

Report of Audit

on the

Financial Statements

of the

Township of Cranford

in the

County of Union
New Jersey

for the

Year Ended
December 31, 2024

TOWNSHIP OF CRANFORD

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TOWNSHIP OF CRANFORD

PART I

INDEPENDENT AUDITOR'S REPORT ON
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AND SUPPLEMENTARY SCHEDULES AND DATA

REPORTS ON INTERNAL CONTROL OVER FINANCIAL
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FINANCIAL STATEMENTS - REGULATORY BASIS - ALL FUNDS

NOTES TO FINANCIAL STATEMENTS - REGULATORY BASIS

SUPPLEMENTARY SCHEDULES - ALL FUNDS

YEAR ENDED DECEMBER 31, 2024 AND 2023



SUPLEE, CLOONEY & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members
of the Township Committee
Township of Cranford
County of Union
Cranford, New Jersey 07016

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying balance sheets - regulatory basis of the various individual funds and account group of the Township of Cranford (the "Township"), as of and for the year ended December 31, 2024 and 2023, the related statements of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various individual funds for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's regulatory financial statements as listed in the table of contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Matter Giving Rise to Adverse Opinion" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds and account group of the Township as of December 31, 2024 and 2023, or the results of its operations and changes in fund balance for the years then ended of the revenues or expenditures for the year ended December 31, 2024.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the regulatory financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets of the various individual funds and account group as of December 31, 2024 and 2023, the regulatory basis statement of operations and changes in fund balance for the years then ended and the regulatory basis statement of revenues and expenditures and changes in fund balance for the year ended December 31, 2024 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") as described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion

As described in Note 1 of the regulatory financial statements, the regulatory financial statements are prepared by the Township on the basis of the financial reporting provisions prescribed by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the regulatory financial statements in accordance with the regulatory basis of accounting prescribed by the Division, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of regulatory financial statements that are free from material misstatement, whether due to fraud or error. In preparing the regulatory financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the regulatory financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

SUPLEE, CLOONEY & COMPANY LLC

In performing an audit in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's regulatory financial statements. The supplementary information and data listed in the table of contents as required by the Division are presented for purposes of additional analysis and are not a required part of the basic financial statements.


Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information and data listed in the table of contents, as required by the Division are fairly stated, in all material respects, in relation to the regulatory financial statements as a whole.

SUPLEE, CLOONEY & COMPANY LLC

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2025 on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Township's internal control over financial reporting and compliance.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 419

June 20, 2025



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor and Members
of the Township Committee
Township of Cranford
County of Union
Cranford, New Jersey 07016

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory financial statements of the various individual funds and the account group of the Township of Cranford, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's regulatory financial statements, and have issued our report thereon dated June 20, 2025. Our report disclosed that, as described in Note 1 to the financial statements, the Township of Cranford prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the regulatory financial statements, we considered the Township's control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of Township's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

SUPLEE, CLOONEY & COMPANY LLC

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 419

June 20, 2025

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CURRENT FUND

TOWNSHIP OF CRANFORD

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2024</u>	<u>BALANCE DECEMBER 31, 2023</u>
<u>ASSETS</u>			
Cash	A-4	\$ 7,767,162.32	\$ 12,142,245.14
Cash - Change Fund	A-5	1,230.00	1,230.00
Due State of New Jersey - Chapter 20, P.L.1971	A-16	1,617.12	154.11
Grants Receivable	A-19	<u>2,266,493.41</u>	<u>2,146,850.44</u>
		\$ <u>10,036,502.85</u>	\$ <u>14,290,479.69</u>
Receivables and Other Assets with Full Reserves:			
Delinquent Property Taxes Receivable	A-7	\$ 643,082.71	\$ 677,410.98
Tax Title Liens Receivable	A-8	4,063.59	11,520.72
Delinquent Sewer Taxes Receivable	A-30	45,405.69	71,840.42
Sewer Charge Liens Receivable	A-31		9.44
Property Acquired for Taxes - Assessed Valuation	A-26	3,765,400.00	3,765,400.00
Revenue Accounts Receivable	A-9	18,356.98	14,652.72
Interfunds Receivable	A-10	<u>53,502.63</u>	
	A	\$ <u>4,529,811.60</u>	\$ <u>4,540,834.28</u>
Deferred Charges:			
Emergency Appropriations	A-34	\$ <u>55,253.21</u>	\$ <u>49,500.00</u>
		\$ <u>55,253.21</u>	\$ <u>49,500.00</u>
		\$ <u>14,621,567.66</u>	\$ <u>18,880,813.97</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2024</u>	<u>BALANCE DECEMBER 31, 2023</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Liabilities:			
Appropriation Reserves	A-3:A-13	\$ 1,058,001.68	\$ 1,141,161.41
Prepaid Taxes	A-17	554,930.73	548,801.55
Encumbrances Payable	A-6	3,167,618.78	1,321,186.10
County Taxes Payable	A-14	82,221.52	115,603.62
Reserve For:			
Grants - Unappropriated	A-23	4,191.70	5,588.53
Grants - Appropriated	A-24	326,718.20	2,416,875.10
DCA Fees Due State of New Jersey	A-28	24,230.00	25,673.00
Marriage Licenses Due State of New Jersey	A-29	600.00	800.00
Lead Fees Due State of New Jersey	A-33	300.00	
Elevator Inspections	A-20	9,662.50	9,662.50
Sale of Municipal Assets	A-22	268,000.00	268,000.00
Tax Appeals	A-25	182,138.75	184,925.50
Outside Liens	A-27	4,286.96	358.30
Maintenance of Free Public Library	A-21	23,793.30	16,988.52
Library	A-32	510,959.37	449,634.76
		\$ 6,217,653.49	\$ 6,505,258.89
Reserve for Receivables and Other Assets	A	4,529,811.60	4,540,834.28
Fund Balance	A-1	3,874,102.57	7,834,720.80
		\$ 14,621,567.66	\$ 18,880,813.97

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

CURRENT FUND

STATEMENTS OF OPERATIONS AND CHANGE
IN FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>	YEAR ENDED DECEMBER 31, 2024	YEAR ENDED DECEMBER 31, 2023
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Utilized	A-2	\$ 4,900,000.00	\$ 4,981,000.00
Miscellaneous Revenue Anticipated	A-2	11,359,067.36	15,548,840.71
Receipts from Delinquent Taxes	A-2	686,712.00	713,719.02
Receipts from Current Taxes	A-2	114,661,210.63	112,164,700.60
Non-Budget Revenue	A-2	345,449.42	579,548.07
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-13	<u>1,275,417.21</u>	<u>969,876.40</u>
<u>Total Income</u>		<u>\$ 133,227,856.62</u>	<u>\$ 134,957,684.80</u>
<u>EXPENDITURES</u>			
Budget Appropriations:			
Operations Within "CAPS":			
Operating	A-3	\$ 29,218,367.21	\$ 27,456,716.47
Deferred Charges and Statutory Expenditures	A-3	4,905,614.77	4,834,861.00
Operations Excluded From "CAPS":			
Operating	A-3	6,130,124.14	8,082,902.79
Capital Improvements	A-3	200,000.00	250,000.00
Municipal Debt Service	A-3	5,106,025.28	4,339,414.81
Deferred Charges	A-3	202,485.57	0.00
County Taxes	A-14	20,625,414.82	21,327,226.67
County Share of Added Taxes	A-14	82,221.52	115,603.62
Local District School Tax	A-15	65,551,062.00	63,320,025.00
Special District Tax	A-11	266,815.00	180,745.00
Refund of Prior Year's Revenue	A-4	2,095.12	2,587.44
Interfunds Advanced		53,502.63	0.00
<u>Total Expenditures</u>		<u>\$ 132,343,728.06</u>	<u>\$ 129,910,082.80</u>
Excess in Revenue		\$ 884,128.56	\$ 5,047,602.00
Adjustments to Income Before Fund Balance:			
Expenditures Included above which are Deferred			
Charges to Budget of Succeeding Year	A-3	<u>55,253.21</u>	<u>49,500.00</u>
Regulatory Excess to Fund Balance		\$ 939,381.77	\$ 5,097,102.00
<u>Fund Balance</u>			
Balance, January 1	A	<u>7,834,720.80</u>	<u>7,718,618.80</u>
		\$ 8,774,102.57	\$ 12,815,720.80
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>4,900,000.00</u>	<u>4,981,000.00</u>
Fund Balance, December 31	A	<u>\$ 3,874,102.57</u>	<u>\$ 7,834,720.80</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	REF.	ANTICIPATED BUDGET	SPECIAL NJS 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Fund Balance Anticipated	A-1	\$ 4,900,000.00		\$ 4,900,000.00	
Miscellaneous Revenues:					
Licenses:					
Alcoholic Beverages	A-9	\$ 25,704.00		\$ 25,308.00	(396.00)
Other	A-2	18,400.00		18,005.25	(394.75)
Fees and Permits:					
Construction Code Official	A-2	3,000,000.00		1,456,325.00	(1,543,675.00)
Other	A-2	186,556.00		163,179.75	(23,376.25)
Fines:					
Municipal Court	A-9	245,388.00		293,189.64	47,801.64
Interest and Cost on Taxes	A-9	195,805.00		194,500.12	(1,304.88)
Parking Meters and Permits	A-9	599,313.00		838,576.56	239,263.56
Interest on Investments and Deposits	A-9	562,129.00		504,743.25	(57,385.75)
Cable TV Franchise Tax	A-9	330,308.00		328,284.41	(2,023.59)
Energy Receipts Tax	A-9	2,935,302.00		2,935,301.52	(0.48)
Municipal Relief Aid	A-9:A-33	302,560.00			(302,560.00)
Clean Communities Program	A-19		58,454.53	58,454.53	
Recycling Tonnage Grant	A-19		18,934.67	18,934.67	
DDEF	A-19		11,860.29	11,860.29	
Union County Local Arts Grant	A-19		2,800.00	2,800.00	
Statewide Insurance Fund Grant	A-19		8,757.32	8,757.32	
National Opioid Settlement	A-19		69,196.66	69,196.66	
National Opioid Settlement II	A-19	1,697.16		1,697.16	
Endo Public Opioid Trust	A-19		2,970.17	2,970.17	
Alcohol Education/Rehabilitation Program	A-19		2,083.92	2,083.92	
Municipal Alliance	A-19	12,946.00		12,946.00	
Drive Sober or Get Pulled Over	A-19		14,000.00	14,000.00	
State Body Armor Replacement Program	A-19	3,891.37		3,891.37	
American Rescue Plan Act-Firefighter Grant	A-19		40,000.00	40,000.00	
U Drive U text u Pay	A-19		7,000.00	7,000.00	
Bulletproof Vest Partnership Grant	A-19		12,178.05	12,178.05	
County of Union - Greening Union County	A-19	5,000.00		5,000.00	
Union County Kids Recreation	A-19	60,000.00		60,000.00	
Sustainable Jersey PSEG Foundation	A-19		2,000.00	2,000.00	
General Capital Fund Balance	A-9	200,000.00		200,000.00	
Uniform Fire Safety Act	A-9	85,000.00		83,863.78	(1,136.22)
NJ Housing Finance Agency - P.I.L.O.T.	A-9	164,781.00		166,283.00	1,502.00
Cranford Lincoln Associates - P.I.L.O.T.	A-9	52,279.00		30,125.00	(22,154.00)
Birchwood - P.I.L.O.T.	A-9	312,929.00		362,885.60	49,956.60
Library Cost Allocation	A-9	30,000.00		30,000.00	
Developer Debt	A-9	84,627.00		123,629.00	39,002.00
Ambulance Fees	A-2	524,215.00		579,001.54	54,786.54
Hotel Tax	A-9	140,295.00		149,373.22	9,078.22
375 Centennial Ave Fees	A-9	274,780.00		299,880.92	25,100.92
Sewer Flow Use Charge	A-9	2,175,637.00		2,030,820.85	(144,816.15)
Conservation Center Fees	A-9	162,995.00		165,415.00	2,420.00
Cell Tower Lease	A-9	45,248.00		46,605.81	1,357.81
	A-1	\$ 12,737,785.53	\$ 250,235.61	\$ 11,359,067.36	\$ (1,628,953.78)
Receipts from Delinquent Taxes	A-1	\$ 677,977.00		\$ 686,712.00	\$ 8,735.00
Amount to be Raised by Taxation for Support of Municipal Budget:					
Minimum Library Tax	A-2:A-7	\$ 1,780,126.00		\$ 1,780,126.00	
Local Tax for Municipal Purposes	A-2:A-7	26,639,879.97		27,555,571.29	915,691.32
		28,420,005.97		29,335,697.29	915,691.32
Budget Totals		\$ 46,735,768.50	\$ 250,235.61	\$ 46,281,476.65	\$ (704,527.46)
Non-Budget Revenue	A-1:A-2			345,449.42	345,449.42
		\$ 46,735,768.50	\$ 250,235.61	\$ 46,626,926.07	\$ (359,078.04)
	REF.	A-3	A-3		

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	<u>REF.</u>	
Allocation of Current Tax Collections:		
Revenue From Collections	A-1:A-7	\$ 114,661,210.63
Allocated to:		
School and County Taxes		86,258,698.34
Special District Taxes		266,815.00
		<u>\$ 28,135,697.29</u>
Add: Appropriation - "Reserve for Uncollected Taxes"	A-3	<u>1,200,000.00</u>
Amount for Support of Municipal Budget Appropriations	A-2	<u>\$ 29,335,697.29</u>
Receipts from Delinquent Taxes:		
Delinquent Tax Collections	A-7	\$ 677,410.98
Tax Title Liens	A-8	<u>9,301.02</u>
	A-2	<u>\$ 686,712.00</u>
Licenses - Other:		
Clerk	A-9	\$ 2,639.00
Board of Health	A-9	<u>15,366.25</u>
	A-2	<u>\$ 18,005.25</u>
Fees and Permits - Other:		
Board of Health	A-9	\$ 5,836.25
Engineer	A-9	9,051.90
Police	A-9	48,365.00
Recreation	A-9	11,483.60
Board of Adjustment	A-9	72,510.00
Planning Board	A-9	2,500.00
Fire Department	A-9	12,958.00
Assessor	A-9	480.00
		<u>\$ 163,184.75</u>
Less: Refunds	A-4	<u>5.00</u>
	A-2	<u>\$ 163,179.75</u>
Uniform Construction Code Fees	A-9	\$ 1,467,581.00
Less: Refunds	A-4	<u>11,256.00</u>
	A-2	<u>\$ 1,456,325.00</u>
<u>Analysis of Non-Budget Revenues</u>		
Senior Citizen and Veterans Administration Fee		\$ 1,902.04
Union County Tonnage Rebate		32,131.35
Administrative Fee Police Outside Duty		204,899.42
PILOT Administrative Fees		17,475.00
Insurance Claims		2,031.40
Reimbursement of Prior Year Costs		21,771.27
Miscellaneous		<u>65,238.94</u>
	A-2:A-4	<u>\$ 345,449.42</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION			
\$	\$	\$		\$	\$
OPERATIONS WITHIN "CAPS":					
<u>GENERAL GOVERNMENT</u>					
Administrative and Executive:					
Salaries and Wages	355,000.00	355,000.00	330,107.34	24,892.66	24,892.66
Other Expenses	254,000.00	254,000.00	228,617.55	25,382.45	25,382.45
Channel 35:					
Salaries and Wages	125,200.00	125,200.00	117,614.60	7,585.40	7,585.40
Other Expenses	43,500.00	43,500.00	43,346.77	153.23	153.23
Elections:					
Other Expenses	33,000.00	33,000.00	33,000.00		
Township Committee:					
Salaries and Wages	15,000.00	15,000.00	13,046.00	1,954.00	1,954.00
Other Expenses	28,000.00	28,000.00	24,343.26	3,656.74	3,656.74
Township Clerk:					
Salaries and Wages	237,000.00	237,000.00	221,045.52	15,954.48	15,954.48
Other Expenses	86,500.00	86,500.00	77,012.41	9,487.59	9,487.59
Financial Administration:					
Salaries and Wages	395,000.00	395,000.00	374,677.83	20,322.17	20,322.17
Other Expenses	81,000.00	106,000.00	97,952.84	8,047.16	8,047.16
Other Expenses	45,300.00	45,300.00	45,300.00		
Audit					
Assessment of Taxes:					
Salaries and Wages	150,000.00	150,000.00	144,703.41	5,296.59	5,296.59
Other Expenses	31,650.00	31,650.00	29,839.78	1,810.22	1,810.22
Collection of Taxes:					
Salaries and Wages	140,000.00	140,000.00	125,807.83	14,192.17	14,192.17
Other Expenses	43,425.00	43,425.00	39,487.78	3,937.22	3,937.22
Legal Services and Costs:					
Other Expenses	500,000.00	500,000.00	459,500.00	40,500.00	40,500.00
Insurance:					
General Liability	494,000.00	494,000.00	483,613.16	10,386.84	10,386.84
Workers' Compensation	449,000.00	449,000.00	448,370.00	630.00	630.00
Employee Group Health	5,094,966.00	5,094,966.00	4,992,024.76	102,941.24	102,941.24
Group Insurance - Health Benefit Waiver	92,500.00	92,500.00	82,389.94	10,110.06	10,110.06

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS			EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED		
GENERAL GOVERNMENT (CONTINUED)						
Engineering Services and Costs:						
Other Expenses	\$ 193,000.00	\$ 193,000.00	\$ 190,868.08	\$ 2,131.92	\$	
Public Buildings and Grounds:						
Other Expenses	545,200.00	600,453.21	581,764.09	18,689.12		
Municipal Land Use Law - Planning Board (N.J.S. 40:56D-1):						
Salaries and Wages	11,420.00	11,420.00	11,419.33	0.67		
Other Expenses	72,250.00	72,250.00	45,945.00	26,305.00		
Zoning Board of Adjustment:						
Salaries and Wages	11,420.00	11,420.00	11,419.33	0.67		
Other Expenses	27,050.00	27,050.00	23,487.88	3,562.12		
Zoning/Planning Board of Adjustment:						
Salaries and Wages	145,000.00	145,000.00	139,912.50	5,087.50		
Other Expenses	53,900.00	53,900.00	34,603.81	19,296.19		
PUBLIC SAFETY						
Police:						
Salaries and Wages	7,335,982.00	7,335,982.00	7,206,703.39	129,278.61		
Other Expenses	280,600.00	280,600.00	257,855.02	22,744.98		
Fire:						
Salaries and Wages	4,079,503.00	4,084,503.00	4,082,572.58	1,930.42		
Other Expenses	604,000.00	614,000.00	579,236.08	34,763.92		
Uniform Fire Safety Act:						
Other Expenses	85,000.00	85,000.00	44,543.87	40,456.13		
Emergency Management Services:						
Salaries and Wages	390,000.00	400,000.00	399,856.18	143.82		
Other Expenses	60,000.00	60,000.00	58,543.46	1,456.54		
Emergency Management:						
Other Expenses	15,000.00	15,000.00	14,417.92	582.08		

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET			PAID OR CHARGED	RESERVED	
STREETS AND ROADS						
Road Repairs and Maintenance:						
Salaries and Wages	\$ 1,843,000.00	\$ 1,785,500.00	\$ 1,685,210.69	\$ 100,289.31	\$	
Other Expenses	423,000.00	423,000.00	420,994.59	2,005.41		
Communications:						
Other Expenses	166,468.00	166,468.00	154,467.55	12,000.45		
Conservation Center:						
Salaries and Wages	35,000.00	40,000.00	39,701.77	298.23		
Other Expenses	137,400.00	137,400.00	135,753.72	1,646.28		
375 Centennial Ave:						
Salaries and Wages	240,890.00	240,890.00	215,890.97	24,999.03		
Other Expenses	65,000.00	65,000.00	63,399.46	1,600.54		
Recycling:						
Other Expenses	575,000.00	575,000.00	575,000.00			
HEALTH AND WELFARE (BOARD OF HEALTH - LOCAL HEALTH AGENCY)						
Board of Health:						
Salaries and Wages	146,000.00	148,000.00	147,495.87	504.13		
Other Expenses	175,200.00	175,200.00	160,260.77	14,939.23		
Environmental Commission:						
Other Expenses	3,500.00	3,500.00	3,500.00			
Animal Control:						
Other Expenses	15,100.00	27,600.00	27,064.00	536.00		
RECREATION AND EDUCATION						
Recreation:						
Salaries and Wages	225,522.00	225,522.00	224,467.78	1,054.22		
Salaries and Wages - Youth Services	44,168.00	44,168.00	43,273.20	894.80		
Other Expenses	33,000.00	33,000.00	32,992.10	7.90		
Celebration of Public Events:						
Other Expenses	10,000.00	10,000.00	9,931.72	68.28		
Shade Tree Commission						
Salaries and Wages	124,000.00	124,000.00	121,790.72	2,209.28		
Other Expenses	47,700.00	47,700.00	47,518.06	181.94		
Senior Citizens' Bus Transportation Program:						
Salaries and Wages	41,184.00	42,184.00	41,148.50	1,035.50		
Other Expenses	4,000.00	4,000.00	2,425.00	1,575.00		
Municipal Court:						
Salaries and Wages	267,575.00	269,575.00	266,368.82	3,206.18		
Other Expenses	28,041.00	30,041.00	25,395.84	4,645.16		

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>STATE UNIFORM CONSTRUCTION CODE</u> (N.J.S.A. 52:270-120 ET. SEQ.)					
Construction Official:					
Salaries and Wages	\$ 628,000.00	\$ 628,000.00	\$ 607,025.31	\$ 20,974.69	\$
Other Expenses	88,500.00	88,500.00	82,495.23	6,004.77	
Accumulated Absences	5,000.00	5,000.00	5,000.00		
<u>UTILITIES:</u>					
Motor Oils and Fuels:					
Other Expenses	270,000.00	270,000.00	219,128.38	50,871.62	
Street Lighting:					
Other Expenses	275,000.00	275,000.00	269,477.80	5,522.20	
Utilities - All	625,500.00	625,500.00	584,210.64	41,289.36	
<u>TOTAL OPERATIONS WITHIN "CAPS"</u>	<u>29,146,114.00</u>	<u>29,218,367.21</u>	<u>28,306,337.79</u>	<u>912,029.42</u>	
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES:</u>					
<u>MUNICIPAL WITHIN "CAPS":</u>					
Anticipated Deficit in Swim Pool Utility	78,333.40	78,333.40	24,830.77		53,502.63
Statutory Expenditures:					
Contribution to:					
Public Employee's Retirement System	964,779.00	907,279.00	842,355.70	64,923.30	
Social Security System	623,320.00	660,820.00	651,110.45	9,709.55	
Police and Firemen's Retirement System	3,282,685.00	3,282,685.00	3,282,685.00		
Defined Contribution Retirement Program	27,000.00	30,000.00	28,413.37	1,586.63	
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES-MUNICIPAL WITHIN "CAPS"</u>	<u>4,976,117.40</u>	<u>4,959,117.40</u>	<u>4,829,395.29</u>	<u>76,219.48</u>	<u>53,502.63</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES WITHIN "CAPS"</u>	\$ 34,122,231.40	\$ 34,177,484.61	\$ 33,135,733.08	\$ 988,248.90	\$ 53,502.63
<u>OPERATIONS EXCLUDED FROM "CAPS"</u>					
Employee Group Health	165,684.00	165,684.00	165,684.00		
Rahway Valley Sewerage Authority					
Operating Expenses	3,471,434.00	3,471,434.00	3,471,434.00		
Maintenance Free Public Library					
Other Expenses	1,780,126.00	1,780,126.00	1,720,381.05	59,744.95	
Communications - 911:					
Salaries and Wages	375,873.00	375,873.00	365,865.17	10,007.83	
<u>PUBLIC AND PRIVATE PROGRAMS OFF-SET BY REVENUES</u>					
County of Union - Greening Union County:					
Other Expenses	5,000.00	5,000.00	5,000.00		
Clean Communities Program (N.J.S.A. 40A:4-87 \$58,454.53)		58,454.53	58,454.53		
Recycling Tonnage Grant (N.J.S.A. 40A:4-87 \$18,934.67)		18,934.67	18,934.67		
Federal Bulletproof Partnership (N.J.S.A. 40A:4-87 \$12,178.05)		12,178.05	12,178.05		
Drive Sober or Get Pulled Over (N.J.S.A. 40A:4-87 \$14,000.00)		14,000.00	14,000.00		
Union County Kids Recreation	60,000.00	60,000.00	60,000.00		
Drunk Driving Enforcement Fund (N.J.S.A. 40A:4-87 \$11,830.29)		11,860.29	11,860.29		
Municipal Alliance	12,946.00	12,946.00	12,946.00		
Municipal Alliance - Match	3,237.00	3,237.00	3,237.00		
Alcohol Education Rehabilitation Fund	3,891.37	2,083.92	2,083.92		
State Body Armor Replacement Program		3,891.37	3,891.37		
Statewide Insurance Fund Grant (N.J.S.A. 40A:4-87 \$8,757.32)		8,757.32	8,757.32		
Distracted Driving-U DRIVE U TEXT U PAY (N.J.S.A. \$7,000.00)		7,000.00	7,000.00		
PSEG Foundation (N.J.S.A. 40A:4-87 \$2,000.00)		2,000.00	2,000.00		
Union County Local Arts Grant (N.J.S.A. 40A:4-87 \$2,800.00)		2,800.00	2,800.00		
National Opiod Settlement (N.J.S.A. 40A:4-87 \$11,356.66)		69,196.66	69,196.66		
National Opiod Settlement II	1,697.16	1,697.16	1,697.16		
Endo Public Opiod Trust (N.J.S.A. 40A:4-87 \$2,970.17)		2,970.17	2,970.17		
American Rescue Plan Firefighter Grant (N.J.S.A. 40A:4-87 \$40,000.00)		40,000.00	40,000.00		
<u>TOTAL OPERATIONS EXCLUDED FROM "CAPS"</u>	5,879,888.53	6,130,124.14	6,060,371.36	69,752.78	

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>CAPITAL IMPROVEMENTS - EXCLUDED FROM "CAPS"</u>					
Capital Improvement Fund	200,000.00	200,000.00	200,000.00		
<u>TOTAL CAPITAL IMPROVEMENTS EXCLUDED FROM "CAPS"</u>	<u>200,000.00</u>	<u>200,000.00</u>	<u>200,000.00</u>		
<u>MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"</u>					
Payment of Bond Principal	2,315,000.00	2,314,685.00	2,302,600.00		12,085.00
Payment of Bond Anticipation Notes and Capital Notes	310,893.00	311,208.00	311,208.00		
Interest on Bonds	611,704.00	611,704.00	598,654.00		13,050.00
Interest on Notes	1,346,720.00	1,346,720.00	1,346,719.77		0.23
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	13,993.00	13,993.00	13,991.22		1.78
NJ Infrastructure Loan Program					
Loan Repayments for Principal and Interest	532,853.00	532,853.00	532,852.29		0.71
<u>TOTAL MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"</u>	<u>5,131,163.00</u>	<u>5,131,163.00</u>	<u>5,106,025.28</u>		<u>25,137.72</u>
<u>DEFERRED CHARGES - MUNICIPAL EXCLUDED FROM "CAPS"</u>					
Special Emergency Authorizations N.J.S.A. 40A:4-55	49,500.00	49,500.00	49,500.00		
Emergency Authorizations	152,985.57	152,985.57	152,985.57		
<u>TOTAL DEFERRED CHARGES - MUNICIPAL EXCLUDED FROM "CAPS"</u>	<u>202,485.57</u>	<u>202,485.57</u>	<u>202,485.57</u>		

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET			PAID OR CHARGED	RESERVED	
TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	\$ 11,413,537.10	\$	11,663,772.71	\$ 11,568,882.21	\$	25,137.72
SUB-TOTAL GENERAL APPROPRIATIONS RESERVE FOR UNCOLLECTED TAXES	45,535,768.50		45,841,257.32	44,704,615.29	1,058,001.68	78,640.35
	1,200,000.00		1,200,000.00	1,200,000.00		
TOTAL GENERAL APPROPRIATIONS	\$ 46,735,768.50	\$	47,041,257.32	\$ 45,904,615.29	\$ 1,058,001.68	\$ 78,640.35

REF. A-2 A-1 A-A-1

Budget Appropriations A-3 \$ 46,735,768.50
 Emergency Authorizations A-1:A-34 55,253.21
 Appropriation by 40A:4-87 A-2 250,235.61

\$ 47,041,257.32

Encumbrances Payable A-6 \$ 983,711.22
 Reserve for Uncollected Taxes A-2 1,200,000.00
 Reserve for Grants-Appropriated A-24 337,007.14
 Deferred Charges A-34 49,500.00
 Cash Disbursements A-4 44,765,027.47
 Less: Refunds A-4 47,335,245.83
 1,430,630.54
 \$ 45,904,615.29

The accompanying Notes to the Financial Statements are an integral part of this statement.

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TRUST FUND

"B"

TOWNSHIP OF CRANFORD

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2024</u>	<u>BALANCE DECEMBER 31, 2023</u>
<u>ASSETS</u>			
Animal Control Fund:			
Cash	B-1	\$ 6,024.03	\$ 24,421.12
		<u>\$ 6,024.03</u>	<u>\$ 24,421.12</u>
Other Funds:			
Cash	B-1	\$ 4,434,170.58	\$ 3,910,931.25
Community Development Block Grants Receivable	B-4	18,750.00	18,750.00
		<u>\$ 4,452,920.58</u>	<u>\$ 3,929,681.25</u>
		<u>\$ 4,458,944.61</u>	<u>\$ 3,954,102.37</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Animal Control Fund:			
Reserve for Expenditures	B-3	\$ 5,655.03	\$ 24,041.92
Due State of New Jersey	B-2	369.00	379.20
		<u>\$ 6,024.03</u>	<u>\$ 24,421.12</u>
Other Funds:			
Reserve for:			
Miscellaneous Reserves	B-9	\$ 4,093,799.89	\$ 3,739,203.93
Payroll Deductions Payable	B-8	323,643.70	166,123.30
District Management Corporation	B-6	16,726.99	5,604.02
Community Development Block Grant	B-5	18,750.00	18,750.00
		<u>\$ 4,452,920.58</u>	<u>\$ 3,929,681.25</u>
		<u>\$ 4,458,944.61</u>	<u>\$ 3,954,102.37</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

GENERAL CAPITAL FUND

TOWNSHIP OF CRANFORDGENERAL CAPITAL FUNDBALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2024</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2023</u>
<u>ASSETS</u>			
Cash	C-2	\$ 4,693,742.85	\$ 2,102,709.89
Deferred Charges to Future Taxation:			
Funded	C-5	26,745,603.83	21,324,193.51
Unfunded	C-6	27,523,093.15	32,320,120.88
Grants Receivable	C-7	8,302,619.69	4,625,316.72
Local Homeowners Receivable	C-13	507,048.24	78,219.84
Due From Cranford Board of Education	C-4	619,237.00	693,622.50
Due From Developers	C-17	300,000.00	400,000.00
Due From District Management Corporation	C-19	240,000.00	
		<u>\$ 68,931,344.76</u>	<u>\$ 61,544,183.34</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
General Serial Bonds	C-10	\$ 23,857,400.00	\$ 17,943,000.00
Bond Anticipation Notes	C-9	26,303,000.00	28,000,315.00
Green Trust Loans Payable	C-12	33,952.69	47,067.80
NJ Infrastructure Loan Payable	C-16	2,854,251.14	3,334,125.71
Reserve for:			
Homeowners Contributions	C-20	189,945.52	134,723.27
Improvement Authorizations:			
Funded	C-8	3,892,500.88	1,097,364.32
Unfunded	C-8	6,759,153.24	6,945,510.34
Contracts Payable	C-14	4,509,352.55	3,666,529.05
Capital Improvement Fund	C-11	79,295.00	90,267.00
Reserve for Debt Service	C-18	6,066.67	6,066.67
Fund Balance	C-1	446,427.07	279,214.18
		<u>\$ 68,931,344.76</u>	<u>\$ 61,544,183.34</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

STATEMENT OF FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>		
Balance, December 31, 2023	C		\$ 279,214.18
Increased by:			
Premium on Sale of Bonds and Notes	C-2	\$ 543,766.73	
Improvement Authorizations Cancelled	C-8	<u>789,446.16</u>	
			<u>1,333,212.89</u>
			\$ 1,612,427.07
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8	\$ 542,000.00	
Payment to Current Fund as Anticipated Revenue	C-2	<u>624,000.00</u>	
			<u>1,166,000.00</u>
Balance, December 31, 2024	C		\$ <u><u>446,427.07</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

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SWIM POOL UTILITY FUND

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TOWNSHIP OF CRANFORD

SWIM POOL UTILITY FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2024</u>	<u>BALANCE DECEMBER 31, 2023</u>
<u>ASSETS</u>			
Operating Fund:			
Cash	D-4	\$ 169,701.64	\$ 361,668.43
Cash - Change Fund	D-7	150.00	150.00
		<u>169,851.64</u>	<u>361,818.43</u>
Deferred Charges:			
Operating Deficit	D-1		78,333.40
			<u>78,333.40</u>
<u>Total Operating Fund</u>		<u>\$ 169,851.64</u>	<u>\$ 440,151.83</u>
Capital Fund:			
Cash	D-4	\$ 28,116.84	\$ 34,010.84
Fixed Capital	D-10	5,467,928.34	5,467,928.34
Fixed Capital Authorized and Uncompleted	D-9	1,500,000.00	1,500,000.00
<u>Total Capital Fund</u>		<u>\$ 6,996,045.18</u>	<u>\$ 7,001,939.18</u>
		<u>\$ 7,165,896.82</u>	<u>\$ 7,442,091.01</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Operating Fund:			
Liabilities:			
Appropriation Reserves	D-3:D-12	\$ 8,191.50	\$ 23,859.10
Encumbrances Payable	D-13	28,148.56	36,323.58
Due Current Fund	D-19	53,502.63	
Accrued Interest on Notes	D-14	1,675.00	29,172.20
		<u>\$ 91,517.69</u>	<u>\$ 89,354.88</u>
Fund Balance	D-1	78,333.95	350,796.95
<u>Total Operating Fund</u>		<u>\$ 169,851.64</u>	<u>\$ 440,151.83</u>
Capital Fund:			
General Serial Bonds	D-20	\$ 1,004,000.00	\$
Bond Anticipation Notes	D-6		1,099,685.00
Improvement Authorizations:			
Unfunded	D-15	21,276.84	27,170.84
Capital Improvement Fund	D-11	6,840.00	6,840.00
Contracts Payable	D-8	0.00	0.00
Reserve for Deferred Amortization	D-17		894,315.00
Reserve for Amortization	D-16	5,963,928.34	4,973,928.34
<u>Total Capital Fund</u>		<u>\$ 6,996,045.18</u>	<u>\$ 7,001,939.18</u>
		<u>\$ 7,165,896.82</u>	<u>\$ 7,442,091.01</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY FUND

STATEMENTS OF OPERATIONS
AND CHANGE IN FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>	<u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2024</u>	<u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2023</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	D-1	\$ 272,463.00	\$ 149,201.00
Membership Fees	D-2	987,949.90	933,095.83
Miscellaneous	D-2	347,703.83	297,199.71
Non-Budget Revenue			9,236.00
Other Credits to Income:			
Accrued Interest Canceled			3,132.70
Unexpended Balance of Appropriation Reserves	D-12	<u>23,294.95</u>	<u>113,001.59</u>
<u>TOTAL INCOME</u>		<u>\$ 1,631,411.68</u>	<u>\$ 1,504,866.83</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operating	D-3	\$ 1,414,269.20	\$ 1,416,294.00
Municipal Debt Service	D-3	98,813.85	90,406.23
Deferred Charges and Statutory Expenditures	D-3	64,826.00	76,500.00
Deficit in Operations	D-3	<u>78,333.40</u>	<u> </u>
<u>TOTAL EXPENDITURES</u>		<u>\$ 1,656,242.45</u>	<u>\$ 1,583,200.23</u>
Deficit in Revenue		<u>(24,830.77)</u>	<u>(78,333.40)</u>
Adjustments to Income Before Fund Balance:			
Realized from General Budget for Anticipated Deficit	D-2	<u>24,830.77</u>	<u> </u>
Operating Deficit to be Raised in Budget of Succeeding Year		<u> </u>	<u>78,333.40</u>
<u>Fund Balance</u>			
Balance, January 1	D	<u>350,796.95</u>	<u>499,997.95</u>
		\$ 350,796.95	\$ 499,997.95
Decreased by:			
Utilization by Swim Pool Operating Budget	D-1	<u>\$ 272,463.00</u>	<u>\$ 149,201.00</u>
Balance, December 31	D	<u>\$ 78,333.95</u>	<u>\$ 350,796.95</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY OPERATING FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	<u>REF.</u>	<u>ANTICIPATED</u>	<u>REALIZED</u>	<u>EXCESS/ (DEFICIT)</u>
Fund Balance Anticipated	D-1	\$ 272,463.00	\$ 272,463.00	\$
Membership Fees	D-1:D-4	1,007,595.00	987,949.90	(19,645.10)
Miscellaneous	D-1:D-4	300,236.00	347,703.83	47,467.83
Deficit (General Budget)	D-1:D-4	<u>78,333.40</u>	<u>24,830.77</u>	<u>(53,502.63)</u>
	D-3	<u>\$ 1,658,627.40</u>	<u>\$ 1,632,947.50</u>	<u>\$ (25,679.90)</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

TOWNSHIP OF CRANFORD
 SWIM POOL UTILITY OPERATING FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET			PAID OR CHARGED	RESERVED	
Operating:						
Salaries and Wages	\$ 890,269.20	\$ 848,769.20	\$ 848,769.20	\$ 844,933.84	\$ 3,835.36	
Other Expenses	517,500.00	565,500.00	565,500.00	561,859.01	3,640.99	
<u>Total Operating</u>	<u>\$ 1,407,769.20</u>	<u>\$ 1,414,269.20</u>	<u>\$ 1,414,269.20</u>	<u>\$ 1,406,792.85</u>	<u>\$ 7,476.35</u>	
Debt Service:						
Payment of Bond Principal	\$ 50,000.00	\$ 51,000.00	\$ 51,000.00	\$ 50,000.00	\$ 1,000.00	
Payment of Notes	685.00	685.00	685.00	685.00		
Interest on Bonds	25,159.00	24,159.00	24,159.00	22,775.00	1,384.00	
Interest on Notes	25,354.80	25,354.80	25,354.80	25,353.85	0.95	
	<u>\$ 101,198.80</u>	<u>\$ 101,198.80</u>	<u>\$ 101,198.80</u>	<u>\$ 98,813.85</u>	<u>\$ 2,384.95</u>	
Statutory Expenditures:						
Contributions to:						
Social Security System	\$ 71,326.00	\$ 64,826.00	\$ 64,826.00	\$ 64,110.85	\$ 715.15	
	<u>\$ 71,326.00</u>	<u>\$ 64,826.00</u>	<u>\$ 64,826.00</u>	<u>\$ 64,110.85</u>	<u>\$ 715.15</u>	
<u>Total Statutory Expenditures</u>	<u>\$ 78,333.40</u>	<u>\$ 76,333.40</u>	<u>\$ 76,333.40</u>	<u>\$ 78,333.40</u>	<u>\$</u>	
Deficit in Operations	<u>\$ 1,658,627.40</u>	<u>\$ 1,658,627.40</u>	<u>\$ 1,658,627.40</u>	<u>\$ 1,648,050.95</u>	<u>\$ 8,191.50</u>	<u>\$ 2,384.95</u>
REF.	D-2			D-1		D-D-1
D-4			\$	1,544,026.49		
D-13				28,148.56		
				78,333.40		
D-14				1,675.00		
				1,652,183.45		
D-4				4,132.50		
Less: Refunds			\$	1,648,050.95		

The accompanying Notes to the Financial Statements are an integral part of this statement.

