024 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. 	\$	\$
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, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Page Totals	-		-			-	-	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
20-97 Butterworth Sewer Interceptor	732,489.78				62,697.00		669,792.78	
47-00 Design and Construction of Freedom Park	740.20				740.20			
07-08 Acquisition of Land	1,004,978.78						1,004,978.78	
08-03 Various Capital Improvements	33,031.68						33,031.68	
15-04 Various Capital Improvements	133.82					133.82		
30-05 Various Capital Improvements	24,177.65						24,177.65	
10-08 Various Capital Improvements	2,902.20					2,902.20		
02-10/08-12 Renovations to Senior Center/Library	76.74					76.74		
10-10 Various Capital Improvements	2,912.13					2,912.13		
05-11 Various Capital Improvements	9,423.97						9,423.97	
16-13 Improvements to Seeing Eye Shelter	6,415.61					6,415.61		
15-14 Water/Sewer Various Capital Improvements	67,999.51						67,999.51	
16-14 Recreational & Open Space Capital Improvements	18,303.91				17,323.34		980.57	
17-14 Various Capital Improvements	33,778.32				12,076.38		21,701.94	
06-15 Various Capital Improvements	9,805.50				6,640.50		3,165.00	
07-15 Water/Sewer Various Capital Improvements	121,413.91						121,413.91	
26-15 Police Radio Equipment	374.43						374.43	
09-16 Millbrook Avenue Paving	168,926.61						168,926.61	
12-16 Various Capital Improvements		49,474.87				811.52		48,663.35
Page Total	2,237,884.75	49,474.87	-	-	99,477.42	13,252.02	2,125,966.83	48,663.35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,237,884.75	49,474.87	-	-	99,477.42	13,252.02	2,125,966.83	48,663.35
13-16 Various Capital Improvements	9,318.00						9,318.00	
21-16 Various Capital Improvements	48,648.14				10,000.00	10,146.82	28,501.32	
10-17 Calais Park (90 Acres) Design	12,662.27					12,662.27		
08-17 Various Capital Improvements	14,895.72				5,966.66		8,929.06	
07-17 Water/Sewer Capital Improvements	29,855.37						29,855.37	
17-17 Replace Various Police Weapons	1,469.75						1,469.75	
12-17 Parks Capital Improvements	12,876.39						12,876.39	
06-18 Various Capital Improvements	170,487.65				49,540.69	17,763.96	103,183.00	
07-18 Various Capital Improvements	753,177.53				728,755.00		24,422.53	
09-18 2018 Road Overlay	56,094.89				3,834.58		52,260.31	
25-17 Calais Park (90 Acres) Improvements	241,291.51			9,642.80	8,689.16		242,245.15	
10-18 Various Capital Improvements	46,633.70				4,080.70		42,553.00	
11-18 Freedom Park Improvements	548,659.90	250.00					548,659.90	250.00
12-18 Various Improvements		1,282.07			512.42			769.65
13-18 Various Capital Improvements	743,550.04				74,820.50		668,729.54	
20-18 Security Systems	17,453.64						17,453.64	
09-19 Various Capital Improvements		57,998.13			18,149.80			39,848.33
10-19 Various Capital Improvements	407,789.86				67,198.17	28,148.08	312,443.61	
PAGE TOTALS	5,352,749.11	109,005.07	-	9,642.80	1,071,025.10	81,973.15	4,228,867.40	89,531.33

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	5,352,749.11	109,005.07	-	9,642.80	1,071,025.10	81,973.15	4,228,867.40	89,531.33
11-19 Various Capital Improvements	228,734.72				3,603.66		225,131.06	
12-19 Various Water/Sewer Improvements	150,000.00				147,773.36		2,226.64	
05-20 Various Capital Improvements	269,525.21				51,435.38	67.43	218,022.40	
06-20 2020 Road Overlay Program	1,215.73						1,215.73	
07-20 Various Water/Sewer Improvements	265,681.37				88,475.33	45,919.54	131,286.50	
09-20 Various Capital Improvements	368,214.23				48,356.00		319,858.23	
10-20 Purchase DPW Equipment		21,418.83						21,418.83
14-20 Various Water Capital Improvements	11,000.00						11,000.00	
18-20 Various Capital Improvements	1,066.95				982.83	45.52	38.60	
19-20 Brundage Park Lighting	21,027.51				21,027.51			
11-21 Various Capital Improvements	483,643.23				126,868.68	4,569.92	352,204.63	
12-21 Retaining Wall Improvements - Various	35,000.00						35,000.00	
13-21 Calais Road (Phase 1)		88,425.90						88,425.90
14-21 2021 Various Improvements		27,088.96			19,687.42			7,401.54
15-21 Fire Department Equipment		1,370.00			1,370.00			
18-21 2021 Parks and Recreation Improvements	272,134.12				7,347.07		264,787.05	
22-21 EA Porter AKA 42 Bennett	87,803.73						87,803.73	
26-21 Stormwater Outfall	75,000.00					75,000.00		
PAGE TOTALS	7,622,795.91	247,308.76	-	9,642.80	1,587,952.34	207,575.56	5,877,441.97	206,777.60

