

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 10,376  
 NET VALUATION TAXABLE 2022 1,914,322,319  
 MUNICODE 1332

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2023**  
**MUNICIPALITIES - FEBRUARY 10, 2023**

**ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.**

                     **TOWNSHIP** of                      **MILLSTONE**, County of                      **MONMOUTH**

**DO NOT USE THESE SPACES**

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature                      Anthony Mannino  
 Title                      CFO

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I,                      **Anthony Mannino**, am the Chief Financial Officer, License #                      **N-1777**, of the                      **TOWNSHIP** of                      **MILLSTONE**, County of                      **MONMOUTH** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature                      Anthony Mannino  
 Title                      CFO  
 Address                      470 Stage Coach Road  
 Phone Number                      (732) 446 - 4249  
 Fax Number                      NO ENTRY

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **MILLSTONE** as of as of December 31, 2022 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2022 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

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

None

Robert W. Allison  
(Registered Municipal Accountant)

Holman Frenia Allison, P.C.  
(Firm Name)

1985 Cedar Bridge Ave  
(Address)

Lakewood, NJ 08701  
(Address)

(732) 797 - 1333  
(Phone Number)

(Fax Number)

Certified by me

this 3rd day March, 2023

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2023.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

**Municipality:** TOWNSHIP OF MILLSTONE  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) \_\_\_\_\_  
\_\_\_\_\_ of the criteria above and therefore does not qualify for local  
 examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

**Municipality:** TOWNSHIP OF MILLSTONE  
**Chief Financial Officer:** Anthony Mannino  
**Signature:** Anthony Mannino  
**Certificate #:** N-1777  
**Date:** 3/3/2023

21-60000874

Fed I.D. #

TOWNSHIP OF MILLSTONE

Municipality

MONMOUTH

County

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

Fiscal Year Ending: December 31, 2022

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>-</u>	\$ <u>55,457.77</u>	\$ <u>-</u>

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

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

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

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

Anthony Mannino  
Signature of Chief Financial Officer

3/3/2023  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the           **TOWNSHIP**           of           **MILLSTONE**          , County of           **MONMOUTH**           during the year 2022 and that sheets 40 to 68 are unnecessary.

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

Name	<u>          Anthony Mannino          </u>
Title	<u>          CFO          </u>

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$           1,930,243,548.00          

<u>          Robin Bucchi          </u>
SIGNATURE OF TAX ASSESSOR
<u>          <b>TOWNSHIP OF MILLSTONE</b>          </u>
MUNICIPALITY
<u>          <b>MONMOUTH</b>          </u>
COUNTY



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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)  
AS AT DECEMBER 31, 2022**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	18,862,418.43	-
APPROPRIATION RESERVES		247,905.98
ENCUMBRANCES PAYABLE		240,575.31
Accounts Payable		21,497.22
TAX OVERPAYMENTS		5,715.98
PREPAID TAXES		331,594.21
Reserve for Municipal Relief Fund Aid		42,855.02
Due to Open Space		8,943.76
DCA TRAINING FEES		17,583.00
LOCAL SCHOOL TAX PAYABLE		14,587,088.00
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		43,683.07
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
PAGE TOTAL	18,862,418.43	15,547,441.55









**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	8,909.14	
RESERVE FOR ENCUMBRANCES		625.00
DUE TO STATE OF NJ		12.60
RESERVE FOR ANIMAL CONTROL TRUST FUND		8,271.54
<b>FUND TOTALS</b>	<b>8,909.14</b>	<b>8,909.14</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	6,368,615.82	
Open Space Grant Receivable	1,194,056.57	
Reserve for Open Space Receivable		1,194,056.57
Reserve for Open Space		6,092,737.57
Reserve for Encumbrances		284,822.01
Due Current Fund	8,943.76	
<b>FUND TOTALS</b>	<b>7,571,616.15</b>	<b>7,571,616.15</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
Investments	402,547.61	
Reserve for LOSAP		402,547.61
<b>FUND TOTALS</b>	<b>402,547.61</b>	<b>402,547.61</b>

