

General Instructions to Complete the Annual Financial Statement Workbook

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

Annual Financial Statement - Key In

Municipal and County AFS Version 2023

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

Required Information	Responses and Data
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Name and County of Municipality	Willingboro Township, Burlington County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF WILLINGBORO	
County of Municipality / County	BURLINGTON	
Name of Municipality / County	WILLINGBORO	
Type	TOWNSHIP	
Federal ID #	21-60073781	
Governing Body Type	COUNCIL MEMBERS	

Address	One Rev. Dr. M.L. King Jr. Drive
Address	Willingboro, NJ 08046
Phone	609-877-2200 ext.1001
Fax	

		Certificate #
Chief Financial Officer	Eusebia Diggs	N-924
Registered Municipal Accountant	Robert S. Marrone	
Year Ending	12/31/2023	

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

Budget Year	2024
AFS Year	2023
PY	2022

Population Last Census (2020)	31,889
Net Valuation Taxable 2023	1,912,686,579
Muni Code	0338

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

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	0
--	---	---

	UTILITY NAME(S)
<i>UTILITY 1</i>	
<i>UTILITY 2</i>	
<i>UTILITY 3</i>	
<i>UTILITY 4</i>	
<i>UTILITY 5</i>	

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023 (UNAUDITED)

POPULATION LAST CENSUS 31,889
 NET VALUATION TAXABLE 2023 1,912,686,579
 MUNICODE 0338

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 ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

 TOWNSHIP of WILLINGBORO, County of BURLINGTON

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature ediggs@willingboronj.gov
 Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~{eliminate one}~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, **Eusebia Diggs**, am the Chief Financial Officer, License # **N-924**, of the **TOWNSHIP** of **WILLINGBORO**, County of **BURLINGTON** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 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.

Signature ediggs@willingboronj.gov
 Title Chief Financial Officer
 Address One Rev. Dr. M.L. King Jr. Drive
 Phone Number 609-877-2200 ext.1001
 Fax Number

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 **WILLINGBORO** 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

Robert S. Marrone
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

Certified by me

this 1st day March, 2024

856-435-6200
(Phone Number)

856-435-0440
(Fax Number)

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 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 WILLINGBORO
Chief Financial Officer:	Eusebia Diggs
Signature:	ediggs@willingboronj.gov
Certificate #:	N-924
Date:	1-Mar-24

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

21-60073781

Fed I.D. #

TOWNSHIP OF WILLINGBORO

Municipality

BURLINGTON

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>930,400.46</u>	\$ <u>503,426.47</u>	\$ <u> </u>

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

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

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

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

ediggs@willingboronj.gov
Signature of Chief Financial Officer

3/1/2024
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 **WILLINGBORO** County of **BURLINGTON** 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	<u> Eusebia Diggs </u>
Title	<u> Chief Financial Officer </u>

(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 \$ 1,922,454,100.00

 jlamicella@willingboronj.gov
SIGNATURE OF TAX ASSESSOR

 TOWNSHIP OF WILLINGBORO
MUNICIPALITY

 BURLINGTON
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2023**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	29,654,471.85	68,707.76
APPROPRIATION RESERVES		3,118,234.43
ENCUMBRANCES PAYABLE		781,977.01
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		5,146.77
PREPAID TAXES		1,021,938.62
PAYROLL DEDUCTIONS PAYABLE		14,004.75
DUE TO STATE:		
MARRIAGE LICENCE		2,981.00
DCA TRAINING FEES		14,677.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		51,964.67
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
ACCOUNTS PAYABLE		149,207.00
DUE TO TRUST ASSESSMENT FUND		9,829.96
DUE TO STATE & FEDERAL GRANT FUND		2,264,306.35
DUE TO GENERAL CAPITAL FUND		186,655.42
RESERVE FOR TAX MAPS		416.60
RESERVE FOR MASTER PLAN		542.53
RESERVE FOR REVALUATION		14,776.10
RESERVE FOR HURRICANE SANDY		24,110.19
RESERVE FOR MUNICIPAL RELIEF FUND AID		384,290.52
RESERVE FOR OPIOID SETTLEMENT FUNDS		5,186.89
PAGE TOTAL	29,654,471.85	8,118,953.57

