### ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 2,358 **NET VALUATION TAXABLE 2023** 333,851,600 MUNICODE 1913

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

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES

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TOWNSHIP		of	LAFAYETT	<u>E</u> ,	County of	SUSSEX	
DO NO				OT USE THESE S	SPACES		
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	2				E	xamined	
	computed b			34, 49 to 51 and 63 rted upon demand l			
					Signature _		isivoccia.com icipal Accountan
REQUIRED (	at I am resp prepared) original on to transfers her certify th	onsible for fi feliminate of the with the contact this state.	Ing this verificence and slerk of the gornade to or from	IEF FINANCIAL  ed Annual Financial a information required verning body, that all memergency approport insofar as I can de	OFFICER:  Statement, (also included he calculations, exprintions and all seconds)	which I have pre erein and that thi tensions and ad statements conta	s Statement is an ditions iined herein
Further, I do he				Toni Gri		, aı	m the Chief Financial
Officer, License #	<sup>‡</sup>	1685	, of the , County of		TOWNSHIP SUSSEX		of and that the
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2023, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2023.							
Sigı	nature	cfo@lafayett	etwp.org				
Title	e	Chief Financ	Chief Financial Officer				
Ado	lress	33 Morris	Farm Road				
Pho	ne Numbe	r		973-383-1817			
Fax	Fax Number 973-383-0566						

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 **LAFAYETTE** 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:

NONE			
			Heidi Wohlleb
		•	(Registered Municipal Accountant)
			Nisivoccia LLP
			(Firm Name)
			200 Valley Road, Suite 300
			(Address)
Certified by me			Mount Arlington, NJ
this 20th day	February	, 2024	(Address)
<i>'</i>	,		973-298-8500
			(Phone Number)
			973-298-8501
			(Fax Number)

# MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

	CERTIFICATIO	N OF QUALIFYING MUNICIPALITY		
1.	The outstanding indeb	tedness of the previous fiscal year is not in excess of 3.5%;		
2.	All emergencies approappropriations;	All emergencies approved for the previous fiscal year <b>did not exceed 3%</b> of total appropriations;		
3.	The tax collection rate	exceeded 90%;		
4.	Total deferred charges	s did not equal or exceed 4% of the total tax levy;		
5.		There were <b>no "procedural deficiencies" noted</b> by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and		
6.	There was <b>no operati</b>	ng deficit for the previous fiscal year.		
7.	The municipality <b>did n</b> years.	ot conduct an accelerated tax sale for less than 3 consecutive		
8.		The municipality <b>did not</b> conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.		
9.	The current year budg	The current year budget <b>does not</b> contain a Levy or Appropriation "CAP" waiver.		
10.	The municipality has not applied for Transitional Aid for 2024.			
11.		The municipality <b>did not</b> adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (I) and (m)).		
above cr		municipality has complied in full in meeting <b>ALL</b> of the ualification for local examination of its Budget in accordance		
Municip	ality:	TOWNSHIP OF LAFAYETTE		
Chief Fi	nancial Officer:	Toni Grisaffi		
Signatu	re:	cfo@lafayettetwp.org		
Certifica	ate #:	N-1685		
Date:				

CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY
he undersigned certifies that this	s municipality does not meet item(s)
of the crit	eria above and therefore does not qualify for local
examination of its Budget in accord	
Municipality:	TOWNSHIP OF LAFAYETTE
01: (=: : 10%	
Chief Financial Officer:	
Signature:	
Certificate #:	
Certificate #:	
Date:	

	226002018			
	Fed I.D. #			
-	TOWNSHIP OF LAFAYETTE  Municipality			
	SUSSEX			
	County			
	•	eral and State Fina expenditures of Awa		
		Fiscal Year Ending:	December 31, 2023	
	(1) Federal programs	(2)	(3)	
	Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL	\$\$	257,420.69	\$	
		Single Audit Program Specific X Financial Stateme	ements) and OMB 15-08.  Audit ent Audit Performed in Acco t Auditing Standards (Yellow	
Note:	All local governments, who are recipi report the total amount of federal and required to comply with Title 2 U.S. C Guidance) and OMB 15-08. The sing beginning with Fiscal Year ending aft Federal Regulations (CFR) (Uniform	I state funds expended of Code of Federal Regulati le audit threshold has be er 1/1/15. Expenditures	during its fiscal year and the ons (CFR) OMB 15-08. (Ur een been increased to \$750	type of audit niform ,000
(1)	Report expenditures from federal past Federal pass-through funds can be in (CFDA) number reported in the State	dentified by the Catalog	of Federal Domestic Assista	
(2)	Report expenditures from state programmers pass-through entities. Exclude state are no compliance requirements.			
(3)	Report expenditures from federal profession entities other than state governments	-	from the federal governmer	nt or indirectly
	cfo@lafayettetwp.org Signature of Chief Financial Officer	l	2/20/2024 Date	

### **IMPORTANT!**

#### **READ INSTRUCTIONS**

#### **INSTRUCTIONS**

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

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

#### **CERTIFICATION**

I hereby o	certify that there was r	no "utility fund" on the books o	f acco	ount and there was no
utility owned an	nd operated by the	TOWNSHIP	_of	LAFAYETTE
County of	SUSSEX	during the year 2023 and	that s	heets 40 to 68 are unnecessary.
I have the	erefore removed from	this statement the sheets per	tainin	g only to utilities.
		Name		Heidi Wohlleb
		Title		Registered Municipal Accountant
(This mus	st be signed by the Ch	nief Financial Officer, Comptro	oller, A	auditor or Registered
Municipal Acco	untant.)			
MUN	ICIPAL CERTIFIC	CATION OF TAXABLE P	ROP	ERTY AS OF OCTOBER 1, 2023
Cor	tification is boroby mo	ado that the Not Valuation Tax	abla 4	of property liable to taxation for
	•			anuary 10, 2024 in accordance
•		a. 54:4-35, was in the amount		335,809,200.00
with the re	equirement of N.J.S.A	a. 54.4-55, was in the amount	ОГФ	333,609,200.00
				tax.assessor.nj@gmail.com
				SIGNATURE OF TAX ASSESSOR
				TOWNSHIP OF LAFAYETTE
				MUNICIPALITY
				SUSSEX