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS (CONT'D)**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	5,446,979.43	
OTHER TRUST FUNDS PAGE TOTAL	5,446,979.43	-

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS (CONT'D)**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Previous Totals	5,446,979.43	-
OTHER TRUST FUNDS (continued)		
Due to Current Fund		1,023.80
Reserve for Encumbrances		142,751.94
Various Reserves		5,303,203.69
<b>TOTALS</b>	<b>5,446,979.43</b>	<b>5,446,979.43</b>

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS (CONT'D)  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
Previous Totals	5,446,979.43	5,446,979.43
OTHER TRUST FUNDS (continued)		
<b>TOTALS</b>	5,446,979.43	5,446,979.43

(Do not crowd - add additional sheets)







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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities	-	-	-	-	-	-	-	-
Trust Surplus	-	-	-	-	-	-	-	-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

\*Show as red figure

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
CASH	685,545.97	
FEDERAL AND STATE GRANTS RECEIVABLE	76,250.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	19,825,000.00	
UNFUNDED	825,550.00	
PAGE TOTALS	21,412,345.97	-

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	21,412,345.97	-
BOND ANTICIPATION NOTES PAYABLE		825,550.00
GENERAL SERIAL BONDS		19,825,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
Preliminary Costs Payable		215.91
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		373,660.12
UNFUNDED		91,299.85
ENCUMBRANCES PAYABLE		200,729.01
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		74,086.08
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		21,805.00
	21,412,345.97	21,412,345.97

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1.00	17,771,488.73	584,063.25	17,187,426.48
Grant Fund	-	531,779.69	1,000.00	530,779.69
Trust - Animal Control	-	9,165.74	256.60	8,909.14
Trust - Assessment	-	-	-	-
Trust - Municipal Open Space	436,960.00	6,056,126.65	124,470.83	6,368,615.82
Trust - LOSAP	-	-	-	-
Trust - CDBG	-	-	-	-
Trust - Other	925.65	5,474,744.16	28,690.38	5,446,979.43
Trust - Arts and Culture	-	-	-	-
General Capital	-	891,490.97	205,945.00	685,545.97
				-
<u>UTILITIES:</u>				-
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				-
<b>Total</b>	<b>437,886.65</b>	<b>30,734,795.94</b>	<b>944,426.06</b>	<b>30,228,256.53</b>

\* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2022.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2022.

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

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

Signature:    Anthony Mannino

Title:    CFO

# CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

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

Current Fund:	
Operating Account	17,771,488.73
Current Fund CD	-
CD Account	-
Clerk Account	-
Grant Fund:	
Grant Account	531,779.69
Trust Fund:	
Alliance to Prevent Drug Abuse	3,453.65
Basin Maintenance Trust	91,578.04
COAH Trust	2,821,216.13
Open Space	6,056,126.65
Payroll Trust	-
Recreation Account	573,214.63
Reserve Trust Escrow	109,260.68
Reserve Trust Disbursement	2,090.02
Shade Tree Trust	35,123.00
Special Tax Account	962,275.92
Veterans Memorial Trust	3,797.61
Developers Escrow Under \$5,000 Master	128,793.00
Developers Escrow Under \$5,000 Disbursement	43.67
Developers Escrow Over \$5,000 Master	738,329.77
Developers Escrow Over \$5,000 Disbursement	5,568.04
Recreation Merchant Account	-
Animal Control Fund:	
Dog Fund	9,165.74
General Capital Fund:	
General Capital	891,490.97
PAGE TOTAL	30,734,795.94