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	1,417,376.59	
DUE FROM/TO CURRENT FUND	2,264,306.35	
ENCUMBRANCES PAYABLE		482,017.26
APPROPRIATED RESERVES		2,486,963.76
UNAPPROPRIATED RESERVES		712,701.92
TOTALS	3,681,682.94	3,681,682.94

(Do not crowd - add additional sheets)

**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	61.20	
DUE FROM TRUST OTHER FUND	9,784.75	
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		8,162.40
DUE TO CURRENT FUND		1,683.55
FUND TOTALS	9,845.95	9,845.95
ASSESSMENT TRUST FUND		
CASH	-	
DUE FROM CURRENT FUND	9,829.96	
ASSESSMENT RECEIVABLE	26,920.04	
RESERVE FOR ASSESSMENT RECEIVABLE		26,920.04
FUND BALANCE		9,829.96
FUND TOTALS	36,750.00	36,750.00
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
INVESTMENTS	487,044.53	
RESERVE FOR LOSAP		487,044.53
FUND TOTALS	487,044.53	487,044.53

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	4,635,477.51	
DUE TO ANIMAL CONTROL FUND		9,784.75
DUE TO CURRENT FUND		50,579.78
ACCOUNTS PAYABLE		145,623.23
RESERVE FOR TRUST FUNDS		4,429,489.75
OTHER TRUST FUNDS PAGE TOTAL	4,635,477.51	4,635,477.51

(Do not crowd - add additional sheets)

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	4,635,477.51	4,635,477.51
OTHER TRUST FUNDS (continued)		
TOTALS	4,635,477.51	4,635,477.51

(Do not crowd - add additional sheets)

**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	4,635,477.51	4,635,477.51
OTHER TRUST FUNDS (continued)		
TOTALS	4,635,477.51	4,635,477.51

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2022 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2023</u>
Deposits for Redemption of Tax Sale				-
Certificates and Premiums	4,737,243.58	2,302,461.26	3,805,482.44	3,234,222.40
New Jersey Unemployment and				-
Disability Insurance	70,155.37	47,712.56	69,568.54	48,299.39
Disposal of Forfeited Property	66,394.04	10,018.54	15,125.00	61,287.58
Recreation	255,501.03	472,248.96	403,077.59	324,672.40
Accumulated Absences	42,945.90	73,292.81		116,238.71
Affordable Housing	63,206.16	24,405.00	3,500.00	84,111.16
Planning Board Review and				-
Inspection Fees	284,549.56	61,590.97	35,945.95	310,194.58
Parking Offense Adjudication Act	628.15	18.00		646.15
Willingboro's 300th Anniversary	327.42			327.42
Celebration of Public Events	10,533.19		3,746.75	6,786.44
Signs Throughout Township	1,457.10			1,457.10
Veteran's Memorial	2,605.00			2,605.00
Festivals and Parades	2,839.80	19,168.00		22,007.80
Storm Recovery	98,175.36	20,000.00	3,381.04	114,794.32
Police Vests	3,080.96			3,080.96
Uniform Fire Safety Act	108,247.25	24,375.00	33,863.91	98,758.34
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PAGE TOTAL	\$ 5,747,889.87	\$ 3,055,291.10	\$ 4,373,691.22	\$ 4,429,489.75

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2022 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2023
PREVIOUS PAGE TOTAL	5,747,889.87	3,055,291.10	4,373,691.22	4,429,489.75
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PAGE TOTAL	\$ 5,747,889.87	\$ 3,055,291.10	\$ 4,373,691.22	\$ 4,429,489.75

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
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Sheet 7

*Show as red figure

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	54,492,347.48	7,614,403.00
BOND ANTICIPATION NOTES PAYABLE		4,628,210.00
GENERAL SERIAL BONDS		28,800,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		439,973.00
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,070,582.21
UNFUNDED		9,738,227.88
ENCUMBRANCES PAYABLE		
CONTRACTS PAYABLE		2,149,377.65
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		10,287.43
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		41,286.31
	54,492,347.48	54,492,347.48

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2023

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	186,659.57	22,313,715.75	594,670.06	21,905,705.26
Grant Fund				-
Trust - Animal Control	50.00	459.35	448.15	61.20
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	5,806.78	4,642,329.63	12,658.90	4,635,477.51
Trust - Arts and Culture				-
General Capital		5,333,051.79	124,348.73	5,208,703.06
				-
<u>UTILITIES:</u>				-
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Total	192,516.35	32,289,556.52	732,125.84	31,749,947.03

* Include Deposits In Transit
 ** Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 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 "Certificates of Deposits", Repurchase Agreements" and other investments must be reported as cash and included in this certification.