Sheet 2

COUNTY

# POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2023

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

Title of Account		Debit	Credit
CASH		1,711,881.02	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIO	OR CITIZENS	7,942.99	-
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	142,667.92		
SUBTOTAL		142,667.92	
TAX TITLE LIENS RECEIVABLE		168,246.14	
PROPERTY ACQUIRED FOR TAXES		30,400.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
DUE FROM FEDERAL AND STATE GRANT FUN	IDS	13,221.73	
DUE FROM OTHER TRUST FUNDS		665.42	
DUE FROM LAYFAYETTE SCHOOL		825.00	
DUE FROM ANDOVER TOWNSHIP		2,510.20	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		2.078.360.42	_

# POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2023

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	2,078,360.42	
APPROPRIATION RESERVES		235,527.56
ENCUMBRANCES PAYABLE		92,686.07
ACCOUNTS PAYABLE		2,905.00
TAX OVERPAYMENTS		14.37
PREPAID TAXES		78,605.87
DUE TO STATE:		
MARRIAGE LICENCE		291.00
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		
REGIONAL SCHOOL TAX PAYABLE		
REGIONAL H.S.TAX PAYABLE		
COUNTY TAX PAYABLE		
DUE COUNTY - ADDED & OMMITTED		13,017.57
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		49,323.06
RESERVE FOR REVALUATION		2,642.50
RESERVE FOR REVISION OF TAX MAPS		25,715.62
RESERVE FOR MASTER PLAN UPDATE		12,434.57
RESERVE FOR INSURANCE CLAIMS		
RESERVE FOR MUNICIPAL RELIEF FUNDS		19,178.93
DEPOSITS ON SALES OF MUNICIPAL PROPERTY		1,650.00
DUE TO OPEN SPACE TRUST FUND		62.33
DUE TO FEDERAL AND STATE GRANT FUND		
DAGE TOTAL	2.079.260.40	E24 0E4 4F
PAGE TOTAL	2,078,360.42	534,054.45

# POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2023

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

Title of Account		Debit	Credit
TOTALS FROM PAGE 3a		2,078,360.42	534,054.45
	SUBTOTAL	2,078,360.42	534,054.45 "0
DE0EDVE FOR RECEIVARY FO			050 500 44
RESERVE FOR RECEIVABLES  DEFERRED SCHOOL TAX		_	358,536.41
DEFERRED SCHOOL TAX PAYABLE			_
FUND BALANCE			1,185,769.56
	TOTALS	2,078,360.42	2,078,360.42

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

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 \*
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
TOTALS		Ī

<sup>\*</sup>To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

#### AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	179,065.00	
DUE FROM/TO CURRENT FUND		13,221.73
ENCUMBRANCES PAYABLE		65,543.54
APPROPRIATED RESERVES		88,546.34
UNAPPROPRIATED RESERVES		11,753.39
TOTALS	179,065.00	179,065.00
(Do not crowd - add addit	ional abasta)	

# 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	328.87	
DUE TO -		
DUE TO STATE OF NJ		3.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		325.87
FUND TOTALS	328.87	328.87
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	289,955.68	
Due from Current Fund	62.33	
Reserve for Open Space		290,018.01
FUND TOTALS	290,018.01	290,018.01
LOSAP TRUST FUND		
CASH	-	
	200 1 1 1 1	222.5
FUND TOTALS	290,346.88	290,346.88

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	290,346.88	290,346.88
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUCT FLINDS		
OTHER TRUST FUNDS  CASH	002.756.92	
Due Current Fund	993,756.82	665.42
Reserve for:		000.42
Escrow and Driveway Bonds		64,205.47
Recreation		17,579.57
Fire Prevention Penalty Fees		24,385.24
Developers Escrow		705,510.01
Affordable Housing		145,008.33
Tax Sale Premiums		1,951.66
Storm Recovery		34,451.12
OTHER TRUST FUNDS PAGE TOTAL  (Do not crowd - add ad	993,756.82	993,756.82

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	993,756.82	993,756.82
OTHER TRUST FUNDS (continued)		
TOTALS  (Do not crowd - add addit	993,756.82	993,756.82

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

(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	993,756.82	993,756.82
OTHER TRUST FUNDS (continued)		
TOTALS	993,756.82	993,756.82

### SCHEDULE OF TRUST FUND RESERVES

Balance

Amount Dec. 31, 2022

	Dec. 31, 2022 per Audit			Balance as at
<u>Purpose</u>	Report	Receipts	<u>Disbursements</u>	Dec. 31, 2023
				_
Escrow and Driveway Bonds	67,380.57	17,577.36	20,752.46	64,205.47
Recreation	16,091.03	3,885.31	2,396.77	17,579.57
Fire Prevention Penalty Fees	16,726.77	26,734.28	19,075.81	24,385.24
Developers Escrow	540,371.30	256,549.52	91,410.81	705,510.01
Affordable Housing	119,438.60	25,569.73		145,008.33
Tax Sale Premiums	1,951.66			1,951.66
Open Space Trust	269,086.45	34,000.78	13,069.22	290,018.01
Storm Recovery	34,444.22	6.90		34,451.12
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PAGE TOTAL	\$1,065,490.60_\$	364,323.88 \$	146,705.07 \$	1,283,109.41

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

Balance

Amount Dec. 31, 2022 per Audit

	Dec. 31, 2022			Balance
<u>Purpose</u>	per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	as at <u>Dec. 31, 2023</u>
DDEWOUG DAGE TOTAL	4 005 400 00	004.000.00	440 705 07	4 000 400 44
PREVIOUS PAGE TOTAL	1,065,490.60	364,323.88	146,705.07	1,283,109.41
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PAGE TOTAL	\$1,065,490.60 \$	364,323.88 \$	146,705.07 \$	1,283,109.41