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



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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
Municipal Alliance on Alcoholism & Drug Abuse - 2019/20 FY	3,355.64	-	1,680.00	-	-	1,675.64
Municipal Alliance on Alcoholism & Drug Abuse - 2021/2022 FY	-	11,165.00	-	-	-	11,165.00
Recycling Tonnage Grant - 2020	-	11,716.00	11,716.00	-	-	-
CDBG ADA - Improvements to Muni & Court Buildings	5,586.00	-	-	-	-	5,586.00
DMHAS - Youth Leadership	-	2,269.18	-	-	-	2,269.18
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<b>PAGE TOTALS</b>	<b>8,941.64</b>	<b>25,150.18</b>	<b>13,396.00</b>	<b>-</b>	<b>-</b>	<b>20,695.82</b>

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	8,941.64	25,150.18	13,396.00	-	-	20,695.82
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PAGE TOTALS	8,941.64	25,150.18	13,396.00	-	-	20,695.82



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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	8,941.64	25,150.18	13,396.00	-	-	20,695.82
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TOTALS	8,941.64	25,150.18	13,396.00	-	-	20,695.82

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Alcohol Ed. & Rehab. Grant - 2013	522.35	-	-	-	-	-	522.35
Alcohol Ed. & Rehab. Grant - 2017	292.93	-	-	-	-	-	292.93
Alcohol Ed. & Rehab. Grant - 2018	80.37	-	-	-	-	-	80.37
Alcohol Ed. & Rehab. Grant - 2020	583.48	-	-	-	-	-	583.48
Alcohol Ed. & Rehab. Grant - 2022	-	1,421.39	-	-	-	-	1,421.39
Recycling Tonnage Grant - 2020	3,286.87	-	-	3,286.87	-	-	-
Recycling Tonnage Grant - 2022	-	11,716.00	-	11,716.00	-	-	-
Clean Communities Grant - 2021	36,422.76	-	-	29,972.25	1,124.60	-	7,575.11
Clean Communities Grant - 2022	-	40,646.75	-	-	-	-	40,646.75
Municipal Alliance on Alcoholism & Drug Abuse - 2020/2021 FY	200.14	-	-	-	-	-	200.14
Municipal Alliance on Alcoholism & Drug Abuse - 2021/2022 FY	-	11,165.00	-	9,269.40	-	-	1,895.60
DMHAS - Youth Leadership	-	2,269.18	-	-	-	-	2,269.18
CDBG ADA - Improvements to Muni & Court Buildings - 2	5,586.00	-	-	-	-	-	5,586.00
CFMP - 2017	513.00	-	-	-	-	-	513.00
							-
							-
							-
<b>PAGE TOTALS</b>	<b>47,487.90</b>	<b>67,218.32</b>	<b>-</b>	<b>54,244.52</b>	<b>1,124.60</b>	<b>-</b>	<b>61,586.30</b>

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	47,487.90	67,218.32	-	54,244.52	1,124.60	-	61,586.30
Municipal Alliance on Alcoholism & Drug Abuse - 2019/2020 FY	1,178.81	-	-	-	-	-	1,178.81
Municipal Alliance on Alcoholism & Drug Abuse - 2020/2021 FY	1,335.79	-	-	1,213.25	-	-	122.54
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PAGE TOTALS	50,002.50	67,218.32	-	55,457.77	1,124.60	-	62,887.65

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	50,002.50	67,218.32	-	55,457.77	1,124.60	-	62,887.65
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	50,002.50	67,218.32	-	55,457.77	1,124.60	-	62,887.65

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	50,002.50	67,218.32	-	55,457.77	1,124.60	-	62,887.65
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>TOTALS</b>	50,002.50	67,218.32	-	55,457.77	1,124.60	-	62,887.65

Sheet 11  
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
American Rescue Plan	544,119.48	600,000.00	-	544,119.48	-	488,238.96
Clean Communnities	-	40,646.75	-	40,646.75	-	-
Drunk Driving Enforcement Grant	-	1,421.39	-	1,421.39	-	-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	544,119.48	642,068.14	-	586,187.62	-	488,238.96