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GENERAL FIXED ASSETS ACCOUNT GROUP

TOWNSHIP OF CRANFORD

GENERAL FIXED ASSET ACCOUNT GROUP

BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER <u>31, 2024</u>	BALANCE DECEMBER <u>31, 2023</u>
General Fixed Assets:		
Land	\$ 39,249,984.00	\$ 39,249,984.00
Buildings	26,291,200.00	26,291,200.00
Machinery and Equipment	<u>17,349,399.26</u>	<u>16,052,677.03</u>
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>\$ 82,890,583.26</u>	<u>\$ 81,593,861.03</u>
Investment in General Fixed Assets:	<u>\$ 82,890,583.26</u>	<u>\$ 81,593,861.03</u>
	<u>\$ 82,890,583.26</u>	<u>\$ 81,593,861.03</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

TOWNSHIP OF CRANFORD

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024 AND 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Township of Cranford is an instrumentality of the State of New Jersey, established to function as a municipality. The Township Committee consists of elected officials and is responsible for the fiscal control of the Township.

As defined by GAAP established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Township is obligated for the debt of the organization. Except as noted below, the financial statements of the Township include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the Township, as required by N.J.S.A. 40A:5-5. Accordingly, the financial statements of the Township do not include the operations of the local school district, first aid organization, volunteer fire organization or library, inasmuch as their activities are administered by separate boards.

B. Description of Funds

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB codification establishes the presentation of basic financial statements into three fund types, the governmental, proprietary and fiduciary funds, as well as government-wide financial reporting that must be used by general purpose governmental units when reporting financial position and results of operations in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Description of Funds (Continued)

The accounting policies of the Township of Cranford conform to the accounting principles applicable to municipalities which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the financial transactions and accounts of the Township of Cranford are organized on the basis of funds and an account group which is different from the fund structure required by GAAP. A fund or account group is an accounting entity with a separate set of self-balancing accounts established to record the financial position and results of operation of a specific government activity. As required by the Division of Local Government Services, the Township accounts for its financial transactions through the following individual funds and account group:

Current Fund - resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

Trust Fund - receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

Swim Pool Utility Operating and Capital Funds - account for the operations and acquisition of capital facilities of the municipally owned Swim Pool Utility.

General Fixed Asset Account Group - utilized to account for property, land, buildings and equipment that has been acquired by other governmental funds.

C. Basis of Accounting

The accounting principles and practices prescribed for municipalities by the State of New Jersey differ in certain respects from generally accepted accounting principles applicable to local government units. The more significant accounting policies and differences in the State of New Jersey are as follows:

A modified accrual basis of accounting is followed with minor exceptions.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Revenues - are recorded when received in cash except for certain amounts which are due from other governmental units. Federal and state grants are realized as revenues when anticipated in the Township's budget. Receivables for property taxes are recorded with offsetting reserves on the balance sheet of the Township's Current Fund; accordingly, such amounts are not recorded as revenue until collected. Other amounts that are due the Township, which are susceptible to accrual, are also recorded as receivables with offsetting reserves and recorded as revenues when received. GAAP requires revenues to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

Expenditures - are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with the Encumbrance Accounting System. Outstanding encumbrances, at December 31st, are reported as a cash liability in the financial statements and constitute part of the Township's statutory Appropriation Reserve balance.

Appropriation reserves covering unexpended appropriation balances are automatically created at December 31st of each year and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriations for principal payments on outstanding general capital and utility bonds and notes are provided on the cash basis, interest on general capital indebtedness is on the cash basis, whereas interest on utility indebtedness is on the accrual basis.

Encumbrances - Contractual orders, at December 31, are reported as expenditures through the establishment of encumbrances payable. Under GAAP, encumbrances outstanding at year end are reported as reservations of fund balance because they do not constitute expenditures or liabilities.

Foreclosed Property - is recorded in the Current Fund at the assessed valuation when such property was acquired and is fully reserved. GAAP requires such property to be recorded in the General Fixed Assets Account Group at its market value.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Sale of Municipal Assets - The proceeds from the sale of municipal assets can be held in a reserve until anticipated as revenue in a future budget. GAAP requires such proceeds to be recorded as revenue in the year of sale.

Interfunds - Interfund receivables in the Current Fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves. GAAP does not require the establishment of an offsetting reserve.

General Fixed Assets - N.J.A.C. 5:30-5.6, Accounting for Governmental Fixed Assets, which differs in certain respects from generally accepted accounting principles, requires the inclusion of a statement of general fixed assets of the Township as part of its basic financial statements. General Fixed Assets are defined as nonexpendable personal and real property having a physical existence, a useful life of more than one year and an acquisition cost of \$5,000.00 or more per unit. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

General Fixed Assets that have been acquired and are utilized in a governmental fund operation are accounted for in the General Fixed Asset Account Group rather than in a governmental fund. No depreciation has been provided on General Fixed Assets or reported in the financial statements.

The Township has developed a fixed assets accounting and reporting system based on an inspection and valuation prepared by an outside appraiser. Fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation.

Fixed assets acquired through grants in aid or contributed capital has not been accounted for separately.

Inventories of Supplies - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets. GAAP requires the cost of inventories to be reported as a current asset and equally offset by a fund balance reserve.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Fixed Capital - Swim Pool Utility - Accounting for utility fund "fixed capital" remains unchanged under the requirements of NJAC 5:30-5.6.

Property and equipment purchased by the Swim Pool Utility Fund are recorded in the capital account at cost and are adjusted for disposition and abandonment. The amounts shown do not purport to represent reproduction costs or current value. The fixed capital reported is as taken from the municipal records and does not necessarily reflect the true condition of such fixed capital. Contributions in aid of construction are not capitalized. The balances in the Reserve for Amortization and Deferred Reserve for Amortization accounts in the utility capital fund represent charges to operations for the cost of acquisition of property, equipment and improvements. The utility does not record depreciation on fixed assets.

Accounting and Financial Reporting for Pensions - Under GAAP, municipalities are required to record their distributive shares of net pension liability, deferred outflows of resources, deferred inflows of resources in the statement of Net Position and total pension related expense in Statements of Revenues, Expenses, Changes in Net Position and Notes to the Financial Statements in accordance with GASB 68.

New Jersey's municipalities and counties do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the net pension liability as a liability on their balance sheets. However, N.J.A.C. 5:30 6.1(c)(2) requires municipalities to disclose GASB 68 information in the Notes to the Financial Statements. The disclosure must meet the requirements of GASB 68 however, local units are permitted to disclose the most recently available information as it relates to the New Jersey Division of Pension and Benefits reporting on GASB 68. As of the date of this report the information for the period ended June 30, 2024 was not available, therefore the information dated June 30, 2023 is disclosed.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB) (Continued)

Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB) - Under GAAP, municipalities required to record their distributive shares of OPEB liability, deferred outflows of resources, deferred inflows of resources in the statement of Net Position and total OPEB related expense in Statements of Revenues, Expenses, Changes in Net Position and Notes to the Financial Statements in accordance with GASB 75.

New Jersey's municipalities and counties do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the OPEB liability as a liability on their balance sheets. However, N.J.A.C. 5:30 6.1(c) (2) requires municipalities to disclose GASB 75 information in the Notes to the Financial Statements. The disclosure must meet the requirements of GASB 75, however local units are permitted to disclose the most recently available information as it relates to the New Jersey Division of Pension and Benefits reporting on GASB 75. As of the date of this report the information for the period ended June 30, 2024 was not available, therefore the information dated June 30, 2023 is disclosed

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Leases

Under GAAP, lease receivables are measured at the present value of the lease payments expected to be received during the lease term. Payments are recorded as an inflow of resources in the period the payment is received. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized in a systematic and rational manner over the lease term.

Lease liabilities represent obligations to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of the expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Payments for short-term leases with a term of 12 months or less are expensed as incurred and these leases are not included as lease liabilities or right -to-use assets on the statements of net position.

New Jersey's municipalities do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording lease receivables, deferred outflows, lease liabilities or deferred inflows on their balance sheets.

D. Basic Financial Statements

The GASB codification also defines the financial statements of a governmental unit to be presented in the general purpose financial statements to be held in accordance with GAAP. The Township presents the financial statements listed in the table of contents of the "Requirements of Audit and Accounting Revision of 1987" as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and which differ from the financial statements required by GAAP.

NOTE 2: CASH AND CASH EQUIVALENTS

The Township considers petty cash, change funds, cash in banks, and Certificates of Deposit as cash and cash equivalents.

A. Deposits

New Jersey statutes permit the deposit of public funds in institutions which are located in New Jersey and which meet the requirements of the Governmental Unit Deposit Protection Act (GUDPA) or the State of New Jersey Cash Management Fund. GUDPA requires a bank that accepts public funds to be a public depository. A public depository is defined as a state bank, a national bank, or a savings bank, which is located in the State of New Jersey, the deposits of which are insured by the Federal Deposit Insurance Corporation. The statutes also require public depositories to maintain collateral for deposits of public funds that exceed certain insurance limits. All collateral must be deposited with the Federal Reserve Bank or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.00.

The Township of Cranford had the following cash and cash equivalents at December 31, 2024:

<u>Fund Type</u>	<u>Bank Balance</u>	<u>Reconciling Items</u>		<u>Reconciled Balance</u>
		<u>Additions</u>	<u>Deletions</u>	
Current Fund	\$6,812,749.98	\$1,021,275.54	\$65,633.20	\$7,768,392.32
Animal Control Trust Fund	5,862.03	162.00		6,024.03
Other Trust Fund	4,497,403.86	\$32,724.73	95,958.01	4,434,170.58
General Capital Fund	4,741,938.09		48,195.24	4,693,742.85
Swim Pool Utility:				
Operating	158,469.45	12,881.80	1,499.61	169,851.64
Capital	28,165.82		48.98	28,116.84
	<u>\$16,244,589.23</u>	<u>\$1,067,044.07</u>	<u>\$211,335.04</u>	<u>\$17,100,298.26</u>

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The Township does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2022, based upon the coverage provided by FDIC and NJGUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank, \$500,000.00 was covered by Federal Depository Insurance, \$15,744,589.23 was covered under the provisions of NJGUDPA.

B. Investments

The purchase of investments by the Township is strictly limited by the express Township of the New Jersey Local Fiscal Affairs Law, N.J.S.A. 40A:5-15.1. Permitted investments include any of the following type of securities:

1. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
2. Government money market mutual funds which are purchased from an investment company or investment trust which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., and operated in accordance with 17 C.F.R. § 270.2a-7 and which portfolio is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. § 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. These funds are also required to be rated by a nationally recognized statistical rating organization.
3. Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
4. Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located.

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

5. Bonds or other obligations, having a maturity date not more than 397 days from date of purchase, approved by the Division of Local Government Services of the Department of Community Affairs for investment by Local Units;
6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization.
7. Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C. 52:18A-90.4); or
8. Agreements for the repurchase of fully collateralized securities if:
 - a. the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection;
 - b. the custody of collateral is transferred to a third party;
 - c. the maturity of the agreement is not more than 30 days;
 - d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:19-41); and
 - e. a master repurchase agreement providing for the custody and security of collateral is executed.

The Township of Cranford's investment activities during the year were in accordance with the above New Jersey Statute. As of December 31, 2024, the Township had no investment in any securities as described above. Based upon the limitation set forth by New Jersey Statute 40A:5-15.1, the Township is generally not exposed to credit risky custodial risks, concentration of credit risks, and internal note risks for its investments nor is it exposed to foreign currency for its deposits and investments.

NOTE 3: MUNICIPAL DEBT

The Local Bond Law, Chapter 40A:2, governs the issuance of bonds to finance general municipal capital expenditures. All bonds are retired in annual installments within the statutory period of usefulness. All bonds issued by the Township are general obligation bonds, backed by the full faith and credit of the Township. Bond Anticipation Notes, which are issued to temporarily finance capital projects, shall mature and be paid off within ten years of financed by the issuance of bonds.

SUMMARY OF MUNICIPAL DEBT

	<u>YEAR 2024</u>	<u>YEAR 2023</u>	<u>YEAR 2022</u>
Issued:			
General:			
Bonds, Notes and Loans	\$ 53,048,603.83	\$ 49,324,508.51	\$ 46,463,192.94
Swim Pool Utility:			
Bonds and Notes	<u>1,004,000.00</u>	<u>1,099,685.00</u>	<u>1,146,548.00</u>
Net Debt Issued	<u>54,052,603.83</u>	<u>50,424,193.51</u>	<u>47,609,740.94</u>
Less: Reserve for Debt Service	6,066.67	6,066.67	6,063.66
Less: Cash on Hand to Pay Notes			<u>90,000.59</u>
	<u>\$ 54,046,537.16</u>	<u>\$ 50,418,126.84</u>	<u>\$ 47,513,676.69</u>
<u>Authorized but not Issued</u>			
General:			
Bonds and Notes	<u>1,220,093.15</u>	<u>4,319,805.88</u>	<u>6,866,960.88</u>
Total Authorized but not Issued	<u>1,220,093.15</u>	<u>4,319,805.88</u>	<u>6,866,960.88</u>
Net Bonds and Notes Issued and and Authorized but not issued	<u>\$ 55,266,630.31</u>	<u>\$ 54,737,932.72</u>	<u>\$ 54,380,637.57</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION (ANNUAL DEBT STATEMENT)

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .998%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Local School District Debt	\$ 78,789,000.00	\$ 78,789,000.00	\$ -0-
Utility Debt	1,004,000.00	1,004,000.00	-0-
General Debt	<u>54,268,696.98</u>	<u>6,066.67</u>	<u>54,262,630.31</u>
	<u>\$ 134,061,696.98</u>	<u>\$ 79,799,066.67</u>	<u>\$ 54,262,630.31</u>

NET DEBT \$54,262,630.31 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.A. 40A:2-2, AS AMENDED, \$5,437,091,314.00 EQUALS .998%.

BORROWING POWER UNDER N.J.S.A. 40A:2-6 AS AMENDED

Equalized Valuation Basis* - December 31, 2024	\$5,437,091,314.00
3-1/2 of Equalized Valuation Basis	190,298,195.99
Net Debt	<u>54,262,630.31</u>
Remaining Borrowing Power	<u>\$136,035,565.68</u>

*Equalized Valuation Basis is the average of the equalized valuation of real estate, including improvements, and the assessed valuation of Class II Railroad Property of the Township of Cranford for the last three (3) preceding years.

CALCULATION OF "SELF-LIQUIDATING PURPOSE" SWIM POOL UTILITY
PER N.J.S.A. 40A:2-45

Surplus Anticipated and Total Cash Receipts from Fees, Rents, or Other Charges for the Year	\$ 1,608,116.73
Deductions:	
Operating and Maintenance Cost	\$ 1,479,095.20
Debt Service	<u>98,813.85</u>
Total Deductions	<u>1,577,909.05</u>
Excess in Revenue	<u>\$ 30,207.68</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

LONG TERM DEBT

General Capital Bonds are comprised of the following issues:

	OUTSTANDING BALANCE DECEMBER <u>31, 2024</u>
\$1,603,000.00 in General Improvement Bonds dated August 15, 2006, due in remaining annual installments ranging between \$50,000.00 and \$123,000.00 beginning August 15, 2025 and ending August 15, 2037 with interest ranging between 6.25% and 6.30%	\$1,123,000.00
\$9,700,000.00 in General Improvement Bonds dated January 15, 2018, due in remaining annual installments of \$970,000.00 beginning August 15, 2025 and ending August 15, 2028 with interest ranging between 2.00% and 3.00%	\$3,880,000.00
\$4,870,000.00 in Refunding Bonds dated May 24, 2018, due in remaining annual installments ranging between \$195,000.00 and \$415,000.00 beginning August 15, 2025 and ending August 15, 2037 with interest at 4.00%	\$3,875,000.00
\$9,700,000.00 in General Improvement Bonds dated May 1, 2021, due in remaining annual installments ranging between \$700,000.00 and \$1,000,000.00 beginning November 1, 2025 and ending November 1, 2032 with interest ranging between 1.00% and 2.00%	\$7,147,000.00
\$9,700,000.00 in General Improvement Bonds dated June 15, 2024, due in remaining annual installments ranging between \$380,000.00 and \$760,000.00 beginning June 15, 2025 and ending June 15, 2036 with interest of 4.00%	<u>\$7,832,400.00</u>
	<u><u>\$23,857,400.00</u></u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

LONG TERM DEBT (CONTINUED)

Swim Pool Utility Capital Bonds are comprised of the following issue:

	OUTSTANDING BALANCE DECEMBER <u>31, 2024</u>
\$1,055,000.00 in General Improvement Bonds dated June 15, 2024, due in remaining annual installments ranging between \$50,000.00 and \$950,000.00 beginning June 15, 2025 and ending June 15, 2036 with interest of 4.00%	\$1,004,000.00
	\$1,004,000.00

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST
FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2024

CALENDAR	<u>GENERAL CAPITAL</u>		
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2025	\$2,360,000.00	\$718,129.00	\$3,078,129.00
2026	2,570,000.00	664,391.50	3,234,391.50
2027	2,585,000.00	602,429.00	3,187,429.00
2028	2,605,000.00	534,904.00	3,139,904.00
2029	2,035,000.00	477,379.00	2,512,379.00
2030-2034	8,670,000.00	1,491,495.00	10,161,495.00
2035-2037	3,032,400.00	242,927.50	3,275,327.50
	\$23,857,400.00	\$4,731,655.00	\$28,589,055.00

CALENDAR	<u>SWIM POOL UTILITY CAPITAL</u>		
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2025	\$50,000.00	\$40,200.00	\$90,200.00
2026	70,000.00	38,200.00	108,200.00
2027	70,000.00	35,400.00	105,400.00
2028	75,000.00	32,600.00	107,600.00
2029	75,000.00	29,600.00	104,600.00
2030-2034	475,000.00	95,000.00	570,000.00
2035-2037	189,000.00	11,400.00	200,400.00
	\$1,004,000.00	\$282,400.00	\$1,286,400.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

LONG TERM DEBT (CONTINUED)

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST
FOR GREEN LOAN TRUST PAYABLE DECEMBER 31, 2024

CALENDAR			
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2025	\$13,378.72	\$612.50	\$13,991.22
2026	13,647.64	343.58	13,991.22
2027	6,926.34	69.27	6,995.61
	<u>\$33,952.70</u>	<u>\$1,025.35</u>	<u>\$34,978.05</u>

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST
FOR INFRASTRUCTURE LOAN PAYABLE DECEMBER 31, 2024

CALENDAR	<u>YEAR</u>	<u>TOTAL</u>	<u>TRUST LOAN</u>		<u>FUND LOAN</u>
			<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>
	2025	\$335,784.71	\$191,139.84	\$39,974.70	\$104,670.17
	2026	158,119.67	29,072.00	24,377.50	104,670.17
	2027	157,369.73	29,490.00	23,209.56	104,670.17
	2028	156,619.87	29,935.00	22,014.70	104,670.17
	2029	154,394.74	30,405.00	20,794.24	103,195.50
	2030-2034	529,400.73	111,021.00	83,990.68	334,389.05
	2035-2039	514,994.35	115,000.00	65,605.30	334,389.05
	2040-2044	509,100.61	125,000.00	49,711.56	334,389.05
	2045-2049	515,163.11	145,000.00	35,774.06	334,389.05
	2050-2051	198,428.04	55,000.00	9,672.12	133,755.92
		<u>\$3,229,375.56</u>	<u>\$861,062.84</u>	<u>\$375,124.42</u>	<u>\$1,993,188.30</u>

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

At December 31, 2024, the Township has authorized but not issued bonds and notes as follows:

General Capital Fund \$1,220,093.15

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SHORT TERM DEBT

BOND ANTICIPATION NOTES

	<u>Interest Rate</u>	<u>Maturity Dates</u>	<u>Amount</u>
General Capital Fund	4.50%	7/18/2025	\$9,700,000.00
General Capital Fund	4.00%	8/22/2025	9,700,000.00
General Capital Fund	3.50%	12/10/2025	<u>6,903,000.00</u>
			<u>\$26,303,000.00</u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balances at December 31, 2024 which were appropriated and included as anticipated revenue in their own respective funds for the year ending December 31, 2025 were as follows:

Current Fund	\$2,700,000.00
Swim Pool Utility Fund	\$78,333.27

NOTE 5: PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied based on the final adoption of the current year municipal budget, and are payable in four installments on February 1, May 1, August 1 and November 1. The Township bills and collects its own property taxes and also taxes for the County and local school district. The collections and remittance of county and school taxes are accounted for in the Current Fund. Township property tax revenues are recognized when collected in cash and any receivables are recorded with offsetting reserves on the balance sheet of the Township's Current Fund.

Taxes Collected in Advance - Taxes collected in advance and recorded as cash liabilities in the financial statements are as follows:

	BALANCE DECEMBER 31, <u>2024</u>	BALANCE DECEMBER 31, <u>2023</u>
Prepaid Taxes	<u>\$554,930.73</u>	<u>\$548,801.55</u>

NOTE 6: PENSION PLANS

Substantially all eligible employees participate in the Public Employees' Retirement System (PERS), or the Police, Firemen's Retirement System (PFRS) or the Defined Contribution Retirement System (DCRP), which have been established by state statute and are administered by the New Jersey Division of Pensions and Benefits. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System, Police and Firemen's Retirement System and Consolidated Police and Firemen's Pension Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625 or are available online at www.nj.gov/treasury/pensions/annrpts.shtml.

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A, to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple employer plan. Membership is mandatory for substantially, all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state pension fund or local jurisdiction's pension fund.

Police and Firemen's Retirement System (PFRS) - The Police and Firemen's Retirement System (PFRS) was established as of July 1, 1944, under the provisions of N.J.S.A. 43:16A, to provide retirement, death, and disability benefits to its members. The PFRS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially, all full-time county and municipal police or firemen or officer employees with police powers appointed after June 30, 1944.

Defined Contribution Retirement Program (DCRP) - The Defined Contribution Retirement Program (DCRP) was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, and was expanded under the provisions of Chapter 89, P.L. 2009. The DCRP provides eligible employees and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance coverage and disability coverage.

Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43:36. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service. Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving ten years of service credit, in which case, benefits would begin the first day of the month after the member attains normal retirement age.

NOTE 6: PENSION PLANS

Vesting and Benefit Provisions (Continued)

The vesting and benefit provisions for PFRS are set by N.J.S.A. 43:16A and 43:36. All benefits vest after ten years of service, except for disability benefits, which vest after four years of service. Retirement benefits for age and service are available at age 55. Members may seek special retirement after achieving 25 years of creditable service or they may elect deferred retirement after achieving ten years of service.

Newly elected or appointed officials that have an existing DCRP account, or are a member of another State-administered retirement system are immediately vested in the DCRP. For newly elected or appointed officials that do not qualify for immediate vesting in the DCRP, employee and employer contributions are held during the initial year of membership. Upon commencing the second year of DCRP membership, the member is fully vested. However, if a member is not eligible to continue in the DCRP for a second year of membership, the member may apply for a refund of the employee contributions from the DCRP, while the employer contributions will revert back to the employer. Employees are required to contribute 5.5% of their base salary and employers contribute 3.0%.

Funding Policy

The contribution policy for PERS is set by N.J.S.A. 43:15A and contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. PERS provides for employee contributions of 7.50% of base salary. Employers are required to contribute at an actuarially determined rate. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. Plan member and employer contributions *may* be amended by State of New Jersey legislation. Employers are required to contribute at an actuarially determined rate. The annual employer contribution includes funding for basic retirement allowances, cost-of-living adjustments and noncontributory death benefits. PFRS members contributed at a rate of 10.00% of base salary.

The Township's share of pension costs, which is based upon the annual billings received from the State, amounted to \$4,125,040.70 for 2024, \$4,111,774.73 for 2023 and \$3,669,587.00 for 2022.

NOTE 6: PENSION PLANS (CONTINUED)

Certain Township employees are also covered by the Federal Insurance Contribution Act.

Accounting and Financial Reporting for Pensions – GASB 68

As discussed in Note 1, as of the date of this report the information for the period ended June 30, 2024, for PERS and PFRS was not available, therefore the information dated June 30, 2023 is disclosed.

Public Employees Retirement System (PERS)

At June 30, 2023, the State reported a net pension liability of \$10,293,048.00 for the Township's proportionate share of the total net pension liability. The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. The Township's proportion of the net pension liability was based on a projection of the Township's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the Township's proportion was 0.0710631223 percent, which was an increase of 0.0023911935 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the State recognized an actuarially determined pension benefit of \$190,786.00 for the Township's proportionate share of the total pension expense. The pension expense recognized in the Township's financial statements based on the April 1, 2023 billing was \$865,986.00.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

At June 30, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 98,415.00	\$ 42,075.00
Changes of assumptions	22,612.00	623,803.00
Net difference between projected and actual earnings on pension plan investments	47,401.00	
Changes in proportion and differences between Township contributions and proportionate share of contributions	<u>453,574.00</u>	<u>507,110.00</u>
	<u>\$ 622,002.00</u>	<u>\$ 1,172,988.00</u>

Other local amounts reported by the State as the Township's proportionate share of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the State's actuarially calculated pension expense as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2024	(\$554,141.20)
2025	(314,031.20)
2026	413,167.80
2027	(86,564.20)
2028	<u>(9,417.20)</u>
	<u>(\$550,986.00)</u>

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. These actuarial valuations used the following assumptions:

Inflation	
Price	2.75%
Wage	3.25%
Salary Increases	2.75-6.55%
	Based on
	Years of Service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major assets class included in PERS's target assets allocation as of June 30, 2023 asset are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasury's	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Sensitivity of the Township's proportionate share of net pension liability to changes in the discount rate

The following presents the Township's proportionate share of the net pension liability of the participating employers as of June 30, 2023 respectively, calculated using the discount rate as disclosed above as well as what the Township's proportionate share of the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2023		
	1%	At Current	1%
	Decrease <u>6.00%</u>	Discount Rate <u>7.00%</u>	Increase <u>8.00%</u>
Township's proportionate share of the pension liability	\$13,399,359.00	\$10,293,048.00	\$7,649,167.00

Special Funding Situation

In accordance with N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. For PERS, the legislation which legally obligates the State is found in Chapter 133, P.L. 2001. This special funding situation is due to the State paying the additional normal cost related to benefit improvements from Chapter 133. Previously, this additional normal cost was paid from the Benefit Enhancement Fund (BEF). As of June 30, 2023, there is no net pension liability associated with this special funding situation as there was no accumulated difference between the annual additional normal cost under the special funding situation and the actual State contribution through the valuation date.

The amounts contributed by the State on behalf of the Township under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68, and the State is treated as a nonemployer contributing entity. Since the Township does not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the Township related to this legislation.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Special Funding Situation (Continued)

The non-employer contributing entities' total proportionate share of the non-employer contribution that is associated with the Township as of December 31, 2023 was 0.0713329278% which was an decrease of 0.001686587 percent from its proportion measured as of June 30, 2022. The non-employer contributing entities' contribution and employer pension expense and related revenue for the years ended June 30, 2023 and December 31, 2022 was \$32,100.00 and 21,185.00, respectively.

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>

Police and Firemen's Retirement System (PFRS)

At June 30, 2023, the State reported a net pension liability of \$27,245,826.00 for the Township's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. The Township's proportion of the net pension liability was based on a projection of the Township's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

At June 30, 2023, the Township's proportion was 0.2465957300 percent, which was a decrease of 0.0082324300 percent from its proportion measured as of June 30, 2022.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

For the year ended June 30, 2023, the State recognized an actuarially determined pension expense of \$1,967,638.00. The pension expense recognized in the Township's financial statements based on the April 1, 2023, billing was \$3,314,176.00.

At June 30, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 1,166,611.00	\$ 1,299,384.00
Changes of assumptions	58,806.00	1,839,746.00
Net difference between projected and actual earnings on pension plan investments	1,387,578.00	
Changes in proportion and differences between Township contributions and proportionate share of contributions	<u>3,112,160.00</u>	<u>1,376,671.00</u>
	<u>\$ 5,725,155.00</u>	<u>\$ 4,515,801.00</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended <u>June 30</u>	<u>Amount</u>
2024	\$ (713,214.20)
2025	(670,459.20)
2026	1,984,243.80
2027	206,289.80
2028	397,354.80
Thereafter	<u>5,139.00</u>
	<u>\$ 1,209,354.00</u>

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. This actuarial valuation used the following assumptions:

Inflation	
Price	2.75%
Wage	3.25%
Salary Increases	All future years 3.25-16.25% Based on years of Service
Investment Rate of Return	7.00%

Employee mortality rates were based on the Pubs-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the Pubs-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-2010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on scale MP-2021.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00 percent at June 30, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2023 are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasury's	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of both June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the Township's proportionate share of the net pension liability to changes in the discount rate

The following presents the Township's proportionate share of the net pension liability of the participating employers as of June 30, 2023, calculated using the discount rate as disclosed above as well as what the Township's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1- percentage point higher than the current rate:

	June 30, 2023		
	1% Decrease <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
Township's proportionate share of the PFRS pension liability	\$37,962,289.00	\$27,245,826.00	\$18,321,574.00

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Special Funding Situation

In accordance with N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.c. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.c. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed by the State on behalf of the Township under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68, and the State is treated as a nonemployer contributing entity. Since the Township does not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the Township related to this legislation.

The non-employer contributing entities' total proportionate share of the collective net pension liability that is associated with the Township as of December 31, 2023 and 2022 is 0.2465958000% and 0.2548280600% respectively, the non-employer contributing entities' contribution for the year ended June 30, 2023 and 2022 was \$574,136.00 and \$646,272.00, respectively and the employer pension expense and related revenue for the year ended June 30, 2023 and 2022 was \$571,056.00 and \$598,921.00, respectively.

At June 30, 2023 and 2022, the State's proportionate share of the net pension liability attributable to the Township for the PFRS special funding situation is \$5,020,361.00 and \$5,191,145.00, respectively.

At June 30, 2023, the Township's and State of New Jersey's proportionate share of the PFRS net pension liability were as follows:

Township's Proportionate Share of Net Pension Liability	\$27,245,826.00
State of New Jersey Proportionate Share of Net Pension Liability Associated with the Township	<u>5,020,361.00</u>
	<u>\$32,266,187.00</u>

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Police and Firemen's Retirement System (PFRS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>.

NOTE 7: COMPENSATED ABSENCES

Under the terms of various contracts, employees are compensated for unused sick and vacation time. The accumulated cost of such unpaid compensation is not required to be reported in the financial statements as presented but is estimated by the Township to be \$1,831,583.99. The Township appropriates annually the amounts required to be paid in any fiscal year in that year's budget and no liability is accrued at December 31, 2024. The Township has \$5,000.00 reserved in the Trust Other Fund to provide for costs at December 31, 2024.

NOTE 8: LITIGATION

The Township is involved in pending legal proceedings. The impact of these proceedings on the financial statements, in the opinion of the Township's legal counsel could potentially be material should there be an unfavorable outcome for the Township. These cases have are still in discovery and no liability has been accrued or recognized in the financial statements.

NOTE 9: TAX APPEALS

There are several tax appeals filed with the State Tax Court of New Jersey requesting a reduction of assessments for the year 2024. Any reduction in assessed valuation will result in a refund of prior years' taxes in the year of settlement, which may be funded from tax revenues through the establishment of a reserve or by the issuance of refunding bonds per N.J.S.A. 40A:2-51. The Township has reserved \$182,138.75 to provide for tax appeals.

NOTE 10: CONTINGENT LIABILITIES

The Township participates in several state financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of funds for eligible purposes. These programs are subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2024, the Township does not believe that any material liabilities will result from such audits.

NOTE 11: RISK MANAGEMENT

The Township is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Township is a member of the Statewide Insurance Fund (the "Fund"), which was formed in accordance with P.L. 1983, C. 372 entitled "An Act Concerning Joint Insurance Funds for Local Government Units of Government." The Fund provides insurance coverage covering each of the above-mentioned risks of loss. The Township's contribution to the Fund is based on actuarial assumptions determined by the Fund's actuary. The Fund also purchases commercial insurance for claims in excess of coverage provided by the Fund.

New Jersey Unemployment Compensation Insurance - The Township has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the Township is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The Township is billed quarterly for amounts due to the State. Below is a summary of Township contributions, employee contributions, reimbursements to the State for benefits paid, and the ending balance of the Township's expendable trust fund for the current and previous two years:

<u>Year</u>	<u>Township Contributions</u>	<u>Employee Contributions and Interest</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2024	\$ -0-	\$ 41,966.74	\$ 50,897.35	\$ 477,980.42
2023	-0-	\$ 40,584.84	\$ 17,364.54	\$ 486,911.03
2022	-0-	28,900.04	10,541.83	463,690.73

NOTE 12: DEFERRED COMPENSATION

The Township offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all Township employees, permits them to defer a portion of their salaries until future years. The Township does not make any contribution to the Plan. The deferred compensation is not available to employees until retirement, death, disability, termination or financial hardships. In accordance with the requirements of the Small Business Job Protection Act of 1996 and the funding requirements of Internal Revenue Code Section 457(g), the Township's Plan was amended to require that all amounts of compensation deferred under the Plan are held for the exclusive benefits of Plan participants and beneficiaries. All assets and income under the Plan are held in trust, in annuity contracts or custodial accounts. All assets of the Plan are held by one of two independent administrators, ICMA and Lincoln National Life Insurance Company.

The accompanying financial statements do not include the Township's Deferred Compensation Plan activities.

NOTE 13: LENGTH OF SERVICE AWARDS PROGRAM

The Township of Cranford adopted an ordinance establishing a Length of Service Awards Program for the members of the Cranford Volunteer Fire Department and the Cranford Volunteer Rescue Squad pursuant to N.J.S.A. 40A:14-183 *et seq.*

All assets of the plan are held by an independent administrator, the Lincoln National Life Insurance Company.

Under this program, each volunteer that performs the minimum amount of service will have an annual amount of \$1,150.00 deposited into a tax deferred income account that will earn interest for the volunteer.

The accompanying financial statements do not include the Township's Length of Service Awards Program's activities.

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – GASB 75

As discussed in Note 1, as of the date of this report the information for the period ended June 30, 2024, for OPEB was not available, therefore the information dated June 30, 2023 is disclosed.

Plan Description and Benefits Provided

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. The Plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*; therefore, assets are accumulated to pay associated benefits.

The Plan provides medical and prescription drug coverage to retirees and their covered dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees.

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Plan Description and Benefits Provided (Continued)

Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations' agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52: 14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330.

The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Pursuant to Chapter 78, P.L., 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Total Net OPEB Liability

At June 30, 2023, the Plan reported a Liability of \$48,693,369.00 for the Township's proportionate share of the collective Net OPEB liability. The total Net OPEB Liability measured as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022, which was rolled forward to June 30, 2023.

The Township's proportion of the Net OPEB Liability was based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2022 through June 30, 2023.

At June 30, 2023, the Township's proportion was 0.324481 percent, which was an increase of 0.047787 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the State reported OPEB expense of \$1,243,304.00. This OPEB expense was based on the OPEB plans June 30, 2023 measurement date.

At June 30, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$2,245,487.00	\$13,223,528.00
Changes of assumptions	6,307,618.00	13,764,057.00
Net difference between projected and actual earnings on OPEB plan investments		8,035.00
Changes in proportion	<u>19,985,507.00</u>	<u>1,754,561.00</u>
	<u>\$28,538,612.00</u>	<u>\$28,750,181.00</u>

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Other local amounts reported by the State as the Township's proportionate share of deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the State's actuarially calculated OPEB (benefit)/expense as follows:

Year Ended	
<u>June 30,</u>	<u>Amount</u>
2024	(\$1,878,044.80)
2025	(878,505.80)
2026	1,198,407.20
2027	2,498,755.20
2028	1,330,044.20
Thereafter	<u>(2,482,225.00)</u>
	<u><u>(\$211,569.00)</u></u>

Actuarial Assumptions and Other Inputs

The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Salary Increases:

Public Employees Retirement System (PERS):

Initial fiscal year applied

Rate for all future years 2.75% to 6.55%

Police and Firemen's Retirement System (PFRS):

Rate for all future years 3.25% to 16.25%

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Actuarial Assumptions and Other Inputs (Continued)

Mortality

PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2021
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2021

* Salary increases are based on years of service within the respective plan.