# Sheet 7

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

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

<sup>\*</sup>Show as red figure

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	-	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	
CASH	1,623,054.42	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED		
DUE TO -		
PAGE TOTALS	1,623,054.42	-

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

#### AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	1,623,054.42	-
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR:		
Purchase of Fire Truck and Fire Equipment		84,347.63
Improvements to Public/Recreational Property		17,406.92
FEMA Funded Purchase of Generators		29,946.33
FEMA Funded Emergency Management Equipment		14,354.50
Purchase of Road Equipment		325,000.00
Purchase of Rescue Equipment		30,000.00
Improvements to Firehouse		24,000.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		21,050.00
UNFUNDED		-
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		714,165.84
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		362,783.20
	1,623,054.42	1,623,054.42

### **CASH RECONCILIATION DECEMBER 31, 2023**

	Cash		Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	9,495.81	2,420,352.57	717,967.36	1,711,881.02	
Grant Fund				-	
Trust - Animal Control		330.12	1.25	328.87	
Trust - Assessment				-	
Trust - Municipal Open Space		289,955.68		289,955.68	
Trust - LOSAP				-	
Trust - CDBG				-	
Trust - Other		996,071.78	2,314.96	993,756.82	
Trust - Arts and Culture		,	,	<del>-</del>	
General Capital		1,628,566.17	5,511.75	1,623,054.42	
				-	
UTILITIES:					
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Total	9,495.81	5,335,276.32	725,795.32	4,618,976.81	
* Include Deposits In Transit	9,495.81	5,335,276.32	725,795.32	4,618,976.81	

<sup>\*</sup> Include Deposits In Transit

#### **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2023.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2023.

All <u>"Certificates of Deposits"</u>, <u>Repurchase Agreements" and other investments must be</u> reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature:	hwohlleb@nisivoccia.com	Title:	Registered Municipal Accountant

<sup>\*\*</sup> Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

### CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

#### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

LIST BANKS AND AMOUNTS SUPPORT	ING CASH ON DEPOSIT
Current Fund:	
Lakeland Bank # 406002398	1,702,560.47
NJCMF #171-74659-171	4.53
Lakeland Bank # 4609	717,787.57
Animal Control Fund:	
Lakeland Bank # 406002363	330.12
Other Trust Fund:	
Lakeland Bank # 406002428	64,414.68
Lakeland Bank # 406002355	17,634.68
Lakeland Bank #636401634	887,038.95
Lakeland Bank #636407233	547.01
Lakeland Bank #636400700	26,436.46
General Capital Fund:	
Lakeland Bank # 406002436	1,628,564.08
NJCMF #171-96032-171	2.09
Municipal Open Space Trust Fund:	
Lakeland Bank #636401634	289,955.68
PAGE TOTAL	5,335,276.32

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

### CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

#### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	5,335,276.32
TOTAL PAGE	5,335,276.32

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.

# Sheet 10

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

	L AND SIE					
Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
						-
NJ Department of Transportation:						_
2021 - Statesville Quarry Road	49,050.00		49,050.00			-
2022 - Snover Road Phase I	35,250.00					35,250.00
2023 - Meadows Road Grant		155,260.00	116,445.00			38,815.00
Local Recreation Improvement	35,000.00					35,000.00
Local Recreation Improvement - 2023		70,000.00				70,000.00
Recycling Tonnage Grant - 2023		13,791.27	13,791.27			-
Clean Communities Grant - 2023		10,479.10		(10,479.10)		-
Stormwater Grant		25,000.00	25,000.00			-
American Rescue Plan		247,331.79		(247,331.79)		-
						-
						-
						-
						-
						-
						-
						-
						_
PAGE TOTALS	119,300.00	521,862.16	204,286.27	(257,810.89)	-	179,065.00

### 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	119,300.00	521,862.16	204,286.27	(257,810.89)	-	179,065.00
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						-
						-
PAGE TOTALS	119,300.00	521,862.16	204,286.27	(257,810.89)	-	179,065.00

### 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	119,300.00	521,862.16	204,286.27	(257,810.89)	-	179,065.00
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						-
						-
						-
						-
TOTALS	119,300.00	521,862.16	204,286.27	(257,810.89)	-	179,065.00

Totals

Grant	Balance	Transferred Budget App	from 2023	Evnended	Expended Other		Balance
	Jan. 1, 2023	Budget Ap	Appropriation By 40A:4-87	Expended	Other	Cancelled	Dec. 31, 2023
							-
Recycling Tonnage Grant - 2020	1,995.61			546.36	170.00		1,619.25
Recycling Tonnage Grant - 2021	2,884.47						2,884.47
Recycling Tonnage Grant - 2022	5,581.86						5,581.86
Recycling Tonnage Grant - 2023		13,791.27					13,791.27
Clean Communities Program - 2018	256.57			256.57	170.00		170.00
Clean Communities Program - 2019	5,001.66			5,001.66			-
Clean Communities Program - 2021	9,550.35			773.59			8,776.76
Clean Communities Program - 2022	10,269.04						10,269.04
Clean Communities Program - 2023		10,479.10					10,479.10
Open Space Grant	475.50						475.50
New Jersey Department of Transportation:							-
Municipal Aid Program:							-
2020 - Statesville Quarry Road	81.60						81.60
2023 - Meadows Road		155,260.00		150,298.97			4,961.03
Local Recreation Improvement Grant	35,000.00			35,000.00			-
Local Recreation Improvement Grant - 2023			70,000.00	65,543.54			4,456.46
Stormwater Grant			25,000.00				25,000.00
American Rescue Plan		247,331.79		247,331.79			-
PAGE TOTALS	71,096.66	426,862.16	95,000.00	504,752.48	340.00		88,546.34