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	14,434,145.00
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	2,000,000.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	33,174,176.00
Levy Calendar Year 2022	XXXXXXXXXX	-
Paid	33,021,233.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	14,587,088.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	2,000,000.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	49,608,321.00	49,608,321.00

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	-
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	-
Levy Calendar Year 2022	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	-	XXXXXXXXXX
# Must include unpaid requisitions.	-	-

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	-
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	-
Levy Calendar Year 2022	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	-	XXXXXXXXXX
# Must include unpaid requisitions.	-	-



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	104,327.85
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	4,567,287.49
County Library	XXXXXXXXXX	343,258.34
County Health	XXXXXXXXXX	94,108.66
County Open Space Preservation	XXXXXXXXXX	591,803.48
Due County for Added and Omitted Taxes	XXXXXXXXXX	43,682.75
Paid	5,700,785.50	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	43,683.07	XXXXXXXXXX
	5,744,468.57	5,744,468.57

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	-
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - <span style="float: right;">2,274,201.00</span>	XXXXXXXXXX	XXXXXXXXXX
Sewer - <span style="float: right;">-</span>	XXXXXXXXXX	XXXXXXXXXX
Water - <span style="float: right;">-</span>	XXXXXXXXXX	XXXXXXXXXX
Garbage - <span style="float: right;">-</span>	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2022 Levy	XXXXXXXXXX	2,274,201.00
Paid	2,274,201.00	XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	2,274,201.00	2,274,201.00

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

## STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,300,000.00	1,300,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,879,912.81	2,880,502.65	589.84
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>2,879,912.81</b>	<b>2,880,502.65</b>	<b>589.84</b>
Receipts from Delinquent Taxes	400,000.00	457,009.79	57,009.79
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	4,051,564.78	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	-	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	-	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	4,051,564.78	4,592,689.21	541,124.43
	<b>8,631,477.59</b>	<b>9,230,201.65</b>	<b>598,724.06</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	46,086,063.69
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	33,174,176.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	5,596,457.97	xxxxxxxxxx
Due County for Added and Omitted Taxes	43,682.75	xxxxxxxxxx
Special District Taxes	2,274,201.00	xxxxxxxxxx
Municipal Open Space Tax	1,157,964.35	xxxxxxxxxx
Municipal Arts and Culture Tax	-	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	753,107.59
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	4,592,689.21	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	-	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	-
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>46,839,171.28</b>	<b>46,839,171.28</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		8,631,477.59
2022 Budget - Added by N.J.S.A. 40A:4-87		-
Appropriated for 2022 (Budget Statement Item 9)		8,631,477.59
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		8,631,477.59
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		8,631,477.59
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	7,207,962.52	
Paid or Charged - Reserve for Uncollected Taxes	753,107.59	
Reserved	247,905.98	
Total Expenditures		8,208,976.09
Unexpended Balances Canceled (see footnote)		422,501.50

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2022 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)	-	
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)	-	
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged	-	
Reserved	-	
Total Expenditures		-

# RESULTS OF 2022 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	589.84
Delinquent Tax Collections	XXXXXXXXXX	57,009.79
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	541,124.43
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	422,501.50
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	79,906.54
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	-
Sale of Municipal Assets	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	376,883.31
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	-
Cancellation of Due to State		325.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	2,000,000.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	2,000,000.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	231,286.32	XXXXXXXXXX
Prior Year Revenue Refunded	118.37	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,246,935.72	XXXXXXXXXX
	3,478,340.41	3,478,340.41

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Liquor Licenses	7,500.00
Penalties	8,562.45
Zoning Fees	1,500.00
Planning Fees	500.00
Tax Sale Redemption (>5 years)	-
Donations	-
Credit Card Convenience Fees	-
Self Insurance 2017 Balance	-
Self Insurance 2018 Balance	-
Miscellaneous	-
Grass Cutting Fees	-
Field Rental Permits	2,500.00
FEMA Reimbursement	10,533.45
Veterans & Senior Citizens Admin Fee	890.00
Homestead Benefits- Admin Fees	-
Miscellaneous	47,920.64
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>79,906.54</b>