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

Signature: ediggs@willingboronj.gov Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD Bank	
Accumulated Absences	116,238.71
Affordable Housing	59,706.16
Agency Account	112,094.07
Capital Account	5,333,051.79
Current Account	22,104,441.46
Dog Register Account	459.35
EMS Account	70,119.40
Net Payroll Account	27,060.82
Recreation Trust Account	330,418.92
Special Law Enforcement Account	59,122.34
Tax Title Lien Redemption Account	3,336,330.25
Trust Other Account	593,612.97
Unemployment Compensation Account	146,900.28
PAGE TOTAL	32,289,556.52

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	32,289,556.52
TOTAL PAGE	32,289,556.52

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

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Local and Other Grants:						-
Burlington County Park Development Program	362,513.33		110,000.00		2,513.33	250,000.00
Burlington County Municipal Alliance	7,605.00					7,605.00
						-
Federal Grants:						-
Edward Byrne Memorial Justice Assistance Grant (JAG)		27,409.00				27,409.00
American Rescue Plan - Firefighters		49,000.00				49,000.00
FEMA - SAFER Firefighter	56,378.99		31,095.41			25,283.58
American Rescue Plan Coronavirus State Fiscal						-
Recovery Fund:						-
Automated License Plate Reader Initiative		144,000.00				144,000.00
Gunshot Detection Technology Initiative		99,000.00				99,000.00
Body Armor Replacement		4,260.05	4,260.05			-
Distracted Driving Prevention Incentive		8,750.00	8,750.00			-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	426,497.32	332,419.05	154,105.46	-	2,513.33	602,297.58

**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	426,497.32	332,419.05	154,105.46	-	2,513.33	602,297.58
						-
						-
						-
						-
						-
						-
						-
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						-
						-
						-
PAGE TOTALS	426,497.32	332,419.05	154,105.46	-	2,513.33	602,297.58

**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	426,497.32	332,419.05	154,105.46	-	2,513.33	602,297.58
						-
State Grants:						-
Body Armor Replacement		4,915.18	4,915.18			-
Clean Communities		72,797.13	72,797.13			-
Recycling Tonnage		46,012.47	46,012.47			-
NJ Department of Transportation - Municipal Aid	471,836.28	226,340.00	220,757.00			477,419.28
NJ Department of Transportation - Urban Aid	319,861.00	92,098.00	114,370.00			297,589.00
Police Youth Initiative Grant		59,985.00	59,914.27			70.73
Lead Grant Assistance Project		41,800.00	41,800.00			-
Stormwater Permit & Water Quality Management		25,000.00				25,000.00
Willingboro Community Center Grant		1,000,000.00	1,000,000.00			-
Spotted Lantern Program		15,000.00				15,000.00
Recreation Improvement Grant	100,000.00		100,000.00			-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,318,194.60	1,916,366.83	1,814,671.51	-	2,513.33	1,417,376.59

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Local and Other Grants:							-
Burlington County Park Development Program				10,980.73	19,380.53	2,513.33	5,886.47
Burlington County Municipal Alliance	10,115.35						10,115.35
							-
Federal Grants:							-
COVID-19 - Summer Food Grant	13,526.52						13,526.52
COVID-19 - FEMA - Assistance to Firefighters	0.11						0.11
Body Armor Replacement Grant	8,649.00						8,649.00
Neighborhood Stabilization Project	3,552.94						3,552.94
Edward Byrne Memorial Justice Assistance Grant (JAG)			27,409.00				27,409.00
WIC Farm Market Grant	11,185.06						11,185.06
FEMA - SAFER	32,254.37			19,662.71			12,591.66
American Rescue Plan - Firefighters		49,000.00		49,000.00			-
Distracted Driving Prevention Grant			8,750.00	8,750.00			-
American Rescue Plan Coronavirus State Fiscal							-
Recovery Fund:							-
Automated License Plate Reader Initiative			144,000.00				144,000.00
Gunshot Detection Technology Initiative			99,000.00	49,500.00			49,500.00
							-
PAGE TOTALS	79,283.35	49,000.00	279,159.00	137,893.44	19,380.53	2,513.33	286,416.11

