

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 **MANSFIELD** 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:

Joseph Faccione
(Registered Municipal Accountant)

Samuel Klein and Company LLP
(Firm Name)

550 Broad Street, 11th Floor
(Address)

Newark, NJ 07102
(Address)

973-624-6100
(Phone Number)

973-624-6101
(Fax Number)

Certified by me

this 18 day March, 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 MANSFIELD

Chief Financial Officer: Judith Curran

Signature: CFO@mansfieldtownship-nj.gov

Certificate #: N863

Date: 3/18/2024

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 MANSFIELD

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6002061

Fed I.D. #

TOWNSHIP OF MANSFIELD

Municipality

WARREN

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>23,854.86</u>	\$ <u>185,688.30</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.

CFO@mansfieldtownship-nj.gov
Signature of Chief Financial Officer

3/18/2024
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of MANSFIELD, County of WARREN during the year 2023 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name CFO@mansfieldtownship-nj.gov
Title Chief Financial Officer

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2023

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2024 and filed with the County Board of Taxation on January 10, 2024 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 708,883,550.00

taxassessor@mansfieldtownship-nj.gov
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF MANSFIELD
MUNICIPALITY

WARREN
COUNTY

**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	12,475.59	
DUE TO STATE OF NJ		1.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		12,474.39
FUND TOTALS	12,475.59	12,475.59
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	137,500.56	
DUE TO CURRENT FUND		78,363.86
RESERVE FOR MUNICIPAL OPEN SPACE		59,136.70
FUND TOTALS	137,500.56	137,500.56
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

*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
Recycling Tonnage Grant		14,835.23	14,835.23			-
Clean Communities Grant		25,025.76	25,025.76			-
Drunk Driving Enforcement Fund						-
Highlands Plan Conference	29,852.50					29,852.50
Highlands Assessment	15,000.00					15,000.00
Body Armor Grant		1,305.76	1,305.76			-
Municipal Alliance	5,522.00					5,522.00
Hepatitis B Grant	975.00					975.00
Click it or Ticket						-
Drive Sober or Get Pulled Over	5,000.00					5,000.00
Distracted Driver Grant	5,500.00					5,500.00
FEMA Hazard Mitigation Grant	386.53					386.53
Warren County - Mount Bethel Church	22,500.00					22,500.00
N.J. Department of Transportation: Snyder Road		192,635.00	142,297.75			50,337.25
Stormwater Assistance Grant		15,000.00	15,000.00			-
Elizabethtown Gas Grant		1,000.00	1,000.00			-
Local Recreation Improvement Grant		50,000.00	50,000.00			-
Warren County - Christmas Decorations		200.00				200.00
PAGE TOTALS	84,736.03	300,001.75	249,464.50	-	-	135,273.28

**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	84,736.03	300,001.75	249,464.50	-	-	135,273.28
American Rescue Firefighter's Grant - Mansfield Fire		27,000.00				27,000.00
American Rescue Firefighter's Grant - Tri-County Fire		33,000.00				33,000.00
Warren County - Mount Bethel		71,952.00	71,952.00			-
Warren County Safety		1,538.00				1,538.00
New Jersey Preservation Grant - Mount Bethel		120,000.00				120,000.00
Statewide Insurance Safety Grant		2,284.45	2,284.45			-
State Homeland Security Grant OEM		10,000.00	10,000.00			-
Sustained Enforcement Grant		24,220.00	24,080.00			140.00
American Local Fiscal Recoveries Funds		385,232.62	385,232.61		0.01	0.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	84,736.03	975,228.82	743,013.56	-	0.01	316,951.28

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

Grant	Balance Jan. 1, 2023	Transferred from 2023		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriations By 40A:4-87				
Clean Communities Grant	18,650.96		25,025.76	28,849.26			14,827.46
Municipal Court Alcohol Rehabilitation Program	3,823.13						3,823.13
Municipal Alliance - State Share	5,705.47						5,705.47
Municipal Alliance - Local Share	13,039.25						13,039.25
Recycling Tonnage	81,560.75	14,835.23		10,295.41			86,100.57
Body-Worn Camera Grant	126.80						126.80
Body Armor Grant	3,122.17	1,305.76		1,349.60			3,078.33
Drunk Driving Enforcement Fund	9,706.40			684.34			9,022.06
Highlands Plan Conference	21,633.75						21,633.75
Highlands Assessment	4,048.75						4,048.75
Hepatitis B Grant	1,950.00						1,950.00
Municipal Stormwater Regulation	822.56						822.56
Click-It or Ticket	12,000.00						12,000.00
Drive Sober or Get Pulled Over	11,174.02						11,174.02
Warren County Conservancy Trust - Mount Bethel Church	11,017.89						11,017.89
Stormwater Assistance Grant			15,000.00				15,000.00
Statewide Insurance Safety Grant		2,284.45		2,284.45			-
Snyder Road (NJ DOT Grant 21)		80,195.00					80,195.00
PAGE TOTALS	198,381.90	98,620.44	40,025.76	43,463.06	-	-	293,565.04