**SURPLUS - CURRENT FUND  
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	2,521,099.21
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	1,246,935.72
4. Amount Appropriated in the 2022 Budget - Cash	1,300,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2022	2,468,034.93	xxxxxxxxxx
	<b>3,768,034.93</b>	<b>3,768,034.93</b>

**ANALYSIS OF BALANCE AS AT DECEMBER 31, 2022  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash		17,187,426.48
Investments		825,550.00
Change Funds		1,000.00
Sub Total		18,013,976.48
Deduct Cash Liabilities Marked with "C" on Trial Balance		15,547,441.55
Cash Surplus		2,466,534.93
Deficit in Cash Surplus		-
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	1,500.00	
Deferred Charges #	-	
Cash Deficit #	-	
Total Other Assets		1,500.00
		<b>2,468,034.93</b>

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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



**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2022 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #		\$	46,138,539.48
or			
(Abstract of Ratables)		\$	-
2. Amount of Levy - Special District Taxes		\$	-
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	-
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	462,057.97
5a. Subtotal 2022 Levy	\$		46,600,597.45
5b. Reductions Due to Tax Appeals**	\$		-
5c. Total 2022 Tax Levy		\$	46,600,597.45
6. Transferred to Tax Title Liens		\$	-
7. Transferred to Foreclosed Property		\$	-
8. Remitted, Abated or Canceled		\$	6,879.89
9. Discount Allowed		\$	-
10. Collected in Cash: In 2021	\$		317,241.46
In 2022*	\$		45,442,745.74
Homestead Benefit Credit	\$		282,076.49
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$		44,000.00
Total To Line 14	\$		46,086,063.69
11. Total Credits		\$	46,092,943.58
12. Amount Outstanding December 31, 2022		\$	507,653.87
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is			<u>98.89%</u>

**Note:** If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here  and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	46,086,063.69
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	-
To Current Taxes Realized in Cash (Sheet 17)		\$	46,086,063.69

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

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

\* Include overpayments applied as part of 2022 collections.

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

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2022

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

### (1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 46,086,063.69
<i>LESS</i> : Proceeds from Accelerated Tax Sale	-
<b>Net Cash Collected</b>	<b>\$ 46,086,063.69</b>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 46,600,597.45
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.90%

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 46,086,063.69
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	-
<b>Net Cash Collected</b>	<b>\$ 46,086,063.69</b>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 46,600,597.45
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.90%

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	2,000.00	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	-
2. Senior Citizens Deductions Per Tax Billings	44,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	-	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	-	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	-	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	-
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	-
9. Received in Cash from State	XXXXXXXXXX	44,500.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	1,500.00
Due To State of New Jersey	-	XXXXXXXXXX
	46,000.00	46,000.00

Calculation of Amount to be included on Sheet 22, Item 10 -  
2022 Senior Citizens and Veterans Deductions Allowed

Line 2	44,000.00	
Line 3	-	
Line 4	-	
Sub - Total	44,000.00	
Less: Line 7	-	
To Item 10, Sheet 22	44,000.00	

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

		Debit	Credit
Balance - January 1, 2022		XXXXXXXXXX	-
Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	-
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
		-	XXXXXXXXXX
Balance - December 31, 2022		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022		-	-

Elizabeth Kiernan  
 Signature of Tax Collector

T-1653  
 License #

3/3/2023  
 Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		792,502.67	XXXXXXXXXX
A. Taxes	456,926.61	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	335,576.06	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	(100.00)
B. Tax Title Liens		XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	-
4. Added Taxes		-	XXXXXXXXXX
5. Added Tax Title Liens		-	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	-
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) -
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	792,602.67
8. Totals		792,502.67	792,502.67
9. Balance Brought Down		792,602.67	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	457,009.79
A. Taxes	457,009.79	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		-	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		-	XXXXXXXXXX
13. 2022 Taxes		507,653.87	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	843,246.75
A. Taxes	507,670.69	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	335,576.06	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,300,256.54	1,300,256.54