Actuarial assumptions used in the July 1, 2022 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2018 to June 30, 2021.

100% of active members are considered to participate in the Plan upon retirement.

Discount Rate

The discount rate for June 30, 2023 was 3.65%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Health Care Trend Assumption

For Pre-Medicare medical benefits, the trend rate is initially 6.50% and decreases to a 4.50% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend rate is increasing to 14.8% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO, the trend rate is increasing to 17.4% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 9.5% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Sensitivity of the Township's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB Liability associated with the Township as of June 30, 2023, calculated using the discount rate as disclosed above as well as what the Net OPEB Liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2023		
	<u>1.00% Decrease (2.65%)</u>	<u>At Discount Rate (3.65%)</u>	<u>1.00% Increase (4.65%)</u>
Township's proportionate share of the Net OPEB Liability	\$56,402,440.00	\$48,693,369.00	\$42,492,610.00

Sensitivity of the Township's Proportionate Share of the Net OPEB Liability to Changes in Healthcare Trends

The following presents the total Net OPEB Liability associated with the Township as of June 30, 2023, calculated using the healthcare trend rate as disclosed above as well as what the Net OPEB Liability would be if it was calculated using a healthcare trend rate that is 1- percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2023		
	<u>1.00% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1.00% Increase</u>
Township's proportionate share of the Net OPEB Liability	\$41,383,630.00	\$48,693,369.00	\$58,052,060.00

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey State Health Benefits Local Government Retired Employees Plan. The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>NOTE 14:

NOTE 15: LEASES

The Township, as the lessor, entered into a cell tower lease with T-Mobile which commenced in 2018. The lease has four (4) renewal terms. The renewal terms are for sixty (60) months. The lease includes an escalation of 10% for each new term. Payments received by the Township in 2024 totaled \$46,605.81.

NOTE 16: FIXED ASSETS

Below is a summary of the General Fixed Assets Account Group for the year ended December 31, 2024:

	Balance December 31, <u>2023</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2024</u>
Land	\$39,249,984.00			\$39,249,984.00
Buildings	26,291,200.00			26,291,200.00
Machinery and Equipment	<u>16,052,677.03</u>	<u>\$1,296,722.23</u>		<u>17,349,399.26</u>
	<u>\$81,593,861.03</u>	<u>\$1,296,722.23</u>		<u>\$82,890,583.26</u>

NOTE 17: DEFERRED CHARGES

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2024, the following deferred charges are shown on the Balance Sheets of the Township:

	BALANCE DECEMBER 31, <u>2024</u>	2025 BUDGET <u>APPROPRIATION</u>
Current Fund:		
Emergency Appropriations	\$ <u>55,253.21</u>	\$ <u>55,253.21</u>

NOTE 18: SUBSEQUENT EVENTS

The Township has evaluated subsequent events occurring after the financial statement date through June 20, 2025 which is the date the financial statements were available to be issued. Based upon this evaluation, the Township has determined that there are no subsequent events to be disclosed.

TOWNSHIP OF CRANFORD

SUPPLEMENTARY SCHEDULES - ALL FUNDS

YEAR ENDED DECEMBER 31, 2024

TOWNSHIP OF CRANFORDCURRENT FUNDSCHEDULE OF CASH-COLLECTOR-TREASURER

	<u>REF.</u>		
Balance, December 31, 2023	A		\$ 12,142,245.14
Increased by Receipts:			
Taxes Receivable	A-7	\$ 114,691,702.94	
Tax Title Liens	A-8	9,301.02	
Revenue Accounts Receivable	A-9	9,005,737.37	
Miscellaneous Revenue Not Anticipated	A-2	345,449.42	
Interfunds	A-10	4,002,215.75	
Outside Liens	A-27	365,564.00	
DCA Fees Due State of New Jersey	A-28	68,629.00	
Lead Fees Due State of New Jersey	A-33	2,720.00	
Marriage Licenses Due State of New Jersey	A-29	2,575.00	
Maintenance of Free Public Library	A-21	12,869.00	
P.I.L.O.T. Fees Payable	A-12	544,328.40	
Senior Citizens Disallowed	A-16	1,552.06	
Sewer Liens	A-31	9.44	
Tax Overpayments	A-18	50,065.39	
Prepaid Taxes	A-17	554,930.73	
State of New Jersey-Chapter 20,P.L.1971	A-16	95,102.05	
Grants - Unappropriated	A-23	4,191.70	
Sewer Charges Receivable	A-30	2,030,811.41	
Appropriation Refunds	A-3	1,430,630.54	
Grants Receivable	A-19	199,693.64	
			<u>133,418,078.86</u>
			\$ 145,560,324.00
Decreased by Disbursements:			
Appropriations	A-3	\$ 44,765,027.47	
Appropriation Reserves	A-13	1,039,995.37	
County Taxes	A-14	20,741,018.44	
Local District School Tax	A-15	65,551,062.00	
Refund of Tax Overpayments	A-18	50,065.39	
Interfunds	A-10	4,055,718.38	
DCA Fees Due State of New Jersey	A-28	70,072.00	
Marriage Licenses Due State of New Jersey	A-29	2,775.00	
Lead Fees Due State of New Jersey	A-33	2,420.00	
Maintenance of Free Public Library	A-21	6,064.22	
Reserve for Library	A-32	59,799.00	
P.I.L.O.T. Fees Payable	A-12	544,328.40	
Refund of Prior Year Revenue	A-1	2,095.12	
Refund of Construction Code Fees	A-2	11,256.00	
Refund of Fees and Permits	A-2	5.00	
Outside Liens	A-27	361,635.34	
DMC Levy Payable	A-11	266,815.00	
Grants - Appropriated	A-24	260,222.80	
Tax Appeals	A-25	2,786.75	
			<u>137,793,161.68</u>
Balance, December 31, 2024	A		\$ <u>7,767,162.32</u>

TOWNSHIP OF CRANFORD
CURRENT FUND
SCHEDULE OF CHANGE FUNDS

REF.

Balance, December 31, 2023 and December 31, 2024		\$ <u>1,230.00</u>
<u>Analysis</u>		
Tax Collector		\$ 500.00
Municipal Court		500.00
Recreation		200.00
Board of Health		<u>30.00</u>
		\$ <u>1,230.00</u>

SCHEDULE OF ENCUMBRANCES PAYABLE

Balance, December 31, 2023	A		\$ 1,321,186.10
Increased by:			
2024 Appropriations	A-3	\$ 983,711.22	
Federal and State Grants Appropriated	A-24	<u>2,183,907.56</u>	
			<u>3,167,618.78</u>
			\$ 4,488,804.88
Decreased by:			
Transferred to Appropriation Reserves	A-13	\$ 1,295,374.78	
Transferred to Federal and State Grants Appropriated	A-24	<u>25,811.32</u>	
			<u>1,321,186.10</u>
Balance, December 31, 2024	A		\$ <u>3,167,618.78</u>

TOWNSHIP OF CRANFORD
CURRENT FUND

SCHEDULE OF TAXES RECEIVABLE AND ANALYSIS OF PROPERTY TAX LEVY

<u>YEAR</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2023</u>	<u>2024 LEVY</u>	<u>IN 2023</u>	<u>COLLECTED</u> <u>IN 2024</u>	<u>CANCELLED</u>	<u>TRANSFERRED</u> <u>TO TAX</u> <u>TITLE LIENS</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2024</u>
2023 and Prior	\$ 677,410.98	\$	\$	\$ 677,410.98	\$	\$	\$
2024	<u>115,349,747.19</u>	<u>115,349,747.19</u>	<u>548,801.55</u>	<u>114,112,409.08</u>	<u>43,609.96</u>	<u>1,843.89</u>	<u>643,082.71</u>
	<u>\$ 677,410.98</u>	<u>\$ 115,349,747.19</u>	<u>\$ 548,801.55</u>	<u>\$ 114,789,820.06</u>	<u>\$ 43,609.96</u>	<u>\$ 1,843.89</u>	<u>\$ 643,082.71</u>
<u>REF.</u>	A		A-2-A-17	A-2		A-8	A
Collector				\$ 114,691,702.94			
State of New Jersey				<u>98,117.12</u>			
				<u>\$ 114,789,820.06</u>			

ANALYSIS OF 2024 PROPERTY TAX LEVY

<u>TAX YIELD</u>	
General Purpose Tax	\$ 114,609,965.39
Added Taxes (54:4-63.1 et seq.)	472,966.80
District Management Corporation	<u>266,815.00</u>
	<u>\$ 115,349,747.19</u>
<u>TAX LEVY</u>	
Local District School Tax (Abstract)	\$ 65,551,062.00
County Taxes:	
County Tax (Abstract)	\$ 20,625,414.82
Due County for Added Taxes (54:4-63.1 et seq.)	<u>82,221.52</u>
<u>Total County Taxes</u>	<u>20,707,636.34</u>
District Management Corporation	\$ 266,815.00
Local Tax for Municipal Purposes (Abstract)	26,639,879.97
Minimum Library Tax	1,780,126.00
Add: Additional Tax Levied	<u>404,227.88</u>
	<u>29,091,048.85</u>
	<u>\$ 115,349,747.19</u>

TOWNSHIP OF CRANFORD
CURRENT FUND
SCHEDULE OF TAX TITLE LIENS

	<u>REF.</u>		
Balance, December 31, 2023	A	\$	11,520.72
Increased by:			
Transfers From Taxes Receivable	A-7	\$	<u>1,843.89</u>
			<u>1,843.89</u>
		\$	13,364.61
Decreased by:			
Cash Receipts	A-2:A-4		<u>9,301.02</u>
Balance, December 31, 2024	A	\$	<u><u>4,063.59</u></u>

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2023</u>	<u>ACCRUED IN 2024</u>	<u>COLLECTED BY COLLECTOR- TREASURER</u>	<u>BALANCE DECEMBER 31, 2024</u>
Alcoholic Beverage Licenses	A-2	\$	\$ 25,308.00	\$ 25,308.00	\$
Clerk:					
Licenses-Other	A-2		2,639.00	2,639.00	
Board of Health:					
Licenses-Other	A-2		15,366.25	15,366.25	
Fees and Permits	A-2		5,836.25	5,836.25	
Engineer:					
Fees and Permits	A-2		9,051.90	9,051.90	
Police Department:					
Fees and Permits	A-2		48,365.00	48,365.00	
Recreation Department:					
Fees and Permits	A-2		11,483.60	11,483.60	
Board of Adjustment					
Fees and Permits	A-2		72,510.00	72,510.00	
Planning Board :					
Fees and Permits	A-2		2,500.00	2,500.00	
Assessor					
Fees and Permits	A-2		480.00	480.00	
Fire Department:					
Fees and Permits	A-2		12,958.00	12,958.00	
Municipal Court:					
Fines and Costs	A-2	14,652.72	296,893.90	293,189.64	18,356.98
Construction Code Fees	A-2		1,467,581.00	1,467,581.00	
Interest and Costs on Taxes	A-2		194,500.12	194,500.12	
Parking Meters	A-2		838,576.56	838,576.56	
Interest on Investments and Deposits	A-2		504,743.25	504,743.25	
Energy Receipts Tax	A-2		2,935,301.52	2,935,301.52	
Cable T.V. Franchise Tax	A-2		328,284.41	328,284.41	
Hotel Tax	A-2		149,373.22	149,373.22	
Conservation Center Fees	A-2		165,415.00	165,415.00	
Ambulance Fees	A-2		579,001.54	579,001.54	
Uniform Fire Safety Act	A-2		83,863.78	83,863.78	
NJ Housing Finance Agency - P.I.L.O.T	A-2		166,283.00	166,283.00	
Cranford Lincoln Associates - P.I.L.O.T	A-2		30,125.00	30,125.00	
Birchwood - P.I.L.O.T.	A-2		362,885.60	362,885.60	
Developer Debt	A-2		123,629.00	123,629.00	
Library Cost Allocation	A-2		30,000.00	30,000.00	
Cell Tower Lease	A-2		46,605.81	46,605.81	
American Rescue Plan	A-2		299,880.92	299,880.92	
Capital Fund Balance	A-2		200,000.00	200,000.00	
		<u>\$ 14,652.72</u>	<u>\$ 9,009,441.63</u>	<u>\$ 9,005,737.37</u>	<u>\$ 18,356.98</u>
<u>REF.</u>		A		A-4	A

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF INTERFUNDS

	<u>REF.</u>	<u>TOTAL</u>	<u>SWIM POOL OPERATING FUND</u>	<u>TRUST OTHER FUND</u>	<u>GENERAL CAPITAL FUND</u>
Cash Receipts	A-4	\$ 4,002,215.75	\$ 399.00	\$ 1,733,600.00	\$ 2,268,216.75
Cash Disbursements	A-4	4,055,718.38	53,901.63	1,733,600.00	2,268,216.75
Balance, December 31, 2024:	A	\$ 53,502.63	\$ 53,502.63		
Due From					

"A-11"

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF SPECIAL DISTRICT TAXES

REF.

Increased by:			
2024 Tax Levy	A-1:A-7	\$	266,815.00
Decreased by:			
Cash Disbursements	A-4	\$	<u>266,815.00</u>

"A-12"

SCHEDULE OF P.I.L.O.T. FEES PAYABLE

Increased by:			
Cash Receipts	A-4	\$	544,328.40
Decreased by:			
Cash Disbursements	A-4	\$	<u>544,328.40</u>

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF YEAR 2023 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2023	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>SALARIES AND WAGES</u>				
Administrative and Executive	\$ 27,864.35	\$ 27,864.35	\$	\$ 27,864.35
Channel 35	1,093.91	1,093.91		1,093.91
Township Committee	1,954.00	1,954.00		1,954.00
Township Clerk	838.37	838.37		838.37
Financial Administration	41,501.32	41,501.32		41,501.32
Assessment of Taxes	4,244.71	4,244.71		4,244.71
Collection of Taxes	2,499.94	2,499.94		2,499.94
Zoning/Planning Board of Adjustment	219.84	219.84		219.84
Police	99,113.29	99,113.29		99,113.29
Fire	130,838.10	130,838.10		130,838.10
Emergency Management Services	33,759.54	33,759.54		33,759.54
Road Repair and Maintenance	15,540.40	15,540.40		15,540.40
Communications - 911	31,879.91	31,879.91		31,879.91
Conservation Center	2,176.50	2,176.50		2,176.50
Board of Health	4,765.74	4,765.74		4,765.74
Recreation	688.81	688.81		688.81
Youth Services	37.47	37.47		37.47
Senior Citizen Bus Transportation	218.50	218.50		218.50
Construction Code Official	14,026.85	14,026.85		14,026.85
Municipal Court	7,329.21	7,329.21		7,329.21
375 Centennial Ave:	85,240.04	85,240.04		85,240.04
<u>OTHER EXPENSES</u>				
Administrative and Executive	6,858.97	46,374.81	18,740.79	27,634.02
Channel 35	344.21	19,024.25	18,452.84	571.41
Elections	2,136.50	2,136.50		2,136.50
Township Committee	4,848.80	7,438.75	1,698.47	5,740.28
Township Clerk	4,226.07	12,258.09	5,320.74	6,937.35
Financial Administration	16,758.95	24,503.26	1,150.54	23,352.72
Audit		43,500.00	43,500.00	
Assessment of Taxes	2,530.42	22,911.04	20,000.00	2,911.04
Collection of Taxes	6,918.02	8,339.65	911.25	7,428.40
Legal Services and Costs	63,101.71	276,429.54	144,143.69	132,285.85
Engineering Services and Costs	3,000.00	33,176.00	30,176.00	3,000.00
Public Buildings and Grounds	69,664.86	155,356.77	57,033.03	98,323.74
Municipal Land Use Law (N.J.S. 40:55d-1):				
Planning Board	25,354.15	66,190.45	187.57	66,002.88
Zoning Board of Adjustment	5,546.41	25,464.99	787.48	24,677.51
Zoning/Planning Board of Adjustment	18,926.93	20,459.01	1,532.08	18,926.93
General Liability Insurance	12,548.00	12,548.00		12,548.00
Workers' Compensation	995.00	995.00		995.00
Employee Group Health	17,889.48	26,964.79	373.65	26,591.14
Group Insurance-Health Benefit Waiver	5,565.02	5,565.02		5,565.02
Police	7,859.20	146,340.33	135,246.23	11,094.10
Fire	39,310.65	196,937.51	153,247.87	43,689.64
Uniform Fire Safety Act	264.90	35,707.27	35,348.32	358.95
Emergency Management Services	2,142.09	22,053.95	17,986.29	4,067.66
Emergency Management		9,630.68	9,630.68	
Road Repair and Maintenance	15,169.71	63,195.39	40,848.00	22,347.39

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF YEAR 2023 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2023	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>				
Communications	\$ 661.40	\$ 19,108.89	\$ 17,878.10	\$ 1,230.79
Conservation Center 375 Centennial Ave:	12,920.51	49,408.10	29,020.79	20,387.31
Recycling	19,523.38	29,014.44	9,232.33	19,782.11
Board of Health	43,050.00	43,050.00	43,050.00	34,079.01
Environmental Commission	33,939.02	35,825.34	1,746.33	2,746.80
Animal Control	2,746.80	2,746.80	260.00	103.00
Celebration of Public Events: Anniversary or Holiday		500.00		500.00
Recreation	2,092.16	2,462.60	45.85	2,416.75
Senior Citizen Bus Transportation	2,321.11	3,183.89	506.46	2,677.43
Construction Code Official	1,380.02	86,286.55	83,074.48	3,212.07
Municipal Court	2,928.44	4,282.64	1,291.32	2,991.32
Motor Oils and Fuels	20,640.22	55,281.31	18,110.90	37,170.41
Street Lighting	9,881.81	31,514.06	21,631.33	9,882.73
Utilities-ALL	4,898.41	68,515.29	56,066.96	12,448.33
Contribution to:				
Public Employee's Retirement System	68,385.63	68,385.63		68,385.63
Police and Firemen's Retirement System	0.64	0.64		0.64
Social Security System	3,273.55	3,273.55	354.96	2,918.59
Defined Contribution Retirement Program	1,467.77	1,467.77		1,467.77
Maintenance of Free Public Library	116,309.69	142,533.84	142,533.65	0.19
	<u>\$ 1,141,161.41</u>	<u>\$ 2,436,536.19</u>	<u>\$ 1,161,118.98</u>	<u>\$ 1,275,417.21</u>
REF.	A			A-1
Balance, December 31, 2023	A	\$ 1,141,161.41		
Encumbrances Payable	A-6	<u>1,295,374.78</u>		
		<u>\$ 2,436,536.19</u>		
Cash Disbursements	A-4		\$ 1,039,995.37	
Reserve for Library	A-32		<u>121,123.61</u>	
			<u>\$ 1,161,118.98</u>	

"A-14"

TOWNSHIP OF CRANFORD
CURRENT FUND
SCHEDULE OF COUNTY TAXES PAYABLE

	<u>REF.</u>		
Balance, December 31, 2023	A	\$	115,603.62
Increased by:			
2024 Tax Levy:			
County Taxes	A-1:A-7	\$	20,625,414.82
County Share of Added Taxes	A-1:A-7		<u>82,221.52</u>
			<u>20,707,636.34</u>
		\$	<u>20,823,239.96</u>
Decreased by:			
Cash Disbursements	A-4		<u>20,741,018.44</u>
Balance, December 31, 2024	A	\$	<u><u>82,221.52</u></u>

"A-15"

SCHEDULE OF LOCAL DISTRICT SCHOOL TAX

Increased by:			
2024 Tax Levy	A-1:A-7	\$	<u>65,551,062.00</u>
Decreased by:			
Cash Disbursements	A-4	\$	<u><u>65,551,062.00</u></u>

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF DUE STATE OF NEW JERSEY
PER CHAPTER 20, P.L. 1971

	<u>REF.</u>		
Balance, December 31, 2023 (Due from)	A		\$ 154.11
Increased by:			
Deductions per Tax Duplicate:			
Senior Citizens		\$ 7,250.00	
Veterans		88,750.00	
Senior Citizens and Veterans Allowed by Collector		<u>2,500.00</u>	
			<u>98,500.00</u>
			\$ <u>98,654.11</u>
Decreased by:			
Senior Citizens Disallowed by Collector			
Current Year		\$ 382.88	
Senior Citizens Disallowed by Collector	A-4	1,552.06	
Received From State of New Jersey	A-4	<u>95,102.05</u>	
			<u>97,036.99</u>
Balance, December 31, 2024 (Due from)	A		\$ <u><u>1,617.12</u></u>

SUMMARY OF 2024 EXEMPTIONS

Senior Citizens and Veterans Exemptions			
Per Tax Billings		\$ 96,000.00	
Senior Citizens and Veterans Exemptions			
Allowed by Tax Collector		<u>2,500.00</u>	
			\$ 98,500.00
Senior Citizens and Veterans Exemptions			
Disallowed by Tax Collector			<u>382.88</u>
	A-7		\$ <u><u>98,117.12</u></u>

"A-17"

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF PREPAID TAXES

	<u>REF.</u>	
Balance, December 31, 2023	A	\$ 548,801.55
Increased by:		
Collection of 2025 Taxes	A-4	<u>554,930.73</u>
		\$ <u>1,103,732.28</u>
Decreased by:		
Applied to 2024 Taxes	A-7	<u>548,801.55</u>
Balance, December 31, 2024	A	<u><u>\$ 554,930.73</u></u>

"A-18"

SCHEDULE OF TAX OVERPAYMENTS

Increased by:		
Overpayments - 2024	A-4	\$ <u>50,065.39</u>
Decreased by:		
Refund of Overpayments	A-4	\$ <u><u>50,065.39</u></u>

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>PROGRAM</u>	<u>BALANCE DECEMBER 31, 2023</u>	<u>ACCRUED</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2024</u>
Clean Communities Program	\$	\$ 58,454.53	58,454.53	\$
Alcohol Education Rehabilitation Fund		2,083.92	2,083.92	
Federal Bulletproof Vest Program	5,006.19	12,178.05	3,764.41	13,419.83
Drive Sober or Get Pulled Over		14,000.00	7,000.00	7,000.00
Body Armor Replacement Fund		3,891.37	3,891.37	
Drunk Driving Enforcement Fund		11,860.29	9,240.32	2,619.97
Recycling Tonnage Grant		18,934.67	18,934.67	
Municipal Alliance	12,946.00	12,946.00	12,946.00	12,946.00
Sustainable Jersey PSEG Foundation		2,000.00	2,000.00	
Union County Kids Recreation	96,058.12	60,000.00		156,058.12
County of Union - Greening Union County	14,000.00	5,000.00	11,694.96	7,305.04
DMHAS Youth Leadership Grant	3,646.00			3,646.00
2022 Open Space Stewartship Grant (ANJEC:E/C)	453.00		453.00	
National Opioids Settlement		69,196.66	69,196.66	
National Opioids Settlement II		1,697.16	1,697.16	
Endo Public Opioids Trust		2,970.17	2,970.17	
Union County Recycling Arts Grant		2,800.00	2,800.00	
2022 Stormwater Assistance Grant	4,741.13			4,741.13
Stormwater Assistance Grant	10,000.00			10,000.00
Public Library Childrens Room Expansion	2,000,000.00			2,000,000.00
Statewide Insurance Fund Grant		8,757.32		8,757.32
Distracted Driving - U Drive U Text U Pay		7,000.00	7,000.00	
American Rescue Plan Firefighter Grant		40,000.00		40,000.00
	<u>\$ 2,146,850.44</u>	<u>\$ 333,770.14</u>	<u>\$ 214,127.17</u>	<u>\$ 2,266,493.41</u>

REF.

	<u>A</u>	<u>A-2</u>	<u>A</u>
Cash Receipts	A-4		\$ 199,693.64
Applied	A-23		5,588.53
Canceled	A-24		8,845.00
			<u>\$ 214,127.17</u>

"A-20"

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF RESERVE FOR ELEVATOR INSPECTIONS

	<u>REF.</u>	
Balance, December 31, 2024 and December 31, 2023	A	\$ <u>9,662.50</u>

"A-21"

SCHEDULE OF RESERVE FOR MAINTENANCE OF
FREE PUBLIC LIBRARY

Balance, December 31, 2023	A	\$ 16,988.52
Increased by:		
Cash Receipts	A-4	<u>12,869.00</u>
		\$ <u>29,857.52</u>
Decreased by:		
Cash Disbursements	A-4	<u>6,064.22</u>
Balance, December 31, 2024	A	\$ <u>23,793.30</u>

"A-22"

SCHEDULE OF RESERVE FOR SALE OF MUNICIPAL ASSETS

Balance, December 31, 2023 and December 31, 2024	A	\$ <u>268,000.00</u>
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TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

	BALANCE DECEMBER 31, 2023	CASH RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2024	
National Opioid Settlement II	\$ 1,697.16	\$	1,697.16	\$	0.00
Drunk Driving Enforcement Fund	0.00		0.00		0.00
State Body Armor Replacement Fund	3,891.37	4,191.70	3,891.37		4,191.70
	<u>\$ 5,588.53</u>	<u>\$ 4,191.70</u>	<u>\$ 5,588.53</u>	<u>\$ 4,191.70</u>	
REF.	A	A-4	A-19		A

TOWNSHIP OF CRANFORD
CURRENT FUND

SCHEDULE OF RESERVE FOR GRANTS-APPROPRIATED

GRANT	BALANCE DECEMBER 31, 2023	BALANCE AFTER TRANSFERS	2024 BUDGET APPROPRIATION	DECREASED	BALANCE DECEMBER 31, 2024
Clean Communities Program	\$ 21,409.93	\$ 28,195.73	\$ 58,454.53	\$ 50,338.69	\$ 36,311.57
Alcohol Education Rehabilitation Fund	4,930.12	4,930.12	2,093.92	1,800.00	5,214.04
Federal Bulletproof Vest Program	2,306.77	4,902.67	12,178.05	3,933.85	13,146.87
Body Armor Replacement Fund	2,124.45	2,124.45	3,891.37	5,346.80	669.02
Drive Sober or Get Pulled Over	5,279.61	5,839.61	14,000.00	8,050.00	5,950.00
Sustainable Jersey Grant	1,900.00	1,900.00		2,400.00	3,439.61
Sustainable Jersey Grant	19,262.50	19,262.50	60,000.00	13,750.00	1,900.00
Cranford Soccer Club Memorial Field	118,692.01	129,405.82		185,541.97	5,512.50
Union County Kids Trust Grant Program	2,650.77	2,650.77	8,757.32	8,757.32	3,863.85
U Text U Drive U Lose	107,194.82	107,194.82	11,860.29	10,735.24	3,775.82
Drunk Driving Enforcement Fund	169.13	169.13	18,934.67	78,006.60	48,122.89
Recycling Tonnage Grant	435.12	435.12			169.13
Municipal Alliance-Match	193.00	193.00			435.12
Municipal Alliance-Match	11,946.00	11,946.00			193.00
Municipal Alliance	2,237.00	2,237.00			1,128.00
Municipal Alliance			12,946.00	11,946.00	12,946.00
Municipal Alliance-Match			3,237.00	1,109.00	123.00
DOT South Union Ave	2,561.82	2,561.82			2,561.82
River Cleaning Project	10,390.76	14,264.89			14,264.89
Union County Senior Focus	136.28	136.28			136.28
Union County Greening Grant	2,205.00	2,205.00	5,000.00	80.00	7,125.00
The Allstate Foundation	0.01	0.01			0.01
Union County Level the Playing Field	3,254.75	3,254.75			3,254.75
PEG Technology	5,694.72	5,694.72			5,694.72
Distacted Driving-U Drive U Text U Pay	3,646.00	3,646.00			3,646.00
Youth Leadership Grant	8.69	653.69			360.30
Open Space Stewardship Grant	33,998.81	33,998.81	69,196.66	283.39	70,922.97
National Opiod Settlement	1,442.58	1,442.58		32,272.50	3,139.74
Endo Public Opoid Trust			40,000.00	2,970.17	2,970.17
American Rescue Plan Firefighter Grant			2,000.00	2,000.00	40,000.00
Sustainable Jersey Grant(PSEC)	1,500.00	1,500.00			
Sustainable Jersey Grant	22,200.00	22,200.00		1,500.00	
Lead Grant	4,741.13	4,741.13		22,200.00	4,741.13
2022 Stormwater Assistance Grant	25,000.00	25,000.00			25,000.00
Stormwater Assistance Grant	2,000,000.00	2,000,000.00		2,000,000.00	
Public Library Childrens Room Expansion			2,800.00		
Union County Local Arts Grant			2,800.00		
	\$ 2,416,975.10	\$ 2,442,686.42	\$ 337,007.14	\$ 2,452,975.36	\$ 326,718.20

REC.	A	A-3	A
Balance, December 31, 2023	\$	\$	\$
Encumbrances Payable	25,811.32		260,222.80
	\$	\$	\$
	2,442,686.42		8,845.00
			2,183,907.56
			\$
			2,452,975.36

Cash Disbursements
A-4
Canceled
A-19
Encumbrances Payable
A-6

"A-25"

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	<u>REF.</u>	
Balance, December 31, 2023	A	\$ 184,925.50
Decreased by:		
Cash Disbursements	A-4	<u>2,786.75</u>
Balance, December 31, 2024	A	<u>\$ 182,138.75</u>

"A-26"

SCHEDULE OF PROPERTY ACQUIRED FOR TAXES
AT ASSESSED VALUATION

Balance, December 31, 2023 and December 31, 2024	A	<u>\$ 3,765,400.00</u>
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"A-27"

SCHEDULE OF RESERVE FOR OUTSIDE LIENS

Balance, December 31, 2023	A	\$ 358.30
Increased by:		
Cash Receipts	A-4	<u>365,564.00</u>
		\$ <u>365,922.30</u>
Decreased by:		
Cash Disbursements	A-4	<u>361,635.34</u>
Balance, December 31, 2024	A	<u>\$ 4,286.96</u>

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF DCA FEES DUE STATE OF NEW JERSEY

	<u>REF.</u>	
Balance, December 31, 2023	A	\$ 25,673.00
Increased by:		
Cash Receipts	A-4	68,629.00
		<u>\$ 94,302.00</u>
Decreased by:		
Cash Disbursements	A-4	<u>70,072.00</u>
Balance, December 31, 2024	A	<u>\$ 24,230.00</u>

SCHEDULE OF MARRIAGE LICENSES DUE STATE OF NEW JERSEY

Balance, December 31, 2023	A	\$ 800.00
Increased by:		
Cash Receipts	A-4	2,575.00
		<u>\$ 3,375.00</u>
Decreased by:		
Cash Disbursements	A-4	<u>2,775.00</u>
Balance, December 31, 2024	A	<u>\$ 600.00</u>

"A-30"

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF SEWER CHARGES RECEIVABLE

	<u>REF.</u>		
Balance, December 31, 2023	A		\$ 71,840.42
Increased by:			
Sewer Billing			<u>2,004,376.68</u>
			\$ <u>2,076,217.10</u>
Decreased by:			
Cash Receipts	A-4	\$ <u>2,030,811.41</u>	<u>2,030,811.41</u>
Balance, December 31, 2024	A		\$ <u><u>45,405.69</u></u>

"A-31"

SCHEDULE OF SEWER CHARGE LIENS RECEIVABLE

Balance, December 31, 2023	A		\$ 9.44
Decreased by:			
Cash Receipts	A-4		<u><u>9.44</u></u>

"A-32"

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF RESERVE FOR LIBRARY

	<u>REF.</u>		
Balance, December 31, 2023	A	\$	449,634.76
Increased by:			
Transferred from Appropriation Reserves	A-13	\$	<u>121,123.61</u>
			<u>121,123.61</u>
Balance, December 31, 2024	A	\$	<u><u>510,959.37</u></u>

"A-33"

SCHEDULE OF LEAD FEES DUE STATE OF NEW JERSEY

Increased by:			
Cash Receipts	A-4		<u>2,720.00</u>
			2,720.00
Decreased by:			
Cash Disbursements	A-4	\$	<u>2,420.00</u>
Balance, December 31, 2024	A	\$	<u><u>300.00</u></u>

TOWNSHIP OF CRANFORD

CURRENT FUND

SCHEDULE OF DEFERRED CHARGES

<u>PURPOSE</u>	<u>BALANCE DECEMBER 31, 2023</u>	<u>ADDED</u>	<u>RAISED IN 2024 BUDGET</u>	<u>BALANCE DECEMBER 31, 2024</u>
Emergency Authorization (N.J.S.A. 40A:4-46)	\$ 49,500.00	\$ 55,253.21	\$ 49,500.00	\$ 55,253.21
	<u>\$ 49,500.00</u>	<u>\$ 55,253.21</u>	<u>\$ 49,500.00</u>	<u>\$ 55,253.21</u>
<u>REF.</u>	A	A-3	A:3	A

TOWNSHIP OF CRANFORD

TRUST FUND

SCHEDULE OF CASH-TREASURER

REF.	ANIMAL CONTROL	OTHER
B	\$ 24,421.12	\$ 3,910,931.25
B-3	\$ 25,178.21	\$
B-2	1,840.80	
B-7		1,579,392.56
B-4		18,750.00
B-8		12,904,577.60
B-9		3,292,139.88
B-6		300,622.71
	<u>27,019.01</u>	<u>18,095,482.75</u>
	\$ 51,440.13	\$ 22,006,414.00
B-5	\$	\$ 18,750.00
B-3	43,565.10	
B-2	1,851.00	
B-6		289,499.74
B-8		12,747,057.20
B-7		1,579,392.56
B-9		2,937,543.92
	<u>45,416.10</u>	<u>17,572,243.42</u>
B	\$ 6,024.03	\$ 4,434,170.58

Balance, December 31, 2023

Increased by Receipts:

- License Fees Collected
- Due State of New Jersey
- Interfunds
- Community Development Block Grants
- Payroll Deductions
- Miscellaneous Trust Deposits
- District Management Corporation

Decreased by Disbursements:

- Community Development Block Grants
- Expenditures Under R.S. 4:19-15.11
- Due State of New Jersey
- District Management Corporation
- Payroll Deductions
- Interfunds
- Miscellaneous Trust Deposits

Balance, December 31, 2024

"B-2"

TOWNSHIP OF CRANFORD

TRUST FUND

SCHEDULE OF DUE STATE OF NEW JERSEY
ANIMAL CONTROL FUND

	<u>REF.</u>	
Balance, December 31, 2023	B	\$ 379.20
Increased by:		
Cash Receipts	B-1	<u>1,840.80</u>
		\$ <u>2,220.00</u>
Decreased by:		
Cash Disbursements	B-1	<u>1,851.00</u>
Balance, December 31, 2024	B	\$ <u><u>369.00</u></u>

TOWNSHIP OF CRANFORD

TRUST FUND

SCHEDULE OF RESERVE FOR ANIMAL CONTROL FUND EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2023	B	\$	24,041.92
Increased by:			
Dog/Cat License Fees Collected	B-1	\$ <u>25,178.21</u>	\$ <u>25,178.21</u>
			49,220.13
Decreased by:			
Cash Disbursements	B-1	<u>43,565.10</u>	<u>43,565.10</u>
Balance, December 31, 2024	B	\$	<u><u>5,655.03</u></u>

LICENSE FEES COLLECTED

<u>YEAR</u>	<u>AMOUNT</u>
2023	\$ 25,447.59
2022	<u>25,643.90</u>
	\$ <u><u>51,091.49</u></u>

"B-4"

TOWNSHIP OF CRANFORD

TRUST FUND

SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK
GRANTS RECEIVABLE

	<u>REF.</u>	
Balance, December 31, 2023	B	\$ 18,750.00
Increased by:		
Grants Received	B-5	<u>18,750.00</u>
		\$ <u>37,500.00</u>
Decreased by:		
Cash Receipts	B-1	<u>18,750.00</u>
Balance, December 31, 2024	B	\$ <u><u>18,750.00</u></u>

"B-5"

SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK
GRANTS RESERVE

Balance, December 31, 2023	B	\$ 18,750.00
Increased by:		
Grants Received	B-4	<u>18,750.00</u>
		\$ <u>37,500.00</u>
Decreased by:		
Cash Disbursements	B-1	\$ <u>18,750.00</u>
		<u>18,750.00</u>
Balance, December 31, 2024	B	\$ <u><u>18,750.00</u></u>

TOWNSHIP OF CRANFORD

TRUST FUND

SCHEDULE OF RESERVE FOR DISTRICT MANAGEMENT CORPORATION

	<u>REF.</u>		
Balance, December 31, 2023	B		\$ 5,604.02
Increased by:			
Levy	B-1	\$ 266,815.00	
Miscellaneous Receipts	B-1	<u>33,807.71</u>	
			<u>300,622.71</u>
			\$ <u>306,226.73</u>
Decreased by:			
Cash Disbursements	B-1		<u>289,499.74</u>
Balance, December 31, 2024	B		\$ <u><u>16,726.99</u></u>

"B-7"

TOWNSHIP OF CRANFORD

TRUST FUND

SCHEDULE OF INTERFUNDS - TRUST OTHER FUND

	<u>REF.</u>	<u>TOTAL</u>	<u>CURRENT FUND</u>
Cash Receipts	B-1	\$ 1,579,392.56	\$ 1,579,392.56
Cash Disbursements	B-1	\$ <u>1,579,392.56</u>	\$ <u>1,579,392.56</u>

"B-8"

TOWNSHIP OF CRANFORD

TRUST FUND

SCHEDULE OF RESERVE FOR PAYROLL DEDUCTIONS

	<u>REF.</u>	
Balance, December 31, 2023	B	\$ 166,123.30
Increased by:		
Cash Receipts	B-1	<u>12,904,577.60</u>
		\$ <u>13,070,700.90</u>
Decreased by:		
Cash Disbursements	B-1	<u>12,747,057.20</u>
Balance, December 31, 2024	B	\$ <u><u>323,643.70</u></u>

TOWNSHIP OF CRANFORD

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER <u>31, 2023</u>	CASH <u>RECEIPTS</u>	CASH <u>DISBURSEMENTS</u>	BALANCE DECEMBER <u>31, 2024</u>
Police Outside Overtime	\$ 25,250.72	\$ 633,455.64	\$ 633,292.51	\$ 25,413.85
Medical Reimbursement	8,576.10	2,176.00	1,873.86	8,878.24
Developer's Deposits	394,951.19	917,875.68	383,958.69	928,868.18
Escrow Deposits	1,525,070.09	55,550.00	652,117.35	928,502.74
State Unemployment Insurance	486,911.03	41,966.74	50,897.35	477,980.42
Forfeiture Accounts	22,299.29	2,088.83	1,090.00	23,298.12
Public Defender	9,396.91	5,046.66	14,350.00	93.57
Sign Fund	436.30	0.00	0.00	436.30
Tax Sale Premiums	399,800.00	233,000.00	333,200.00	299,600.00
POAA	10,999.34	3,768.00	2,439.34	12,328.00
Cable TV Donations	2,164.06	350.00	823.00	1,691.06
Enrichment	140,178.08	460,396.55	485,944.66	114,629.97
Recycling	14,319.05	27,942.01	2,829.20	39,431.86
DMC Donations	17,827.30	122,981.93	110,172.70	30,636.53
Body Armor Donations	5,591.16	0.00	5,386.80	204.36
Fire Penalties	1,264.61	0.00	0.00	1,264.61
LOSAP	45,677.05	0.00	28,750.00	16,927.05
Post Office Donations	5,596.49	0.00	5,125.00	471.49
Municipal Alliance Donations	3,322.70	0.00	0.00	3,322.70
Fire Donations	18,162.05	3,670.00	0.00	21,832.05
Police Donations	48,149.50	227,000.00	128,025.16	147,124.34
C.O.A.H.	231,975.89	527,595.91	31,900.00	727,671.80
Tree Replacement	4,500.00	1,500.00	4,000.00	2,000.00
Accumulated Absences	20,000.00	5,000.00	20,000.00	5,000.00
Public Events Recreation Donations	5,000.00	0.00	0.00	5,000.00
Celebration Public Events Donations	407.51	0.00	342.00	65.51
Community Advisory Board Donations	6,394.07	9,143.00	6,967.08	8,569.99
Emergency Services Cost Recovery	0.00	11,632.93	0.00	11,632.93
Snow Removal(Storm Recovery)	284,983.44	0.00	34,059.22	250,924.22
	\$ <u>3,739,203.93</u>	\$ <u>3,292,139.88</u>	\$ <u>2,937,543.92</u>	\$ <u>4,093,799.89</u>
<u>REF.</u>	B	B-1	B-1	B

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF CASH - TREASURER

	<u>REF.</u>		
Balance, December 31, 2023	C		\$ 2,102,709.89
Increased by Receipts:			
Budget Appropriations:			
Capital Improvement Fund	C-11	\$ 200,000.00	
Grants Receivable	C-7	1,171,265.87	
Due from Cranford Board of Education	C-4	74,385.50	
Due from Developers	C-17	100,000.00	
Bond Anticipation Notes	C-9	26,303,000.00	
Interfunds	C-15	4,040,067.38	
Due from Homeowners	C-13	78,219.84	
Deferred Charges to Future Taxation Unfunded		452,819.73	
Bonds Issued	C-10	8,220,000.00	
Reserve for Homeowners Contributions	C-20	55,222.25	
Premium on Sale of Notes	C-1	<u>543,766.73</u>	
			\$ <u>41,238,747.30</u>
			\$ 43,341,457.19
Decreased by Disbursements:			
Contracts Payable	C-14	\$ 6,294,539.96	
Bond Anticipation Notes	C-9	27,689,107.00	
Interfunds	C-15	4,040,067.38	
Capital Fund Balance Utilized in Current Fund	C-1	<u>624,000.00</u>	
			\$ <u>38,647,714.34</u>
Balance, December 31, 2024	C:C-3		\$ <u><u>4,693,742.85</u></u>

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

ANALYSIS OF CASH

	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2024</u>
Fund Balance	\$ 446,427.07
Improvement Authorizations Funded Set Forth on "C-8"	3,892,500.88
Improvement Authorizations Expended As Set Forth on Exhibit "C-6"	(1,192,929.39)
Improvement Authorizations Unfunded - Unexpended Proceeds of Notes "C-6"	6,731,989.48
Grants Receivable	(8,302,619.69)
Due From District Management Corporation	(240,000.00)
Local Homeowners Receivable	(507,048.24)
Due from Developers	(300,000.00)
Capital Improvement Fund	79,295.00
Contracts Payable	4,509,352.55
Reserve for Debt Service	6,066.67
Reserve for Homeowners Contributions	189,945.52
Due From Cranford Board of Education	(619,237.00)
	<u>\$ 4,693,742.85</u>

REF.