Sheet

Grant	Balance Jan. 1, 2023	Transferred Budget App Budget	from 2023 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	71,096.66	426,862.16	95,000.00	504,752.48	340.00	-	88,546.34
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PAGE TOTALS	71,096.66	426,862.16	95,000.00	504,752.48	340.00	-	88,546.34

Grant	Balance Jan. 1, 2023	Transferred Budget App Budget	from 2023 propriations Appropriation By 40A:4-87	Expended	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	71,096.66	426,862.16	95,000.00	504,752.48	340.00	-	88,546.34
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PAGE TOTALS	71,096.66	426,862.16	95,000.00	504,752.48	340.00	-	88,546.34

Grant	Balance			Expended	Other	Other Cancelled	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87				Dec. 31, 2023
PREVIOUS PAGE TOTALS	71,096.66	426,862.16	95,000.00	504,752.48	340.00	-	88,546.34
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							-
TOTALS	71,096.66	426,862.16	95,000.00	504,752.48	340.00	-	88,546.34

Totals

Grant	Balance	Transferre Balance Budget Ap		Received	Other	Balance
	Jan. 1, 2023	Budget	Appropriation By 40A:4-87	110001100	Other	Dec. 31, 2023
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
01 0 10 10000	40 470 40	40.470.40				-
Clean Communities Grant 2022 Clean Communities Grant 2023	10,479.10	10,479.10		11,753.39		11,753.39
American Rescue Plan	247,331.79	247,331.79		11,100.00		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	257,810.89	257,810.89	-	11,753.39		11,753.39

Totals

### \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
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	4,185,238.00
Paid	4,185,238.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred		
(Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	4,185,238.00	4,185,238.00
Board of Education for use of local schools.		

<sup>#</sup> Must include unpaid requisitions.

### **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxx
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		xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		xxxxxxxxx
# Must include unpaid requisitions.	-	-

### **REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
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	2,209,917.00
Paid	2,209,917.00	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		xxxxxxxxx
# Must include unpaid requisitions.	2,209,917.00	2,209,917.00

### **COUNTY TAXES PAYABLE**

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	11,281.46
2023 Levy:	xxxxxxxxxx	xxxxxxxxx
General County	xxxxxxxxxx	1,932,223.40
County Library	xxxxxxxxxx	147,767.98
County Health	xxxxxxxxxx	5.30
County Open Space Preservation	xxxxxxxxxx	7,537.76
Due County for Added and Omitted Taxes	xxxxxxxxxx	13,017.57
Paid	2,098,815.90	xxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	xxxxxxxxx
County Taxes		xxxxxxxxx
Due County for Added and Omitted Taxes	13,017.57	xxxxxxxxx
	2,111,833.47	2,111,833.47

### SPECIAL DISTRICT TAXES

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

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 Surplus Anticipated with Prior Written Consent of	840,500.00	840,500.00	-
Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	952,805.42	1,265,959.81	313,154.39
Added by N.J.S.A. 40A:4-87 (List on 17a)	95,000.00	95,000.00	-
			-
Total Miscellaneous Revenue Anticipated	1,047,805.42	1,360,959.81	313,154.39
Receipts from Delinquent Taxes	135,000.00	151,106.26	16,106.26
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	1,010,910.74	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	1,010,910.74	1,273,099.05	262,188.31
	3,034,216.16	3,625,665.12	591,448.96

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	9,427,753.55
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	4,185,238.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	2,209,917.00	xxxxxxxx
County Taxes	2,087,534.44	xxxxxxxx
Due County for Added and Omitted Taxes	13,017.57	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	33,947.49	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	375,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	1,273,099.05	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*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.	9,802,753.55	9,802,753.55

### STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

Source	Budget	Realized	Excess or Deficit
ocal Recreation Improvement Grant	70,000.00	70,000.00	
	25,000.00	25,000.00	_
Stormwater Assistance Grant	25,000.00	23,000.00	
		_	_
		-	_
		-	-
		-	-
		-	-
		-	-
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		_	_
PAGE TOTALS	95,000.00	95,000.00	_

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

CFO Signature:	cfo@lafayettetwp.org
	Sheet 17a

## STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	95,000.00	95,000.00	-
		-	-
		-	-
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			-
		_	
		-	-
		_	-
TOTALS	95,000.00	95,000.00	_

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

CFO Signature:	
	Sheet 17a Totals

#### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		2,939,216.16
2023 Budget - Added by N.J.S.A. 40A:4-87		95,000.00
Appropriated for 2023 (Budget Statement Item 9)		3,034,216.16
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		3,034,216.16
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		3,034,216.16
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)] 2,423,688.60		
Paid or Charged - Reserve for Uncollected Taxes 375,000.00		
Reserved 235,527.56		
Total Expenditures		3,034,216.16
Unexpended Balances Canceled (see footnote)		_

#### **FOOTNOTES - RE: OVEREXPENDITURES**

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

RE: UNEXPENDED BALANCES CANCELED

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

#### (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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**

	Dobit	Crodit
	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxx	313,154.39
Delinquent Tax Collections	xxxxxxxxx	16,106.26
	xxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxx	262,188.31
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	129,340.73
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxx	_
Payments in Lieu of Taxes on Real Property	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	
Unexpended Balances of 2022 Appropriation Reserves	xxxxxxxx	105,493.15
Prior Years Interfunds Returned in 2023	xxxxxxxx	536.22
Cancellation of Prior Year County Taxes Payable		10.60
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2023	-	xxxxxxxx
Balance - December 31, 2023	xxxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxx
Delinquent Tax Collections	-	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxx
Interfund Advances Originating in 2023	4,000.62	xxxxxxxx
Senior Citizen Deductions Disallowed on Prior Year Taxes	500.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	822,329.04	xxxxxxxx
	826,829.66	826,829.66