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 57.65%

17. Item No.14 multiplied by percentage shown above is 486,131.75 and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	-	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. _____		XXXXXXXXXX
5B. _____	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	-	XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	-
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	-
10. Contract	XXXXXXXXXX	-
11. Mortgage	XXXXXXXXXX	-
12. Loss on Sales	XXXXXXXXXX	-
13. Gain on Sales	-	XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2022	-	XXXXXXXXXX
16. 2022 Sales from Foreclosed Property	-	XXXXXXXXXX
17. Collected*	XXXXXXXXXX	-
18. _____	XXXXXXXXXX	
19. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

**MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2022	-	XXXXXXXXXX
21. 2022 Sales from Foreclosed Property	-	XXXXXXXXXX
22. Collected*	XXXXXXXXXX	-
23. _____	XXXXXXXXXX	
24. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property:	\$	_____	-
*Total Cash Collected in 2022			
Realized in 2022 Budget		_____	-
To Results of Operation (Sheet 19)		_____	-

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting from 2022	Balance as at Dec. 31, 2022
Emergency Authorization - Municipal*	\$ -	\$ -	\$ -	\$ -
Emergency Authorization - Schools	\$ -	\$ -	\$ -	\$ -
Overexpenditure of Appropriations	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2022</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		<b>Totals</b>	-	-	-	-	-

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

**Anthony Mannino**  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2022' must be entered here and then raised in the 2023 budget.



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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 30

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

Anthony Mannino  
Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2022' must be entered here and then raised in the 2023 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR BONDS  
GENERAL CAPITAL BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	21,280,000.00	
Issued	xxxxxxxxx	-	
Paid	1,455,000.00	xxxxxxxxx	
Outstanding - December 31, 2022	19,825,000.00	xxxxxxxxx	
	21,280,000.00	21,280,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 1,840,000.00
2023 Interest on Bonds*		\$ 904,600.00	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2022	xxxxxxxxx	-	
Issued	xxxxxxxxx	-	
Paid	-	xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$ -
2023 Interest on Bonds*		\$ -	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 904,600.00

**LIST OF BONDS ISSUED DURING 2022**

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Refunded	-		
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2022**

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Refunded	-		
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2022**

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Refunded	-		
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2022**

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Term Bonds		\$ 0	
2023 Interest on Bonds		\$ -	
<b>TYPE I SCHOOL SERIAL BONDS</b>			
Outstanding - January 1, 2022	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Interest on Bonds		\$ -	
2023 Bond Maturities - Term Bonds			\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

**LIST OF BONDS ISSUED DURING 2022**

Purpose	2023 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

**2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2022	2023 Interest Requirement
1. Emergency Notes	\$ -	\$ -
2. Special Emergency Notes	\$ -	\$ -
3. Tax Anticipation Notes	\$ -	\$ -
4. Interest on Unpaid State & County Taxes	\$ -	\$ -
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
2022 BAN	825,550.00	12/31/2022	825,550.00	12/30/23	1.0000%	-	8,255.50	12/31/22
Page Totals	825,550.00		825,550.00			-	8,255.50	

Sheet 33

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	825,550.00		825,550.00			-	8,255.50	
PAGE TOTALS	825,550.00		825,550.00			-	8,255.50	

Sheet 33.1

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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



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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	825,550.00		825,550.00			-	8,255.50	
PAGE TOTALS	825,550.00		825,550.00			-	8,255.50	

Sheet 33  
Totals

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

Assessment Notes with an original date of issue of 2020 or prior must be appropriated in full in the 2023 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