C-2

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM CRANFORD BOARD OF EDUCATION

	<u>REF.</u>		
Balance, December 31, 2023	C		\$ 693,622.50
Decreased by:			
Cash Receipts	C-2		<u>74,385.50</u>
Balance, December 31, 2024	C		<u>\$ 619,237.00</u>

SCHEDULE OF DEFERRED CHARGES
TO FUTURE TAXATION - FUNDED

Balance, December 31, 2023	C		\$ 21,324,193.51
Increased by:			
Bonds Issued	C-10	<u>8,220,000.00</u>	<u>8,220,000.00</u>
			\$ 29,544,193.51
Decreased by:			
Budget Appropriation to Pay Bonds	C-10	\$ 2,305,600.00	
Budget Appropriation to Pay Infrastructure Loans	C-16	479,874.57	
Budget Appropriation to Pay Green Trust Loans	C-12	<u>13,115.11</u>	
			<u>2,798,589.68</u>
Balance, December 31, 2024	C		<u>\$ 26,745,603.83</u>

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ANALYSIS OF BALANCE, DECEMBER 31, 2024			
		BALANCE DECEMBER 31, 2024	BOND ANTICIPATION NOTES	EXPENDITURES	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
16-18	Storm Drainage and Flood Management	\$ 77,939.15	\$	77,939.15	\$
17-05	Multi-Purpose	534,017.00	534,017.00		
18-09	Multi-Purpose	3,136,894.00	3,136,894.00		
19-05	Multi-Purpose	4,559,004.00	4,559,004.00		
20-06	Multi-Purpose	3,178,001.00	3,178,001.00		
21-10	Multi-Purpose	4,250,374.00	4,250,374.00		
22-12	Multi-Purpose	3,947,864.00	3,947,864.00		
23-06	Multi-Purpose	3,652,000.00	3,652,000.00		
24-10	Multi-Purpose	3,045,000.00	3,044,846.00		154.00
24-25	Sewer Truck and Fire Engine	1,142,000.00		1,114,990.24	27,009.76
		<u>\$ 27,523,093.15</u>	<u>\$ 26,303,000.00</u>	<u>\$ 1,192,929.39</u>	<u>\$ 27,163.76</u>
	REF. C		C-9	C-3	
	Improvement Authorizations-Unfunded				\$ 6,759,153.24
	Less: Bond Anticipation Note Proceeds				6,731,989.48
	Unexpended Ordinances-Variou				<u>\$ 27,163.76</u>

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF GRANTS RECEIVABLE

	<u>REF.</u>		
Balance, December 31, 2023	C		\$ 4,625,316.72
Increased by:			
Grants Awarded	C-8		<u>4,874,327.44</u>
			\$ 9,499,644.16
Decreased by:			
Cash Receipts	C-2	\$ 1,171,265.87	
Canceled	C-8	<u>25,758.60</u>	
			<u>1,197,024.47</u>
Balance, December 31, 2024	C		<u>\$ 8,302,619.69</u>

TOWNSHIP OF CRANFORD
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE AMOUNT	BALANCE DECEMBER 31, 2023		2024 AUTHORIZATIONS		NET PAID OR CHARGED	CONTRACTS PAYABLE CANCELED	IMPROVEMENT AUTHORIZATIONS CANCELED	BALANCE DECEMBER 31, 2024	
			FUNDED	UNFUNDED	FUNDED	UNFUNDED				FUNDED	UNFUNDED
General Improvements:											
12-15	Reconstruction Lower Level-Municipal Building	\$ 3,500,000.00	\$ 199,013.54	\$ 135,343.94	\$	\$ 38,990.05	\$	\$ 135,343.94	\$	\$ 160,023.49	\$
14-14	Various Public Improvements	5,455,000.00	1,739.56	372,538.36	1,739.56	90,978.55	241,594.05	1,698.08	410,810.09	39,965.76	112,844.74
14-16	Various Improvements to Municipal Building	4,435,000.00		435,927.81							246,742.79
15-24	Various Public Improvements	1,330,000.00		104,610.24							74,423.22
15-27	Various Public Improvements	3,774,128.00		67,293.01							56,316.52
16-12	Multi-Purpose	3,988,500.00		183,659.28							
17-05	Multi-Purpose	4,565,500.00		219,696.05							
18-09	Multi-Purpose	6,587,000.00		5,225,000.00							
19-05	Multi-Purpose	5,000,000.00		624,557.53							
20-06	Multi-Purpose	1,726,100.00	239,018.00	3,652,000.00							
20-07	Elevation of Homes	5,225,000.00		657,593.22							
21-10	Multi-Purpose	5,800,000.00		4,735,000.00							
22-12	Multi-Purpose	6,490,000.00		4,084,347.68							
23-06	Multi-Purpose	4,735,000.00		1,742,000.00							
24-10	Multi-Purpose	4,084,347.68									
24-16	Elevation of Homes	1,742,000.00									
24-25	Sewer Truck and Fire Engine										
			\$ 1,097,364.32	\$ 6,945,510.34	\$ 10,561,347.68	\$ 7,550,912.35	\$ 406,418.68	\$ 815,204.76	\$ 3,892,500.88	\$ 6,759,153.24	
			C	C	C-14	C-14	C-14	C-14	C-3	C-6	
Capital Improvement Fund											
Due From District Management Corporation				\$ 210,972.00							
Due From Homeowners				240,000.00							
Deferred Charges to Future Taxation - Unfunded				507,048.24							
Grants Receivable				4,187,000.00					\$ 25,758.60		
Capital Fund Balance				4,874,327.44					789,446.16		
				\$ 542,000.00					\$ 815,204.76		

TOWNSHIP OF CRANFORD
GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE NOTE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2023	INCREASE	DECREASE	BALANCE DECEMBER 31, 2024
14-14	Various Public Improvements	11/30/15	6/23/23	6/20/24	5.00%	\$ 522,461.00	\$	\$ 522,461.00	\$
15-24	Various Public Improvements	6/30/16	6/23/23	6/20/24	5.00%	742,265.00		742,265.00	
15-27	Various Public Improvements	12/8/16	6/23/23	6/20/24	5.00%	1,044,825.00		1,044,825.00	
15-31	Acq. Of Real Property	11/30/15	6/23/23	6/20/24	5.00%	1,108,860.00		1,108,860.00	
16-12	Multi-Purpose	12/8/16	6/23/23	6/20/24	5.00%	2,231,555.00		2,231,555.00	
16-12	Multi-Purpose	6/30/17	6/23/23	6/20/24	5.00%	53,053.00		53,053.00	
16-13	Turf Field	6/30/17	6/23/23	6/20/24	5.00%	111,292.00		111,292.00	
17-05	Multi-Purpose	6/30/17	6/23/23	6/20/24	5.00%	249,591.00		249,591.00	
17-05	Multi-Purpose	6/28/19	6/23/23	6/20/24	5.00%	322,814.00		322,814.00	
17-05	Multi-Purpose	6/29/18	6/23/23	6/20/24	5.00%	242,997.00		242,997.00	
17-05	Multi-Purpose	10/24/19	7/20/23	7/19/24	4.50%	573,460.00	534,017.00	573,460.00	534,017.00
18-191	Multi-Purpose	10/24/19	7/19/24	7/18/25	4.50%				
18-191	Multi-Purpose	10/24/19	7/20/23	7/19/24	4.50%	3,297,596.00	3,136,894.00	3,297,596.00	3,136,894.00
19-05	Multi-Purpose	10/24/19	7/20/23	7/19/24	4.50%	3,533,484.00	3,458,399.00	3,533,484.00	3,458,399.00
19-05	Multi-Purpose	10/24/19	7/19/24	7/18/25	4.50%				
19-05	Multi-Purpose	6/26/20	6/23/23	6/20/24	5.00%	431,527.00		431,527.00	
19-05	Multi-Purpose	10/23/20	7/20/23	7/19/24	4.50%	1,123,993.00	1,100,605.00	1,123,993.00	1,100,605.00
19-05	Multi-Purpose	10/23/20	7/19/24	7/18/25	4.50%				

TOWNSHIP OF CRANFORD
GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL NOTE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2023	INCREASE	DECREASE	BALANCE DECEMBER 31, 2024
20-06	Multi-Purpose	10/23/20	7/20/23	7/19/24	4.50%	540,344.00	528,069.00	540,344.00	528,069.00
20-06	Multi-Purpose	10/23/20	7/19/24	7/18/25	4.50%	574,802.00		574,802.00	
20-06	Multi-Purpose	6/25/21	6/23/23	6/20/24	5.00%	477,647.00		477,647.00	
20-06	Multi-Purpose	6/24/22	6/23/23	6/20/24	5.00%	275,230.00		275,230.00	
20-06	Multi-Purpose	10/21/22	7/20/23	7/19/24	4.50%	275,230.00	275,230.00		275,230.00
20-06	Multi-Purpose	10/21/22	7/19/24	7/18/25	4.50%	2,374,702.00		2,374,702.00	
21-10	Multi-Purpose	12/22/22	8/22/23	8/22/24	5.00%	2,125,298.00	2,374,702.00		2,374,702.00
21-10	Multi-Purpose	12/22/22	8/22/23	8/22/24	5.00%	2,125,298.00	2,125,298.00		2,125,298.00
21-10	Multi-Purpose	12/22/22	8/22/24	8/22/25	4.00%	486,626.00		486,626.00	
21-10	Multi-Purpose	6/23/23	6/23/23	6/20/24	5.00%	355,893.00		355,893.00	
21-10	Multi-Purpose	7/20/23	8/22/23	8/22/24	5.00%	1,769,183.00		1,769,183.00	
21-10	Multi-Purpose	7/20/23	7/19/24	7/18/25	4.50%	355,893.00	355,893.00		355,893.00
21-10	Multi-Purpose	8/22/23	8/22/23	8/22/24	5.00%	1,769,183.00		1,769,183.00	
21-10	Multi-Purpose	8/22/23	8/22/23	8/22/24	5.00%	3,430,817.00		3,430,817.00	
22-12	Multi-Purpose	8/22/23	8/22/23	8/22/24	4.00%	310,893.00		310,893.00	
22-12	Multi-Purpose	8/22/23	8/22/23	8/22/24	4.00%	206,154.00		206,154.00	
22-12	Multi-Purpose	7/19/24	7/19/24	7/18/25	4.50%	3,652,000.00		3,652,000.00	
23-06	Multi-Purpose	12/10/24	12/10/24	12/10/25	3.50%		3,044,846.00		3,044,846.00
24-10	Multi-Purpose	12/10/24	12/10/24	12/10/25	3.50%		26,303,000.00		26,303,000.00
						\$ 28,000,315.00	\$ 26,303,000.00	\$ 28,000,315.00	\$ 26,303,000.00

C-C-6

C-2

C

REF.

Notes Paid by Budget
Cash Disbursements

C-2

\$ 311,208.00

\$ 27,689,107.00

\$ 28,000,315.00

TOWNSHIP OF CRANFORD
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	ISSUED	DECREASED	BALANCE DECEMBER 31, 2024
			OUTSTANDING DECEMBER 31, 2024	AMOUNT				
General Improvements	08/15/06	\$ 1,603,000.00		\$ 55,000.00	6.250%			
			08/15/25	60,000.00	6.250%			
			08/15/26	65,000.00	6.250%			
			08/15/27	70,000.00	6.250%			
			08/15/28	75,000.00	6.250%			
			08/15/29	80,000.00	6.250%			
			08/15/30	85,000.00	6.250%			
			08/15/31	90,000.00	6.300%			
			08/15/32	95,000.00	6.300%			
			08/15/33	100,000.00	6.300%			
			08/15/34	110,000.00	6.300%			
			08/15/35	115,000.00	6.300%			
			08/15/36	123,000.00	6.300%			
						\$ 50,000.00	\$ 1,123,000.00	
General Improvements	01/15/18	9,700,000.00	01/15/25-26	970,000.00	2.000%			
			01/15/27	970,000.00	2.250%			
			01/15/28	970,000.00	3.000%			
								3,880,000.00
Refunding Bonds	5/24/18	4,870,000.00	8/15/25	205,000.00	4.000%			
			8/15/26	215,000.00	4.000%			
			8/15/27	225,000.00	4.000%			
			8/15/28	240,000.00	4.000%			
			8/15/29	260,000.00	4.000%			
			8/15/30	280,000.00	4.000%			
			8/15/31	300,000.00	4.000%			
			8/15/32	305,000.00	4.000%			
			8/15/33	325,000.00	4.000%			
			8/15/34	345,000.00	4.000%			
			8/15/35	370,000.00	4.000%			
			8/15/36	390,000.00	4.000%			
			8/15/37	415,000.00	4.000%			
							198,000.00	3,872,000.00
General Improvements	5/1/2021	9,700,000.00	11/1/25	750,000.00	1.000%			
			11/1/26	800,000.00	1.000%			
			11/1/27	800,000.00	1.000%			
			11/1/28	800,000.00	1.000%			
			11/1/29	1,000,000.00	1.250%			
			11/1/30	1,000,000.00	1.500%			
			11/1/31	1,000,000.00	2.000%			
			11/1/32	1,000,000.00	2.000%			
							700,000.00	7,150,000.00
General Improvements	6/15/2024	8,220,000.00	12/15/25	380,000.00	4.000%			
			12/15/26-28	525,000.00	4.000%			
			12/15/29-31	700,000.00	4.000%			
			12/15/32	745,000.00	4.000%			
			12/15/33-35	760,000.00	4.000%			
			12/15/36	752,400.00	4.000%			
						8,220,000.00	387,600.00	7,832,400.00
						\$ 8,220,000.00	\$ 2,305,600.00	\$ 23,857,400.00
						\$ 17,943,000.00	\$ 2,305,600.00	\$ 23,857,400.00

REF.

C

C-5

C-2-C-5

C

REF.

C

C-5

C-2-C-5

C

"C-11"

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>	
Balance, December 31, 2023	C	\$ 90,267.00
Increased by:		
Budget Appropriation	C-2	<u>200,000.00</u>
		\$ <u>290,267.00</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-8	<u>210,972.00</u>
Balance, December 31, 2024	C	\$ <u><u>79,295.00</u></u>

"C-12"

SCHEDULE OF GREEN TRUST LOANS PAYABLE

Balance, December 31, 2023	C	\$ 47,067.80
Decreased by:		
Loans Paid by Budget	C-5	<u>13,115.11</u>
Balance, December 31, 2024	C	\$ <u><u>33,952.69</u></u>

"C-13"

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL HOMEOWNERS RECEIVABLE

	<u>REF.</u>	
Balance, December 31, 2023	C	\$ 78,219.84
Increased by:		
Improvement Authorizations	C-8	<u>507,048.24</u>
		\$ <u>585,268.08</u>
Decreased by:		
Cash Receipts	C-2	<u>78,219.84</u>
Balance, December 31, 2024	C	\$ <u><u>507,048.24</u></u>

"C-14"

SCHEDULE OF CONTRACTS PAYABLE

Balance, December 31, 2023	C	\$ 3,666,529.05
Increased by:		
Improvement Authorizations Charged	C-8	<u>7,550,912.35</u>
		11,217,441.40
Decreased by:		
Cash Disbursements	C-2	\$ <u>6,294,539.96</u>
		<u>6,708,088.85</u>
Balance, December 31, 2024	C	\$ <u><u>4,509,352.55</u></u>

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF INTERFUNDS

	<u>REF.</u>	<u>TOTAL</u>	<u>SWIM POOL OPERATING FUND</u>	<u>CURRENT FUND</u>
Cash Receipts	C-2	\$ 4,040,067.38	\$ 55,211.05	\$ 2,929,856.33
Cash Disbursements	C-2	\$ 4,040,067.38	\$ 55,211.05	\$ 2,929,856.33

"C-16"

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF NJ INFRASTRUCTURE LOANS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2023	C		\$ 3,334,125.71
Decreased by:			
Loans Paid by Budget	C-5	\$ <u>479,874.57</u>	<u>479,874.57</u>
Balance, December 31, 2024	C		\$ <u>2,854,251.14</u>

"C-17"

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM DEVELOPERS

	<u>REF.</u>	
Balance, December 31, 2023	C	\$ 400,000.00
Decreased by:		
Cash Receipts	C-2	<u>100,000.00</u>
Balance, December 31, 2024	C	<u>\$ 300,000.00</u>

"C-18"

SCHEDULE OF RESERVE FOR DEBT SERVICE

Balance, December 31, 2023 and December 31, 2024	C	<u>\$ 6,066.67</u>
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"C-19"

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM DISTRICT MANAGEMENT CORPORATION

	<u>REF.</u>	
Increased by:		
Improvement Authorizations	C-8	\$ <u>240,000.00</u>
Balance, December 31, 2024	C	\$ <u><u>240,000.00</u></u>

"C-20"

SCHEDULE OF RESERVE FOR HOMEOWNERS CONTRIBUTIONS

Balance, December 31, 2023	C	\$ 134,723.27
Increased by:		
Cash Receipts	C-2	<u>55,222.25</u>
Balance, December 31, 2024	C	\$ <u><u>189,945.52</u></u>

"C-21"

TOWNSHIP OF CRANFORD

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2024</u>
16-18	Storm Drainage & Flood Mgmt.	77,939.15
24-10	Multi-Purpose	154.00
24-25	Sewer Truck and Fire Engine	<u>1,142,000.00</u>
		<u>\$ 1,220,093.15</u>

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY FUND

SCHEDULE OF CASH - TREASURER

	<u>REF.</u>	<u>OPERATING</u>	<u>CAPITAL</u>
Balance, December 31, 2023	D	\$ 361,668.43	\$ 34,010.84
Increased by Receipts:			
Due Current Fund	D-19	53,502.63	
Bonds Payable	D-20		1,055,000.00
Appropriation Refunds	D-3	4,132.50	
Membership	D-2	987,949.90	
Anticipated Deficit-General Budget	D-2	24,830.77	
Reserve for Debt Service	D-18		44,000.00
Miscellaneous	D-2	347,703.83	
		<u>1,418,119.63</u>	<u>1,099,000.00</u>
		\$ 1,779,788.06	\$ 1,133,010.84
Decreased by Disbursements:			
2024 Appropriations	D-3	\$ 1,544,026.49	
2023 Appropriation Reserves	D-12	36,887.73	
Accrued Interest	D-14	29,172.20	
Bond Anticipation Notes	D-6		1,099,000.00
Contracts Payable	D-8		5,894.00
		<u>1,610,086.42</u>	<u>1,104,894.00</u>
Balance, December 31, 2024	D:D-5	\$ 169,701.64	\$ 28,116.84

"D-5"

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY FUND

SCHEDULE OF SWIM POOL UTILITY CAPITAL CASH

	BALANCE DECEMBER <u>31, 2024</u>
Capital Improvement Fund	\$ 6,840.00
Improvement Authorizations 15-26	8,826.64
Improvement Authorizations 16-17	<u>12,450.20</u>
	<u>\$ 28,116.84</u>

REF.

D-4

TOWNSHIP OF CRANFORD
SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES

<u>ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>DATE OF ISSUE OF ORIGINAL NOTE</u>	<u>DATE OF ISSUE</u>	<u>DATE OF MATURITY</u>	<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2023</u>	<u>DECREASE</u>
15-26	Various Pool Improvements	12/8/16	6/23/23	6/20/24	5.00%	\$ 705,755.00	\$ 705,755.00
16-17	Various Pool Improvements	12/8/16	6/23/23	6/20/24	5.00%	393,930.00	393,930.00
						<u>\$ 1,099,685.00</u>	<u>\$ 1,099,685.00</u>
					<u>REF.</u>		
					D		
					Cash Disbursements	\$	1,099,000.00
					Notes Paid by Budget		685.00
						\$	<u>1,099,685.00</u>

"D-7"

TOWNSHIP OF CRANFORD
SWIM POOL UTILITY OPERATING FUND
SCHEDULE OF CHANGE FUND

	<u>REF.</u>		
Balance, December 31, 2024 and December 31, 2023	D	\$	<u>150.00</u>

"D-8"

SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF CONTRACTS PAYABLE

Increased by:			
Improvement Authorizations	D-15		5,894.00
Decreased by:			
Cash Disbursements	D-4	\$ <u>5,894.00</u>	<u>5,894.00</u>

TOWNSHIP OF CRANFORD
SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF FIXED CAPITAL AUTHORIZED AND UNCOMPLETED

<u>ORDINANCE NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>ORDINANCE AMOUNT</u>	<u>BALANCE DECEMBER 31, 2024</u>	<u>BALANCE DECEMBER 31, 2023</u>
	General Improvements:			
15-26	Various Pool Improvements	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
16-17	Various Pool Improvements	500,000.00	500,000.00	500,000.00
			<u>\$ 1,500,000.00</u>	<u>\$ 1,500,000.00</u>

REF.

D

D

"D-10"

TOWNSHIP OF CRANFORD
SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF FIXED CAPITAL

	BALANCE DECEMBER <u>31, 2024</u>	BALANCE DECEMBER <u>31, 2023</u>
Swim Pool Facilities:		
Orange Avenue	\$ 1,242,525.00	\$ 1,242,525.00
Centennial Avenue	2,000,449.00	2,000,449.00
Pool Improvements	1,450,000.00	1,450,000.00
General Equipment	<u>774,954.34</u>	<u>774,954.34</u>
	<u>\$ 5,467,928.34</u>	<u>\$ 5,467,928.34</u>
<u>REF.</u>	D	D

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

REF.

Balance, December 31, 2024 and
December 31, 2023

D

\$ 6,840.00

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY OPERATING FUND

SCHEDULE OF 2023 APPROPRIATION RESERVES

	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2023</u>	<u>BALANCE</u> <u>AFTER</u> <u>TRANSFERS</u>	<u>PAID OR</u> <u>CHARGED</u>	<u>BALANCE</u> <u>LAPSED</u>
Operating:				
Other Expenses	\$ 12,410.46	\$ 48,734.04	\$ 36,887.73	11,846.31
Statutory Expenditures:				
Social Security	<u>11,448.64</u>	<u>11,448.64</u>		<u>11,448.64</u>
	<u>\$ 23,859.10</u>	<u>\$ 60,182.68</u>	<u>\$ 36,887.73</u>	<u>\$ 23,294.95</u>
<u>REF.</u>	D:D-12		D-4	D-1
Balance, December 31, 2023	D-12	\$ 23,859.10		
Encumbrances Payable	D-13	<u>36,323.58</u>		
		<u>\$ 60,182.68</u>		

"D-13"

TOWNSHIP OF CRANFORD
SWIM POOL UTILITY OPERATING FUND
SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>		
Balance, December 31, 2023	D	\$	36,323.58
Increased by:			
Charges to Appropriations	D-3		28,148.56
		\$	<u>64,472.14</u>
Decreased by:			
Transferred to Appropriation Reserves	D-12		<u>36,323.58</u>
Balance, December 31, 2024	D	\$	<u><u>28,148.56</u></u>

"D-14"

SCHEDULE OF ACCRUED INTEREST ON NOTES

Balance, December 31, 2023	D	\$	29,172.20
Increased by:			
Budget Appropriation	D-3		1,675.00
		\$	<u>30,847.20</u>
Decreased by:			
Cash Disbursements	D-4	\$	<u>29,172.20</u>
			<u>29,172.20</u>
Balance, December 31, 2024	D	\$	<u><u>1,675.00</u></u>

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

<u>ORDINANCE NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>ORDINANCE AMOUNT</u>	<u>BALANCE DECEMBER 31, 2023 UNFUNDED</u>	<u>CONTRACTS PAYABLE CANCELED</u>	<u>PAID OR CHARGED</u>	<u>BALANCE DECEMBER 31, 2024 UNFUNDED</u>
	<u>General Improvements:</u>					
15-26	Various Pool Improvements	\$ 1,000,000.00	\$ 8,826.64	\$	\$	\$ 8,826.64
16-17	Various Pool Improvements	500,000.00	18,344.20	442.46	6,336.46	12,450.20
			<u>\$ 27,170.84</u>	<u>\$ 442.46</u>	<u>\$ 6,336.46</u>	<u>\$ 21,276.84</u>
	<u>REF.</u>		D	D-8	D-8	D

"D-16"

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF RESERVE FOR AMORTIZATION

	<u>REF.</u>		
Balance, December 31, 2023	D		\$ 4,973,928.34
Increased by:			
Bonds Paid by Budget	D-20	\$ 51,000.00	
Transferred from Deferred Reserve for Amortization	D-17	<u>939,000.00</u>	
			<u>990,000.00</u>
Balance, December 31, 2024	D		\$ <u>5,963,928.34</u>

"D-17"

SCHEDULE OF RESERVE FOR DEFERRED AMORTIZATION

Balance, December 31, 2023	D		\$ 894,315.00
Increased by:			
Notes Paid by Budget	D-6	\$ 685.00	
Notes Paid by Reserve for Debt Service	D-18	<u>44,000.00</u>	
			<u>44,685.00</u>
			939,000.00
Decreased by			
Transferred to Reserve for Amortization	D-16		<u>939,000.00</u>

"D-18"

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF RESERVE FOR DEBT SERVICE

	<u>REF.</u>	
Increased by		
Cash Receipts	D-4	44,000.00
Decreased by		
Payment of Bond Anticipation Notes	D-4	<u>44,000.00</u>

"D-19"

SWIM POOL UTILITY OPERATING FUND

SCHEDULE OF DUE CURRENT FUND

Cash Receipts	D-4	\$ 53,502.63
Balance, December 31, 2024	D	\$ <u>53,502.63</u>

TOWNSHIP OF CRANFORD

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING</u>		<u>INTEREST RATE</u>	<u>ISSUED</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2024</u>
			<u>DATE</u>	<u>AMOUNT</u>				
General Improvements	6/15/2024	\$ 1,055,000.00	12/15/24-25	50,000.00	4.000%			
			12/15/26-27	70,000.00	4.000%			
			12/15/28-29	75,000.00	4.000%			
			12/15/30-36	95,000.00	4.000%			
						\$ 1,055,000.00	\$ 51,000.00	\$ 1,004,000.00
						\$ 1,055,000.00	\$ 51,000.00	\$ 1,004,000.00

REF.

D-4

D-16

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PART II

TOWNSHIP OF CRANFORD

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2024

**COMPARATIVE STATEMENT OF OPERATIONS AND
CHANGE IN FUND BALANCE - CURRENT FUND**

	YEAR 2024		YEAR 2023	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 4,900,000.00	3.68%	\$ 4,981,000.00	3.69%
Miscellaneous - From Other Than Local				
Property Tax Levies	12,979,933.99	9.74%	17,098,265.18	12.67%
Collection of Delinquent Taxes and Tax Title Liens	686,712.00	0.52%	713,719.02	0.53%
Collection of Current Tax Levy	114,661,210.63	86.06%	112,164,700.60	83.11%
<u>TOTAL INCOME</u>	<u>133,227,856.62</u>	<u>100.00%</u>	<u>134,957,684.80</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Municipal Purposes	45,762,616.97	34.58%	44,963,895.07	34.61%
County Taxes	20,707,636.34	15.65%	21,442,830.29	16.51%
Local School Taxes	65,551,062.00	49.53%	63,320,025.00	48.74%
Other Expenditures	322,412.75	0.24%	183,332.44	0.14%
<u>TOTAL EXPENDITURES</u>	<u>132,343,728.06</u>	<u>100.00%</u>	<u>129,910,082.80</u>	<u>100.00%</u>
Excess in Revenue	884,128.56		5,047,602.00	
Adjustments to Income Before Fund Balance:				
Expenditures Included Above Which are Deferred Charges to Budget of Succeeding Year	55,253.21		49,500.00	
Regulatory Excess to Fund Balance	939,381.77		5,097,102.00	
Fund Balance, January 1	7,834,720.80		7,718,618.80	
	1,435,000.00		12,815,720.80	
Less: Utilization as Anticipated Revenue	4,900,000.00		4,981,000.00	
Fund Balance, December 31	\$ <u>3,874,102.57</u>		\$ <u>7,834,720.80</u>	

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE
IN FUND BALANCE - SWIM POOL UTILITY FUND

	YEAR 2024		YEAR 2023	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$		\$	
Collection of Membership Fees	987,949.90	72.70%	933,095.83	65.94%
Miscellaneous	347,703.83	25.59%	297,199.71	21.00%
Miscellaneous-From Other Than Pool Receipts	23,294.95	1.71%	35,663.65	2.52%
<u>TOTAL INCOME</u>	<u>1,358,948.68</u>	<u>100.00%</u>	<u>1,415,160.19</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Operating	1,414,269.20	85.39%	1,416,294.00	89.46%
Municipal Debt Service	64,826.00	3.91%	76,500.00	4.83%
Deferred Charges and Statutory Expenditures	98,813.85	5.97%	90,406.23	5.71%
Other	78,333.40	4.73%		0.00%
<u>TOTAL EXPENDITURES</u>	<u>1,656,242.45</u>	<u>100.00%</u>	<u>1,583,200.23</u>	<u>100.00%</u>
Deficit in Revenue	<u>(24,830.77)</u>		<u>(78,333.40)</u>	
Adjustments to Income Before Fund Balance:				
Realized from General Budget for Anticipated Deficit	<u>24,830.77</u>			
Operating Deficit to be raised in Budget of Succeeding Year			<u>78,333.40</u>	
Fund Balance, January 1	<u>350,796.95</u>		<u>499,997.95</u>	
	350,796.95		499,997.95	
Decreased by:				
Utilization by Swim Pool Operating Budget	<u>272,463.00</u>		<u>149,201.00</u>	
Fund Balance, December 31	\$ <u>78,333.95</u>		\$ <u>350,796.95</u>	

COMPARATIVE SCHEDULE OF TAX RATE INFORMATION

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Tax Rate	<u>\$6.779</u>	<u>\$6.667</u>	<u>\$6.612</u>
Apportionment of Tax Rate:			
Municipal	1.576	1.528	1.473
Library	0.106	0.103	0.097
County	1.219	1.269	1.321
Local School	3.878	3.767	3.721

Assessed Valuation:

2024	<u>\$1,690,661,829.00</u>	
2023		<u>\$1,680,985,916.00</u>
2022		<u>\$1,672,467,464.00</u>

COMPARISON OF TAX LEVIES AND COLLECTION CURRENTLY

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a probable increase in future tax levies.

<u>YEAR</u>	<u>TAX LEVY</u>	<u>CURRENTLY</u>	
		<u>CASH COLLECTION</u>	<u>PERCENTAGE OF COLLECTIONS</u>
2024	\$115,349,747.19	\$114,661,210.63	99.40%
2023	112,873,556.21	112,164,700.60	99.37%
2022	111,555,688.11	110,779,472.57	99.30%

DELINQUENT TAXES AND TAX TITLE LIENS

This tabulation includes a comparison, expressed in percentage, of the total of delinquent taxes and tax title liens, in relation to the tax levies of the last three years.

<u>YEAR</u>	<u>AMOUNT OF TAX TITLE LIENS</u>	<u>AMOUNT OF DELINQUENT TAXES</u>	<u>TOTAL DELINQUENT</u>	<u>PERCENTAGE OF TAX LEVY</u>
2024	\$4,063.59	\$643,082.71	\$647,146.30	0.56%
2023	11,520.72	677,410.98	688,931.70	0.61%
2022	9,707.30	713,719.05	723,426.35	0.65%

PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION

No properties have been acquired in 2023 by foreclosure or deed, as a result of liquidation of tax title liens.

The value of property acquired by liquidation of tax title liens on December 31, on the basis of the last assessed valuation of such properties was as follows:

<u>Year</u>	<u>Amount</u>
2024	\$3,765,400.00
2023	3,765,400.00
2022	3,765,400.00

COMPARATIVE SCHEDULE OF FUND BALANCES

	<u>YEAR</u>	<u>BALANCE DECEMBER 31,</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
Current Fund	2024	\$3,874,102.57	\$2,700,000.00
	2023	7,834,720.80	4,900,000.00
	2022	7,718,618.80	4,981,000.00
	2021	7,739,854.92	4,500,000.00
	2020	6,638,360.78	3,300,000.00
Swim Pool Utility Fund	2024	\$78,333.95	\$78,333.27
	2023	350,796.95	272,463.00
	2022	499,997.95	149,201.00
	2021	664,862.87	550,679.00
	2020	1,517.32	-0-

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2024:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>
Brian Andrews	Mayor	*
Terrance E. Curran	Deputy Mayor	*
Kathleen Miller Prunty	Commissioner	*
Paul A. Gallo	Commissioner	*
Gina Black	Commissioner	*
Lavona Patterson	CFO/Township Administrator	*
Karyn Kinane	Tax Collector	*
Patricia Donahue	Township Clerk	*
Ashley Kurbanoglu	Deputy Township Clerk	*
Timothy Dolan	Electrical Subcode Official	*
Ryan Cooper	Township Attorney	*
Gary Junkroft	Construction Official	*
Kathleen Nemeth	Zoning Officer	*
Christian Jessen	Plumbing Subcode Official	*
Bryan Flynn	Tax Assessor	*
Stephen Robertazzi	Director of Parks/Recreation	*
Mark Cassidy	Magistrate	*
Lorraine Powell	Court Administrator	*
Beth Ann Marotta	Deputy Court Administrator	*
Mark Rothman	Prosecutor	*
Ryan Greco	Police Chief	*
Daniel Czeh	Fire Chief	*

*Covered by \$1,000,000.00 under Statewide Insurance Fund

GENERAL COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

CONTRACTS AND AGREEMENTS REQUIRED TO BE ADVERTISED FOR N.J.S.A. 40A:11-4

"Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the governing body of the contracting unit after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or the amount calculated by the Governor pursuant to Section 3 P.L. 1971 C. 198 (C. 40A:11-3), except by contract or agreement."