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Municipal Court Fines and Fees	10,828.19
Interest on Investments and Deposits	79,330.23
Municipal Clerk	10,400.69
Senior Citizens' & Veterans' Deductions Administrative Fee	370.00
Harmony Dispensary Tax	460.35
FEMA Reimbursement - Winter Storm Orlena	9,063.64
Other Miscellaneous Revenue	16,730.13
In Lieu of Taxes	2,107.50
Other Tax Collector Miscellaneous	50.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	129,340.73

### SURPLUS - CURRENT FUND YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxx	1,203,940.52
2.	xxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxx	822,329.04
4. Amount Appropriated in the 2023 Budget - Cash	840,500.00	xxxxxxxx
<ol><li>Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services</li></ol>	-	xxxxxxxx
6.		xxxxxxxx
7. Balance - December 31, 2023	1,185,769.56	xxxxxxxx
	2,026,269.56	2,026,269.56

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

Cash		1,711,881.02
Investments		
Sub Total		1,711,881.02
Deduct Cash Liabilities Marked with "C" on Trial Balance		534,054.45
Cash Surplus		1,177,826.57
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*  (1) Due from State of N.J. Senior		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	7,942.99	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		7,942.99
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		1,185,769.56

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2024 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

## (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2023 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #				\$	9,528,124.66
	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.				\$	59,278.29
5b.	Subtotal 2023 Levy \$ Reductions Due to Tax Appeals** \$ Total 2023 Tax Levy	9,587,402.95			\$	9,587,402.95
6.	Transferred to Tax Title Liens				\$	4,994.50
7.	Transferred to Foreclosed Property				\$	
8.	Remitted, Abated or Canceled				\$	11,986.98
9.	Discount Allowed				\$	
10.	Collected in Cash: In 2022		\$	65,344.94		_
	In 2023*		\$	9,343,804.50		
	Homestead Benefit Credit		\$			
	State's Share of 2023 Senior Citizens and Veterans Deductions Allowed		\$	18,604.11	_	
	Total To Line 14		\$	9,427,753.55	=	
11.	Total Credits				\$	9,444,735.03
12.	Amount Outstanding December 31, 2023				\$	142,667.92
13.	Percentage of Cash Collections to Total 2023 Lev (Item 10 divided by Item 5c) is	y,				
Note	e: If municipality conducted Accelerated Tax Sa	ale or Tax Levy Sa	le che	ck herear	nd con	nplete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:					
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ \$	9,427,753.55	- I	
	To Current Taxes Realized in Cash (Sheet 17)		\$	9,427,753.55	-	
Note A:	In showing the above percentage the following should Where Item 5 shows \$1,500,000.00, and Item 10 show the percentage represented by the cash collections we \$1,049,977,50 divided by \$1,500,000, or 699985. The	<i>r</i> s \$1,049,977.50, ould be	0			

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

be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

<sup>\*</sup> Include overpayments applied as part of 2023 collections.

<sup>\*\*</sup> 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)	\$_	9,427,753.55
LESS: Proceeds from Accelerated Tax Sale		
Net Cash Collected	\$_	9,427,753.55
Line 5c (sheet 22) Total 2023 Tax Levy	\$_	9,587,402.95
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	98.33%

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$_	9,427,753.55
LESS: Proceeds from Tax Levy Sale (excluding premium)		
Net Cash Collected	\$_	9,427,753.55
Line 5c (sheet 22) Total 2023 Tax Levy	\$_	9,587,402.95
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_	98.33%

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

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	8,088.88	xxxxxxxx
Due To State of New Jersey	xxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	3,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	15,250.00	xxxxxxxx
4. Deductions Allowed By Tax Collector	750.00	xxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxx	395.89
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	xxxxxxxx	
9. Received in Cash from State	xxxxxxxx	18,250.00
10. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)		500.00
11.		
12. Balance - December 31, 2023	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	7,942.99
Due To State of New Jersey	-	xxxxxxxx
	27,088.88	27,088.88

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

Line 2	3,000.00
Line 3	15,250.00
Line 4	750.00
Sub - Total	19,000.00
Less: Line 7/8	395.89
To Item 10, Sheet 22	18,604.11

# 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		xxxxxxxxx	49,323.06
Taxes Pending Appeals	49,323.06	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxx
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Data Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest		xxxxxxxx	
Balance - December 31, 2023		49,323.06	xxxxxxxx
Taxes Pending Appeals*	xxxxxxxx	xxxxxxxx	
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023	49,323.06	49,323.06	

taxcollector@lafayettetwp.org				
Signature of Tax Collector				
T-1517	2/20/2024			
License #	Date			

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
	Debit	Credit	
1. Balance - January 1, 2023		313,857.90	xxxxxxxx
A. Taxes	150,606.26	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens	163,251.64	xxxxxxxxx	xxxxxxxx
2. Canceled:		xxxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxx	xxxxxxxx
A. Taxes		xxxxxxxxx	
B. Tax Title Liens		xxxxxxxxx	
4. Added Taxes		500.00	xxxxxxxx
5. Added Tax Title Liens			xxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and T	ax Title Liens;	xxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	xxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxx	314,357.90
8. Totals		314,357.90	314,357.90
9. Balance Brought Down		314,357.90	xxxxxxxx
10. Collected:		xxxxxxxxx	151,106.26
A. Taxes	151,106.26	xxxxxxxxx	xxxxxxxx
B. Tax Title Liens		xxxxxxxxx	xxxxxxxx
11. Interest and Costs - 2023 Tax Sale		xxxxxxxx	
12. 2023 Taxes Transferred to Liens	4,994.50	xxxxxxxx	
13. 2023 Taxes	142,667.92	xxxxxxxx	
14. Balance - December 31, 2023		xxxxxxxx	310,914.06
A. Taxes	142,667.92	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	B. Tax Title Liens 168,246.14		
15. Totals		462,020.32	462,020.32

16. Per	6. Percentage of Cash Collections to Adjusted Amount Outstanding						
(Iter	n No.	10 divided	by Item No.	9) is	48.06%		

17. Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2024.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

### SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Bal	ance - January 1, 2023	30,400.00	xxxxxxxx
2. For	reclosed or Deeded in 2023	xxxxxxxxx	xxxxxxxx
3.	Tax Title Liens	-	xxxxxxxx
4.	Taxes Receivable	-	xxxxxxxx
5A.			xxxxxxxx
5B.		xxxxxxxx	
6.	Adjustment to Assessed Valuation		xxxxxxxx
7.	Adjustment to Assessed Valuation	xxxxxxxx	
8. Sal	es	xxxxxxxx	xxxxxxxx
9.	Cash *	xxxxxxxxx	
10.	Contract	xxxxxxxx	
11.	Mortgage	xxxxxxxx	
12.	Loss on Sales	xxxxxxxx	
13.	Gain on Sales		xxxxxxxx
14. Bal	ance - December 31, 2023	xxxxxxxxx	30,400.00
		30,400.00	30,400.00

#### **CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2023		xxxxxxxx
16. 2023 Sales from Foreclosed Property		xxxxxxxxx
17. Collected*	xxxxxxxxx	
18.	xxxxxxxxx	
19. Balance - December 31, 2023	xxxxxxxx	-
	-	-

#### **MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2023		xxxxxxxx
21. 2023 Sales from Foreclosed Property		xxxxxxxxx
22. Collected*	xxxxxxxx	
23.	xxxxxxxx	
24. Balance - December 31, 2023	xxxxxxxx	-
	-	-

Analysis of Sale of Property: Total Cash Collected in 2023	\$	_
Realized in 2023 Budget		
To Results of Operation (Sheet 1	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>	Amour Dec. 31, 2 per Auc <u>Repor</u>	2022 Ai dit	mount in 2023 <u>Budget</u>	Amount Resulting from 2023	Balance as at <u>Dec. 31, 2023</u>
Emergency Authorization -	<u>110001</u>	<u>.</u>	<u>Baagot</u>	<u>2020</u>	<u> </u>
Municipal*	\$	\$	\$	\$	
Emergency Authorization -					
Schools	\$	\$	\$	\$	
Overexpenditure of Appropriations	_\$	\$\$	\$\$	\$	
	\$\$	\$\$	\$	\$	
	_\$	\$\$	\$	\$	
	_\$	\$\$	\$\$	\$	
	_\$	\$\$	\$	\$	
	_\$	\$\$	\$\$	\$	
	_\$	\$\$	\$\$	\$	
TOTAL DEFERRED CHARGES	_\$	\$	\$	\$	

<sup>\*</sup>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

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

## neet 2

#### N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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

<sup>\*</sup> 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	Not Less Than	Balance		23	Balance
		Authorized	1/3 of Amount Authorized*	Dec. 31, 2022	By 2023 Budget	Canceled By Resolution	Dec. 31, 2023
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-

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

Chief Financial Officer

<sup>\*</sup> 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

	1		
	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	_	
2024 Bond Maturities - General Capital Bonds	\$		
2024 Interest on Bonds*			
ASSESSMENT SEI	RIAL BONDS	1	
Outstanding - January 1, 2023	XXXXXXXXX		
Issued	XXXXXXXX		
Paid		xxxxxxxx	
Outstanding December 24, 2022			
Outstanding - December 31, 2023	-	XXXXXXXXX	
2004 David Makinitian Assassinant Davids		<u> </u>	
2024 Bond Maturities - Assessment Bonds	\$		
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ -

#### 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

	1		ir and the same of
	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
2024 Loan Maturities	\$		
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN	<u></u>		
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
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	xxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities	\$		
2024 Interest on Loans	\$		
Total 2024 Debt Service for Loan			\$ -
LOAN	1		
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
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

	1		
	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Refunded			
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities	\$		
2024 Interest on Loans	\$		
Total 2024 Debt Service for Loan			\$ -
LOAN	<u></u>		
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
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	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Bond Maturities - Term Bonds		\$	
2024 Interest on Bonds		\$	
TYPE I SCHOOL SE  Outstanding - January 1, 2023	ERIAL BONDS  xxxxxxxxx		
Issued	XXXXXXXXX		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Interest on Bonds		\$	
2024 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Servi	ce" (*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.		\$ \$	

# sheet 3

### DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

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

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

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)

<sup>\*&</sup>quot;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.

<sup>\*\*</sup> 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 I	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	-		-			-	-	
PAGE TOTALS	_		-			-	-	

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

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

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)

<sup>\*&</sup>quot;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.

<sup>\*\*</sup> 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 I	Requirements For Interest**	Interest Computed to (Insert Date)
PREVIOUS PAGE TOTALS	-		-			-	-	
		-						
		_						
		_						
PAGE TOTALS	-		-			-	-	

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

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

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)

<sup>\*&</sup>quot;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.

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

# heet 34

#### 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 For Principal	Requirements For Interest**	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

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

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

<sup>\*\*</sup>Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

# heet 34a

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount Lease Obligation Outstanding	2024 Budget Requirements			
		Dec. 31, 2023	For Principal	For Interest/Fees		
	1.					
	2.					
	3.					
	4.					
	5.					
	6.					
0 5 5 5 6 7	7.					
	8.					
2	9.					
	10.					
	11.					
	12.					
	13.					
	14.					
	Total	-	-	-		

# Sheet 35

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2023	2023	Other	Expended	Authorizations	Balance - Dece	ember 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations		·	Canceled	Funded	Unfunded
Acquisition of Turnout Gear	7,165.02				7,100.00	65.02		
Purchase and Installation of a Generator	1,174.23					1,174.23		
Improvements to Various Roads	6,016.14				6,016.14			
Fire House Roof			15,000.00		13,900.00	1,100.00		
Electronic Message Boards			10,000.00		10,000.00			
Municipal Building Roof			5,000.00		3,700.00	1,300.00		
Various Road Improvements			20,000.00				20,000.00	
DPW Garage Heating			15,000.00		13,950.00		1,050.00	
Acquisition of Fire Truck			165,300.00		165,300.00			
Page Total	14,355.39	-	230,300.00	-	219,966.14	3,639.25	21,050.00	-