**(Do not crowd - add additional sheets)**

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
Acquisition of Development Rights - Buono Property	2,763.94	-	-	-	-	-	2,763.94	-
Park Improvements - Phase II	24,573.95	-	-	-	-	-	24,573.95	-
Acquisition of Real Property (COAH)	21,750.00	413,250.00	-	-	-	435,000.00	-	-
Acquisition/Installation of Generators	10,492.51	-	-	-	-	-	10,492.51	-
2014 Site Improvements	24,460.71	-	-	-	-	-	24,460.71	-
2015 Road Improvement Program	-	-	-	3,825.00	3,825.00	-	-	-
Improvements to Various Tewchnology, Safety & Building	9,508.75	-	-	3,907.39	10,208.67	-	3,207.47	-
Park Improvements (Rocky Brook)	101,932.54	-	-	-	-	-	101,932.54	-
Acquisition of Public Works Vehicles & Equipment	-	-	-	10,933.34	10,933.34	-	-	-
Various Technology and Safety Improvements	4,213.93	1,157.00	-	40,364.77	42,940.89	-	2,794.81	-
Acquisition of DPW Vehicles and Equipment	632.07	-	-	3,826.50	3,826.50	-	632.07	-
Acquisition of an Ambulance and Equipment	16,028.99	-	-	-	-	-	16,028.99	-
Construction of a Park Maintenance Building and Improv	6,277.65	-	-	-	-	-	6,277.65	-
Acquisition of Public Works Vehicles & Equipment	8,557.57	-	-	32,629.85	32,629.85	-	8,557.57	-
2020 Road Improvement Program	270,965.14	-	-	-	270,965.14	-	-	-
Various Capital Improvements	218,482.96	825,550.00	-	66,148.47	1,018,881.58	-	-	91,299.85
Various Capital Improvements	-	-	300,000.00	(97,418.14)	30,643.95	-	171,937.91	-
Page Total	720,640.71	1,239,957.00	300,000.00	64,217.18	1,424,854.92	435,000.00	373,660.12	91,299.85

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	720,640.71	1,239,957.00	300,000.00	64,217.18	1,424,854.92	435,000.00	373,660.12	91,299.85
<b>PAGE TOTALS</b>	720,640.71	1,239,957.00	300,000.00	64,217.18	1,424,854.92	435,000.00	373,660.12	91,299.85

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	720,640.71	1,239,957.00	300,000.00	64,217.18	1,424,854.92	435,000.00	373,660.12	91,299.85
<b>PAGE TOTALS</b>	720,640.71	1,239,957.00	300,000.00	64,217.18	1,424,854.92	435,000.00	373,660.12	91,299.85

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	720,640.71	1,239,957.00	300,000.00	64,217.18	1,424,854.92	435,000.00	373,660.12	91,299.85
<b>GRAND TOTALS</b>	720,640.71	1,239,957.00	300,000.00	64,217.18	1,424,854.92	435,000.00	373,660.12	91,299.85

Sheet 35 Totals

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	24,086.08
Received from 2022 Budget Appropriation*	XXXXXXXXXX	350,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	300,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	74,086.08	XXXXXXXXXX
	374,086.08	374,086.08

\*The full amount of the 2022 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	-
Received from 2022 Budget Appropriation*	XXXXXXXXXX	-
Received from 2022 Emergency Appropriation*	XXXXXXXXXX	-
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

\*The full amount of the 2022 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Various Capital Improvements	300,000.00	-	300,000.00	-
Total	300,000.00	-	300,000.00	-

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	55.00
Premium on Sale of Bonds	xxxxxxxxxx	-
Funded Improvement Authorizations Canceled	xxxxxxxxxx	21,750.00
Appropriated to Finance Improvement Authorizations	-	xxxxxxxxxx
Appropriated to 2022 Budget Revenue	-	xxxxxxxxxx
Balance - December 31, 2022	21,805.00	xxxxxxxxxx
	21,805.00	21,805.00

**MUNICIPALITIES ONLY**

**IMPORTANT !!**

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

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

A.