Effective July 1, 2020, the bid threshold in accordance with N.J.S.A. 40A:11-4 is \$17,500.00 or up to \$44,000.00 if the entity has a Qualified Purchasing Agent. The Township appointed a Qualified Purchasing Agent and has elected to increase its bid threshold to \$44,000.00.

The governing body of the Municipality has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Township Committee's opinion should be sought before a commitment is made.

The minutes indicate that bids were requested by public advertising for the following items:

- Road/Sidewalk Improvements
- Roof Replacement
- Pool Winterization
- Medical Equipment
- Library Renovations
- Sewer Cleaner

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violations existed.

The minutes indicate that resolutions authorizing contracts or agreements for "Professional Services" per N.J.S.A. 40A:11-5 were advertised during 2023 for the following professional services:

- Auditor
- Attorney/Legal
- Architect
- Engineer
- Planning

GENERAL COMMENTS (CONTINUED)

COLLECTION OF INTEREST ON DELINQUENT TAXES AND ASSESSMENTS

The statute provides the method for authorizing interest and the maximum rate to be charged for the non-payment of taxes or assessments on or before the date when they would become delinquent.

The governing body on January 3, 2024 adopted the following resolution authorizing interest to be charged on delinquent taxes and assessments:

"BE IT RESOLVED by the Governing Body of the Township of Cranford that the rate of interest on delinquent taxes and assessments owed to the said Township of Cranford, be and it hereby is set at eight percent (8%) on the first One Thousand Five Hundred Dollars (\$1,500.00) of taxes due and eighteen percent (18%) of any amount in excess of One Thousand Five Hundred Dollars (\$1,500.00). Such interest shall not be charged, however, on payments made within ten (10) days from the due date."

"BE IT FURTHER RESOLVED there will be a six percent (6%) penalty on delinquency of Ten Thousand Dollars (\$10,000.00) or more at the end of the calendar year."

It appears from an examination of the Collector's records that interest was collected in accordance with the foregoing resolution.

DELINQUENT TAXES AND TAX TITLE LIENS

The last tax sale was held on November 19, 2024 and was complete.

Inspection of Tax Sale Certificates on file revealed that all Tax Sale Certificates were available for audit.

The following comparison is made of the number of tax title liens on December 31 of the last three years:

<u>YEAR</u>	<u>NUMBER OF LIENS</u>
2024	1
2023	1
2022	1

It is essential to good management that all means provided by statute be utilized to liquidate tax title liens in order to get such properties back on a taxpaying basis.

OTHER COMMENTS

None

RECOMMENDATIONS

None

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: TOWNSHIP OF CRANFORD

COUNTY: UNION

<u>TERRENCE CURRAN</u> Mayor's Name	<u>December 31, 2025</u> Term Expires
--	--

Municipal Officials	
<u>PATRICIA DONAHUE</u> Municipal Clerk	1/2/2018 Date of Orig. Appt. C-1875 Cert. No.
<u>KARYN KINANE</u> Tax Collector	T-8547 Cert. No.
<u>LAVONA PATTERSON</u> Chief Financial Officer	N-0873 Cert. No.
<u>WARREN M. KORECKY</u> Registered Municipal Accountant	419 Lic. No.
<u>THOMAS J. SLATTERY ESQ.</u> Municipal Attorney	

Official Mailing Address of Municipality

TOWNSHIP OF CRANFORD
8 SPRINGFIELD AVENUE
CRANFORD NEW JERSEY 07016

Fax #: 908-709-7330

Governing Body Members	
Name	Term Expires
<u>PAUL A. GALLO</u>	<u>2026</u>
<u>GINA BLACK</u>	<u>2027</u>
<u>BRIAN ANDREWS</u>	<u>2026</u>
<u>KATHLEEN MILLER-PRUNTY</u>	<u>2025</u>

2025 MUNICIPAL BUDGET

Municipal Budget of the TOWNSHIP of CRANFORD , County of UNION for the Fiscal Year 2025.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

 25TH day of MARCH , 2025
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 25TH day of MARCH , 2025

 p-donahue@cranfordnj.org
Clerk
 8 SPRINGFIELD AVENUE
Address
 CRANFORD NEW JERSEY 07016
Address
 908-709-7200
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 25TH day of MARCH , 2025

<u> wmkorecky@aol.com </u> Registered Municipal Accountant	<u> 308 East Broad Street </u> Address
<u> Westfield N.J. 07090 </u> Address	<u> 908-789-9300 </u> Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 25TH day of MARCH , 2025

 l-patterson@cranfordnj.org
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: , 2025 By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the TOWNSHIP of CRANFORD, County of UNION for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the WESTFIELD LEADER

in the issue of APRIL 3RD, 2025

The Governing Body of the TOWNSHIP of CRANFORD does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE

(Insert Last Name)

Ayes

Terrence Curran
Paul A. Gallo
Gina Black
Brian Andrews
Kathleen Miller Prunty

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COMMITTEEPERSONS of the TOWNSHIP of CRANFORD, County of UNION, on MARCH 25TH, 2025.

A Hearing on the Budget and Tax Resolution will be held at TOWNSHIP OF CRANFORD, on APRIL 22ND, 2025 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	34,889,461.28
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	12,153,921.91
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	12,153,921.91
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	1,200,000.00
98.99% Percent of Tax Collections	
Building Aid Allowance 2025 - \$	[REDACTED]
for Schools-State Aid 2024 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	48,243,383.19
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	17,308,641.70
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	29,001,776.49
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	1,932,965.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	46,735,768.50	1,658,627.40	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	250,235.61						
Emergency Appropriations	55,253.21	-	-	-	-	-	-
Total Appropriations	47,041,257.32	1,658,627.40	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	45,904,615.29	1,646,375.95	-	-	-	-	-
Reserved	1,058,001.68	8,191.50	-	-	-	-	-
Unexpended Balances Canceled	78,640.35	4,059.95	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	47,041,257.32	1,658,627.40	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2024	46,735,768.50
Cap Base Adjustment:	
Subtotal	<u>46,735,768.50</u>
Exceptions Less:	
Total Other Operations	5,793,117.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	
Total Additional Appropriations	
Total Capital Improvements	200,000.00
Total Debt Service	5,131,163.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	86,771.53
Judgements	
Total Deferred Charges	202,485.37
Cash Deficit	
Reserve for Uncollected Taxes	1,200,000.00
Total Exceptions	<u>12,613,536.90</u>
Amount on Which CAP is Applied	34,122,231.60
2.5% CAP	<u>853,055.79</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	34,975,287.39

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		34,975,287.39
Additions:		
New Construction (Assessor Certification)		129,203.63
2023 Cap Bank Available		306,379.65
2024 Cap Bank Available		327,815.55
Total Additions		<u>763,398.83</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>35,738,686.22</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>341,222.32</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>36,079,908.54</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>34,889,461.28</u>
Over or (Under) Appropriations Cap		<u>(1,190,447.26)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	26,639,879.97
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	152,986.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>26,486,893.97</u>
Plus 2% CAP Increase	<u>529,737.88</u>
ADJUSTED TAX LEVY	<u>27,016,631.85</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>27,016,631.85</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

27,016,631.85

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	713,135.00
Allowable Pension Obligations Increases	123,682.00
Allowable LOSAP Increase	20,000.00
Allowable Capital Improvements Increase	168,000.00
Allowable Debt Service and Capital Leases Inc.	
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 1,024,817.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions

ADJUSTED TAX LEVY

28,041,448.85

Additions:

New Ratables - Increase for new construction	8,198,200
Prior Year's Local Purpose Tax Rate (per \$100)	<u>1.576</u>
New Ratable Adjustment to Levy	129,203.63
Amounts approved by Referendum	
Levy CAP Bank Applied	831,124.01

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

29,001,776.49

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

29,001,776.49

OVER OR (UNDER) 2% LEVY CAP

(0.00)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

Maximum Allowable Amount to be Raised by Taxation	24,802,871
Amount to be Raised by Taxation for Municipal Purpose	24,622,606
Available for Banking (CY 2025)	180,265
Amount Used in CY 2025	180,265
Balance to Expire	-

2023

Maximum Allowable Amount to be Raised by Taxation	27,002,555
Amount to be Raised by Taxation for Municipal Purpose	25,681,480
Available for Banking (CY 2025 - CY 2026)	1,321,075
Amount Used in CY 2025	650,859
Balance to Carry Forward (CY 2026)	670,216

2024

Maximum Allowable Amount to be Raised by Taxation	27,982,299
Amount to be Raised by Taxation for Municipal Purpose	26,639,880
Available for Banking (CY 2025 - CY 2027)	1,342,419
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026 - CY2027)	1,342,419

2025

Maximum Allowable Amount to be Raised by Taxation	29,001,776
Amount to be Raised by Taxation for Municipal Purpose	29,001,776
Available for Banking (CY 2026 - CY 2028)	0

Total Levy CAP Bank

2,012,635

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	2,700,000.00	4,900,000.00	4,900,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,700,000.00	4,900,000.00	4,900,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	25,308.00	25,704.00	25,308.00
Other	08-104	2,310.00	18,400.00	2,310.00
Fees and Permits	08-105	178,853.00	186,556.00	178,855.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	293,189.00	245,388.00	293,189.64
Other	08-109			
Interest and Costs on Taxes	08-112	194,500.00	195,805.00	194,500.12
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	1,100,891.00	599,313.00	838,576.56
Interest on Investments and Deposits	08-113	504,743.00	562,129.00	504,743.25
Anticipated Utility Operating Surplus	08-114			
Cable T.V. Franchise Fee	08-118	328,284.00	330,308.00	328,284.41
Centennial Recreation Facility Fees	08-105	299,880.00	274,780.00	299,880.92

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	2,927,958.00	2,438,383.00	2,665,647.90

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	2,935,301.00	2,935,302.00	2,935,301.52
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund	09-213		302,560.00	
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,935,301.00	3,237,862.00	2,935,301.52

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	1,456,325.00	3,000,000.00	1,456,325.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations				
(N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,456,325.00	3,000,000.00	1,456,325.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
PUBLIC HEALTH PRIORITY FUNDING - 1977	10-785			-
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-865			-
RECYCLING TONNAGE GRANT	10-701		18,934.67	18,934.67
DRUNK DRIVING ENFORCEMENT FUND	10-745		11,860.29	11,860.29
CLEAN COMMUNITIES PROGRAM	10-602		58,454.53	58,454.53
ALCOHOL EDUCATION REHABILITATION FUND	10-702		2,083.92	2,083.92
PREVENTIVE & WELLNESS ALLIANCE	10-703	12,946.00	12,946.00	12,946.00
FEDERAL BULLET PROOF VEST PROGRAM	10-693		12,178.05	12,178.05
NEIGHBORHOOD PRESERVATION - BALANCED HOUSING	10-705			-
HANDICAPPED RECREATION OPPORTUNITIES GRANT	10-706			-
SMALL CITIES GRANT	10-707			-
BODY ARMOR GRANT	10-505	4,191.70	3,891.37	3,891.37
STORMWATER ASSISTANCE	10-713			-
LEAD GRANT ASSISTANCE PROGRAM	10-714			-
DRIVE SOBER OR GET PULLED OVER	10-509		14,000.00	14,000.00
22 STRMWATER MGMT GRANT	10-774			-
LIBRARY CHILDRENS ROOM EXPANSION	10-723			-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Public and				
 Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
UNION COUNTY KIDS RECREATION	10-724	60,000.00	60,000.00	60,000.00
U DRIVE U TEXT U PAY	10-725		7,000.00	7,000.00
COUNTY OF UNION - GREENING GRANT	10-726	6,000.00	5,000.00	5,000.00
SUSTAINABLE NEW JERSEY Tree Grant	10-775		2,000.00	2,000.00
NJDEP GREEN COMMUNITIES	10-726	20,000.00		-
UC Local Arts	10-878	3,100.00	2,800.00	2,800.00
SID Safety and Loss Control Grant	10-879		8,757.32	8,757.32
National Opioid Settlement	10-880		69,196.66	69,196.66
Endo Public Opioid Trust	10-881		2,970.17	2,970.17
American Rescue Plan Firefighter Grant	10-738		40,000.00	40,000.00
National Opioid Settlement II	10-882		1,697.16	1,697.16
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	106,237.70	333,770.14	333,770.14

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
UNIFORM FIRE SAFETY ACT	08-106	85,000.00	85,000.00	83,863.78
NJ HOUSING FINANCE AGENCY-IN LIEU OF TAX PAYMENTS	08-120	166,283.00	164,781.00	166,283.00
CRANFORD LINCOLN ASSOC PILOT	08-122	30,125.00	52,279.00	30,125.00
BIRCHWOOD PILOT	08-122	362,885.00	312,929.00	362,885.60
HOTEL TAX	08-123	149,373.00	140,295.00	149,373.22
BIRCHWOOD PILOT-ADMINISTRATIVE FEE	08-122	17,475.00		
SALE OF MUNICIPAL ASSETS	08-100	268,000.00		
SEWER FLOW USE CHARGES	08-124	3,700,000.00	2,175,637.00	2,030,831.41
GENERAL CAPITAL FUND BALANCE	08-125	445,000.00	200,000.00	200,000.00
CONSERVATION CENTER FEES	08-126	165,415.00	162,995.00	165,415.00
LIBRARY COST ALLOCATION	08-127	30,000.00	30,000.00	30,000.00
RECYCLING TONNAGE REBATE (UCIA)	08-128	32,131.00		
DEVELOPER DEBT CONTRIBUTION	08-129	123,629.00	84,627.00	123,629.00
CELL TOWER LEASE	08-130	46,605.00	45,248.00	46,605.81
DEVELOPER LEGAL CONTRIBUTION	08-131	100,000.00		
OFF-DUTY POLICE ADMINISTRATIVE FEE	08-132	204,899.00		
AMBULANCE SERVICE	08-133	611,000.00	524,215.00	579,001.54

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
 With Prior Written Consent of Director of Local Government Services - Other Special				
 Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	6,537,820.00	3,978,006.00	3,968,013.36

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,700,000.00	4,900,000.00	4,900,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	2,927,958.00	2,438,383.00	2,665,647.90
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,935,301.00	3,237,862.00	2,935,301.52
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,456,325.00	3,000,000.00	1,456,325.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	106,237.70	333,770.14	333,770.14
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	6,537,820.00	3,978,006.00	3,968,013.36
Total Miscellaneous Revenues	13-099	13,963,641.70	12,988,021.14	11,359,057.92
4. Receipts from Delinquent Taxes	15-499	645,000.00	677,977.00	688,264.06
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	17,308,641.70	18,565,998.14	16,947,321.98
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	29,001,776.49	26,639,879.97	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,932,965.00	1,780,126.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	30,934,741.49	28,420,005.97	29,335,697.29
7. Total General Revenues	13-299	48,243,383.19	46,986,004.11	46,283,019.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
ADMINISTRATIVE & EXECUTIVE:						-		-
Salaries & Wages	20-100	1	361,000.00	355,000.00		355,000.00	330,107.34	24,892.66
Other Expenses	20.100-	2	251,000.00	254,000.00		254,000.00	228,617.55	25,382.45
TV 35						-		-
Salaries & Wages	20.111-	1	131,660.00	125,200.00		125,200.00	117,614.60	7,585.40
Other Expenses	20.111-	2	46,000.00	43,500.00		43,500.00	43,346.77	153.23
TOWNSHIP COMMITTEE						-		-
Salaries & Wages	20.110-	1	15,000.00	15,000.00		15,000.00	13,046.00	1,954.00
Other Expenses	20.110-	2	28,000.00	28,000.00		28,000.00	24,343.26	3,656.74
						-		-
TOWNSHIP CLERK						-		-
Salaries & Wages	20.120-	1	228,000.00	237,000.00		237,000.00	221,045.52	15,954.48
Other Expenses	20.120-	2	101,500.00	86,500.00		86,500.00	77,012.41	9,487.59
						-		-
FINANCIAL ADMINISTRATION						-		-
Salaries & Wages	20.130-	1	401,000.00	395,000.00		395,000.00	374,677.83	20,322.17
Other Expenses	20.130-	2	89,500.00	81,000.00		106,000.00	97,952.84	8,047.16
Audit	20.135-	2	46,450.00	45,300.00		45,300.00	45,300.00	-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
ELECTIONS:						-		-
Other Expenses	20.120-	2	33,000.00	33,000.00		33,000.00	33,000.00	-
						-		-
COLLECTION OF TAXES						-		-
Salaries & Wages	20.145-	1	137,000.00	140,000.00		140,000.00	125,807.83	14,192.17
Other Expenses	20.145-	2	47,160.00	43,425.00		43,425.00	39,487.78	3,937.22
						-		-
ASSESSMENT OF TAXES						-		-
Salaries & Wages	20.150-	1	123,300.00	150,000.00		150,000.00	144,703.41	5,296.59
Other Expenses	20.150-	2	31,850.00	31,650.00		31,650.00	29,839.78	1,810.22
						-		-
						-		-
LEGAL SERVICES AND COSTS						-		-
Other Expenses	20.155-	2	480,000.00	500,000.00		500,000.00	459,500.00	40,500.00
						-		-
PUBLIC DEFENDER						-		-
Other Expenses	43-495	2	4,000.00			-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
ENGINEERING SERVICES AND COSTS						-	-	
Salaries & Wages	20.165-	1				-	-	
Other Expenses	20.165-	2	193,000.00	193,000.00		193,000.00	190,868.08	
						-	-	
PUBLIC BUILDINGS AND GROUNDS						-	-	
Other Expenses	26.310-	2	557,200.00	545,200.00	55,253.21	600,453.21	581,975.77	
						-	-	
						-	-	
MUNICIPAL LAND USE LAW - PLANNING BOARD (NJSA40:55D-1)						-	-	
Salaries & Wages	21.180-	1	11,800.00	11,420.00		11,420.00	11,419.33	
Other Expenses	21.180-	2	52,250.00	72,250.00		72,250.00	45,945.00	
						-	-	
ZONING BOARD OF ADJUSTMENT						-	-	
Salaries & Wages	21.185-	1	11,800.00	11,420.00		11,420.00	11,419.33	
Other Expenses	21.185-	2	27,050.00	27,050.00		27,050.00	23,487.88	
						-	-	
ZONING/PLANNING BOARD OF ADJUSTMENT						-	-	
Salaries & Wages	21.185-	1	148,500.00	145,000.00		145,000.00	139,912.50	
Other Expenses	21.185-	2	52,900.00	53,900.00		53,900.00	34,603.81	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:						-		-
POLICE						-		-
Salaries and Wages	25.240-	1	7,643,695.00	7,335,982.00		7,335,982.00	7,206,703.39	129,278.61
Other Expenses	25.240-	2	303,500.00	280,600.00		280,600.00	257,236.08	23,363.92
						-		-
FIRE						-		-
Salaries and Wages	25.265-	1	4,212,709.88	4,079,503.00		4,084,503.00	4,082,572.58	1,930.42
Other Expenses	25.265-	2	619,000.00	604,000.00		614,000.00	579,296.08	34,703.92
						-		-
						-		-
COMMUNICATIONS						-		-
Other Expenses	25.250-	2	174,033.00	166,468.00		166,468.00	154,467.55	12,000.45
UNIFORM FIRE SAFETY ACT (PL1983 C383)						-		-
Other Expenses	25.266-	2	85,000.00	85,000.00		85,000.00	44,543.87	40,456.13
						-		-
EMERGENCY MANAGEMENT SERVICES						-		-
Salaries and Wages	25.252-	1	413,182.40	390,000.00		400,000.00	399,856.18	143.82
Other Expenses	25.252-	2	66,000.00	60,000.00		60,000.00	58,543.46	1,456.54
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
EMERGENCY MANAGEMENT						-		-
Other Expenses	25.253-	2	15,000.00	15,000.00		15,000.00	14,417.92	582.08
						-		-
						-		-
STREETS AND ROADS:						-		-
ROAD REPAIR AND MAINTENANCE						-		-
Salaries & Wages	26.290-	1	1,830,000.00	1,843,000.00		1,785,500.00	1,685,210.69	100,289.31
Other Expenses:	26.290-	2	433,000.00	423,000.00		423,000.00	420,994.59	2,005.41
SANITARY SEWER REPAIR						-		-
						-		-
CONSERVATION CENTER						-		-
Salaries and Wages	26.295-	1	47,000.00	35,000.00		40,000.00	39,701.77	298.23
Other Expenses	26.295-	2	152,400.00	137,400.00		137,400.00	135,753.72	1,646.28
						-		-
RECYCLING						-		-
Other Expenses	26.305-	2	586,000.00	575,000.00		575,000.00	575,000.00	-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE:						-		-
BOARD OF HEALTH						-		-
Salaries and Wages	27.330-	1	158,000.00	146,000.00		148,000.00	147,495.87	504.13
Other Expenses	27.330-	2	177,900.00	175,200.00		175,200.00	160,260.77	14,939.23
						-		-
ENVIRONMENTAL COMMISSION						-		-
Other Expenses	27.365-	2	3,500.00	3,500.00		3,500.00	3,500.00	-
						-		-
DOG REGULATION						-		-
Other Expenses	27.340-	2	35,000.00	15,100.00		27,600.00	27,064.00	536.00
						-		-
RECREATION						-		-
Salaries and Wages	28.370-	1	231,120.00	225,522.00		225,522.00	224,467.78	1,054.22
Salaries and Wages-Youth Services	28.370-	1	45,875.00	44,168.00		44,168.00	43,273.20	894.80
Other Expenses	28.370-	2	38,000.00	33,000.00		33,000.00	32,992.10	7.90
						-		-
CENTENNIAL RECREATION FACILITY						-		-
Salaries and Wages	28.370-	1	234,880.00	240,890.00		240,890.00	215,890.97	24,999.03
Other Expenses	28.370-	2	65,000.00	65,000.00		65,000.00	63,399.46	1,600.54
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
CELEBRATION OF PUBLIC EVENTS						-		-
Other Expenses	30.420-	2	10,000.00	10,000.00		10,000.00	9,931.72	68.28
						-		-
SHADE TREE COMMISSION						-		-
Salaries and Wages	26-310	1	125,700.00	124,000.00		124,000.00	121,790.72	2,209.28
Other Expenses	26-310	2	74,000.00	47,700.00		47,700.00	47,518.06	181.94
SENIOR CITIZENS BUS TRANSPORTATION PROGRAM						-		-
Salaries and Wages	28.371-	1	42,120.00	41,184.00		42,184.00	41,148.50	1,035.50
Other Expenses	28.371-	2	4,000.00	4,000.00		4,000.00	2,425.00	1,575.00
						-		-
						-		-
						-		-
						-		-
MUNICIPAL COURT						-		-
Salaries and Wages	43.490-	1	275,700.00	267,575.00		269,575.00	266,368.82	3,206.18
Other Expenses	43.490-	2	28,725.00	28,041.00		30,041.00	25,395.84	4,645.16
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL LIABILITY	23.210-	2	501,100.00	494,000.00		494,000.00	483,613.16	10,386.84
WORKERS COMPENSATION	23.215-	2	459,600.00	449,000.00		449,000.00	448,370.00	630.00
EMPLOYEE GROUP HEALTH	23.220-	2	5,298,765.00	5,094,966.00		5,094,966.00	4,992,024.76	102,941.24
HEALTH BENEFIT WAIVER	23.221-	2	90,000.00	92,500.00		92,500.00	82,389.94	10,110.06
						-		-
						-		-
SALARY ADJUSTMENT	24.200-	1		-		-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	637,000.00	628,000.00		628,000.00	607,025.31	20,974.69
Other Expenses	22-195	2	104,500.00	88,500.00		88,500.00	82,842.49	5,657.51
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
MOTOR OILS AND FUELS						-		-
Other Expenses	26.315-	2	250,000.00	270,000.00		270,000.00	219,128.38	50,871.62
						-		-
STREET LIGHTING						-		-
Other Expenses	31.435-	2	276,000.00	275,000.00		275,000.00	269,477.80	5,522.20
						-		-
UTILITIES - ALL	31.430-	2	625,500.00	625,500.00		625,500.00	584,210.64	41,289.36
						-		-
						-		-
ACCUMULATED ABSENCES	30-426-	1	5,000.00	5,000.00		5,000.00	5,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		29,987,425.28	29,146,114.00	55,253.21	29,218,367.21	28,306,337.79	912,029.42
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		29,987,425.28	29,146,114.00	55,253.21	29,218,367.21	28,306,337.79	912,029.42
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	17,471,042.28	16,990,864.00	-	16,958,364.00	16,576,259.47	382,104.53
Other Expenses (Including Contingent)	34-201	2	12,516,383.00	12,155,250.00	55,253.21	12,260,003.21	11,730,078.32	529,924.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
OVER EXPENDITURE OF APPROPRIATION RE	46.871-	2			XXXXXXXXXX	-		XXXXXXXXXX
OVER EXPENDITURE OF APPROPRIATIONS	46.872-	2			XXXXXXXXXX	-		XXXXXXXXXX
EXPENDITURE WITHOUT AN APPROPRIATION	46.873-	2			XXXXXXXXXX	-		XXXXXXXXXX
DEFICIT IN ANIMAL CONTROL	46.874-	2			XXXXXXXXXX	-		XXXXXXXXXX
ANTICIPATED DEFICIT IN SWIM POOL UTILITY	46.893	2		78,333.40	XXXXXXXXXX	78,333.40	24,830.77	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		923,413.00	964,779.00		907,279.00	842,355.70	64,923.30
Social Security System (O.A.S.I.)	36-472		476,602.00	623,320.00		660,820.00	651,110.45	9,709.55
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		3,472,021.00	3,282,685.00		3,282,685.00	3,282,685.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		30,000.00	27,000.00		30,000.00	28,413.37	1,586.63
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		4,902,036.00	4,976,117.40	-	4,959,117.40	4,829,395.29	76,219.48
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		34,889,461.28	34,122,231.40	55,253.21	34,177,484.61	33,135,733.08	988,248.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
RAHWAY VALLEY SEWERAGE AUTHORITY						-		-
Operating Expenses	31.455-	2	3,704,193.00	3,471,434.00		3,471,434.00	3,471,434.00	-
						-		-
						-		-
MAINTENANCE OF FREE PUBLIC LIBRARY	29.390-	2	1,932,965.00	1,780,126.00		1,780,126.00	1,720,381.05	59,744.95
						-		-
COMMUNICATIONS - 911						-		-
Salaries and Wages	25.250-	1	385,245.00	375,873.00		375,873.00	365,865.17	10,007.83
						-		-
						-		-
						-		-
TAX APPEALS	22.221-	2				-		-
						-		-
EMPLOYEE GROUP HEALTH	23.220-	2	611,235.00	165,684.00		165,684.00	165,684.00	-
LOSAP	36.477-	2	20,000.00			-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		6,653,638.00	5,793,117.00	-	5,793,117.00	5,723,364.22	69,752.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
						-	-	-
FEDERAL BULLET PROOF VEST PROGRAM	41-693	2		12,178.05		12,178.05	12,178.05	-
						-	-	-
						-	-	-
						-	-	-
AMERICAN RESCUE PLAN FIREFIGHTER GRANT	41-738	2		40,000.00		40,000.00	40,000.00	-
SUSTAINABLE NEW JERSEY (TREE CANOPY)	40-775	2		2,000.00		2,000.00	2,000.00	-
						-	-	-
UC LOCAL ARTS	41-878	2	3,100.00	2,800.00		2,800.00	2,800.00	-
						-	-	-
DRIVE SOBER GET PULLED OVER	41-509	2		14,000.00		14,000.00	14,000.00	-
						-	-	-
ENDO PUBLIC OPIOID TRUST	41-881	2		2,970.17		2,970.17	2,970.17	-
						-	-	-
SID SAFETY AND LOSS GRANT	41-889	2		8,757.32		8,757.32	8,757.32	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
COUNTY of UNION - Greening Union County						-	-	-
Other Expenses	41-726	2	6,000.00	5,000.00		5,000.00	5,000.00	-
						-	-	-
CLEAN COMMUNITIES PROGRAM	41-602	2		58,454.53		58,454.53	58,454.53	-
						-	-	-
ALCOHOL EDUCATION, REHAB & ENFORCEMENT FUN	41-702	2		2,083.92		2,083.92	2,083.92	-
						-	-	-
						-	-	-
						-	-	-
UNION COUNTY KIDS RECREATION	41-724	2	60,000.00	60,000.00		60,000.00	60,000.00	-
						-	-	-
NATIONAL OPIOD SETTLEMENT	41-880	2		69,196.66		69,196.66	69,196.66	-
NATIONAL OPIOD SETTLEMENT II	41-882	2		1,697.16		1,697.16	1,697.16	-
						-	-	-
STATE BODY ARMOR REPLACEMENT PROGRAM	41-505	2	4,191.70	3,891.37		3,891.37	3,891.37	-
						-	-	-
RECYCLING TONNAGE GRANT	41-701-	2		18,934.67		18,934.67	18,934.67	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DISTRACTED DRIVING U DRIVE U TEXT U PAY	41-725-	2		7,000.00		7,000.00	7,000.00	-
						-	-	-
DRUNK DRIVING ENFORCEMENT FUND	41-510	2		11,860.29		11,860.29	11,860.29	-
						-	-	-
						-	-	-
						-	-	-
MUNICIPAL ALLIANCE	41-703-	2	12,946.00	12,946.00		12,946.00	12,946.00	-
MUNICIPAL ALLIANCE-MATCH	41-703-	2	3,236.50	3,237.00		3,237.00	3,237.00	-
						-	-	-
						-	-	-
						-	-	-
NJ DEP GREEN COMMUNITIES	41-726	2	20,000.00			-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		109,474.20	337,007.14	-	337,007.14	337,007.14	-
Total Operations - Excluded from "CAPS"	34-305		6,763,112.20	6,130,124.14	-	6,130,124.14	6,060,371.36	69,752.78
Detail:								
Salaries & Wages	34-305	1	385,245.00	375,873.00	-	375,873.00	365,865.17	10,007.83
Other Expenses	34-305	2	6,377,867.20	5,754,251.14	-	5,754,251.14	5,694,506.19	59,744.95

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
American Rescue Plan Act:						-		-
Drainage & Curbing Projects	44-903	2				-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		418,000.00	200,000.00	-	200,000.00	200,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		2,360,000.00	2,315,000.00		2,314,685.00	2,302,600.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		424,758.00	310,893.00		311,208.00	311,208.00	XXXXXXXXXX
Interest on Bonds	45-930		718,129.00	611,704.00		611,704.00	598,654.00	XXXXXXXXXX
Interest on Notes	45-935		1,064,892.50	1,346,720.00		1,346,720.00	1,346,719.77	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST	45-940-	2	13,992.00	13,993.00		13,993.00	13,991.22	XXXXXXXXXX
						-		XXXXXXXXXX
NJ INFRASTRUCTURE LOAN PROGRAM						-		XXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL AND INTEREST	45.950-	2	335,785.00	532,853.00		532,853.00	532,852.29	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		4,917,556.50	5,131,163.00	-	5,131,163.00	5,106,025.28	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		55,253.21	49,500.00	XXXXXXXXXX	49,500.00	49,500.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
DEFICIT IN DEDICATED ASSESSMENT TRUST FUND	48-876	2			XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
DEFERRED CHARGES TO FUTURE TAXATION UNFUN	48-877	2			XXXXXXXXXX	-		XXXXXXXXXX
Ordinance 11-31 Const. of Parking Garage	48-877	2		14,833.59	XXXXXXXXXX	14,833.59	14,833.59	XXXXXXXXXX
Ordinance 12-13 Elevation of Homes	48-877	2		78,219.84	XXXXXXXXXX	78,219.84	78,219.84	XXXXXXXXXX
Ordinance 15-24 Fire & Police Dept. Generators	48-877	2		1,946.00	XXXXXXXXXX	1,946.00	1,946.00	XXXXXXXXXX
Ordinance 15-31 Acq. Of Real Property	48-877	2		57,986.14	XXXXXXXXXX	57,986.14	57,986.14	XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		55,253.21	202,485.57	XXXXXXXXXX	202,485.57	202,485.57	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		12,153,921.91	11,663,772.71	-	11,663,772.71	11,568,882.21	69,752.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		12,153,921.91	11,663,772.71	-	11,663,772.71	11,568,882.21	69,752.78
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		47,043,383.19	45,786,004.11	55,253.21	45,841,257.32	44,704,615.29	1,058,001.68
(M) Reserve for Uncollected Taxes	50-899		1,200,000.00	1,200,000.00	XXXXXXXXXX	1,200,000.00	1,200,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		48,243,383.19	46,986,004.11	55,253.21	47,041,257.32	45,904,615.29	1,058,001.68

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	34,889,461.28	34,122,231.40	55,253.21	34,177,484.61	33,135,733.08	988,248.90
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	6,653,638.00	5,793,117.00	-	5,793,117.00	5,723,364.22	69,752.78
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	109,474.20	337,007.14	-	337,007.14	337,007.14	-
Total Operations Excluded from "CAPS"	34-305	6,763,112.20	6,130,124.14	-	6,130,124.14	6,060,371.36	69,752.78
(C) Capital Improvements	44-999	418,000.00	200,000.00	-	200,000.00	200,000.00	-
(D) Municipal Debt Service	45-999	4,917,556.50	5,131,163.00	-	5,131,163.00	5,106,025.28	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	55,253.21	202,485.57	XXXXXXXXXX	202,485.57	202,485.57	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,200,000.00	1,200,000.00	XXXXXXXXXX	1,200,000.00	1,200,000.00	XXXXXXXXXX
Total General Appropriations	34-499	48,243,383.19	46,986,004.11	55,253.21	47,041,257.32	45,904,615.29	1,058,001.68

DEDICATED SWIMMING POOL UTILITY BUDGET

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Operating Surplus Anticipated	08-501	78,333.27	272,463.00	272,463.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	78,333.27	272,463.00	272,463.00
Rents	08-503			
MEMBERSHIP FEES	08-503	987,174.90	1,007,595.00	987,174.90
Miscellaneous	08-505	348,478.83	300,236.00	348,478.83
	08-511			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549		78,333.40	24,830.77
Total Swimming Pool Utility Revenues	08-599	1,413,987.00	1,658,627.40	1,632,947.50

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIMMING POOL	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIMMING POOL	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	50,000.00	50,000.00		51,000.00	51,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521		685.00		685.00	685.00	XXXXXXXXXX
Interest on Bonds	55-522	40,200.00	25,159.00		24,159.00	21,775.00	XXXXXXXXXX
Interest on Notes	55-523		25,354.80		25,354.80	23,678.85	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
	55-543			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	61,860.00	71,326.00		64,826.00	64,110.85	715.15
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532		78,333.40	XXXXXXXXXX	78,333.40	78,333.40	XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SWIMMING POOL UTILITY APPROPRIATION	55-599	1,413,987.00	1,658,627.40	-	1,658,627.40	1,646,375.95	8,191.50

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024
		2025	2024	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: _____

Welcome to Cranford Signs, Cranford Family Care Association-Public Assistance Program; Housing & Community Development Act of 1974, Snow Removal, Developers Escrow, Outside Employment, Recreation Trust, Public Defender, Developers Fess Housing Trust, Cable TV Donations, Disposal of Forfeited Property, Recycling and Uniform Fire Safety Act, Municipal Alliance, Aesthetic Imp. to Downtown District Donations, P.O.A.A., Body Armor Donations, Recreation Public Events Donations, Tree Replacement Program Donations, Fire Department Donations, Police Department Acceptance of Bequests/Gifts, Cranford Post Office Historical Flagpole Upkeep, Accumulated Absences, Celebration of Public Events Acceptance of Bequests/Gifts, Unemployment Compensation, Community Advisory Boards' Events & Activities Acceptance of Bequests/Gifts

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS**

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	9,703,975.83
Due from State of N.J.(c. 20, P.L. 1961)	1,617.12
Federal and State Grants Receivable	-
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	643,082.71
Tax Title Lien Receivable	4,063.59
Property Acquired by Tax Title Lien Liquidation	3,765,400.00
Other Receivables	132,142.33
Deferred Charges Required to be in 2025 Budget	55,253.21
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	14,305,534.79

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	5,886,743.59
Reserves for Receivables	4,544,688.63
Surplus	3,874,102.57
Total Liabilities, Reserves and Surplus	14,305,534.79

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

(Important: This appendix must be Included in advertisement of Budget.)