# Sheet 35.1

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2023	2023	Other	Expended	Authorizations Canceled	Balance - Dece	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	14,355.39	-	230,300.00	-	219,966.14	3,639.25	21,050.00	-
PAGE TOTALS	14,355.39	-	230,300.00	_	219,966.14	3,639.25	21,050.00	_

# Sheet 35.2

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

IMPROVEMENTS Specify each authorization by purpose. Do		Balance - January 1, 2023		Other	Expended	Authorizations	Balance - Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	14,355.39	-	230,300.00	-	219,966.14	3,639.25	21,050.00	-
PAGE TOTALS	14,355.39	-	230,300.00	-	219,966.14	3,639.25	21,050.00	-

# heet 35 Totals

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	Balance - January 1, 2023		Other	Expended	Authorizations	Balance - Dece	mber 31, 2023
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
PREVIOUS PAGE TOTALS	14,355.39	-	230,300.00	-	219,966.14	3,639.25	21,050.00	-
GRAND TOTALS	14,355.39	-	230,300.00	-	219,966.14	3,639.25	21,050.00	-

## **GENERAL CAPITAL FUND**

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	872,000.82
Received from 2023 Budget Appropriation*	xxxxxxxxx	60,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	2,465.02
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxx
Elst by improvements Breet orlarges Made for Freimmary Sects.	AAAAAAA	XXXXXXXXX
		XXXXXXXXX
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	220, 200, 00	XXXXXXXXX
Appropriated to Finance Improvement Authorizations	220,300.00	xxxxxxxx
Balance - December 31, 2023	714,165.84	XXXXXXXXX
	934,465.84	934,465.84

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

#### GENERAL CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*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
Fire House Roof	15,000.00		15,000.00	
Electronic Message Boards	10,000.00			10,000.00
Municipal Building Roof	5,000.00		5,000.00	
Various Road Improvements	20,000.00		20,000.00	
DPW Garage Heating	15,000.00		15,000.00	
Acquisition of Fire Truck	165,300.00		165,300.00	
Total	230,300.00	-	220,300.00	10,000.00

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

## GENERAL CAPITAL FUND

#### STATEMENT OF CAPITAL SURPLUS YEAR - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	362,783.20
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxx
Balance - December 31, 2023	362,783.20	xxxxxxxxx
	362,783.20	362,783.20

#### **MUNICIPALITIES ONLY**

## **IMPORTANT!!**

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.									
	1.	Total Tax Levy for Year 2023 was				\$	9,5	587,40	02.95
	2.	Amount of Item 1 Collected in 2023 (*)			\$	9,427,7	53.55	-	
	3.	Seventy (70) percent of Item 1				\$	6,7	711,18	32.07
	(*) In	cluding prepayments and overpayments	applied.						
В.	1.	Did any maturities of bonded obligations	or notes fa	ll due durir	na the ve	ar 20232			
	١.		or notes la	ii due duiii	ig the yea	ai 2025:			
		Answer YES or NO NO	_						
	2.	Have payments been made for all bonde December 31, 2023?	∍d obligation	ns or notes	due on o	or before			
		Answer YES or NO	_ If answe	r is "NO" gi	ive detail	S			
		NOTE: If answer to Item B1 is YES, th	en Item B2	! must be a	answere	d			
		s the appropriation required to be included or notes exceed 25% of the total approp ? Answer YES or NO							
D.									
	1.	Cash Deficit 2022						\$	
	2.	4% of 2022 Tax Levy for all purposes:	Levy	\$			=	\$	
	3.	Cash Deficit 2023						\$	
	4.	4% of 2023 Tax Levy for all purposes:							
			Levy	\$			=	\$	
E.		<u>Unpaid</u>	<u>2(</u>	)22		2023			<u>Total</u>
	1.	State Taxes \$	j		\$			\$	<u>-</u>
	2.	County Taxes \$			_\$	13,0	17.57	\$	13,017.57
	3.	Amounts due Special Districts							
		\$			_\$		-	\$	-
	4.	Amount due School Districts for School	Tax						
		\$			_\$		-	\$	

## **UTILITIES ONLY**

#### Note:

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

# POST CLOSING TRIAL BALANCE - UTILITY FUND

## AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash		
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		-
Encumbrances Payable		
Accrued Interest on Bonds and Notes		-
Due to -		
Subtotal - Cash Liabilities		"C'
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		-
Total	-	-

# POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

## AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	-
CASH		
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED		
AUTHORIZED AND UNCOMPLETED		
DAGE TOTALS		

# POST CLOSING TRIAL BALANCE - UTILITY FUND (cont'd)

## AS AT DECEMBER 31, 2023 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS		
THE WOOD THOSE FOR THE		
BONDS PAYABLE		
LOANS PAYABLE		
CAPITAL LEASES PAYABLE		
BOND ANTICIPATION NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		
UNFUNDED		
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO OPERATING		
RESERVE FOR AMORTIZATION		
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		
CAPITAL IMPROVEMENT FUND		
CAPITAL FUND BALANCE		
TOTALS	_	

# POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2023

AS AT DECEMBER	31, 2023	1
Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS	- 1	-

(Do not crowd - add additional sheets)

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

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

<sup>\*</sup>Show as red figure

### **SCHEDULE OF 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)	xxxxxxxx	xxxxxxxx	- -
Subtotal  Deficit (General Budget) **	-	-	-
	-	-	_

<sup>\*\*</sup> 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:	xxxxxxxx
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