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

Grant	Balance Jan. 1, 2023	Transferred from 2023		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriations By 40A:4-87				
PREVIOUS PAGE TOTALS	198,381.90	98,620.44	40,025.76	43,463.06	-	-	293,565.04
Snyder Road (NJ DOT Grant 21)		112,440.00					112,440.00
Sustained Enforcement		24,220.00		23,854.86			365.14
Elizabethtown Gas Grant		1,000.00					1,000.00
NJDCA (Local Recreation Improvement Grant) 2021		50,000.00					50,000.00
State Homeland Security Grant (OEM)		10,000.00					10,000.00
American Rescue Firefighter's Grant (Mansfield Fire)		27,000.00		24,509.69			2,490.31
American Rescue Firefighter's Grant (Tri-County Fire)		33,000.00					33,000.00
American Local Fiscal Recovery Grant		385,232.62				0.01	385,232.61
Warren County Safety Grant		1,538.00					1,538.00
New Jersey Preservation Grant (Mt. Bethel)		120,000.00		120,000.00			-
County of Warren MCCT Grant (Mount Bethel)		71,952.00		71,952.00			-
Wal-Mart Environment Grant - Local Share	500.00						500.00
County of Warren - Christmas Decorations			200.00				200.00
							-
							-
							-
							-
							-
							-
PAGE TOTALS	198,881.90	935,003.06	40,225.76	283,779.61	-	0.01	890,331.10

**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	198,881.90	935,003.06	40,225.76	283,779.61	-	0.01	890,331.10
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	198,881.90	935,003.06	40,225.76	283,779.61	-	0.01	890,331.10

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

Grant	Balance Jan. 1, 2023	Transferred from 2023		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriations By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Body Armor Grant	1,305.77	1,305.76		1,459.82		1,459.83
State and Local Fiscal Recovery Funds	385,232.61	385,232.61				-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	386,538.38	386,538.37	-	1,459.82	-	1,459.83

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	670,293.29
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	xxxxxxxxxxx	2,730,409.04
Levy School Year July 1, 2023 - June 30, 2024	xxxxxxxxxxx	6,506,463.00
Levy Calendar Year 2023	xxxxxxxxxxx	
Paid	6,445,510.50	xxxxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	731,245.79	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	2,730,409.04	xxxxxxxxxxx
	9,907,165.33	9,907,165.33

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,183,629.64
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	2,268,411.49
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	7,905,542.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	7,817,851.91	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,271,319.73	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	2,268,411.49	XXXXXXXXXX
# Must include unpaid requisitions.	11,357,583.13	11,357,583.13

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	99,698.68
Due County for Added and Omitted Taxes	XXXXXXXXXX	35,167.76
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,051,705.41
County Library	XXXXXXXXXX	411,284.05
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	183,231.54
Due County for Added and Omitted Taxes	XXXXXXXXXX	33,910.82
Paid	5,681,388.76	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	99,698.68	XXXXXXXXXX
Due County for Added and Omitted Taxes	33,910.82	XXXXXXXXXX
	5,814,998.26	5,814,998.26

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	700,000.00	700,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	2,694,979.78	2,856,458.84	161,479.06
Added by N.J.S.A. 40A:4-87 (List on 17a)	40,225.76	40,225.76	-
			-
			-
Total Miscellaneous Revenue Anticipated	2,735,205.54	2,896,684.60	161,479.06
Receipts from Delinquent Taxes	300,000.00	511,830.37	211,830.37
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	4,756,800.28	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	4,756,800.28	5,323,620.06	566,819.78
	8,492,005.82	9,432,135.03	940,129.21

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	24,638,148.33
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	6,506,463.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	7,905,542.00	xxxxxxxx
County Taxes	5,646,221.00	xxxxxxxx
Due County for Added and Omitted Taxes	33,910.82	xxxxxxxx
Special District Taxes	-	xxxxxxxx
Municipal Open Space Tax	141,391.45	xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	919,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	5,323,620.06	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
	25,557,148.33	25,557,148.33