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	7,834,720.80	7,718,618.80
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 99.4%, 2023: 99.38%)	114,661,210.63	112,164,700.60
Delinquent Taxes	688,264.06	713,719.02
Other Revenues and Additions to Income	12,980,533.99	17,098,265.18
Total Funds	136,164,729.48	137,695,303.60
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	45,762,616.97	44,963,895.07
School Taxes (Including Local and Regional)	65,551,062.00	63,320,025.00
County Taxes (Including Added Tax Amounts)	20,707,636.34	21,442,830.29
Special District Taxes	266,815.00	180,745.00
Other Expenditures and Deductions from Income	57,749.81	2,587.44
Total Expenditures and Tax Requirements	132,345,880.12	129,910,082.80
Less: Expenditures to be Raised by Future Taxes	55,253.21	49,500.00
Total Adjusted Expenditures and Tax Requirements	132,290,626.91	129,860,582.80
Surplus Balance, December 31	3,874,102.57	7,834,720.80

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	3,874,102.57
Current Surplus Anticipated in 2025 Budget	2,700,000.00
Surplus Balance Remaining	1,174,102.57

2025

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**TOWNSHIP OF CRANFORD
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2024 MUNICIPAL BUDGET.
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

**CAPITAL BUDGET (Current Year Action)
2025**

Local Unit TOWNSHIP OF CRANFORD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Engineering - Paving and Drainage Projects		21,073,750.00					3,459,912.00	1,613,838.00	16,000,000.00
Recreation Improvements		318,500.00			3,425.00			65,075.00	250,000.00
Police Department		222,124.99			6,106.25			116,018.74	100,000.00
DPW Equipment		859,420.32			12,971.52			246,448.80	600,000.00
Fire Department		714,000.00			5,700.00			108,300.00	600,000.00
Municipal Building Improvements and Equipment		400,000.00							400,000.00
		-							
		-							
		-							
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		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	23,587,795.31	-	-	28,202.77	-	3,459,912.00	2,149,680.54	17,950,000.00

**CAPITAL BUDGET (Current Year Action)
2025**

Local Unit

TOWNSHIP OF CRANFORD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Engineering - Paving and Drainage Projects		-							
Recreation Improvements		-							
Police Departmrnt		-							
DPW Equipment		-							
Fire Department		-							
		-							
		-							
		-							
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		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

**CAPITAL BUDGET (Current Year Action)
2025**

Local Unit TOWNSHIP OF CRANFORD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	23,587,795.31	-	-	28,202.77	-	3,459,912.00	2,149,680.54	17,950,000.00

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

TOWNSHIP OF CRANFORD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Engineering - Paving and Drainage Projects		21,073,750.00		5,073,750.00	3,200,000.00	3,200,000.00	3,200,000.00	3,200,000.00	3,200,000.00
Recreation Improvements		318,500.00		68,500.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Police Department		222,124.99		122,124.99	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
DPW Equipment		859,420.32		259,420.32	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
Fire Department		714,000.00		114,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
Municipal Building Improvements and Equipment		400,000.00			80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
		-							
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	23,587,795.31	XXXXXXXXXX	5,637,795.31	3,590,000.00	3,590,000.00	3,590,000.00	3,590,000.00	3,590,000.00

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

TOWNSHIP OF CRANFORD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
Engineering - Paving and Drainage Projects		-							
Recreation Improvements		-							
Police Departmrnt		-							
DPW Equipment		-							
Fire Department		-							
		-							
		-							
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		-							
TOTAL - THIS PAGE	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

TOWNSHIP OF CRANFORD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
		-							
		-							
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TOTAL - ALL PROJECTS	XXXXX	23,587,795.31	XXXXXXXXXX	5,637,795.31	3,590,000.00	3,590,000.00	3,590,000.00	3,590,000.00	3,590,000.00

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF CRANFORD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Engineering - Paving and Drainage Projects	21,073,750.00			1,000,000.00		3,459,912.00	16,613,838.00			
Recreation Improvements	318,500.00			15,925.00			302,575.00			
Police Department	222,124.99			11,106.25			211,018.74			
DPW Equipment	859,420.32			42,971.02			816,449.30			
Fire Department	714,000.00			35,700.00			678,300.00			
Municipal Building Improvements and Equipment	400,000.00			20,000.00			380,000.00			
	-			-						
	-			-						
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TOTAL - THIS PAGE	23,587,795.31	-	-	1,125,702.27	-	3,459,912.00	19,002,181.04	-	-	-

**6 YEAR CAPITAL PROGRAM - 2025 to 2030
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

TOWNSHIP OF CRANFORD

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Engineering - Paving and Drainage Projects	-			-						
Recreation Improvements	-			-						
Police Departmmt	-			-						
DPW Equipment	-			-						
Fire Department	-			-						
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TOTAL - THIS PAGE	-	-	-	-	-	-	-	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 29,987,425.28
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 4,902,036.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 6,763,112.20
(c) Capital Improvements	44-999	\$ 418,000.00
(d) Municipal Debt Service	45-999	\$ 4,917,556.50
(e) Deferred Charges - Municipal	46-999	\$ 55,253.21
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 1,200,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 48,243,383.19

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 22nd day of April, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 22nd day of April, 2025, p-donahue@cranfordnj.org, Clerk
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:	\$				Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:	\$				Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:	\$				Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2024:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2024:			(Acres)							

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: TOWNSHIP OF CRANFORD

Year Ending: December 31, 2024

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

- | |
|---|
| 1. Resolution 2024-287 - Kensington and Edgar Avenue Drainage Improvement Project |
|---|

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

3/25/2025
Date

p-donahue@cranfordnj.org
Clerk of the Governing Body

Revised: April 2, 2026

**TOWNSHIP COMMITTEE
CRANFORD, NEW JERSEY
OFFICIAL MEETING AGENDA
April 7, 2026
7:30 p.m.**

CALL TO ORDER

THIS MEETING IS IN COMPLIANCE WITH THE "OPEN PUBLIC MEETINGS ACT" AS ADEQUATE NOTICE OF THIS MEETING HAS BEEN PROVIDED BY E-MAILING THE ANNUAL SCHEDULE OF MEETINGS TO THE WESTFIELD LEADER, THE UNION COUNTY LOCAL SOURCE, THE STAR LEDGER, AND TAP INTO CRANFORD, BY POSTING SUCH ANNUAL MEETING SCHEDULE ON A BULLETIN BOARD IN THE MUNICIPAL BUILDING RESERVED FOR SUCH ANNOUNCEMENTS AND THE FILING OF SAID NOTICE WITH THE TOWNSHIP CLERK OF CRANFORD. FORMAL ACTION WILL BE TAKEN AT THIS MEETING.

ROLL CALL

**Mayor Kathleen Miller Prunty
Deputy Mayor Paul A. Gallo
Commissioner Brian Andrews
Commissioner Terrence Curran
Commissioner Gina Black**

INVOCATION

**MAYORAL ANNOUNCEMENTS/
PROCLAMATIONS**

- Week of the Young Child – April 11th through April 17, 2026
- Library Week – April 19th through April 25, 2026

MAYORAL REMARKS

COMMISSIONER REPORTS

- Public Safety
- Recreation & Parks
- Engineering & Public Works
- Finance

PROFESSIONAL COMMENTS

PUBLIC COMMENTS

Pursuant to the Code of the Township of Cranford, Article I, Section 72-4, persons addressing the Township Committee shall be allowed a maximum of five (5) minutes for their presentations.

MINUTE APPROVAL Budget Workshop Meeting of February 14, 2026

PAYMENT OF BILLS

ORDINANCE – Pubic Hearing and Adoption

1. **Ordinance No. 2026-09**: AN ORDINANCE TO AMEND THE CODE OF THE TOWNSHIP OF CRANFORD, CHAPTER 397, REGARDING NJDEP-MANDATED REGULATION OF TREE REMOVAL AND AMENDING CHAPTER 255, ARTICLE IV, REGARDING TREE REPLACEMENT STANDARDS

ORDINANCE – Introduction

2. **Ordinance No. 2026-13**: CALENDAR YEAR 2026 ORDINANCE TO ESTABLISH A CAP BANK (N.J.S.A. 40A:4-45.14)

RESOLUTIONS – by Roll Call Vote

3. **Resolution No. 2026-172**: Introduction of 2026 Municipal Budget and 2026 User Friendly Budget
4. **Resolution No. 2026-173**: Introduction of 2026 Downtown District Management Corporation (DMC) Budget

RESOLUTIONS – by Consent Agenda (Items No. 4 through Item No. 13)

5. **Resolution No. 2026-174**: Authorizing a contract with Steven Manginelli Electrical Contractor, Inc. for the replacement of interior lighting at the Orange Avenue Pool
6. **Resolution No. 2026-175**: Authorizing a contract with Misters Food Service LLC for the 2026 Concession Rights at the Orange Avenue Pool Concession Stand
7. **Resolution No. 2026-176**: Authorizing the execution of a Memorandum of Agreement and the resulting Collective Bargaining Agreement with Cranford PBA (Policemen's Benevolent Association), Local No. 52, Police Superior Officers and Local No. 52, Patrolmen and Detective Patrolmen for the period January 1, 2026 to December 31, 2030
8. **Resolution No. 2026-177**: Authorizing the appointment of Julien Donovan as a Probationary Laborer/Driver within the Public Works Department, effective April 8, 2026
9. **Resolution No. 2026-178**: Authorizing the appointment of Matthew Weiland as a Probationary Laborer/Driver within the Public Works Department, effective April 9, 2026
10. **Resolution No. 2026-179**: Approving a leave of absence pursuant to the Federal Family Medical Leave Act (FMLA) for an employee within the Police Department
11. **Resolution No. 2026-180**: Authorizing the use of Township property in connection with the Pride Yoga event on Monday, June 1, 2026, with a rain date of Monday, June 8, 2026

12. **Resolution No. 2026-181**: Authorizing the closure of Holly Street, between Eastman Street and Alden Street, in connection with the Calvary Nursery School and Child Care “Week of the Young Child Party and Ice Cream Social” event on Wednesday, April 8, 2026

13. **Resolution No. 2026-182**: Urging the State of New Jersey to Ban Algorithmic Rental Pricing Software

COMMISSIONER COMMENTS

ADJOURN

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

ORDINANCE NO. 2026-09

**AN ORDINANCE TO AMEND THE CODE OF THE TOWNSHIP OF CRANFORD,
CHAPTER 397, REGARDING NJDEP-MANDATED REGULATION OF
TREE REMOVAL AND AMENDING CHAPTER 255, ARTICLE IV, REGARDING
TREE REPLACEMENT STANDARDS**

BE IT ORDAINED by the Township Committee of the Township of Cranford as follows:

Section 1. Chapter 397 of the Township Code shall be amended as follows:

397-1. Purpose:

An ordinance to establish requirements for tree removal and replacement on private property in the Township of Cranford to reduce soil erosion and pollutant runoff, promote infiltration of rainwater into the soil, and protect the environment, public health, safety, and welfare.

Nothing in this ordinance applies to Township Trees. Township Trees may not be removed for any cause except as authorized by the Cranford Shade Tree Commission as set forth in ordinance 2023-10 (sec 398). This ordinance does not apply to trees less than six inches Diameter at Breast Height as defined herein.

397-2. Definitions:

For the purpose of this ordinance, the following terms, phrases, words, and their derivations shall have the meanings stated herein unless their use in the text of this ordinance clearly demonstrates a different meaning. When consistent with the context, words used in the present tense include the future, words used in the plural number include the singular number, and words used in the singular number include the plural number. The use of the word “shall” means the requirement is always mandatory and not merely directory.

- A. “Applicant” means any “person”, as defined below, who applies for approval to remove trees regulated under this ordinance.
- B. “Certified Arborist” - means an individual who has demonstrated a high level of knowledge in the art and science of tree care, validated through experience and comprehensive examination and is credentialed by the International Society of Arboriculture (ISA).
- . C. “Critical Root Radius (CRR)” – means the zone around the base of a tree where the majority of the root system is found. This zone is calculated by multiplying the diameter at breast height (DBH) of the tree by 1.5 feet. For example: a tree with a 6” DBH would have a CRR = 6”x1.5’ = 9’.
- . D. “Diameter at Breast Height (DBH)” means the diameter of the trunk of a mature tree generally measured at a point four and a half feet above ground level from the uphill side of

EXPLANATION – Matter struck through ~~thus~~ in the above ordinance is not enacted and is intended to be omitted in the law. Matter underlined thus is a new matter.

the tree. For species of trees where the main trunk divides below the 4 ½ foot height, the DBH shall be measured at the highest point before any division.

E. “Hazard Tree” means a tree that meet one or more of the criteria below. Trees that do not meet any of the criteria below and are proposed to be removed solely for development purposes are not hazard trees.

1. Has an infectious disease or insect infestation that cannot be addressed through a reasonable treatment determined by a Certified Arborist or Licensed Tree Expert (LTE);
2. Is dead or dying as determined by a Certified Arborist or LTE unless such condition is unambiguous;
3. Obstructs the view of traffic signs or the free passage of pedestrians or vehicles, where pruning attempts have not been effective;
4. Is causing obvious damage to structures, (such as building foundations, etc.); or there is an immediate risk of damage to structures;
5. Is determined to be a threat to public health, safety, and/or welfare by a Certified Arborist or Licensed Tree Expert (LTE) pursuant to the requirements as defined by the USDA Forest Service Community Tree Risk Rating System, available at <https://fs.usda.gov/nrs/pubs/na/NA-TP-03-03.pdf>.

. F. “Invasive Tree” means any tree that is determined to be an invasive species by the NJ Invasive Species Strike Team.

G. “Licensed Tree Expert (LTE)” means (in New Jersey) is a professional credentialed by the NJ Board of Tree Experts who has demonstrated competence in diagnosing, treating, and preventing tree injuries.

H. “Licensed Tree Care Operator (LTCO)” means a professional, certified by the New Jersey Board of Trees Experts, qualified to perform essential tree maintenance, including pruning, repairing, removal, and stump grinding.

. I. “Person” means any individual, resident, corporation, utility, company, partnership, firm, or association.

J. “Planting strip” means the part of a street right-of-way between the public right-of-way and the portion of the street reserved for vehicular traffic or between the abutting property line and the curb or traveled portion of the street, exclusive of any sidewalk.

K. “Resident” means an individual who resides on the residential property or contractor hired by the individual who resides on the residential property where a tree(s) regulated by this ordinance is removed or proposed to be removed.

l. L. “Township Tree” means a tree located on land owned by the Township, or which is located on a street, highway, public place, right-of-way, Township easement, park or parkway or within the sidewalk lines. This also includes trees planted in planting strips within the roadway right-of-way, i.e., islands, medians, pedestrian refuges.

EXPLANATION – Matter struck through ~~thus~~ in the above ordinance is not enacted and is intended to be omitted in the law. Matter underlined thus is a new matter.

J. M. "Tree" means a woody perennial plant, typically having a single stem or trunk growing to a considerable height and bearing lateral branches at some distance from the ground.

K. N. "Tree Caliper" means the diameter of the trunk of a young tree, measured six (6) inches from the soil line. For young trees whose caliper exceeds four (4) inches, the measurement is taken twelve (12) inches above the soil line.

L.O. "Tree removal" means to kill or to cause irreparable damage that leads to the decline and/or death of a tree. This includes, but is not limited to, excessive pruning, application of substances that are toxic to the tree, over-mulching or improper mulching, and improper grading and/or soil compaction within the critical root radius around the base of the tree that leads to the decline and/or death of a tree. Removal does not include responsible pruning and maintenance of a tree, or the application of treatments intended to manage invasive species.

M. P. "Tree Removal Company" means any individual, corporation, company, partnership, firm or association who is hired by any Person to remove trees on a property.

397-3. Regulated Activities:

A. Application Process:

1. Any person planning to remove a Township tree with DBH of 6" or more on their property shall submit a Tree Removal Application to the Township of Cranford Building Department. No tree shall be removed until municipal officials have reviewed and approved the removal unless there exists an immediate danger or risk of damage to property or person(s).
2. The placard issued upon approval of the Tree Removal Application must be displayed and visible from the street prior to the start of the tree removal.
3. Nothing in this Chapter shall alter the requirements for tree replacement for development applications as provided in § 255-26(N).

B. Tree Replacement Requirements

1. Any person, who removes one or more tree(s), as defined as Tree Removal, with a DBH of 6" or greater, unless otherwise detailed under 397-4, shall be subject to the requirements of the Tree Replacement Requirements Table. The species type and diversity of replacement trees shall be in accordance with Appendix A.
2. Replacement tree(s) shall:
 - a. Be of a species that will achieve similar stature upon maturity as the removed tree;
Be planted within twelve (12) months of the date of removal of the original tree(s) or at an alternative date specified by the municipality;

EXPLANATION – Matter struck through ~~thus~~ in the above ordinance is not enacted and is intended to be omitted in the law. Matter underlined thus is a new matter.

Be monitored by the applicant for a period of two (2) years to ensure their survival and shall be replaced as needed within twelve (12) months; and

Shall not be planted in temporary containers or pots, as these do not count towards tree replacement requirements.

Category	Tree Removed (DBH)	Tree Replacement Criteria (See Appendix A)	Application Fee
1	DBH of 6" to 12.99"	Replant 1 tree with a minimum tree caliper of 1.5" for each tree removed	\$50.00
2	DBH of 13" to 22.99"	Replant 2 trees with minimum tree calipers of 1.5" for each tree removed	\$50.00
3	DBH of 23" to 32.99"	Replant 3 trees with minimum tree calipers of 1.5" for each tree removed	\$50.00
4	DBH of 33" or greater	Replant 4 trees with minimum tree calipers of 1.5" for each tree removed	\$50.00

C. Replacement Alternatives:

1. If the Township determines that some or all required replacement trees cannot be planted on the property where the tree removal activity occurred, then the applicant shall do one of the following:

- a. Plant replacement trees in a separate area(s) approved by the municipality.
- b. Pay a fee of \$450.00 per required replacement tree. This fee shall be placed into the Tree Planting and Preservation Fund.

397-4. Exemptions:

All persons shall comply with the tree replacement standard outlined above, except in the cases detailed below. Proper justification shall be provided, in writing, to the municipality by all persons claiming an exemption. Proper justification may include written statements, photos, reports, or testimony from Certified Arborist or a Licensed Tree Expert as defined in N.J.S.A. 45:15C-11:

- A. Tree farms in active operation, nurseries, fruit orchards, and garden centers;
- B. Properties used for the practice of silviculture under an approved forest stewardship or woodland management plan that is active and on file with the municipality;
- C. Any trees removed as part of a municipal or state decommissioning plan. This exemption only includes trees planted as part of the construction and predetermined to be removed in the decommissioning plan.

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D. Any trees removed pursuant to a New Jersey Department of Environmental Protection (NJDEP) or U.S. Environmental Protection Agency (EPA) approved environmental clean-up, or NJDEP approved habitat enhancement plan;

E. Approved game management practices, as recommended by the State of New Jersey Department of Environmental Protection, Division of Fish, Game and Wildlife;

F. Hazard Trees may be removed with no Tree Permit Application; where conditions allow, each hazard tree must be replaced with a tree from Appendix A that will achieve a similar stature upon maturity where conditions allow.

G. The Tree Removal Application fee will be waived for the removal of invasive trees; however, a replacement tree will be required that will achieve similar stature upon maturity.

397-5. Enforcement:

This ordinance shall be enforced by the Cranford Building Department.

397-6. Violations and Penalties:

A. Any person(s) who is found to be in violation of the provisions of this ordinance shall be subject to a fine of \$750.00 or the amount of the required replacement tree(s) and cost of planting, whichever is greater.

B. Any Tree Removal Company found to be in violation of the provisions of this ordinance shall be subject to a fine of \$2,000.00 per tree removed or the amount of the required replacement tree(s) and cost of planting, whichever is greater.

397-7 Severability:

Each section, subsection, sentence, clause, and phrase of this Ordinance is declared to be an independent section, subsection, sentence, clause, and phrase, and finding or holding of any such portion of this Ordinance to be unconstitutional, void, or ineffective for any cause or reason shall not affect any other portion of this Ordinance.

397-8 Effective Date:

This Ordinance shall be in full force and effect from and after its adoption and any publication as may be required by law.

[No changes to Appendix A].

Section 2. Chapter 255, Article IV, of the Township Code shall be amended as follows:

§ 255-26. Design standards: specific.

...

N. Tree replacement.

(1) The following terms shall have the following meanings as used in this subsection:

EXPLANATION – Matter struck through ~~thus~~ in the above ordinance is not enacted and is intended to be omitted in the law. Matter underlined thus is a new matter.

PROTECTED TREE

Any woody perennial plant with a trunk exceeding 18 inches in diameter (56.52 inches in circumference) measured at a point 4.0 feet above the ground level on the downhill side of such tree.

TREE

Any woody perennial plant with a main stem or trunk exceeding five inches in diameter (16 inches in circumference) measured at a point 4.0 feet above the ground level on the downhill side of such tree.

(2) A tree replacement plan shall be submitted with each application for development in which trees are proposed to be removed or have been removed as provided in § 255-24D(19). On-site replacement trees shall be provided for all trees removed, in accordance with the Township’s list of approved replacement tree species and planting standards, and pursuant to the following table:

Category	Tree Removed (DBH)	Tree Replacement Criteria	Application Fee
1	DBH of 2.5” to 12.99”	Replant 1 tree with a minimum tree caliper of 1.5” for each tree removed	\$75.00
2	DBH of 13” to 22.99”	Replant 2 trees with minimum tree calipers of 1.5” for each tree removed	\$75.00
3	DBH of 23” to 32.99”	Replant 3 trees with minimum tree calipers of 1.5” for each tree removed	\$75.00
4	DBH of 33” or greater	Replant 4 trees with minimum tree calipers of 1.5” for each tree removed	\$75.00

(3) If the site cannot accommodate the number of trees hereby required as replacement, the developer shall be required to contribute to a special fund, to be known as the "Tree Planting and Preservation Fund," in the sum of \$450 per tree; provided, however, that if a tree to be removed is a protected tree, the amount of the contribution shall be determined by the Superintendent of Public Works upon consultation with the Shade Tree Commission. Such determination shall be based upon the value of the tree, calculated by the methodology adopted in the Township of Cranford's Community Forestry Management Plan. The Tree Planting and Preservation Fund shall be used by the Township for the planting of trees in the Township with the goal of replacing trees removed. The fund shall be administered by the Shade Tree Commission with advice from the Superintendent of Public Works.

Section 3. All ordinances or parts of ordinances inconsistent herewith are hereby repealed to the extent of such inconsistency.

EXPLANATION – Matter struck through ~~thus~~ in the above ordinance is not enacted and is intended to be omitted in the law. Matter underlined thus is a new matter.

Section 4. This ordinance shall become effective upon adoption and publication as required by law.

Introduced: March 10, 2026
Adopted:

Approved:

NOT YET APPROVED

Kathleen Miller Prunty
Chair, Township Committee

ATTEST:

Patricia Donahue, RMC
Municipal Clerk

RECORDED VOTE

INTRODUCED

ADOPTED

Kathleen Miller Prunty
Paul A. Gallo
Brian Andrews
Terrence Curran
Gina Black

Aye
Aye
Aye
Aye
Aye

EXPLANATION – Matter struck through ~~thus~~ in the above ordinance is not enacted and is intended to be omitted in the law. Matter underlined thus is a new matter.

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

ORDINANCE NO. 2026-13

CALENDAR YEAR 2026

ORDINANCE TO ESTABLISH A CAP BANK (N.J.S.A. 40A:4-45.14)

WHEREAS, the Local Government Cap Law, N.J.S. 40A:4-45.1 et.seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said final budget appropriations to 2.00% unless authorized by ordinance to increase it to 3.5% over the previous years final appropriations; and,

WHEREAS, a municipality may, by ordinance, bank the difference between its final budget appropriations and the 3.5% percentage rate as an exception to its final appropriations when said difference is not appropriated as part of the final budget; and,

WHEREAS, the Township Committee of the Township of Cranford, County of Union, hereby determines that this difference in the amount of \$523,341.92 that is not appropriated as part of the final budget shall be retained as an exception to the final appropriations in either of the next two succeeding years.

NOW THEREFORE BE IT ORDAINED, that any amount authorized herein above that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years; and,

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction; and

BE IT FURTHER ORDAINED, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

Introduced: April 6, 2026

Adopted:

APPROVED:

NOT YET APPROVED

Kathleen Miller Prunty
Chair, Township Committee

ATTEST:

Patricia Donahue
Township Clerk

RECORDED VOTE

INTRODUCED

ADOPTED

Kathleen Miller Prunty
Paul A. Gallo
Brian Andrews
Terrence Curran
Gina Black

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

INTRODUCTION OF MUNICIPAL BUDGET

RESOLUTION NO. 2026-172

BE IT RESOLVED, that anticipated Township 2026 revenues, which amount to \$51,315,978.54, as indicated on Sheet 11 on the Introduced Township Budget;

BE IT RESOLVED, that anticipated Township 2026 appropriations, which amount to \$51,315,978.54, as indicated on Sheet 30 on the Introduced Township Budget;

BE IT RESOLVED, that anticipated Township Dedicated Swim Pool Utility 2026 revenues, which amount to \$1,231,005.00 as indicated on Sheet 31 on the Introduced Township Budget;

BE IT RESOLVED, that anticipated Township Dedicated Swim Pool Utility 2026 appropriations, which amount to \$1,231,005.00 as indicated on Sheet 33 on the Introduced Township Budget;

BE IT RESOLVED, that these indicated statements of revenues and appropriations shall constitute the municipal budget for year 2026;

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Township of Cranford does hereby approve the attached Township Budget for the year 2026;

Notice is hereby given that the Cranford Municipal Budget was approved by the Township Committee of the Township of Cranford, County of Union, on April 7, 2026. A hearing on said Budget will be held at the Cranford Municipal Building on May 5, 2026 at 7:30 p.m. at which time and place objections to said Budget for the year 2026 may be presented by Township of Cranford taxpayers or other interested persons.

It is hereby certified that the foregoing Budget is a true copy of the Budget approved by resolution of the governing body on this 7th day of April 2026 and that the public advertisement will be made in accordance with the provision of N.J.S.A. 40A: 4-6 and N.J.A.C. 5:30-4.4(d).

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Township Clerk

Dated: _____

ITEM WILL BE AVAILABLE ON MONDAY

Item No. 3: 2026 Municipal Budget and 2026
Municipal User Friendly Budget

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-173

DOWNTOWN DISTRICT MANAGEMENT CORPORATION

BUDGET NOTICE

BE IT RESOLVED, that the following statements of revenues and appropriations shall constitute the Downtown District Management Corporation Budget for the year 2026:

BE IT FURTHER RESOLVED, that said Budget be published in the Westfield Leader in the issue of April 16, 2026.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Township of Cranford does hereby approve the following as the Downtown District Management Corporation Budget for the year 2026:

APPROPRIATIONS

<u>Appropriations</u>	<u>2026</u>	<u>2025</u>
Operating		
Salaries & Wages	\$108,392.00	\$106,000.00
Other Expenses	<u>157,672.00</u>	<u>161,467.00</u>
Total Appropriations	\$266,064.00	\$267,467.00

ANTICIPATED REVENUES

<u>Revenues</u>	<u>2026</u>	<u>2025</u>
Amount to be raised by Special		
Improvement District Tax	<u>\$266,064.00</u>	<u>\$267,467.00</u>
Total Revenues	\$266,064.00	\$267,467.00

Notice is hereby given that the Downtown District Management Corporation Budget was approved by the Township Committee of the Township of Cranford, County of Union, on April 7, 2026. A hearing on said Budget will be held at the Cranford Municipal Building on May 5, 2026 at 7:30 p.m. at which time and place objections to said Budget for the year 2026 may be presented by Downtown Special Improvement District taxpayers or other interested persons.

It is hereby certified that the foregoing Budget is a true copy of the Budget approved by resolution of the governing body on this 7th day of April 2026 and that the public advertisement will be made in accordance with the provision of N.J.S.A. 40A: 4-6 and N.J.A.C. 5:30-4.4(d).

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Township Clerk

Dated: _____

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-174

WHEREAS, the Township of Cranford requires the replacement of interior lighting at the Orange Avenue Pool; and

WHEREAS, the Township of Cranford requested quotes for the repairs through a non-fair and open process in accordance with N.J.S.A. 19:44A-20.4 et seq.; and

WHEREAS, the Purchasing Agent has determined and certified in writing that the aggregate total encumbered by the electrical contractor in 2026 will exceed \$17,500; and

WHEREAS, Steven Manginelli Electrical Contractor, Inc., 503 Lincoln Park East, Cranford, New Jersey, 07016 submitted a proposal on March 11, 2026 indicating they will provide the interior lighting at the Orange Avenue Pool for a fee of \$11,500.00 for the period of January 1st through December 31, 2026; and

WHEREAS, Steven Manginelli Electrical Contractor, Inc. has completed and submitted a Business Entity Disclosure Certification which certifies that Steven Manginelli Electrical Contracting, Inc. has not made any reportable contributions to a political or candidate committee in the Township of Cranford in the previous one year; and

WHEREAS, the Chief Financial Officer has certified to the availability of funds which is on file in the office of the Township Clerk and said contract amount shall be charged to account number G-01-41-700-180-280.

NOW, THEREFORE, BE IT RESOLVED that the Township Committee of the Township of Cranford, authorizes the Purchasing Agent to enter into a contract with Steven Manginelli Electrical Contractor, Inc., 503 Lincoln Park East, Cranford, New Jersey, 07016 as described herein; and,

BE IT FURTHER RESOLVED that the Business Disclosure Entity Certification and the Determination of Value to be placed on file with this resolution.

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Township Clerk

Dated: _____

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-175

WHEREAS, there exists a need for a vendor to operate the concession stand at the Orange Avenue Pool for the 2026 summer season; and

WHEREAS, the Township advertised a request for bids (“Township’s Request for Bids”) for the 2026 Concession Rights for the Orange Avenue Pool Concession Stand (“Concession Rights”); and

WHEREAS, on March 26, 2026, the Township received three (3) bids for the Concession Rights; and

WHEREAS, the highest and responsible submission was Misters Food Service LLC, located at 485 West First Avenue, Roselle, New Jersey, 07203 at the highest bid price of \$12,511.00 (the Contractor’s Bid”) with an option to extend the contract for the 2027 and 2028 seasons; and

WHEREAS, the Township of Cranford has deemed Misters Food Service, LLC has the background, experience and qualifications necessary to render the needed services; and

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Cranford that Misters Food Service LLC is hereby awarded a contract for the aforementioned service at a quoted bid amount of \$12,511.00 for the 2026 pool season, with an option to extend the contract for the 2027 and 2028 pool seasons.**BE IT FURTHER RESOLVED** that the Business Disclosure Entity Certification and the Determination of Value to be placed on file with this resolution.

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7th 2026

NOT YET APPROVED

Dated:

Patricia Donahue, RMC
Township Clerk

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-176

BE IT RESOLVED, by the Township Committee of the Township of Cranford, on this 7th day of April 2026, that the Mayor and Township Clerk be, and hereby are, authorized to execute a Memorandum of Agreement and the resulting Collective Bargaining Agreement with Cranford PBA (Policemen's Benevolent Association), Local No. 52, Police Superior Officers and Local No. 52, Patrolmen and Detective Patrolmen for the period January 1, 2026 to December 31, 2030.

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Township Clerk

Dated: _____

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-177

BE IT RESOLVED by the Township Committee of the Township of Cranford, at a meeting held April 7, 2026, that Julien Donovan be, and hereby is, appointed as a Probationary Laborer/Driver within the Department of Public Works, effective April 8, 2026.

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Township Clerk

Dated: _____

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-178

BE IT RESOLVED by the Township Committee of the Township of Cranford, at a meeting held April 7, 2026, that Matthew Weiland be, and hereby is, appointed as a Probationary Laborer/Driver within the Department of Public Works, effective April 9, 2026.

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Township Clerk

Dated: _____

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-179

WHEREAS, Russell Luedecker, a Police Officer within the Cranford Police Department, is qualified for a leave of absence pursuant to the Federal Family Medical Leave Act (FMLA), New Jersey Family Leave Act (NJFLA), and the New Jersey Paid Family Leave Act (NJPFLA).

NOW THEREFORE BE IT RESOLVED by the Township Committee of the Township of Cranford that Russell Luedecker is approved for a FMLA/NJFLA/NJPFLA leave of absence beginning on or about April 1, 2026, using accumulated time as available as the employee so elects;

BE IT FURTHER RESOLVED, that Russell Luedecker shall comply with all provisions of law during the FMLA/NJFLA/NJPLA leave of absence, including providing all required medical proofs.

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Municipal Clerk

Dated: _____

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-180

BE IT RESOLVED that the Township Committee of the Township of Cranford, be and hereby, authorizes the closure of the upper section of Municipal Lot One (1) for the Pride Yoga event as follows:

- Monday, June 1, 2026 – 5:00 p.m. to 8:00 p.m.
- Monday, June 8, 2026 – 5:00 p.m. to 8:00 p.m. (rain date)

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held on April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Township Clerk

Dated: _____

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-181

BE IT RESOLVED by the Township Committee of the Township of Cranford, that Calvary Nursery School and Child Care of 108 Eastman Street, Cranford, New Jersey, 07016, be, and hereby is, authorized to close and utilize Holly Street, between Eastman Street and Alden Street in connection with their annual “Week of the Young Child Party and Ice Cream Social” event to be held on Wednesday, April 8, 2026 from 9:00 a.m. to 11:00 a.m.

BE IT FURTHER RESOLVED that the Cranford Police Department and Cranford Fire Department will be on-site during the street closure with emergency vehicles and apparatus to assist with the event.

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held on April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Township Clerk

Dated: _____

**TOWNSHIP OF CRANFORD
CRANFORD, NEW JERSEY**

RESOLUTION NO. 2026-182

**RESOLUTION URGING THE STATE OF NEW JERSEY TO BAN ALGORITHMIC
RENTAL PRICING SOFTWARE**

WHEREAS, New Jersey families continue to face rising housing costs that strain household budgets and threaten the stability of communities across the state; and

WHEREAS, the New Jersey Attorney General released a detailed report documenting the widespread use of algorithmic rent-setting software—such as those offered by RealPage and similar companies—showing that these systems encourage large landlords and developers to collectively increase rents beyond competitive market levels; and

WHEREAS, this coordinated use of shared software functions as a mechanism that distorts the housing market by reducing competition, inflating prices, and undermining the intent of local officials who work to expand housing supply for families; and

WHEREAS, municipalities invest significant time, political capital, and resources to approve new housing, engage residents, and support responsible development, and it is unacceptable for the public benefit of that work to be erased by software-driven price manipulation; and

WHEREAS, protecting residents from artificial price inflation and anti-competitive practices is essential to ensuring fair access to housing and maintaining the integrity of local planning decisions;

NOW, THEREFORE, BE IT RESOLVED that the Township Committee of the Township of Cranford strongly urges the New Jersey Legislature to enact legislation banning the use of algorithmic rental pricing software that enables coordinated rent increases, market manipulation, or any practice that harms tenants and undermines fair competition;

BE IT FURTHER RESOLVED that a copy of this Resolution shall be transmitted to the Governor of New Jersey, the New Jersey Senate President, the Speaker of the General Assembly, and all legislators representing this municipality.

Certified to be a true copy of a resolution adopted by the Township Committee of the Township of Cranford at a meeting held April 7, 2026.