**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	79,283.35	49,000.00	279,159.00	137,893.44	19,380.53	2,513.33	286,416.11
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PAGE TOTALS	79,283.35	49,000.00	279,159.00	137,893.44	19,380.53	2,513.33	286,416.11

**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	79,283.35	49,000.00	279,159.00	137,893.44	19,380.53	2,513.33	286,416.11
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							-
							-
							-
PAGE TOTALS	79,283.35	49,000.00	279,159.00	137,893.44	19,380.53	2,513.33	286,416.11

**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	79,283.35	49,000.00	279,159.00	137,893.44	19,380.53	2,513.33	286,416.11
							-
State Grants:							-
Body Armor Replacement	12,155.04	13,346.81		2,094.40			23,407.45
Clean Communities Act	323,343.30	64,903.57		46,666.02	4,025.00		345,605.85
NJ Department of Transportation - Municipal Aid	367,360.04		226,340.00	231,212.71			362,487.33
NJ Department of Transportation - Urban Aid	154,371.16		92,098.00	99,091.16			147,378.00
Drunk Driving Prevention Incentive	23,840.15						23,840.15
DCA Mill Creek	10,821.35						10,821.35
Recycling Tonnage	143,412.15	39,510.15		39,436.75	16,000.00		159,485.55
Body Worn Cameras		30,162.40					30,162.40
Clean Fleet - EVIP		40,500.00		28,963.75			11,536.25
Police Youth Initiative Grant			59,985.00	30,961.68			29,023.32
Lead Grant Assistance Project			41,800.00				41,800.00
Stormwater Permit & Water Quality Management			25,000.00	25,000.00			-
Willingboro Community Center Grant			1,000,000.00				1,000,000.00
Spotted Lantern Program			15,000.00				15,000.00
							-
							-
TOTALS	1,114,586.54	237,422.93	1,739,382.00	641,319.91	39,405.53	2,513.33	2,486,963.76

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
Federal Grants:						-
Edward Byrne Memorial Justice Assistance Grant (JAG)			27,409.00		27,409.00	-
American Rescue Plan - Firefighters		49,000.00			49,000.00	-
FEMA - SAFER Firefighter	1,384,717.09		800,000.00			584,717.09
American Rescue Plan Coronavirus State Fiscal						-
Recovery Fund:						-
Automated License Plate Reader Initiative			144,000.00		144,000.00	-
Gunshot Detection Technology Initiative			99,000.00		99,000.00	-
Body Armor Replacement					4,260.05	4,260.05
Distracted Driving Prevention Incentive			8,750.00		8,750.00	-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	1,384,717.09	49,000.00	1,079,159.00	-	332,419.05	588,977.14

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	1,384,717.09	49,000.00	1,079,159.00	-	332,419.05	588,977.14
						-
						-
						-
						-
						-
						-
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						-
						-
						-
PAGE TOTALS	1,384,717.09	49,000.00	1,079,159.00	-	332,419.05	588,977.14

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	1,384,717.09	49,000.00	1,079,159.00	-	332,419.05	588,977.14
						-
						-
						-
						-
						-
						-
						-
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						-
						-
						-
						-
PAGE TOTALS	1,384,717.09	49,000.00	1,079,159.00	-	332,419.05	588,977.14