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	7,622,795.91	247,308.76	-	9,642.80	1,587,952.34	207,575.56	5,877,441.97	206,777.60
27-21 Paint Water Tank	500,000.00					500,000.00		
28-21 Retrofit HVAC	100,829.73						100,829.73	
17-21 Various Capital Improvements	204,919.53				115,882.24	9,485.42	79,551.87	
09-22 2022 Parks and Recreation Improvements	421,196.94				48,042.29	0.29	373,154.36	
10-22 Water/Sewer Improvements	924,510.70				167,085.05	5,369.00	752,056.65	
11-22 Various Capital Improvements	1,383,742.86				616,790.40	50.00	766,902.46	
12-22 Various Improvements	53,000.00	947,000.00			201,087.51		37,197.86	761,714.63
12-28 CCM Pump Station Improvements	150,000.00				100,330.66		49,669.34	
29-22 W&S Dump Truck Body & Equipment	40,000.00						40,000.00	
30-22 Various Improvements	102,000.00				58,255.10		43,744.90	
32-22 Recreation Improvements to Properties	60,000.00				55,693.18		4,306.82	
33-22 Supplemental Funding - Fire Truck	7,200.00	142,800.00					7,200.00	142,800.00
Police Department Capital			66,000.00		10,000.00		56,000.00	
Fire Department Capital			230,000.00		17,570.00		212,430.00	
Improvements to Municipal Property			471,000.00				471,000.00	
Engineering Capital			1,499,815.00		978,623.67		521,191.33	
General Recreation/Open Space Improvements			65,000.00		31,044.00		33,956.00	
Brundage Park			160,000.00		2,431.88		157,568.12	
PAGE TOTALS	11,570,195.67	1,337,108.76	2,491,815.00	9,642.80	3,990,788.32	722,480.27	9,584,201.41	1,111,292.23

Sheet 35.3

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23
PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23

Sheet 35.5

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23
PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23

Sheet 35.6

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23
PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23

Sheet 35.7

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23
PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23

Sheet 35.8

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23
PAGE TOTALS	11,570,195.67	1,337,108.76	4,140,795.00	9,642.80	4,120,091.17	722,480.27	10,524,878.56	1,690,292.23

Sheet 35.9

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
06-23 Various Capital Improvements	2,266,815.00		2,266,815.00	
07-23 Various Capital Improvements W/S	760,000.00		760,000.00	
08-23 Parks and Recreation Improve	440,000.00		440,000.00	
09-23 Bond Ordinance Various Improve	647,000.00	579,000.00	68,000.00	
16-23 Bennett Avenue Trail	26,980.00			26,980.00
Total	4,140,795.00	579,000.00	3,534,815.00	26,980.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	574,022.02
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	133.82
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2023	574,155.84	xxxxxxxxxx
	574,155.84	574,155.84

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2023, please observe instructions of Sheet 2.

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

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

Sheet 43

*Show as red figure

SCHEDULE OF POOL UTILITY BUDGET - 2023

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
			-
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	-	-	-
Deficit (General Budget) **			-
	-	-	-

** 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	
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	-
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget)**	
Total Expenditures	-
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 2023 OPERATION

POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Pool 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)")	-	
Miscellaneous Revenue Not Anticipated	40.68	
2022 Appropriation Reserves Canceled in 2023		
Total Revenue Realized		40.68
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	-	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		40.68
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)	40.68	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2023 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of '2022 Appropriation Reserves Canceled in 2023' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2022 for an Anticipated Deficit in the Pool Utility for 2022

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

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

RESULTS OF 2023 OPERATIONS - POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	40.68
Unexpended Balances of 2022 Appropriation Reserves*	XXXXXXXXXX	-
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	40.68	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	40.68	40.68

OPERATING SURPLUS - POOL UTILITY

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	918.23
Excess in Results of 2023 Operations	XXXXXXXXXX	40.68
Amount Appropriated in the 2023 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2023 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2023	958.91	XXXXXXXXXX
	958.91	958.91

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

Cash		958.91
Investments		
Interfund Accounts Receivable		
Subtotal		958.91
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		958.91
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.		958.91

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

SCHEDULE OF POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022		\$	
Increased by:			
Rents Levied		\$	
Decreased by:			
Collections	\$		
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	-
Balance December 31, 2023		\$	-

SCHEDULE OF POOL UTILITY LIENS

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

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

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

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

UTILITY SPECIAL EMERGENCY

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

Sheet 48a

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

Chief Financial Officer

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

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

INTEREST ON BONDS - POOL UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2023

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

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

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

INTEREST ON LOANS - POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2023

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

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

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

INTEREST ON LOANS - POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2023

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

DEBT SERVICE FOR POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

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

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

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

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS POOL (UTILITY CAPITAL FUND)

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

Sheet
52.4

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

POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