NOT YET APPROVED

Patricia Donahue, RMC
Municipal Clerk

Dated: _____



Township of Cranford

8 Springfield Avenue Cranford, New Jersey 07016-2199

(908) 709-7200 Fax (908) 276-7664

www.cranfordnj.org

Bill List April 7, 2026 Meeting

Analysis of Funds Bill List #1

Manual Checks

Sub Total	0.00
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Current Fund	6,074,845.51
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Special Improvement	3,644.01
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Swimming Pool Operating	16,198.15
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Swimming Pool Capital	0.00
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Capital Fund	251,747.40
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Trust Fund	11,041.04
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COAH Forfeiture	0.00
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Developer's Escrow	20,775.00
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Forfeiture Trust	0.00
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CDBG Program	0.00
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Unemployment Trust	0.00
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Animal Control Fund	0.00
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Sub Total	6,378,251.11
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Grand Total	\$6,378,251.11
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April 2, 2026
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TOWNSHIP OF CRANFORD
Bill List By Budget Account

Page No: 1

P.O. Type: All Print Alpha, Revenue, & G/L Accounts: Y Open: N Void: N Paid: N
 Format: Detail without Line Item Notes Held: Y Aprv: N Rcvd: Y
 Range: 5-First to 6-zzz-zz-zzz-zzz-zzz Bid: Y State: Y Other: Y Exempt: Y
 Rcvd Batch Id Range: First to Last Include Non-Budgeted: Y
 Vendors: All
 Dept Page Break: No Subtotal CAFR: No Subtotal Dept: No Subtotal Sub-Dept: No

Account	Description	Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice	PO Type
Fund: CURRENT									
5-01-20-100-100-258	Admin: Office Supplies								
25-00315 17 WBMAS	W.B. Mason Co., Inc.	Printer Ink-Black	208.99	R	11/14/25	03/31/26		259145756	B
25-00315 18 WBMAS	W.B. Mason Co., Inc.	Avery Print On Dividers	219.76	R	11/14/25	03/31/26		259145756	B
25-00315 19 WBMAS	W.B. Mason Co., Inc.	Avery Binders-0.5" White	112.50	R	12/19/25	03/31/26		259145756	B
25-00315 20 WBMAS	W.B. Mason Co., Inc.	Avery Binders-1" Blue	134.50	R	12/19/25	03/31/26		259145756	B
25-00316 19 AMAZON	Amazon Capital Services LLC	Legal Hanging Folder-Yellow	<u>21.86</u>	R	05/13/25	03/31/26		1dQJ-P44D-GCMP	B
			697.61						
5-01-20-120-130-258	Copier: Office Supplies								
25-00684 4 WBMAS	W.B. Mason Co., Inc.	Copy Paper Blanket-2025	984.60	R	06/16/25	03/31/26		257320081	B
25-00684 5 WBMAS	W.B. Mason Co., Inc.	Copy Paper Blanket-2025	<u>1,409.70</u>	R	03/12/25	03/31/26		259018676	B
			2,394.30						
5-01-25-240-100-271	Police: Misc Mat'l & Supplies								
25-02129 1 EASTEM	East Coast Emergency Lighting	TUFBOX Mountable mini drawer	174.93	R	12/04/25	03/31/26		507828	
25-02129 2 EASTEM	East Coast Emergency Lighting	shipping and handling	22.25	R	12/04/25	03/31/26		507828	
25-02129 3 EASTEM	East Coast Emergency Lighting	Labor	<u>150.00</u>	R	12/04/25	03/31/26		507828	
			347.18						
5-01-25-265-120-280	Fire Prevention: Miscellaneous								
25-02223 1 EASTEM	East Coast Emergency Lighting	Vehicle Outfitting-2026 Tahoe	3,595.50	R	12/19/25	03/31/26		507800	
5-01-25-266-145-280	Uniform Fire Code								
25-02223 2 EASTEM	East Coast Emergency Lighting	Vehicle Outfitting-2026 Tahoe	154.50	R	12/19/25	03/31/26		507800	
25-02226 2 EASTEM	East Coast Emergency Lighting	Vehicle Outfitting-2026 Tahoe	<u>3,886.14</u>	R	12/23/25	03/31/26		507798	B
			4,040.64						

April 2, 2026
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TOWNSHIP OF CRANFORD
Bill List By Budget Account

Page No: 2

Account P.O. Id Item Vendor	Description Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date Invoice	PO Type
5-01-26-310-110-221 25-02015 1 THOMA055	B&G Municipal Building: Maint. & Repair T.E.K.'s Plumbing, Heating Bradford white 75 gal. Hw Heat	4,150.00	R	11/12/25	03/31/26	20029-P2	
	Fund Total: CURRENT	15,225.23					
	Year Total:	15,225.23					
Fund: CURRENT							
6-01-20-100-100-216 26-00058 3 MASER	ADMIN:O/S Prof Exp-Planning &Engineering Colliers Engineering & Design Aff. Housing Planning Services	2,923.75	R	01/10/26	03/31/26	0001156274	B
6-01-20-100-100-280 26-00555 1 MRJS	Admin: Miscellaneous Other Expenses Mr. J's Budget Presentation	175.00	R	02/20/26	04/02/26	05	
6-01-20-100-130-221 26-00759 1 MOBIL010	Channel 35: Maintenance & Repair Mobile Beacon hot spots 3	360.00	R	03/31/26	04/02/26	20260312-1153	
6-01-20-100-130-280 26-00022 40 COMC	Channel 35: Miscellaneous Other Exp. Comcast Acct # 0123986 - April	58.36	R	02/26/26	04/01/26	0123986	B
6-01-20-100-130-290 26-00628 1 JAG	Channel 35: Purchase of Equipment Jersey Access Group Inc, JAG dues	350.00	R	03/12/26	03/31/26	1788	
26-00761 1 VARTO005	Varto Technologies Live U warranty and supply	1,635.00	R	03/31/26	04/02/26	6890	
26-00761 2 VARTO005	Varto Technologies Live U warranty & support	729.00	R	03/31/26	04/02/26	6890	
		<u>2,714.00</u>					
6-01-20-120-100-213 26-00514 3 TRA001	Clerk: Professional Development Training Unlimited, LLC Professional Development - Clk	230.00	R	02/17/26	03/31/26	315-26-46	B
6-01-20-130-100-213 26-00554 2 RUTGR4	Finance: Professional Development Rutgers University Municipal Budget Process	944.00	R	02/20/26	03/31/26	94003	B
6-01-20-130-100-214 26-00033 4 WAGEWKS	Finance: Outside Professional Expenses Wage Works, Inc. FSA Admin Fee - March	100.00	R	01/09/26	03/31/26	INV8857411	B
26-00799 1 EDS005	Educational Data Services, Inc Ed-Data Co-Op Membership	2,100.00	R	04/01/26	04/02/26	2605-ST00417	
		<u>2,200.00</u>					

April 2, 2026
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TOWNSHIP OF CRANFORD
Bill List By Budget Account

Page No: 3

Account P.O. Id	Item Vendor	Description	Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice	PO Type
6-01-20-145-100-229 Tax Collector: Postage & Printing										
26-00414	1 MGLFOR	MGL Printing Solutions	RESIDENTIAL SEWER BILLS	926.50	R	02/05/26	03/31/26		222760	
26-00414	2 MGLFOR	MGL Printing Solutions	COMMERCIAL SEWER BILLS	252.00	R	02/05/26	03/31/26		222760	
26-00414	3 MGLFOR	MGL Printing Solutions	WINDOW ENVELOPES	585.00	R	02/05/26	03/31/26		222760	
26-00414	4 MGLFOR	MGL Printing Solutions	SHIPPING CHARGE	130.00	R	02/05/26	03/31/26		222760	
26-00414	5 MGLFOR	MGL Printing Solutions	Mailing	670.00	R	03/17/26	03/31/26		222760	
26-00414	6 MGLFOR	MGL Printing Solutions	Postage	<u>5,967.36</u>	R	03/17/26	03/31/26		222760	
				8,530.86						
6-01-20-150-100-280 Assessor: Miscellaneous Other Expenses										
26-00630	1 CITY0005	City of Summit	1/3 of cost for shared	1,168.33	R	03/12/26	03/31/26			
6-01-20-155-100-214 Legal: Outside Professional Expense										
26-00052	2 SEN005	Surenian, Edwards & Nolan LLC	Legal ServicesAffordable-Jan	1,263.00	R	01/09/26	03/31/26		JANUARY 2026	B
6-01-21-180-000-214 Planning Board: Outside Professional Exp										
26-00750	2 STICK005	Stickel Koenig Sullivan	JANUARY: PB ATTORNEY	172.00	R	03/26/26	04/01/26		6226.000	B
26-00750	3 STICK005	Stickel Koenig Sullivan	FEBRUARY: PB ATTORNEY	<u>430.00</u>	R	03/26/26	04/01/26		6226.000	B
				602.00						
6-01-21-180-000-280 Planning Board: Miscellaneous										
26-00788	1 FEDRL1	FedEx Services	FAIR SHARE HOUSING PLAN/4TH RD	34.34	R	03/31/26	04/01/26		9-223-75764	
6-01-21-185-000-213 Zoning Board: Professional Development										
26-00720	1 NJPLAN	NJ Planning Officials, Inc.	COURSE REG / MATTHEW MCMANUS	95.00	R	03/18/26	04/01/26		082028654	
6-01-21-185-000-214 Zoning Board: Outside Professional Exp										
26-00749	2 JAR005	Jardim, Meisner & Susser, PC	FEBRUARY: ZBA ATTORNEY	70.00	R	03/26/26	04/01/26		51226	B
26-00749	3 JAR005	Jardim, Meisner & Susser, PC	FEBRUARY: ZBA ATTORNEY	<u>175.00</u>	R	03/26/26	04/01/26		51429	B
				245.00						
6-01-22-195-100-213 Const. Code: Professional Development										
26-00722	1 BSCNJ005	Building Safety Conference	Bldg Saf Conf Registration	325.00	R	03/20/26	03/31/26		009552	
26-00722	2 BSCNJ005	Building Safety Conference	Bldg Saf Conf Registration	325.00	R	03/20/26	03/31/26		006224	
26-00722	3 BSCNJ005	Building Safety Conference	Bldg Saf Conf Registration	325.00	R	03/20/26	03/31/26		SUTTER	
26-00740	1 HARRA005	Harrah's Resort Atlantic City	Bldg Safety Conf. - Harrahs Ht	232.00	R	03/26/26	03/31/26		URB1HAD0	
26-00740	2 HARRA005	Harrah's Resort Atlantic City	Bldg Safety Conf. - Harrahs Ht	232.00	R	03/26/26	03/31/26		LAZBZGTF	

Account P.O. Id Item Vendor	Description Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date Invoice	PO Type
6-01-22-195-100-213 26-00740 3 HARRA005	Const. Code: Professional Development Continued Harrah's Resort Atlantic City Bldg Safety Conf. - Harrahs Ht	232.00 <u>1,671.00</u>	R	03/26/26	03/31/26	QPGFDS1K	
6-01-22-195-100-214 26-00644 1 BOANJ	Const. Code: Outside Professional Expens New Jersey Building Officials Membership Dues BOANJ	100.00	R	03/12/26	03/31/26	JUNKROFT	
6-01-22-195-100-229 26-00787 1 OCSPRI	Const. Code: Postage & Printing Allegra Marketing Print & Mail Form F100 Permit Jackets	350.00	R	03/31/26	04/02/26	92933	
6-01-22-195-100-258 26-00372 3 WBMAS	Const. Code: Office Supplies W.B. Mason Co., Inc. Office Supplies - Building	309.31	R	01/28/26	03/31/26	260174984	B
6-01-23-220-000-216	INSURANCE: MISCELLANEOUS						
26-00002 4 CATTAN	Angela Cattabiani March Premium Reimbursement	184.80	R	01/09/26	03/31/26	MARCH 2026	B
26-00002 5 CATTAN	Angela Cattabiani April Premium Reimbursement	184.80	R	01/09/26	03/31/26	APRIL 2026	B
26-00003 5 MICHES	Estelle Michaelson April Premium Reimbursement	218.84	R	01/09/26	03/31/26	APRIL 2026	B
26-00004 2 KATHL025	Kathleen P. O'Donnell January Premium Reimbursement	336.78	R	01/09/26	03/31/26	JANUARY 2026	B
26-00004 3 KATHL025	Kathleen P. O'Donnell February Premium Reimbursement	336.78	R	01/09/26	03/31/26	FEBRUARY 2026	B
26-00004 4 KATHL025	Kathleen P. O'Donnell March Premium Reimbursement	336.78	R	01/09/26	03/31/26	MARCH 2026	B
26-00004 5 KATHL025	Kathleen P. O'Donnell April Premium Reimbursement	336.78	R	01/09/26	03/31/26	APRIL 2026	B
26-00019 5 STANIN	Standard Insurance Company 2026 Life Insurance - April	1,747.83	R	01/09/26	03/31/26	00 126621 0001	B
26-00795 1 DOBBIC	Clifford Dobbins 2025 Medicare B Reimbursement	2,220.00	R	03/31/26	03/31/26	2025 MEDICARE	
26-00796 1 JBARTON	Janet Barton 2025 Medicare B Reimbursement	<u>2,220.00</u> 8,123.39	R	03/31/26	03/31/26	2025 MEDICARE	
6-01-25-240-100-213 26-00730 1 BLUE005	Police: Professional Development Blue to Gold LLC Mastering Proactive Policing	249.00	R	03/23/26	03/31/26	B2G-WNJ-186582	
26-00741 1 NJACOP	NJ State Assoc of Chief of Pol NJSACOP 114th Annual Training	475.00	R	03/26/26	04/01/26	IN-23980	
26-00742 1 CAESARS	Caesars Atlatic City Hotel Lodging - Professional Develop	<u>468.00</u> 1,192.00	R	03/26/26	03/31/26	SC06CPF	
6-01-25-240-100-214 26-00733 1 DIY	Police: Outside Professional Expen DIY Awards Retirement Plaque	239.99	R	03/23/26	03/31/26	D4215043	
6-01-25-240-100-271 26-00016 3 BELAT2	Police: Misc Mat'l & Supplies Verizon Wireless Account # 542421087 - February	38.54	R	01/09/26	03/31/26	6138023721	B
26-00079 28 AMAZON	Amazon Capital Services LLC Durcell 2032 Battery	82.08	R	01/27/26	03/31/26	1X6V-11MT-J6X4	B
26-00079 29 AMAZON	Amazon Capital Services LLC Wall Clock	123.49	R	01/27/26	03/31/26	1X6V-11MT-J6X4	B

Account P.O. Id	Item Vendor	Description	Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice	PO Type
6-01-25-240-100-271		Police: Misc Mat'l & Supplies	Continued							
26-00079	30 AMAZON	Amazon Capital Services LLC	Pickle Power Battery	17.99	R	01/27/26	03/31/26		1X6V-11MT-J6X4	B
26-00079	31 AMAZON	Amazon Capital Services LLC	Seymac Case for Ipad	23.99	R	01/27/26	03/31/26		1X6V-11MTJ6X4	B
26-00079	32 AMAZON	Amazon Capital Services LLC	Durcell 3V Battery	171.15	R	01/27/26	03/31/26		1X6V-11MTJ6X4	B
26-00079	33 AMAZON	Amazon Capital Services LLC	Sandisk 64GB Memory Card	69.98	R	01/27/26	03/31/26		1X6V-11MTJ6X4	B
26-00079	34 AMAZON	Amazon Capital Services LLC	Apple Ipad	413.00	R	01/27/26	03/31/26		1X6V-11MTJ6X4	B
26-00079	35 AMAZON	Amazon Capital Services LLC	Pelican 1150 Case	113.90	R	01/14/26	03/31/26		1X6V-11MTJ6X4	B
26-00079	36 AMAZON	Amazon Capital Services LLC	Pelican 1150 Case - return	56.95	R	02/18/26	03/31/26		1MGT-F3QW-PCVK	B
26-00079	37 AMAZON	Amazon Capital Services LLC	Pelican 1150 Case - return	56.95	R	02/18/26	03/31/26		1DDN-GP9T-L3D6	B
26-00079	38 AMAZON	Amazon Capital Services LLC	Replacement Key	22.87	R	01/27/26	03/31/26		1KQL-WR1N-TYF4	B
26-00079	39 AMAZON	Amazon Capital Services LLC	Inland Micro Center USB 5 Pk	137.96	R	01/27/26	03/31/26		1KQL-WR1N-TYF4	B
26-00079	40 AMAZON	Amazon Capital Services LLC	Silicon Power 512GB SSD	95.01	R	02/18/26	03/31/26		1KQL-WR1N-TYF4	B
26-00079	41 AMAZON	Amazon Capital Services LLC	Promotions/Discounts	4.04	R	02/18/26	03/31/26		1KQL-WR1N-TYF4	B
26-00079	42 AMAZON	Amazon Capital Services LLC	Shipping/Handling	8.51	R	02/18/26	03/31/26		1KQL-WR1N-TYF4	B
26-00079	43 AMAZON	Amazon Capital Services LLC	Amazon Credit	69.99	R	02/18/26	03/31/26		1JLM-NRWN-FF9Y	B
26-00079	44 AMAZON	Amazon Capital Services LLC	Pickle Power Battery	17.99	R	02/18/26	04/01/26		1R14-6TQH-6RNY	B
26-00079	45 AMAZON	Amazon Capital Services LLC	Shipping/handing	2.95	R	02/18/26	04/01/26		1R14-6TQH-6RNY	B
26-00079	46 AMAZON	Amazon Capital Services LLC	Promotions/credit	2.95	R	02/18/26	04/01/26		1R14-6TQH-6RNY	B
26-00079	47 AMAZON	Amazon Capital Services LLC	Amazon Credit	79.48	R	02/18/26	03/31/26		CHECK # 65337	B
26-00087	11 HOMEDEP	Home Depot	5 in metal cutting blade	22.97	R	01/14/26	03/31/26		69030421412	B
26-00087	12 HOMEDEP	Home Depot	Diablo steel demon 5"	5.97	R	01/14/26	03/31/26		69030421412	B
26-00687	1 AXONE005	Axon Enterprise, Inc.	Taser cartridges	3,085.20	R	03/13/26	03/31/26		INUS429436	
				4,183.19						
6-01-25-240-200-221		Comm: Maint & Repair								
26-00086	4 ATT001	AT&T Mobility	FIRST NET FEES - March	1,142.12	R	01/14/26	04/02/26		X03282026	B
6-01-25-240-200-237		Comm: Utilities								
26-00022	42 COMC	Comcast	Acct # 0107039 - April	93.36	R	02/26/26	04/01/26		0107039	B
6-01-25-265-100-213		Fire: Professional Development								
26-00098	2 MIDDCO	Middlesex County Fire Academy	Incident Safety Officer-3/21	135.00	R	01/14/26	03/31/26		10430	B
26-00098	4 MIDDCO	Middlesex County Fire Academy	High-Rise Firefighting Ops	135.00	R	01/14/26	03/31/26		10444	B
26-00242	3 ALLHAN	All Hands Fire Equipment, LLC	Firefighter Escape Systems	3,000.00	R	01/15/26	03/31/26		INV24294	B
26-00629	1 COMBA005	Combat Ready Fire Training LLC	Aggressive Command Supports	149.00	R	03/12/26	03/31/26		1695	
				3,419.00						
6-01-25-265-100-214		Fire: Outside Professional Exp								
26-00103	4 DOCS0L1	Document Solutions Leasin A	Copier Lease - April	291.09	R	01/14/26	03/31/26		48869267	B

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6-01-25-265-100-264	Fire: Vehicle Supplies						
26-00126 2 AMAZON	Amazon Capital Services LLC WeatherTech Cargo Trunk Liner	153.95	R	01/14/26	03/31/26	1PG6-H6X3-F4XY	B
26-00126 3 AMAZON	Amazon Capital Services LLC WeatherTech Floor Liner	258.90	R	03/13/26	03/31/26	1PG6-H6X3-F4XY	B
26-00126 4 AMAZON	Amazon Capital Services LLC Amazon Credit	285.66	R	03/13/26	03/31/26	17L3-RL9K-MJMT	B
		<u>127.19</u>					
6-01-25-265-130-237	Hydrant Service: Miscellaneous						
26-00030 16 NJAW	New Jersey American Water Township Hydrants - February	30,757.22	R	01/09/26	04/01/26	210045054807	B
6-01-25-265-140-258	EMS: Oxygen Delivery/Refill						
26-00144 7 IDMMED	I.D.M. Medical Supply Company HYDRO TEST D SIZE O2 CYL	28.50	R	01/14/26	03/31/26	J2234	B
26-00144 8 IDMMED	I.D.M. Medical Supply Company REFILL OXYGEN D SIZE CYL	212.94	R	01/14/26	03/31/26	J2234	B
26-00144 9 IDMMED	I.D.M. Medical Supply Company REFILL OXYGEN M SIZE CYL	36.60	R	01/14/26	03/31/26	J2234	B
26-00144 10 IDMMED	I.D.M. Medical Supply Company DELIVERY FEE	172.00	R	01/14/26	03/31/26	J2234	B
		<u>450.04</u>					
6-01-25-265-140-271	EMS: Misc						
26-00149 11 RALPHV	V.E. Ralph & Son Inc. STERILE WATER 500ML BOTTLE	43.10	R	01/14/26	03/31/26	495141	B
26-00149 12 RALPHV	V.E. Ralph & Son Inc. STERILE WATER 250 ML BOTTLE	43.10	R	01/14/26	03/31/26	495141	B
26-00149 13 RALPHV	V.E. Ralph & Son Inc. MIDKNIGHT NITRILE GLOVES SMALL	127.90	R	01/14/26	03/31/26	495141	B
		<u>214.10</u>					
6-01-25-266-145-280	Uniform Fire Code						
26-00155 2 SURVIV	Survivor Fire & Security Annual Fire Ext Insp	30.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 3 SURVIV	Survivor Fire & Security CO2 Hose Continuity Test	14.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 4 SURVIV	Survivor Fire & Security 15Lb CO2 Hydro	40.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 5 SURVIV	Survivor Fire & Security 10Lb CO2 Hydro	40.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 6 SURVIV	Survivor Fire & Security 20Lb ABC Hydro	35.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 7 SURVIV	Survivor Fire & Security 15Lb CO2 Recharge	40.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 8 SURVIV	Survivor Fire & Security 10 Lb CO2 Recharge	38.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 9 SURVIV	Survivor Fire & Security 20Lb ABC Recharge	64.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 10 SURVIV	Survivor Fire & Security Dry Chem Extinguisher Parts	27.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 11 SURVIV	Survivor Fire & Security CO2 Extinguisher Parts	120.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 12 SURVIV	Survivor Fire & Security Custom Service Center	2.00	R	01/14/26	03/31/26	IV01024860	B
26-00155 13 SURVIV	Survivor Fire & Security VERIFICATION COLLARS 2 1/8"	4.00	R	01/14/26	03/31/26	IV01024860	B
26-00531 1 EASTEM	East Coast Emergency Lighting Add'l Labor for 50314 & 50315	1,560.00	R	02/17/26	03/31/26	507799	B
		<u>2,014.00</u>					

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6-01-26-290-100-213 26-00600 1 RUTGR9	DPW: Professional Development Rutgers University TRAINING CLASS	175.00	R	03/02/26	03/31/26	147534	
6-01-26-290-100-250 26-00078 1 DREYRS 26-00710 1 BARTEL	DPW: Building & Grounds Supplies Dreyer Farms GAZEBO POTS PLANTING Bartell Farm and Garden Supply MULCH	640.00 105.00 <u>745.00</u>	R R	01/14/26 03/18/26	04/02/26 03/31/26	12460 57374	
6-01-26-290-100-264 26-00459 21 MIDTRK 26-00626 1 JESCO005	DPW: Vehicle Supplies Allegiance Trucks, LLC VEHICLE SUPPLIES Jesco, Inc. VEHICLE PARTS	362.40 <u>2,185.26</u> 2,547.66	R R	02/27/26 03/12/26	03/31/26 03/31/26	X403273888:02 J50933	B
6-01-26-290-100-272 26-00268 4 INDWLD	DPW: Welding Supplies Industrial Welding Supply, Inc MONTHLY MAINTENANCE - WELDING	275.62	R	01/20/26	04/01/26	RI03260259	B
6-01-26-290-145-232 26-00477 3 NOAHS005	Conservation: Rental Expense Noah's Ark Port-a-Jon PORTABLE RESTROOM	150.00	R	02/06/26	04/01/26	10442-15	B
6-01-26-310-110-221 26-00259 5 ARROW	B&G Municipal Building: Maint. & Repair Arrow Elevator Inc. MONTHLY MAINTENANCE -APRIL	245.00	R	01/20/26	03/31/26	127410	B
6-01-26-310-110-237 26-00011 8 VERFIOS	B&G Municipal Building: Utilities Verizon Fios Acct # 355-273-378-0001 (Mar)	169.99	R	01/09/26	03/31/26	355-273-378-000	B
6-01-26-310-115-237 26-00030 15 NJAW	B&G Firehouse: Utilities New Jersey American Water Township Water - February	482.95	R	01/09/26	04/01/26	210045054807	B
6-01-26-310-115-250 26-00186 4 AMAZON 26-00186 5 AMAZON 26-00186 6 AMAZON 26-00186 7 AMAZON 26-00186 8 AMAZON 26-00186 9 AMAZON 26-00186 10 AMAZON	B&G Firehouse: Building & Ground Supplie Amazon Capital Services LLC VONDREHLE EmMotion Compatible Amazon Capital Services LLC Zep Streak-Free Glass Cleaner Amazon Capital Services LLC Zep ZU505 128 Fast 505 Cleaner Amazon Capital Services LLC Zep Neutral PH Industrial Amazon Capital Services LLC Shipping Amazon Capital Services LLC Lechansen Flag Pole Kit for Amazon Capital Services LLC sancua Rectangle Tablecloth	52.00 27.99 10.99 12.67 6.99 22.99 <u>15.98</u> 149.61	R R R R R R R	01/14/26 01/14/26 02/13/26 02/13/26 02/13/26 02/13/26 02/13/26	03/31/26 03/31/26 03/31/26 03/31/26 03/31/26 03/31/26 03/31/26	1YDK-YJXJ-VNPK 1YDK-YJXJ-VNPK 1YDK-YJXJ-VNPK 1YDK-YJXJ-VNPK 1YDK-YJXJ-VNPK 1RY6-MCKF-HW4J 1RY6-MCKF-HW4J	B B B B B B B

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6-01-26-310-120-271 B&G Roundhouse-DPW: Misc. Mat'l & Supply								
26-00639	1 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	38.98	R	03/12/26 03/31/26	260528145	
26-00639	2 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	16.99	R	03/12/26 03/31/26	260528145	
26-00639	3 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	100.99	R	03/24/26 03/31/26	256676342	
26-00639	4 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES - Credit	<u>100.99</u>	R	03/24/26 03/31/26	CM4026246	
				55.97				
6-01-26-310-120-280 B&G Roundhouse-DPW: Miscellaneous								
26-00685	1 SPECIA	Specialty Automotive Equip.	ANNUAL INSPECTION OF LIFTS	1,200.00	R	03/13/26 04/01/26	13873	
26-00711	1 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	198.99	R	03/18/26 03/31/26	260706073	
26-00711	2 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	198.99	R	03/18/26 03/31/26	260706073	
26-00711	3 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	194.99	R	03/18/26 03/31/26	260706073	
26-00711	4 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	8.48	R	03/18/26 03/31/26	260706073	
26-00711	5 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	10.29	R	03/18/26 03/31/26	260706073	
26-00711	6 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	37.47	R	03/18/26 03/31/26	260706073	
26-00711	7 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	9.88	R	03/18/26 03/31/26	260706073	
26-00711	8 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	5.99	R	03/18/26 03/31/26	260706073	
26-00711	9 WBMAS	W.B. Mason Co., Inc.	OFFICE SUPPLIES	<u>10.67</u>	R	03/18/26 03/31/26	260706073	
				1,875.75				
6-01-26-310-135-214 B&G Community Center: Outside Prof. Exp.								
26-00310	2 APPROV	Approved Fire Protection Co.	220 Walnut-semi ann chem insp	434.39	R	01/27/26 03/31/26	IN00122522	B
6-01-26-310-135-221 B&G Community Center: Maintenance & Repa								
26-00354	2 MCINTY	McIntyre's Locksmith & Lawn	220 Walnut maintenance	309.00	R	01/28/26 03/31/26	124335	B
26-00377	1 PERRENNI	Perennial Services LLC	annual service-Community Ctr	<u>450.80</u>	R	01/28/26 03/31/26	30576	
				759.80				
6-01-26-310-135-280 B&G Community Center: Miscellaneous								
26-00708	2 DATA005	Data Center Warehouse, LLC	Computer	1,590.00	R	03/16/26 03/31/26	INV-022692	
6-01-26-310-140-232 B&G Railroad Parking Lot: Lease Expense								
26-00020	4 NJTRA1	New Jersey Transit Corp.	Lease # L1743-1730-08	9,400.00	R	01/09/26 03/31/26	INV0297851	B
6-01-26-310-145-214 B&G Parking System: Outside Prof. Exp.								
26-00014	4 BELAT3	Verizon Wireless	Account # 342047258 - March	1,219.30	R	01/09/26 04/01/26	6139294262	B
26-00022	41 COMC	Comcast	Account # 0135386 - April	<u>147.10</u>	R	01/09/26 04/01/26	0135386	B
				1,366.40				

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Account P.O. Id Item Vendor	Description	Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date Invoice	PO Type
6-01-26-310-145-221	B&G Parking System: Maint. & Repair							
26-00081 3 INTEGRAT	Integrated Technical Systems	Digital permit fees - February	195.00	R	01/14/26	03/31/26	YP1014	B
26-00270 5 JERSYE	Jersey Elevator Company	MONTHLY MAINTENANCE April	<u>905.00</u>	R	01/20/26	03/31/26	INV-519613-S1D7	B
			1,100.00					
6-01-26-310-170-221	375 Centennial Ave Maint & Repairs							
26-00380 11 CINTA005	Cintas Corporation	375 - CLEANING - March 18	109.93	R	01/28/26	03/31/26	4263081069	B
26-00380 12 CINTA005	Cintas Corporation	375 - CLEANING - March 11	109.93	R	01/28/26	03/31/26	4262281007	B
26-00381 6 CINTA005	Cintas Corporation	375 - PRODUCTS - March 17	<u>101.61</u>	R	01/28/26	03/31/26	4262846894	B
			321.47					
6-01-26-310-170-237	375 Centennial Ave: Utilities							
26-00022 43 COMC	Comcast	Acct: # 0267635 - April	814.03	R	01/09/26	04/01/26	0267635	B
6-01-26-315-000-264	Gasoline: Gasoline/Diesel Fuel							
26-00164 15 NATOIL	National Fuel Oil, Inc.	Gasoline/Diesel Fuel	2,951.83	R	01/14/26	03/31/26	114318	B
26-00164 16 NATOIL	National Fuel Oil, Inc.	Gasoline/Diesel Fuel	<u>4,602.00</u>	R	01/14/26	03/31/26	114395	B
			7,553.83					
6-01-27-330-100-280	Health: Miscellaneous							
26-00525 3 WEAVER	Weaver Printing & Digital	2500 Health Dpt Winndow Envs	154.36	R	02/17/26	03/31/26	26-111246	B
6-01-27-330-140-214	Shade Tree Comm.: Outside Prof. Expenses							
26-00707 1 HOREB	Horeb Tree Services Inc.	Tree work Town lot 105Myrtle	1,200.00	R	03/16/26	03/31/26	4138	
26-00748 1 HOREB	Horeb Tree Services Inc.	Tree Removals-201&205 Oak Lane	2,500.00	R	03/26/26	04/02/26	4140	
26-00748 2 HOREB	Horeb Tree Services Inc.	Tree Removals-201&205 Oak Lane	<u>2,500.00</u>	R	03/26/26	04/02/26	4142	
			6,200.00					
6-01-29-390-100-214	Library: Outside Professional Expense							
26-00179 4 LMXAC005	STELLA	Specialized Library Services	11,642.12	R	01/14/26	03/31/26	252604D	B
26-00179 5 LMXAC005	STELLA	Specialized Library Services	210.00	R	03/26/26	03/31/26	MQ4188	B
26-00179 6 LMXAC005	STELLA	Specialized Library Services	384.53	R	03/26/26	03/31/26	MQ4225	B
26-00318 6 CARPEL	CBM Solutions LLC	Library Cleaning	<u>2,200.00</u>	R	03/03/26	03/31/26	12302	B
			14,436.65					
6-01-29-390-100-237	Library: Utilities							
26-00029 15 PSEG	PSE&G	Utility Bills - Library	5,604.48	R	01/09/26	03/31/26	1301364304	B

Account P.O. Id Item Vendor	Description Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date Invoice	PO Type
6-01-29-390-100-237 26-00030 13 NJAW	Library: Utilities New Jersey American Water	Continued Township Water - February					
		<u>246.73</u>	R	01/09/26	04/01/26	210045054807	B
		5,851.21					
6-01-29-390-100-250 26-00190 16 WBMAS	Library: Building & Ground Supplies W.B. Mason Co., Inc.	Library Account					
		67.96	R	01/14/26	03/31/26	258956956	B
6-01-29-390-100-258 26-00189 41 AMAZON	Library: Office Supplies Amazon Capital Services LLC	Library Account					
		31.95	R	01/14/26	03/31/26	1PVK-VNRC-VX73	B
6-01-29-390-100-271	Library: Misc Mat'l & Supplies						
26-00169 6 CENGAG	Cengage Learning Inc.	Account # 114602					
		22.74	R	01/14/26	03/31/26	999102540516	B
26-00169 7 CENGAG	Cengage Learning Inc.	Account # 114602					
		150.74	R	01/14/26	03/31/26	999102527247	B
26-00169 8 CENGAG	Cengage Learning Inc.	Account # 114602					
		400.25	R	01/14/26	03/31/26	999102521706	B
26-00169 9 CENGAG	Cengage Learning Inc.	Account # 114602					
		21.44	R	03/26/26	03/31/26	999102531694	B
26-00169 10 CENGAG	Cengage Learning Inc.	Account # 114602					
		23.40	R	03/26/26	03/31/26	999102550028	B
26-00169 11 CENGAG	Cengage Learning Inc.	Account # 114602					
		66.30	R	03/26/26	03/31/26	999102559866	B
26-00169 12 CENGAG	Cengage Learning Inc.	Account # 114602					
		18.84	R	03/26/26	03/31/26	999102555226	B
26-00169 13 CENGAG	Cengage Learning Inc.	Account # 114602					
		32.79	R	03/26/26	03/31/26	999102552088	B
26-00189 42 AMAZON	Amazon Capital Services LLC	Library Account					
		33.96	R	03/03/26	03/31/26	1PVK-VNRC-VX73	B
26-00189 43 AMAZON	Amazon Capital Services LLC	Library Account					
		28.56	R	03/03/26	03/31/26	191F-TKKR-PX9V	B
26-00189 44 AMAZON	Amazon Capital Services LLC	Library Account					
		18.95	R	03/03/26	03/31/26	13DM-3C44-DLTJ	B
26-00189 45 AMAZON	Amazon Capital Services LLC	Library Account					
		170.45	R	03/03/26	03/31/26	1F9N-PR4F-9RQG	B
26-00189 46 AMAZON	Amazon Capital Services LLC	Library Account					
		567.60	R	03/03/26	03/31/26	1P3X-K144-FW9G	B
26-00189 47 AMAZON	Amazon Capital Services LLC	Library Account					
		313.67	R	03/03/26	03/31/26	19C3-FXHQ-6XG9	B
26-00189 48 AMAZON	Amazon Capital Services LLC	Library Account					
		64.34	R	03/03/26	03/31/26	1MKY-GJCD-LC3Y	B
26-00189 49 AMAZON	Amazon Capital Services LLC	Library Account					
		90.61	R	03/03/26	03/31/26	1333-9LGX-MN66	B
26-00189 50 AMAZON	Amazon Capital Services LLC	Library Account					
		18.99	R	03/03/26	03/31/26	11G4-G9FG-MH6D	B
26-00189 51 AMAZON	Amazon Capital Services LLC	Library Account					
		18.15	R	03/03/26	03/31/26	1CLQ-PLLC-KLRK	B
26-00189 52 AMAZON	Amazon Capital Services LLC	Library Account					
		21.97	R	03/03/26	03/31/26	13CW-T1V7-JLWV	B
26-00189 53 AMAZON	Amazon Capital Services LLC	Library Account					
		19.25	R	03/03/26	03/31/26	111W-XV4P-1T1T	B
26-00189 54 AMAZON	Amazon Capital Services LLC	Library Account					
		81.49	R	03/03/26	03/31/26	1FNX-JG3H-7JCG	B
26-00189 55 AMAZON	Amazon Capital Services LLC	Library Account Credit					
		6.99	R	03/03/26	03/31/26	CHECK # 68377	B
26-00196 3 LIB005	Libraria	Library Account					
		29.98	R	01/14/26	03/31/26	276136	B
26-00196 4 LIB005	Libraria	Library Account					
		13.39	R	01/14/26	03/31/26	276591	B
26-00198 5 MIDWES	Midwest Tapes	Acct #2000015701					
		23.24	R	01/14/26	03/31/26	508591070	B
26-00539 2 APPLE005	Apple Books	Account # 110060					
		<u>197.86</u>	R	02/20/26	03/31/26	120769	B
		2,441.97					

Account P.O. Id Item Vendor	Description	Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date Invoice	PO Type
6-01-31-430-100-280 26-00029 13 PSEG	Utilities: Electricity PSE&G	Utility Bills	39,640.11	R	01/09/26	03/31/26	1301364304	B
6-01-31-430-101-280 26-00009 9 VERIZON2	Utility: Telephone Verizon	Acct # 853-870-038-0001 (Apr)	104.99	R	01/09/26	03/31/26	853-870-038-000	B
26-00010 4 VERIZON	Verizon Enterprises	Township Internet - March	1,017.65	R	01/09/26	03/31/26	22087099	B
26-00013 3 BELAT2	Verizon Wireless	Acct # 382162183 - February	639.25	R	01/09/26	03/31/26	6138092816	B
26-00229 4 COMC	Comcast	Comcast 0137937 - March	637.70	R	01/14/26	03/31/26	0137937	B
			<u>2,399.59</u>					
6-01-31-430-102-280 26-00030 14 NJAW	Utility: Water New Jersey American Water	Township Water - February	2,559.39	R	01/09/26	04/01/26	210045054807	B
6-01-31-435-000-237 26-00029 16 PSEG	Street Lighting: Utilities PSE&G	Street & Traffic Lighting	26,587.88	R	01/09/26	03/31/26	1301364304	B
6-01-43-490-000-214 26-00140 1 PINTOR	Court: Outside Professional Expense Raul Pinto	INTERPRET TRIAL 3/24/26 12PM	160.00	R	01/14/26	03/31/26	7599	
26-00154 3 LANGLINE	Language Line Services, Inc.	INTERPRETATION 2026 JANUARY	583.34	R	01/14/26	03/31/26	11867154	B
			<u>743.34</u>					
6-01-43-490-000-280 26-00705 1 GIS005	Court: Miscellaneous Other Expense Global Interactive Solutions	ZOOM MEETINGS - PRO ACCOUNT	359.76	R	03/16/26	03/31/26	82102331-01	
26-00705 2 GIS005	Global Interactive Solutions	ZOOM CRC	499.00	R	03/16/26	03/31/26	82102331-01	
26-00705 3 GIS005	Global Interactive Solutions	INTEGRATED AUDIO	1,200.00	R	03/16/26	03/31/26	82102331-01	
26-00705 4 GIS005	Global Interactive Solutions	TECHNICAL SUPPORT	99.00	R	03/16/26	03/31/26	82102331-01	
			<u>2,157.76</u>					
6-01-43-495-000-214 26-00442 1 SHUL005	Public Defender: Outside Prof Expense Michael R. Shulman	ALTERNATE PUBLIC DEFENDER MAR	300.00	R	02/05/26	04/02/26	702554713	
6-01-55-000-010-005 26-00001 5 BOARDE	School Tax Payable Board of Education	April 2026 School Taxes	5,830,690.00	R	02/24/26	03/31/26	APRIL 2026	B
	Fund Total: CURRENT		6,040,695.28					