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

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	1,384,717.09	49,000.00	1,079,159.00	-	332,419.05	588,977.14
State Grants:						-
Body Armor Replacement	13,346.81	13,346.81			4,915.18	4,915.18
Clean Communities	64,903.57	64,903.57			72,797.13	72,797.13
Body Worn Cameras	30,162.40	30,162.40				-
Recycling Tonnage	39,510.15	39,510.15			46,012.47	46,012.47
Clean Fleet-EVIP	40,500.00	40,500.00				-
NJ Department of Transportation - Municipal Aid			226,340.00		226,340.00	-
NJ Department of Transportation - Urban Aid			92,098.00		92,098.00	-
Police Youth Initiative Grant			59,985.00		59,985.00	-
Lead Grant Assistance Project			41,800.00		41,800.00	-
Stormwater Permit & Water Quality Management			25,000.00		25,000.00	-
Willingboro Community Center Grant			1,000,000.00		1,000,000.00	-
Spotted Lantern Program			15,000.00		15,000.00	-
						-
						-
						-
						-
						-
						-
TOTALS	1,573,140.02	237,422.93	2,539,382.00	-	1,916,366.83	712,701.92

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	16,976,602.00
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	39,285,308.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	36,619,256.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	19,642,654.00	XXXXXXXXXX
	56,261,910.00	56,261,910.00

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	91,414.59
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	7,315,793.62
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	603,608.28
Due County for Added and Omitted Taxes	XXXXXXXXXX	51,964.67
Paid	8,010,816.49	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	51,964.67	XXXXXXXXXX
	8,062,781.16	8,062,781.16

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	3,500,000.00	3,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	7,832,851.01	9,305,901.41	1,473,050.40
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,847,698.91	1,847,698.91	-
			-
			-
Total Miscellaneous Revenue Anticipated	9,680,549.92	11,153,600.32	1,473,050.40
Receipts from Delinquent Taxes	2,150,000.00	2,715,703.94	565,703.94
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	33,941,995.94	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	796,153.05	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	34,738,148.99	35,416,758.84	678,609.85
	50,068,698.91	52,786,063.10	2,717,364.19

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	79,780,274.49
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	39,285,308.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	7,919,401.90	xxxxxxxxxx
Due County for Added and Omitted Taxes	51,964.67	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,893,158.92
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	35,416,758.84	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	82,673,433.41	82,673,433.41

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	1,847,698.91	1,847,698.91	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
TOTALS	1,847,698.91	1,847,698.91	-

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.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		48,221,000.00
2023 Budget - Added by N.J.S.A. 40A:4-87		1,847,698.91
Appropriated for 2023 (Budget Statement Item 9)		50,068,698.91
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		50,068,698.91
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		50,068,698.91
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	44,057,133.41	
Paid or Charged - Reserve for Uncollected Taxes	2,893,158.92	
Reserved	3,118,234.43	
Total Expenditures		50,068,526.76
Unexpended Balances Canceled (see footnote)		172.15

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	1,473,050.40
Delinquent Tax Collections	XXXXXXXXXX	565,703.94
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	678,609.85
Unexpended Balances of 2023 Budget Appropriations	XXXXXXXXXX	172.15
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	923,103.34
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2022 Appropriation Reserves	XXXXXXXXXX	2,754,207.16
Prior Years Interfunds Returned in 2023	XXXXXXXXXX	72,991.57
Statutory Excess in Trust - Animal Control Fund		1,683.55
Property Maintenance		12,431.58
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2023	16,976,602.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	19,642,654.00
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
Creation of Reserve : Other Accounts Receivable	61,036.16	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	9,086,969.38	XXXXXXXXXX
	26,124,607.54	26,124,607.54

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Sale of Township Assets	4,636.22
Senior Citizens, Veteran and Homestead Rebate Administration Payment	4,600.00
Police Department Records	15,061.24
FEMA Reimbursements	3,487.75
Verizon Franchise Fee	2,414.73
Hospital Tax	136,708.56
Forfeited Premium	745,700.00
PILOT - Senior Housing	6,177.34
Public Defender	4,317.50
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	923,103.34

**SURPLUS - CURRENT FUND
YEAR 2023**

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	11,945,482.31
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	9,086,969.38
4. Amount Appropriated in the 2023 Budget - Cash	3,500,000.00	xxxxxxxxxx
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2023	17,532,451.69	xxxxxxxxxx
	21,032,451.69	21,032,451.69