*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.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		8,451,780.06
2023 Budget - Added by N.J.S.A. 40A:4-87		40,225.76
Appropriated for 2023 (Budget Statement Item 9)		8,492,005.82
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		8,492,005.82
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		8,492,005.82
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	6,720,540.27	
Paid or Charged - Reserve for Uncollected Taxes	919,000.00	
Reserved	852,464.89	
Total Expenditures		8,492,005.16
Unexpended Balances Canceled (see footnote)		0.66

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	161,479.06
Delinquent Tax Collections	XXXXXXXXXX	211,830.37
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	566,819.78
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	0.66
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	45,432.58
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	550,032.72
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	24,927.32
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	4,998,820.53	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	4,998,820.53
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2023		XXXXXXXXXX
Senior Citizen Deductions Disallowed - Prior Year	750.00	
Prior Year Revenue Refunds	69.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,559,703.49	XXXXXXXXXX
	6,559,343.02	6,559,343.02

**SURPLUS - CURRENT FUND
YEAR 2023**

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	2,923,082.25
2.	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	1,559,703.49
4. Amount Appropriated in the 2023 Budget - Cash	700,000.00	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	3,782,785.74	xxxxxxxxxx
	4,482,785.74	4,482,785.74

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

Cash		8,191,798.71
Investments		
Change Fund		450.00
Sub Total		8,192,248.71
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,519,365.69
Cash Surplus		3,672,883.02
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	9,902.72	
Deferred Charges #	100,000.00	
Cash Deficit #		
Total Other Assets		109,902.72
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,782,785.74

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) # or (Abstract of Ratables)		\$	24,961,440.84
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.		\$	149,654.86
5a. Subtotal 2023 Levy	\$		25,111,095.70
5b. Reductions Due to Tax Appeals**	\$		26,806.52
5c. Total 2023 Tax Levy		\$	25,084,289.18
6. Transferred to Tax Title Liens		\$	52,428.84
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	
9. Discount Allowed		\$	
10. Collected in Cash: In 2022	\$		179,771.07
In 2023*	\$		24,424,360.25
Homestead Benefit Credit	\$		
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$		34,017.01
Total To Line 14	\$		24,638,148.33
11. Total Credits		\$	24,690,577.17
12. Amount Outstanding December 31, 2023		\$	393,712.01
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is			98.22%

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		\$	24,638,148.33
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	24,638,148.33

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

**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	9,402.75	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	5,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	29,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)	250.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,482.99
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	750.00
9. Received in Cash from State	XXXXXXXXXX	33,017.04
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	9,902.72
Due To State of New Jersey	-	XXXXXXXXXX
	45,152.75	45,152.75

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

Line 2	<u>5,000.00</u>
Line 3	<u>29,000.00</u>
Line 4	<u>1,500.00</u>
Sub - Total	<u>35,500.00</u>
Less: Line 7	<u>1,482.99</u>
To Item 10, Sheet 22	<u><u>34,017.01</u></u>

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

		Debit	Credit
Balance - January 1, 2023		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2023		-	XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		-	-

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2023

taxcollector@mansfieldtownship-nj.gov
Signature of Tax Collector

T-5095
License #

3/18/2024
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		894,911.18	XXXXXXXXXX
A. Taxes	511,417.50	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	383,493.68	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	4,233.36
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		3,349.51	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) 12,391.98
B. Tax Title Liens - Transfers from Taxes		(1) 12,391.98	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	894,027.33
8. Totals		910,652.67	910,652.67
9. Balance Brought Down		894,027.33	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	511,830.37
A. Taxes	485,398.38	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	26,431.99	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale		2,228.70	XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		52,428.84	XXXXXXXXXX
13. 2023 Taxes		393,712.01	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	830,566.51
A. Taxes	406,455.30	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	424,111.21	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,342,396.88	1,342,396.88

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No. 9) is 57.24%

17. Item No.14 multiplied by percentage shown above is 475,416.27 and represents the maximum amount that may be anticipated in 2024.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

	Debit	Credit
1. Balance - January 1, 2023	314,600.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2023	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2023	XXXXXXXXXX	314,600.00
	314,600.00	314,600.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2023	2,000.00	XXXXXXXXXX
16. 2023 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - December 31, 2023	XXXXXXXXXX	2,000.00
	2,000.00	2,000.00