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Account P.O. Id Item Vendor	Description Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date Invoice	PO Type
Fund: SPECIAL IMPROVEMENT DISTRICT							
6-21-00-200-100-205 26-00747 1 DEM001	SID: Administrative Operations/Office Caren Demyen Canva annual registration	119.99	R	03/26/26	03/31/26		
6-21-00-200-100-206 26-00247 4 MICON005	SID: Administrative /Business Support Miconex, Inc. Shipping	345.02	R	01/20/26	04/02/26	INV-1601	B
6-21-00-200-100-286 26-00665 3 TCGRAP	SID: EVENTS T. C. Graphics printing supplies	40.00	R	03/13/26	03/31/26	29851	B
26-00725 1 CTM001	CT Marketing Solutions LLC Graphics April-June	2,520.00	R	03/23/26	03/31/26	BR24014410A	
26-00745 1 UPS	The UPS Store Printing	69.00	R	03/26/26	03/31/26	1260327242A0442	
26-00746 1 ANTS005	Ants in the Pants LLC Kids Day Out	550.00	R	03/26/26	03/31/26	MOVE & GROOVE	
		<u>3,179.00</u>					
	Fund Total: SPECIAL IMPROVEMENT DISTRICT	3,644.01					
Fund: SWIM POOL OPERATING							
6-26-00-200-105-221 26-00386 2 AIRCRE	Pool: Maintenance and Repair Air Creations, Inc. POOL-reroute condensate drain	762.90	R	01/28/26	03/31/26	217277	B
26-00386 3 AIRCRE	Air Creations, Inc. POOL-heat maintenance all unit	1,200.00	R	03/24/26	03/31/26	217208	B
26-00631 1 FUL005	The Fulcrum Guy LLC 2026 annual PMCS & safety insp	225.00	R	03/12/26	03/31/26	5369	
		<u>2,187.90</u>					
6-26-00-200-105-237 26-00022 44 COMC	Pool: Utilities Comcast Acct# 0132359 - April	247.58	R	01/09/26	04/02/26	0132359	B
26-00029 14 PSEG	PSE&G Electricity - Pools	8,127.87	R	01/09/26	03/31/26	1301364304	B
26-00030 12 NJAW	New Jersey American Water Township Water - February	1,117.23	R	01/09/26	04/02/26	210045054807	B
		<u>9,492.68</u>					
6-26-00-200-105-250 26-00375 1 PERRENNI	Pool: Building & Grounds Perennial Services LLC annual service-orange ave pool	1,453.60	R	01/28/26	03/31/26	23596	
26-00376 1 PERRENNI	Perennial Services LLC annual service-centennial pool	1,012.00	R	01/28/26	03/31/26	23595	
		<u>2,465.60</u>					
6-26-00-200-105-253 26-00516 9 SOS005	Pool: Chemical Supplies S.O.S. Gases Inc. pool- CO2 3/09	153.97	R	02/17/26	03/31/26	308678	B

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Account P.O. Id Item Vendor	Description Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	chk/Void Date Invoice	PO Type
6-26-00-200-105-258 26-00633 1 GILLAS	Pool: Office Supplies Gill Associates Identification pool ribbon and cards	308.00	R	03/12/26	03/31/26	64470	
6-26-00-200-105-280 26-00708 1 DATA005	Pool: Miscellaneous Data Center Warehouse, LLC computers	1,590.00	R	03/16/26	03/31/26	INV-022692	
	Fund Total: SWIM POOL OPERATING	16,198.15					
	Year Total:	6,060,537.44					
Fund: GENERAL CAPITAL							
C-04-18-191-000-206 24-02315 17 GROVE005	Ord#2018-191 Imp.Library Childrens Room Grove Contracting LLC Library Addition & Renovations	172,810.81	R	12/06/24	04/02/26	PAYMENT # 14	B
C-04-22-012-000-204 26-00534 3 VALI005	Ord 22-12 Sewer Infiltr+Inflow Reduct Imp Vali Construction Crane Parkway Sinkhole Repair	7,500.00	R	02/20/26	03/31/26	12314	B
C-04-25-026-000-206 25-01624 7 MASER	Ord. 2025-10 Orchard Brook Culvert Desig Colliers Engineering & Design Orchard Brook Culvert	71,436.59	R	08/26/25	03/31/26	0001153136	B
	Fund Total: GENERAL CAPITAL	251,747.40					
	Year Total:	251,747.40					
Fund: CURRENT							
G-01-41-700-180-280 26-00650 1 RUST005	NJ DCA UPGRADES TO CRANFORD POOLS Rustic Restorations, LLC Pool Media Blasting	18,925.00	R	03/13/26	04/01/26	207	
	Fund Total: CURRENT	18,925.00					
	Year Total:	18,925.00					
Fund: GENERAL TRUST							
T-15-00-000-101-000 26-00717 1 COUGH010	Escrow Craig J. Coughlin Jr. ESCROW RETURN/ 29 ALGONQUIN DR	3,000.00	R	03/18/26	04/02/26	29 ALGONQUIN	
26-00755 1 TOP005	Topology NJ LLC 496 CENTENNIAL AVE/ ZBA-18-003	100.00	R	03/31/26	04/02/26	11735	
26-00772 1 MASER	Colliers Engineering & Design 496 CENTENNIAL AVE/ ZBA-18-003	533.75	R	03/31/26	04/02/26	0001134917	
26-00773 1 TOP005	Topology NJ LLC 210 NORTH AVE W / ZBA-25-010	612.50	R	03/31/26	04/02/26	11579	
26-00783 1 JAR005	Jardim, Meisner & Susser, PC 210 NORTH AVE W / ZBA-25-010	262.50	R	03/31/26	04/02/26	51035	

Account P.O. Id Item Vendor	Description Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date Invoice	PO Type
T-15-00-000-101-000	Escrow Continued						
26-00786 1 JAR005	Jardim, Meisner & Susser, PC 496 CENTENNIAL AVE/ ZBA-18-003	332.50	R	03/31/26	04/02/26	51038	
		<u>4,841.25</u>					
T-15-00-000-110-000	Enrichment Other Expenses						
26-00311 11 AMAZON	Amazon Capital Services LLC 220 Walnut-toner,vacuum,camera	1,188.37	R	02/03/26	03/31/26	1333-9LGX-MMDV	B
26-00311 12 AMAZON	Amazon Capital Services LLC 220 Walnut-Ms Meredith program	505.91	R	03/12/26	03/31/26	1C6R-6JRN-X9G3	B
26-00311 13 AMAZON	Amazon Capital Services LLC 220 Walnut-sr gardening spring	47.82	R	03/12/26	03/31/26	1PDC-C9LT-J4MP	B
26-00311 14 AMAZON	Amazon Capital Services LLC 220 Walnut-desk protector	61.24	R	03/12/26	03/31/26	1WQP-JJFX-FPC9	B
26-00311 15 AMAZON	Amazon Capital Services LLC Amazon Credit	1.17	R	03/12/26	03/31/26	14X3-Q7JD-7LRR	B
26-00352 4 JOHNN005	Johnny on the Spot field nearcent pool-March 2025	65.63	R	01/28/26	03/31/26	INV-5958199	B
26-00362 8 VILLA010	Village Super Market, Inc. sr around the table-soda bread	31.30	R	01/28/26	03/31/26	01620242030	B
26-00362 9 VILLA010	Village Super Market, Inc. bagels and bingo gift cards	50.00	R	01/28/26	03/31/26	01620242914	B
26-00362 10 VILLA010	Village Super Market, Inc. freeman-kinder cooking 3/23	59.82	R	01/28/26	03/31/26	01620610656	B
26-00601 1 CRANFL	Cranford Florist & Gifts LLC sympathy arrangement	150.00	R	03/02/26	03/31/26	007521	
		<u>2,158.92</u>					
T-15-00-000-112-000	District Management Donations (SID)						
26-00340 9 AMAZON	Amazon Capital Services LLC Event supplies - Credit	66.76	R	01/28/26	03/31/26	1M9N-GCYY-WCRW	B
26-00340 10 AMAZON	Amazon Capital Services LLC Event supplies - Credit	27.96	R	01/28/26	03/31/26	CHECK # 5326	B
26-00340 11 AMAZON	Amazon Capital Services LLC Event supplies	402.07	R	01/28/26	03/31/26	1MC6-6FCC-7HYR	B
26-00791 1 JDS005	Cranford Theater Senior Movie - 3/24	800.00	R	03/31/26	04/02/26	38	
26-00792 1 JDS005	Cranford Theater Senior Movie event supplies	100.00	R	03/31/26	04/02/26	37	
26-00794 1 DREAM005	Dream Factory Balloons Super Mario balloons	2,250.00	R	03/31/26	04/02/26	10788	
26-00794 2 DREAM005	Dream Factory Balloons Super Mario arch	450.00	R	03/31/26	04/02/26	10788	
		<u>4,040.87</u>					
	Fund Total: GENERAL TRUST	11,041.04					
Fund:	DEVELOPER ESCROW						
T-35-00-000-101-019	ESCROW: 40-42 Jackson Dr Food Truck Inc						
26-00763 1 MASER	Colliers Engineering & Design 40-42 JACKSON DR / FOOD TRUCK	195.00	R	03/31/26	04/02/26	0001134918	
26-00777 1 MASER	Colliers Engineering & Design 40-42 JACKSON DR / FOOD TRUCK	1,255.00	R	03/31/26	04/02/26	0001144106	
26-00781 1 MASER	Colliers Engineering & Design 40-42 JACKSON DR / FOOD TRUCK	2,382.50	R	03/31/26	04/02/26	0001149048	
		<u>3,832.50</u>					
T-35-00-000-101-036	ESCROW: 49 South Ave W/NAKT Real Estate						
26-00754 1 MASER	Colliers Engineering & Design 49 SOUTH AVE W / ZBA-22-003	77.50	R	03/31/26	04/02/26	0001090692	

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Account P.O. Id Item Vendor	Description Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date Invoice	PO Type
T-35-00-000-101-037 26-00764 1 MASER	ESCROW: 750 Walnut Ave/Hartz Mountain In Colliers Engineering & Design 750 WALNUT RDA / PB-22-002	1,826.25	R	03/31/26	04/02/26	0001134902	
T-35-00-000-101-039 26-00785 1 JAR005	ESCROW: 113 North Ave W/Carwen Mgmt LLC Jardim, Meisner & Susser, PC 113 NORTH AVE W / ZBA-22-009	105.00	R	03/31/26	04/02/26	51037	
T-35-00-000-101-042 26-00766 1 MASER	ESCROW:108-126 South Ave E/Boffard Hold Colliers Engineering & Design SOUTH & CHESTNUT RDA	390.00	R	03/31/26	04/02/26	0001134904	
26-00778 1 MASER	Colliers Engineering & Design SOUTH & CHESTNUT RDA	<u>512.50</u>	R	03/31/26	04/02/26	0001144102	
		902.50					
T-35-00-000-101-046 26-00765 1 MASER	ESCROW:750 Walnut/Hartz Mountain/Traffic Colliers Engineering & Design 750 WALNUT RDA / PB-22-002	1,403.75	R	03/31/26	04/02/26	0001134903	
T-35-00-000-101-047 26-00779 1 MASER	ESCROW: 30 Commerce Dr/34 Leo LLC Colliers Engineering & Design 30 COMMERCE DR / ZBA-23-013	205.00	R	03/31/26	04/02/26	0001144103	
T-35-00-000-101-049 26-00767 1 MASER	ESCROW:41 Meeker Ave/Chester DiLorenzo Colliers Engineering & Design 41 MEEKER AVE / PB-24-003	165.00	R	03/31/26	04/02/26	0001134906	
26-00782 1 MASER	Colliers Engineering & Design 41 MEEKER AVE / PB-24-003	<u>146.25</u>	R	03/31/26	04/02/26	0001149049	
		311.25					
T-35-00-000-101-050 26-00756 1 TOP005	ESCROW:201 North Ave W/UC Savings Bank Topology NJ LLC 201 NORTH AVE W / ZBA-24-003	750.00	R	03/31/26	04/02/26	11736	
26-00768 1 MASER	Colliers Engineering & Design 201 NORTH AVE W / ZBA-24-003	<u>487.50</u>	R	03/31/26	04/02/26	0001134907	
		1,237.50					
T-35-00-000-101-052 26-00769 1 MASER	ESCROW: 16 Commerce Dr/Natale Children Colliers Engineering & Design 16 COMMERCE DR / ZBA-24-004	165.00	R	03/31/26	04/02/26	0001134908	
26-00774 1 TOP005	Topology NJ LLC 16 COMMERCE DR / ZBA-24-004	<u>587.50</u>	R	03/31/26	04/02/26	11809	
		752.50					
T-35-00-000-101-054 26-00770 1 MASER	ESCROW:600 LINCOLN PARK E/CRANFORD PARK Colliers Engineering & Design 600 LINCOLN PARK E/ ZBA-24-006	3,332.50	R	03/31/26	04/02/26	0001134909	
26-00775 1 TOP005	Topology NJ LLC 600 LINCOLN PARK E/ ZBA-24-006	1,787.50	R	03/31/26	04/02/26	11810	
26-00784 1 JAR005	Jardim, Meisner & Susser, PC 600 LINCOLN PARK E/ ZBA-24-006	<u>35.00</u>	R	03/31/26	04/02/26	51036	
		5,155.00					

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Account P.O. Id Item Vendor	Description Item Description	Amount	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice	PO Type
T-35-00-000-101-055 26-00780 1 MASER	ESCROW: 140 BRYANT AVE/CRANFORD PERFORM Colliers Engineering & Design 140 BRYANT AVE / PB-25-001	410.00	R	03/31/26	04/02/26		0001144105	
T-35-00-000-101-057 26-00757 1 TOP005 26-00771 1 MASER	ESCROW: 49 MEEKER AVE/49 MEEKER, LLC Topology NJ LLC 49 MEEKER AVE / ZBA-25-004 Colliers Engineering & Design 49 MEEKER AVE / ZBA-25-004	887.50 743.75 <u>1,631.25</u>	R R	03/31/26 03/31/26	04/02/26 04/02/26		11737 0001134916	
T-35-00-000-101-058 26-00758 1 TOP005	ESCROW:542 SOUTH AVE EAST/JD FEE REAL ES Topology NJ LLC 542 SOUTH AVE E / ZBA-25-005	1,387.50	R	03/31/26	04/02/26		11738	
T-35-00-000-101-059 26-00762 1 TOP005 26-00776 1 TOP005	ESCROW:302-306 WALNUT AVE/CORIGLIANO HOM Topology NJ LLC 302-306 WALNUT AVE/ ZBA-25-014 Topology NJ LLC 302-306 WALNUT AVE/ ZBA-25-014	1,387.50 150.00 <u>1,537.50</u>	R R	03/31/26 03/31/26	04/02/26 04/02/26		11739 11811	
	Fund Total: DEVELOPER ESCROW	20,775.00						
	Year Total:	31,816.04						
Total Charged Lines: 285		Total List Amount: 6,378,251.11	Total Void Amount:	0.00				

Totals by Year-Fund Fund Description	Fund	Budget Rcvd	Budget Held	Budget Total	Revenue Total	G/L Total	Total
CURRENT	5-01	15,225.23	0.00	15,225.23	0.00	0.00	15,225.23
CURRENT	6-01	6,040,695.28	0.00	6,040,695.28	0.00	0.00	6,040,695.28
SPECIAL IMPROVEMENT DISTRICT	6-21	3,644.01	0.00	3,644.01	0.00	0.00	3,644.01
SWIM POOL OPERATING	6-26	16,198.15	0.00	16,198.15	0.00	0.00	16,198.15
Year Total:		6,060,537.44	0.00	6,060,537.44	0.00	0.00	6,060,537.44
GENERAL CAPITAL	C-04	251,747.40	0.00	251,747.40	0.00	0.00	251,747.40
CURRENT	G-01	18,925.00	0.00	18,925.00	0.00	0.00	18,925.00
GENERAL TRUST	T-15	11,041.04	0.00	11,041.04	0.00	0.00	11,041.04
DEVELOPER ESCROW	T-35	20,775.00	0.00	20,775.00	0.00	0.00	20,775.00
Year Total:		31,816.04	0.00	31,816.04	0.00	0.00	31,816.04
Total of All Funds:		6,378,251.11	0.00	6,378,251.11	0.00	0.00	6,378,251.11



Township of Cranford

8 Springfield Avenue Cranford, New Jersey 07016-2199

(908) 709-7200 Fax (908) 276-7664

www.cranfordnj.org

Date: April 2nd, 2026

To: Cranford Township Committee

From: Lavona Patterson, CFO

Re: Payment of Statutory Bills between Official Meetings

Attached are the statutory payments that have been made from March 1st, 2026 through March 31st, 2026.

Bank Id: IB 6703

Starting Transaction Date: 03/01/26 Ending Transaction Date: 03/31/26

Report Type: All Transactions

Transaction Type: Manual Db: Y Cr: Y Receipts Db: N Cr: N Disbursements Db: N Cr: N Other Db: N Cr: N
Expenditures Db: Y Cr: Y Reimbursmnt Db: N Cr: N Revenue Db: N Cr: N

Note: * Denotes transaction is from Prior Year G/L Account.

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
03/06/26	Expenditure	CDA SOC SERVICES - PAYROLL #05		1,336.50	B 4424 308	
03/20/26	Expenditure	CDA SOC SERVICES - PAYROLL #06		1,194.25	B 4432 308	

Report Totals

Manual Entry:	0	Debit:	0.00	Credit:	0.00	Net:	0.00 Db
Total Expenditure:	2	Debit:	<u>0.00</u>	Credit:	<u>2,530.75</u>	Net:	<u>2,530.75 Cr</u>
Total:			0.00		2,530.75		2,530.75 Cr

Bank Id: IB 6581

Starting Transaction Date: 03/01/26 Ending Transaction Date: 03/31/26

Report Type: All Transactions

Transaction Type: Manual Db: Y Cr: Y Receipts Db: N Cr: N Disbursements Db: N Cr: N Other Db: N Cr: N
Expenditures Db: Y Cr: Y Reimbursmnt Db: N Cr: N Revenue Db: N Cr: N

Note: * Denotes transaction is from Prior Year G/L Account.

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
03/02/26	Expenditure	Active Health Benefits - March 2026		444,931.89 B	4422	1
03/02/26	Expenditure	Retired Health Benefits - March 2026		230,355.19 B	4422	2
03/02/26	Expenditure	Braven Medicare Advantage - March 2026		69,485.85 B	4422	3
03/02/26	Expenditure	Adjustments from February Invoice		1,656.58 B	4422	4
03/03/26	Expenditure	Chase CC Fee - February 2026 - Records		45.88 B	4433	1
03/03/26	Expenditure	Chase CC Fee - February 2026 - Court		40.24 B	4433	2
03/03/26	Expenditure	Chase CC Fee - February 2026 - Bail		35.00 B	4433	3
03/03/26	Expenditure	Chase CC Fee - Feb 26 - Health Inspec		35.81 B	4433	4
03/03/26	Expenditure	Chase CC Fee - February 2026 - Parking		2,900.59 B	4433	6
03/03/26	Expenditure	Ameri Ex CC Fee - Feb 2026- Parking		1.00 B	4433	7
03/03/26	Expenditure	Ameri Ex CC Fee -Feb 2026 - Police Prmts		38.50 B	4433	15
03/03/26	Expenditure	Chase CC Fee - February 2026 - 375 Cent		87.69 B	4433	16
03/03/26	Expenditure	Chase CC Fee - Feb 2025 - Police Permits		162.70 B	4433	18
03/05/26	Expenditure	DCRP ER- Payroll #5 - March 6, 2026		1,212.27 B	4425	4
03/06/26	Expenditure	TOWNSHIP CLERK F/T - PAYROLL #05		6,857.81 B	4424	2
03/06/26	Expenditure	TOWNSHIP CLERK P/T - PAYROLL #05		1,434.48 B	4424	3
03/06/26	Expenditure	CHANNEL 35 P/T - PAYROLL #05		2,221.42 B	4424	4
03/06/26	Expenditure	FINANCE F/T - PAYROLL #05		14,582.97 B	4424	6
03/06/26	Expenditure	TAX ASSESSOR F/T - PAYROLL #05		2,702.65 B	4424	7
03/06/26	Expenditure	TAX COLLECTOR F/T - PAYROLL #05		5,426.22 B	4424	8
03/06/26	Expenditure	MUNICIPAL COURT F/T - PAYROLL #05		7,778.05 B	4424	10
03/06/26	Expenditure	MUNICIPAL COURT P/T - PAYROLL #05		763.75 B	4424	11
03/06/26	Expenditure	MUNICIPAL COURT O/T - PAYROLL #05		579.10 B	4424	13
03/06/26	Expenditure	FIRE EMS STIPEND - PAYROLL #05		1,550.00 B	4424	16
03/06/26	Expenditure	ZONING BOARD F/T - PAYROLL #05		5,681.26 B	4424	17
03/06/26	Expenditure	FIRE F/T - PAYROLL #05		16,615.84 B	4424	19
03/06/26	Expenditure	FIRE SUPPRESSION F/T - PAYROLL #05		138,352.90 B	4424	20
03/06/26	Expenditure	COMMUNICATIONS F/T - PAYROLL #05		12,755.13 B	4424	22
03/06/26	Expenditure	POLICE F/T - PAYROLL #05		272,383.19 B	4424	23
03/06/26	Expenditure	Detective Bureau O/T - PAYROLL #05		6,163.91 B	4424	25
03/06/26	Expenditure	FIRE SUPPRESSION O/T - PAYROLL #05		12,341.72 B	4424	30
03/06/26	Expenditure	Traffic P/T-CROSSING GUARDS-PAYROLL #05		6,331.88 B	4424	32
03/06/26	Expenditure	EMS P/T - PAYROLL #05		7,598.00 B	4424	34
03/06/26	Expenditure	BLDG DEPT F/T - PAYROLL #05		17,114.99 B	4424	35
03/06/26	Expenditure	BLDG DEPT P/T - PAYROLL #05		7,302.79 B	4424	36
03/06/26	Expenditure	DPW ADMIN F/T - PAYROLL #05		11,615.82 B	4424	38
03/06/26	Expenditure	ROAD REPAIR F/T PAYROLL #05		43,293.44 B	4424	39
03/06/26	Expenditure	CONSERV CTR P/T - PAYROLL #05		885.13 B	4424	42
03/06/26	Expenditure	SEWER SYSTEM F/T - PAYROLL #05		3,559.20 B	4424	46
03/06/26	Expenditure	SHADE TREE F/T - PAYROLL #05		3,826.14 B	4424	47
03/06/26	Expenditure	BOARD OF HEALTH F/T - PAYROLL #05		4,832.90 B	4424	50
03/06/26	Expenditure	BOARD OF HEALTH P/T - PAYROLL #05		1,415.33 B	4424	51
03/06/26	Expenditure	REC ADMIN F/T - PAYROLL #05		8,559.76 B	4424	52
03/06/26	Expenditure	REC ADMIN P/T - PAYROLL #05		1,722.00 B	4424	53
03/06/26	Expenditure	LIBRARY F/T - PAYROLL #05		27,430.77 B	4424	58
03/06/26	Expenditure	LIBRARY P/T - PAYROLL #05		14,192.54 B	4424	59
03/06/26	Expenditure	LIBRARY TEMP - PAYROLL #05		637.60 B	4424	60
03/06/26	Expenditure	SOCIAL SECURITY - PAYROLL #05		29,685.40 B	4424	147

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
03/06/26	Expenditure	PROP MAINT INSPECTION - PAYROLL #05		950.77 B	4424	186
03/06/26	Expenditure	SC BUS TEMP-ADP#211904 PAYROLL #05		1,513.75 B	4424	204
03/06/26	Expenditure	PLANNING BOARD P/T - PAYROLL #05		463.75 B	4424	216
03/06/26	Expenditure	COMM ON YOUTH PAYROLL #05		1,573.25 B	4424	223
03/06/26	Expenditure	ROAD REPAIR O/T - PAYROLL #05		22,970.03 B	4424	230
03/06/26	Expenditure	Shade Tree O/T - PAYROLL #05		1,801.85 B	4424	238
03/06/26	Expenditure	ZONING BOARD P/T - PAYROLL #05		463.75 B	4424	241
03/06/26	Expenditure	ADMIN F/T - PAYROLL #05		12,167.93 B	4424	253
03/06/26	Expenditure	RECREATION O/T - PAYROLL #05		515.78 B	4424	272
03/06/26	Expenditure	ADMIN P/T - PAYROLL #05		1,286.00 B	4424	288
03/06/26	Expenditure	EMS F/T - PAYROLL #05		7,339.20 B	4424	305
03/06/26	Expenditure	EMS O/T - PAYROLL #05		1,425.20 B	4424	306
03/06/26	Expenditure	375 Centennial Ave FT - Payroll #05		5,390.69 B	4424	309
03/06/26	Expenditure	375 Centennial Ave PT - Payroll #05		3,937.51 B	4424	310
03/06/26	Expenditure	CHANNEL 35 F/T - PAYROLL #05		2,842.40 B	4424	313
03/06/26	Expenditure	Shade Tree Comm F/T - Payroll #05		4,978.71 B	4424	316
03/06/26	Expenditure	TAX ASSESSOR P/T - PAYROLL #05		2,178.85 B	4424	319
03/06/26	Expenditure	National Opioids Settlement-Payroll #05		918.41 B	4424	320
03/11/26	Manual Entry	Bill List on 3/10/2026	6,212,768.79 G		3804	6
03/20/26	Expenditure	DCRP ER- Payroll #6 - March 20, 2026		1,370.87 B	4430	4
03/20/26	Expenditure	TOWNSHIP CLERK F/T - PAYROLL #06		6,857.81 B	4432	2
03/20/26	Expenditure	TOWNSHIP CLERK P/T - PAYROLL #06		1,706.81 B	4432	3
03/20/26	Expenditure	CHANNEL 35 P/T - PAYROLL #06		1,761.62 B	4432	4
03/20/26	Expenditure	FINANCE F/T - PAYROLL #06		14,582.97 B	4432	6
03/20/26	Expenditure	TAX ASSESSOR F/T - PAYROLL #06		2,702.65 B	4432	7
03/20/26	Expenditure	TAX COLLECTOR F/T - PAYROLL #06		5,426.22 B	4432	8
03/20/26	Expenditure	MUNICIPAL COURT F/T - PAYROLL #06		7,238.05 B	4432	10
03/20/26	Expenditure	MUNICIPAL COURT P/T - PAYROLL #06		795.00 B	4432	11
03/20/26	Expenditure	MUNICIPAL COURT O/T - PAYROLL #06		660.56 B	4432	13
03/20/26	Expenditure	FIRE EMS STIPEND - PAYROLL #06		700.00 B	4432	16
03/20/26	Expenditure	ZONING BOARD F/T - PAYROLL #06		5,681.26 B	4432	17
03/20/26	Expenditure	FIRE F/T - PAYROLL #06		16,615.84 B	4432	19
03/20/26	Expenditure	FIRE SUPPRESSION F/T - PAYROLL #06		133,538.86 B	4432	20
03/20/26	Expenditure	COMMUNICATIONS F/T - PAYROLL #06		12,755.13 B	4432	22
03/20/26	Expenditure	POLICE F/T - PAYROLL #06		256,028.26 B	4432	23
03/20/26	Expenditure	Detective Bureau O/T - PAYROLL #06		2,111.81 B	4432	25
03/20/26	Expenditure	FIRE SUPPRESSION O/T - PAYROLL #06		6,315.83 B	4432	30
03/20/26	Expenditure	Traffic P/T-CROSSING GUARDS-PAYROLL #06		7,473.88 B	4432	32
03/20/26	Expenditure	EMS P/T - PAYROLL #06		8,178.00 B	4432	34
03/20/26	Expenditure	BLDG DEPT F/T - PAYROLL #06		17,114.99 B	4432	35
03/20/26	Expenditure	BLDG DEPT P/T - PAYROLL #06		7,591.69 B	4432	36
03/20/26	Expenditure	DPW ADMIN F/T - PAYROLL #06		12,929.86 B	4432	38
03/20/26	Expenditure	ROAD REPAIR F/T PAYROLL #06		46,313.61 B	4432	39
03/20/26	Expenditure	CONSERV CTR P/T - PAYROLL #06		2,090.03 B	4432	42
03/20/26	Expenditure	SEWER SYSTEM F/T - PAYROLL #06		3,559.20 B	4432	46
03/20/26	Expenditure	SHADE TREE F/T - PAYROLL #06		3,559.20 B	4432	47
03/20/26	Expenditure	BOARD OF HEALTH F/T - PAYROLL #06		4,832.90 B	4432	50
03/20/26	Expenditure	BOARD OF HEALTH P/T - PAYROLL #06		1,377.75 B	4432	51
03/20/26	Expenditure	REC ADMIN F/T - PAYROLL #06		6,441.10 B	4432	52
03/20/26	Expenditure	REC ADMIN P/T - PAYROLL #06		2,021.25 B	4432	53
03/20/26	Expenditure	LIBRARY F/T - PAYROLL #06		27,430.77 B	4432	58
03/20/26	Expenditure	LIBRARY P/T - PAYROLL #06		15,201.42 B	4432	59
03/20/26	Expenditure	LIBRARY TEMP - PAYROLL #06		637.60 B	4432	60
03/20/26	Expenditure	SOCIAL SECURITY - PAYROLL #06		27,890.19 B	4432	147

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
03/20/26	Expenditure	PROP MAINT INSPECTION - PAYROLL #06		950.77	B 4432	186
03/20/26	Expenditure	SC BUS TEMP-ADP#211904 PAYROLL #06		1,802.25	B 4432	204
03/20/26	Expenditure	PLANNING BOARD P/T - PAYROLL #06		463.75	B 4432	216
03/20/26	Expenditure	COMM ON YOUTH PAYROLL #06		1,847.76	B 4432	223
03/20/26	Expenditure	ROAD REPAIR O/T - PAYROLL #06		1,366.41	B 4432	230
03/20/26	Expenditure	Township Committee PAYROLL #06		3,261.50	B 4432	235
03/20/26	Expenditure	ZONING BOARD P/T - PAYROLL #06		463.75	B 4432	241
03/20/26	Expenditure	ADMIN F/T - PAYROLL #06		11,925.07	B 4432	253
03/20/26	Expenditure	ADMIN P/T - PAYROLL #06		1,302.08	B 4432	288
03/20/26	Expenditure	EMS F/T - PAYROLL #06		7,339.20	B 4432	305
03/20/26	Expenditure	EMS O/T - PAYROLL #06		163.14	B 4432	306
03/20/26	Expenditure	375 Centennial Ave FT - Payroll #06		5,390.69	B 4432	309
03/20/26	Expenditure	375 Centennial Ave PT - Payroll #06		4,576.77	B 4432	310
03/20/26	Expenditure	CHANNEL 35 F/T - PAYROLL #06		2,842.40	B 4432	313
03/20/26	Expenditure	Shade Tree Comm F/T - Payroll #06		4,978.71	B 4432	316
03/20/26	Expenditure	TAX ASSESSOR P/T - PAYROLL #06		2,178.85	B 4432	319
03/26/26	Manual Entry	Bill List on 3/24/2026		2,125,580.54	G 3816	6

Report Totals

Manual Entry:	2	Debit:	0.00	Credit:	8,338,349.33	Net:	8,338,349.33 Cr
Total Expenditure:	117	Debit:	<u>0.00</u>	Credit:	<u>2,244,247.20</u>	Net:	<u>2,244,247.20 Cr</u>
Total:			0.00		10,582,596.53		10,582,596.53 Cr

Bank Id: IB 6604

Starting Transaction Date: 03/01/26 Ending Transaction Date: 03/31/26

Report Type: All Transactions

Transaction Type: Manual Db: Y Cr: Y Receipts Db: N Cr: N Disbursements Db: N Cr: N Other Db: N Cr: N
Expenditures Db: Y Cr: Y Reimbursmnt Db: N Cr: N Revenue Db: N Cr: N

Note: * Denotes transaction is from Prior Year G/L Account.

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
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Report Totals

Manual Entry:	0	Debit:	0.00	Credit:	0.00	Net:	0.00 Db
Total Expenditure:	0	Debit:	<u>0.00</u>	Credit:	<u>0.00</u>	Net:	<u>0.00</u> Db
Total:			0.00		0.00		0.00 Db

Bank Id: IB 6642

Starting Transaction Date: 03/01/26 Ending Transaction Date: 03/31/26

Report Type: All Transactions

Transaction Type: Manual Db: Y Cr: Y Receipts Db: N Cr: N Disbursements Db: N Cr: N Other Db: N Cr: N

Expenditures Db: Y Cr: Y Reimbursmnt Db: N Cr: N Revenue Db: N Cr: N

Note: * Denotes transaction is from Prior Year G/L Account.

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
03/06/26	Expenditure	ENRICHMENT - PAYROLL #05		5,741.38 B	4424 69	
03/06/26	Expenditure	POLICE OFF DUTY O/T PAYROLL #05		25,971.74 B	4424 260	
03/20/26	Expenditure	ENRICHMENT - PAYROLL #06		10,893.06 B	4432 69	
03/20/26	Expenditure	POLICE OFF DUTY O/T PAYROLL #06		17,864.42 B	4432 260	

Report Totals

Manual Entry:	0	Debit:	0.00	Credit:	0.00	Net:	0.00 Db
Total Expenditure:	4	Debit:	<u>0.00</u>	Credit:	<u>60,470.60</u>	Net:	<u>60,470.60 Cr</u>
Total:			0.00		60,470.60		60,470.60 Cr

Bank Id: IB6717

Starting Transaction Date: 03/01/26 Ending Transaction Date: 03/31/26

Report Type: All Transactions

Transaction Type: Manual Db: Y Cr: Y Receipts Db: N Cr: N Disbursements Db: N Cr: N Other Db: N Cr: N
Expenditures Db: Y Cr: Y Reimbursmnt Db: N Cr: N Revenue Db: N Cr: N

Note: * Denotes transaction is from Prior Year G/L Account.

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
03/03/26	Expenditure	Heidi Rempel FSA Med Reimb INV8785532		20.00	B 4423	2
03/30/26	Expenditure	Heidi Rempel FSA Med Reimb INV8873661		1,051.95	B 4435	2
03/31/26	Expenditure	Heidi Rempel FSA Med Reimb INV8875630		30.00	B 4436	2

Report Totals

Manual Entry:	0	Debit:	0.00	Credit:	0.00	Net:	0.00 Db
Total Expenditure:	3	Debit:	<u>0.00</u>	Credit:	<u>1,101.95</u>	Net:	<u>1,101.95 Cr</u>
Total:			0.00		1,101.95		1,101.95 Cr

Bank Id: IB 6618

Starting Transaction Date: 03/01/26 Ending Transaction Date: 03/31/26

Report Type: All Transactions

Transaction Type: Manual Db: Y Cr: Y Receipts Db: N Cr: N Disbursements Db: N Cr: N Other Db: N Cr: N
Expenditures Db: Y Cr: Y Reimbursmnt Db: N Cr: N Revenue Db: N Cr: N

Note: * Denotes transaction is from Prior Year G/L Account.

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
03/03/26	Expenditure	Chase CC Fee - February 2026 - Pool		48.48 B	4433	9
03/06/26	Expenditure	SPU ADMIN F/T - PAYROLL #05		2,658.70 B	4424	89
03/06/26	Expenditure	CIP ASST MGR - PAYROLL #05		1,333.50 B	4424	94
03/06/26	Expenditure	LIFEGUARDS TEMP - PAYROLL #05		4,405.81 B	4424	114
03/06/26	Expenditure	INSTRUCTION TEMP - PAYROLL #05		985.00 B	4424	141
03/06/26	Expenditure	POOL SOCIAL SECURITY - PAYROLL #05		756.80 B	4424	146
03/06/26	Expenditure	SPU MAINT F/T - PAYROLL #05		863.38 B	4424	280
03/20/26	Expenditure	SPU ADMIN F/T - PAYROLL #06		3,913.98 B	4432	89
03/20/26	Expenditure	CIP ASST MGR - PAYROLL #06		1,905.75 B	4432	94
03/20/26	Expenditure	LIFEGUARDS TEMP - PAYROLL #06		4,099.45 B	4432	114
03/20/26	Expenditure	INSTRUCTION TEMP - PAYROLL #06		770.00 B	4432	141
03/20/26	Expenditure	POOL SOCIAL SECURITY - PAYROLL #06		906.72 B	4432	146
03/20/26	Expenditure	SPU MAINT F/T - PAYROLL #06		1,726.76 B	4432	280

Report Totals

Manual Entry:	0	Debit:	0.00	Credit:	0.00	Net:	0.00 Db
Total Expenditure:	13	Debit:	<u>0.00</u>	Credit:	<u>24,374.33</u>	Net:	<u>24,374.33 Cr</u>
Total:			0.00		24,374.33		24,374.33 Cr

Bank Id: IB 6656

Starting Transaction Date: 03/01/26 Ending Transaction Date: 03/31/26

Report Type: All Transactions

Transaction Type: Manual Db: Y Cr: Y Receipts Db: N Cr: N Disbursements Db: N Cr: N Other Db: N Cr: N
Expenditures Db: Y Cr: Y Reimbursmnt Db: N Cr: N Revenue Db: N Cr: N

Note: * Denotes transaction is from Prior Year G/L Account.

Date	Type	ACH Vendor/Descript	Debit	Credit	Reference	Check Recon Date
03/03/26	Expenditure	Chase CC Fee - February 2026 - SID		36.06 B	4433	12
03/06/26	Expenditure	DMC F/T - PAYROLL #05		2,327.45 B	4424	73
03/06/26	Expenditure	DMC TEMP - PAYROLL #05		1,692.45 B	4424	86
03/13/26	Expenditure	GiftCard Replenish to EML 12-8 - 12-30		4,415.00 B	4428	1
03/13/26	Expenditure	GiftCard Replenish Deposit to EML Jan'26		1,515.00 B	4428	2
03/20/26	Expenditure	DMC F/T - PAYROLL #06		2,084.59 B	4432	73
03/20/26	Expenditure	DMC TEMP - PAYROLL #06		1,531.43 B	4432	86

Report Totals

Manual Entry:	0	Debit:	0.00	Credit:	0.00	Net:	0.00 Db
Total Expenditure:	7	Debit:	0.00	Credit:	13,601.98	Net:	13,601.98 Cr
Total:			0.00		13,601.98		13,601.98 Cr