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

Cash		21,905,705.26
Investments		3,745,700.00
[REDACTED]		
Sub Total		25,651,405.26
Deduct Cash Liabilities Marked with "C" on Trial Balance		8,118,953.57
Cash Surplus		17,532,451.69
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		17,532,451.69

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) #			\$ 81,991,288.12
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.			\$ 538,576.30
5a. Subtotal 2023 Levy	\$ 82,529,864.42		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2023 Tax Levy			\$ 82,529,864.42
6. Transferred to Tax Title Liens			\$ 92,537.19
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 268,551.96
9. Discount Allowed			\$
10. Collected in Cash: In 2022	\$ 1,319,696.11		
In 2023*	\$ 78,235,328.38		
Homestead Benefit Credit	\$		
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$ 225,250.00		
Total To Line 14	\$ 79,780,274.49		
11. Total Credits			\$ 80,141,363.64
12. Amount Outstanding December 31, 2023			\$ 2,388,500.78
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is	96.66%		

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			\$ 79,780,274.49
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 79,780,274.49

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

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

* Include overpayments applied as part of 2023 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2023

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ <u>79,780,274.49</u>
<i>LESS</i> : Proceeds from Accelerated Tax Sale	<u> </u>
Net Cash Collected	\$ <u>79,780,274.49</u>
Line 5c (sheet 22) Total 2023 Tax Levy	\$ <u>82,529,864.42</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>96.67%</u>



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ <u>79,780,274.49</u>
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	<u> </u>
Net Cash Collected	\$ <u>79,780,274.49</u>
Line 5c (sheet 22) Total 2023 Tax Levy	\$ <u>82,529,864.42</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>96.67%</u>

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

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	63,957.76
2. Senior Citizens Deductions Per Tax Billings	31,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	196,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	10,750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	13,250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	230,000.00
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	68,707.76	XXXXXXXXXX
	307,207.76	307,207.76

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

Line 2	31,000.00	
Line 3	196,750.00	
Line 4	10,750.00	
Sub - Total	238,500.00	
Less: Line 7	13,250.00	
To Item 10, Sheet 22	225,250.00	

**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) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			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		-	-

larnold@willingboronj.gov
Signature of Tax Collector

T-839
License #

3/1/2024
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		3,827,685.98	XXXXXXXXXX
A. Taxes	3,099,539.59	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	728,146.39	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	13,778.26
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		13,616.38	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) 123,232.64
B. Tax Title Liens - Transfers from Taxes		(1) 123,232.64	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	3,827,524.10
8. Totals		3,964,535.00	3,964,535.00
9. Balance Brought Down		3,827,524.10	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	2,715,703.94
A. Taxes	2,680,321.98	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	35,381.96	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale		166,015.60	XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		92,537.19	XXXXXXXXXX
13. 2023 Taxes		2,388,500.78	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	3,758,873.73
A. Taxes	2,684,323.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,074,549.86	XXXXXXXXXX	XXXXXXXXXX
15. Totals		6,474,577.67	6,474,577.67

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 70.95%

17. Item No.14 multiplied by percentage shown above is 2,666,920.91 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		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	-
	-	-

CONTRACT SALES

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Sheet 29

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

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

Chief Financial Officer

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

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

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

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	32,524,000.00	
Issued	xxxxxxxx		
Paid	3,724,000.00	xxxxxxxx	
Outstanding - December 31, 2023	28,800,000.00	xxxxxxxx	
	32,524,000.00	32,524,000.00	
2024 Bond Maturities - General Capital Bonds			\$ 2,915,000.00
2024 Interest on Bonds*		\$ 800,587.50	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2023	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxx	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 800,587.50