#### **UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2023 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

#### **SECTION 1:**

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2022 Appropriation Reserves Canceled in 2023		
Total Revenue Realized		-
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
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		<del>-</del>
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2023 Operation ("Excess in Operations" - Sheet 46)		
( LACESS III OPERALIONS - SHEEL 40)	-	
Deficit		<u>-</u>
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 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)	-

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

#### **RESULTS OF 2023 OPERATIONS - UTILITY**

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

## **OPERATING SURPLUS - UTILITY**

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

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

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

<sup>\*</sup>In the case of a "Deficit in Operating Surplus Cash",

<sup>&</sup>quot;other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2022			\$
Increased by: Rents Levied			\$
Decreased by:			
Collections		\$	
Overpayments applie	ed	\$	
Transfer to Liens		\$	
Other		\$	
			\$
Balance December 31, 2023			\$
SC	CHEDULE OF UT	ILITY LIENS	
Balance December 31, 2022			\$
Increased by:			
Transfers from Acco	unts Receivable	\$	
Penalties and Costs		\$	
Other		\$	
			\$ -
Decreased by:			
Collections		\$	
Other		\$	
Oulei		Ψ	
			\$

# DEFERRED CHARGES - MANDATORY CHARGES ONLY UTILITY FUND

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

1	Caused By	Amount Dec. 31, 2022 per Audit <u>Report</u>	Amount in 2023 <u>Budget</u>	Amount Resulting <u>2023</u>	Balance as at <u>Dec. 31, 2023</u>
1.	Emergency Authorization - Municipal*	<b>.</b>	\$	\$	\$
2.		B	\$	\$	\$
3.		B	\$	\$	\$
4.		<b></b>	\$	\$	\$
5.		<b></b>	\$	\$	\$
	Deficit in Operations	S	\$	\$	\$
	Total Operating	·	_\$	_\$	_\$
6.		S	\$	\$	\$
7.		S	\$	\$	\$
	Total Capital	· -	_\$	_\$	\$

<sup>\*</sup>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.SA.. 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>	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of 2023
1.				\$	
2.				\$	
3.				\$	
4.				\$	

# heet 48a

#### UTILITY SPECIAL EMERGENCY

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

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

Chief Financial Officer

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR BONDS

#### UTILITY ASSESSMENT BONDS

	Debit	Credit	2024 Debt	Service
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxx		
	-	-		
2024 Bond Maturities - Assessment Bonds			\$	
2024 Interest on Bonds		\$		
UTILITY CAPIT	AL BONDS			
Outstanding - January 1, 2023	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxxx		
Outstanding - December 31, 2023	-	xxxxxxxxx	]	
	-	-		
2024 Bond Maturities - Capital Bonds			\$	
2024 Interest on Bonds		\$		
INTEREST ON B	ONDS - UTILI	TY BUDGET	1	
2024 Interest on Bonds (*Items)		\$ -		
Less: Interest Accrued to 12/31/2023 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2024		\$		
Required Appropriation 2024			\$	
LIST OF BON	DS ISSUED DUI	RING 2023		
Purpose	2024 Maturity	Amount Issued	Date of	Interest
·			Issue	Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

#### UTILITY LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
UTILITY I	LOAN		
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
INTEREST ON L	OANS LITH IT	TV RUDCET	
2024 Interest on Loans (*Items)	DANS - UTILITY		
Less: Interest Accrued to 12/31/2023 (Trial Balance	<u></u>	\$	
Subtotal	<i>-</i> ,	\$ -	
Add: Interest to be Accrued as of 12/31/2024		\$	
Required Appropriation 2024		<b>Y</b>	\$ -
			п.
LIST OF LOA	NS ISSUED DUF	RING 2023	

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

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2024 DEBT SERVICE FOR LOANS

#### UTILITY LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
UTILITY L	OAN		
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans		\$	
INTEREST ON L	OANS UTILIT	ry didoer	
	DANS - UTILIT		
2024 Interest on Loans (*Items)		\$ -	
Less: Interest Accrued to 12/31/2023 (Trial Balance	9)	\$	
Subtotal		<b>\$</b>	
Add: Interest to be Accrued as of 12/31/2024		\$	
Required Appropriation 2024			
LIST OF LOAD	NG IGGUED DU	NNG 2022	

#### LIST OF LOANS ISSUED DURING 2023

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

# Sheet

### DEBT SERVICE FOR 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	20 For Principal	24 For Interest	Interest Computed to (Insert Date)
1			Dec. 31, 2023					
1.								
2.								
_ 3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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)

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

Title or Purpose of Iss	Original ue Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	20 For Principal	24 For Interest	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL	-		-			-	-	

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

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

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.

INTEREST ON NOTES - 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)

<sup>\*</sup> See Sheet 33 for clarifications of "Original Date of Issue".

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

# Sheet 51

#### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2024  For Principal For Interest		Interest Computed to (Insert Date)
	100000	10000	Dec. 31, 2023	Watarity	miorest	1 of 1 morpar	**	(moort bate)
	_		_			-	_	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2021 or prior must be appropriated in full in the 2025 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

	T	1		
Purpose	Amount Lease Obligation Outstanding Dec. 31, 2023	2024 Budget For Prinicpal	Requirements  For Interest/Fees	
Total	-	-		

Sheet 51a

# Sheet 52

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

# 52.1

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

# 52.3

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	on by purpose. Do 2023		Expended	Expended Other	Balance - December 31, 2023			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	_	-	-	-	-	-	-
2								
PAGE TOTALS	-	-	_	-	-	_	-	-

# 52.4

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jai	nuary 1, 2023		Expended Other	Balance - December 31, 2023			
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
9								
TOTALS	-	-	-	-	-	-	-	-

### UTILITY CAPITAL FUND

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	
Received from 2023 Budget Appropriation	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2023	-	xxxxxxxx
	-	

## UTILITY CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

<sup>\*</sup>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.

## UTILITY FUND

### 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	Amount of Down Payment in Budget of 2023 or Prior Years
	-	-	-	-

## UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2023	-	xxxxxxxxx
	-	-