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -
 *Total Cash Collected in 2023
 Realized in 2023 Budget _____
 To Results of Operation (Sheet 19) _____ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,
N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2022	REDUCED IN		Balance Dec. 31, 2023
					By 2023 Budget	Canceled By Resolution	
44405	Tax Map	125,000.00	25,000.00	125,000.00	25,000.00		100,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		125,000.00	25,000.00	125,000.00	25,000.00	-	100,000.00

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

 CFO@mansfieldtownship-nj.gov
 Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 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	390,000.00	
Issued	XXXXXXXXXX		
Paid	100,000.00	XXXXXXXXXX	
Outstanding - December 31, 2023	290,000.00	XXXXXXXXXX	
	390,000.00	390,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 100,000.00
2024 Interest on Bonds*		\$ 7,511.00	
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)			\$ 7,511.00

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**	
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.

**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	-		-			-		-

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.

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

(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	-	-	-

(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
	Various Capital Improvements - Ord. #2011-11	16,779.11						
Jane Chapel Road Improvements - Ord. #2014-03	6,313.29			6,313.29				
Watters Road Preservation - Ord. #2015-02	6,335.22						6,335.22	
Improvements to Various Streets and Roads - Ord. #2015-03	10,418.19						10,418.19	
Acquisition of an Ambulance and the Refurbishment of a Fire Truck - Ord. #2016-11	45,968.22						45,968.22	
Phase 2 of the Mount Bethel Church - Ord. #2017-01	8,215.65			4,824.44			3,391.21	
Improvements to Municipal Building - Ord. #2017-09	4,633.79						4,633.79	
Municipal Building HVAC Planning and Design - Ord. #2018-01	32,900.00						32,900.00	
Improvements to Municipal Building - Ord. #2018-02	35,954.00						35,954.00	
Phase 3 at the Mount Bethel Church - Ord. #2019-04		13,990.00			4,790.00			9,200.00
Construction Work at the Mount Bethel Church - Ord. #2020-10		120,000.00						120,000.00
Purchase of Police Department Body Cameras - Ord. #2021-01	32,369.20						32,369.20	
Construction of a Recreation Pole Barn Ord. #2022-03	952.75	50,000.00			16,786.25			34,166.50
Various Capital Improvements - Ord. #2022-16	1,137,313.60				309,297.15		828,016.45	
Page Total	1,338,153.02	183,990.00	-	-	342,011.13	-	1,016,765.39	163,366.50

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	1,338,153.02	183,990.00	-	-	342,011.13	-	1,016,765.39	163,366.50
PAGE TOTALS	1,338,153.02	183,990.00	-	-	342,011.13	-	1,016,765.39	163,366.50

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	1,338,153.02	183,990.00	-	-	342,011.13	-	1,016,765.39	163,366.50
GRAND TOTALS	1,338,153.02	183,990.00	-	-	342,011.13	-	1,016,765.39	163,366.50

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
		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
Total	-	-	-	-

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	35,041.25
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2023	35,041.25	xxxxxxxxxx
	35,041.25	35,041.25

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

- | | | |
|---|----|----------------------|
| 1. Total Tax Levy for Year 2023 was | \$ | <u>25,111,095.70</u> |
| 2. Amount of Item 1 Collected in 2023 (*) | \$ | <u>24,638,148.33</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>17,577,766.99</u> |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2023?

Answer YES or NO Yes

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2023?

Answer YES or NO Yes If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the Calendar Year 2024 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO No

D.

- | | | | |
|--|---------|----|--|
| 1. Cash Deficit 2022 | | \$ | <u> </u> |
| 2. 4% of 2022 Tax Levy for all purposes: | | | |
| | Levy -- | \$ | <u> </u> = \$ <u> </u> |
| 3. Cash Deficit 2023 | | \$ | <u> </u> |
| 4. 4% of 2023 Tax Levy for all purposes: | | | |
| | Levy -- | \$ | <u> </u> = \$ <u> </u> |

E.

	<u>Unpaid</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$ <u> </u>	\$ <u> </u> -
2. County Taxes	\$	<u> </u>	\$ <u>133,609.50</u>	\$ <u>133,609.50</u>
3. Amounts due Special Districts	\$	<u> </u>	\$ <u> </u> -	\$ <u> </u> -
4. Amount due School Districts for School Tax	\$	<u> </u>	\$ <u>2,002,565.52</u>	\$ <u>2,002,565.52</u>