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
NJIB LOAN**

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxx	489,969.60	
Issued	xxxxxxxxx		
Paid	49,996.60	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2023	439,973.00	xxxxxxxxx	
	489,969.60	489,969.60	
2024 Loan Maturities			\$ 49,996.60
2024 Interest on Loans			\$ 10,345.00
Total 2024 Debt Service for NJIB Loan			\$ 60,341.60
LOAN			
Outstanding - January 1, 2023	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2023	-	xxxxxxxxx	
	-	-	
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**	
Various Capital Improvements	1,672,402.93	11/30/2023	1,672,402.93	11/27/24	4.7500%		79,439.14	11/27/24
Server and Hot Patcher	105,807.07	11/30/2023	105,807.07	11/27/24	4.7500%		5,025.84	11/27/24
Various Capital Improvements	2,850,000.00	11/30/2023	2,850,000.00	11/27/24	4.7500%		135,375.00	11/27/24
Page Totals	4,628,210.00		4,628,210.00			-	219,839.98	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	4,628,210.00		4,628,210.00			-	219,839.98	
PAGE TOTALS	4,628,210.00		4,628,210.00			-	219,839.98	

Sheet 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	4,628,210.00		4,628,210.00			-	219,839.98	
PAGE TOTALS	4,628,210.00		4,628,210.00			-	219,839.98	

Sheet 33
Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
2013-7 - Various Capital Improvements	1,126.17			(1,126.17)				
2017-4 - Various Capital Improvements	17,539.69				17,539.69			
2018-5 - Various Capital Improvements	72,793.89			(3,437.40)			69,356.49	
2019-1 - Various Capital Improvements	63,810.99			(51,909.36)	2,162.35		9,739.28	
2020-12 / 2021-3 - Various Capital Improvements	705,144.73			(247.64)	556,700.50		148,196.59	
2021-9 - Various Capital Improvements	359,293.02	825.00		(81,671.33)	85,480.15		192,141.54	825.00
2022-1 - Various Capital Improvements	129,852.68			(7,550.00)	99,856.37		22,446.31	
2022-4 - Various Capital Improvements		1,193,936.45		(105,807.07)	487,255.62			600,873.76
2022-6 - Stormwater Infrastructure Repairs	744,404.00				115,702.00		628,702.00	
2023-2 - Sever and Hot Patcher				251,748.97	246,385.65			5,363.32
2023-17 - Various Roadway Projects			3,750,000.00		261,000.00			3,489,000.00
2023-19 - Various Capital Improvements			3,000,000.00		1,221,412.20			1,778,587.80
2023-21 - Energy Savings Obligations			3,863,578.00					3,863,578.00
Page Total	2,093,965.17	1,194,761.45	10,613,578.00	-	3,093,494.53	-	1,070,582.21	9,738,227.88

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,093,965.17	1,194,761.45	10,613,578.00	-	3,093,494.53	-	1,070,582.21	9,738,227.88
PAGE TOTALS	2,093,965.17	1,194,761.45	10,613,578.00	-	3,093,494.53	-	1,070,582.21	9,738,227.88

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,093,965.17	1,194,761.45	10,613,578.00	-	3,093,494.53	-	1,070,582.21	9,738,227.88
PAGE TOTALS	2,093,965.17	1,194,761.45	10,613,578.00	-	3,093,494.53	-	1,070,582.21	9,738,227.88

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,093,965.17	1,194,761.45	10,613,578.00	-	3,093,494.53	-	1,070,582.21	9,738,227.88
GRAND TOTALS	2,093,965.17	1,194,761.45	10,613,578.00	-	3,093,494.53	-	1,070,582.21	9,738,227.88

Sheet 35 Totals

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	10,287.43
Received from 2023 Budget Appropriation*	XXXXXXXXXX	150,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	150,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	10,287.43	XXXXXXXXXX
	160,287.43	160,287.43

*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	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
Various Roadway Projects	3,750,000.00	3,750,000.00		
Various Capital Improvements	3,000,000.00	2,850,000.00	150,000.00	
Energy Savings Obligations	3,863,578.00	3,863,578.00		
Total	10,613,578.00	10,463,578.00	150,000.00	-

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	xxxxxxxxxx	4,630.89
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Bond Anticipation Notes Issues		36,655.42
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2023	41,286.31	xxxxxxxxxx
	41,286.31	41,286.31

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 \$ 82,529,864.42
2. Amount of Item 1 Collected in 2023 (*) \$ 79,780,274.49
3. Seventy (70) percent of Item 1 \$ 57,770,905.09

(*) 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 \$
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.

Table with columns: Unpaid, 2022, 2023, Total. Rows: 1. State Taxes, 2. County Taxes, 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.