- |   |    |                      |
|---|----|----------------------|
| 1. Total Tax Levy for Year 2022 was       | \$ | <u>46,600,597.45</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ | <u>46,086,063.69</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>32,620,418.22</u> |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2022?

Answer YES or NO  **YES**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2022?

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

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

- C. Does the appropriation required to be included in the Calendar Year 2023 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO  **NO**

D.

- |  |         |    |                        |
|--|---------|----|------------------------|
| 1. Cash Deficit 2021                     |         | \$ | <u>-</u>               |
| 2. 4% of 2021 Tax Levy for all purposes: |         |    |                        |
|  | Levy -- | \$ | <u>-</u> = \$ <u>-</u> |
| 3. Cash Deficit 2022                     |         | \$ | <u>-</u>               |
| 4. 4% of 2022 Tax Levy for all purposes: |         |    |                        |
|  | Levy -- | \$ | <u>-</u> = \$ <u>-</u> |

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$	<u>-</u>	\$	<u>-</u>
2. County Taxes	\$	<u>-</u>	\$	<u>43,683.07</u>
3. Amounts due Special Districts	\$	<u>-</u>	\$	<u>-</u>
4. Amount due School Districts for School Tax	\$	<u>-</u>	\$	<u>14,587,088.00</u>

# **UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2022, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING  
TRIAL BALANCE - UTILITY FUND  
AS AT DECEMBER 31, 2022  
Operating and Capital Sections**

(Separately Stated)

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

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

"C"

(Do not crowd - add additional sheets)



Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING  
TRIAL BALANCE - UTILITY FUND (cont'd)  
AS AT DECEMBER 31, 2022  
Operating and Capital Sections  
(Separately Stated)**

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

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

(Do not crowd - add additional sheets)





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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

\*Show as red figure

# SCHEDULE OF UTILITY BUDGET - 2022

## BUDGET REVENUES

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

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	
Added by N.J.S.A. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	-
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget)**	
<b>Total Expenditures</b>	-
Unexpended Balance Canceled (See Footnote)	-

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2022 OPERATION

## UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	-	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

The following Item of '2021 Appropriation Reserves Canceled in 2022' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2021 for an Anticipated Deficit in the Utility for 2021

2021 Appropriation Reserves Canceled in 2022		
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		-

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

## RESULTS OF 2022 OPERATIONS - UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	-
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	-	-

## OPERATING SURPLUS - UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Excess in Results of 2022 Operations	XXXXXXXXXX	-
Amount Appropriated in the 2022 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

## ANALYSIS OF BALANCE DECEMBER 31, 2022 (FROM UTILITY - TRIAL BALANCE)

Cash		-
Investments		
Interfund Accounts Receivable		
Subtotal		-
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.</b>		-

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

## SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	
Increased by:			
Rents Levied		\$	
Decreased by:			
Collections	\$		
Overpayments applied	\$		
Transfer to Liens	\$		
Other	\$		
		\$	-
Balance December 31, 2022		\$	-

## SCHEDULE OF UTILITY LIENS

Balance December 31, 2021		\$	
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	-
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2022		\$	-

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

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting 2022	Balance as at Dec. 31, 2022
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Deficit in Operations</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of 2022</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**UTILITY SPECIAL EMERGENCY**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-

Sheet 48a

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

\_\_\_\_\_  
Chief Financial Officer

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR BONDS  
UTILITY ASSESSMENT BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds		\$	
<b>UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Capital Bonds			\$
2023 Interest on Bonds		\$	

**INTEREST ON BONDS - UTILITY BUDGET**

2023 Interest on Bonds (*Items)	\$	-	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2023	\$		
Required Appropriation 2023			\$ -

**LIST OF BONDS ISSUED DURING 2022**

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
<b>UTILITY LOAN</b>			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

**INTEREST ON LOANS - UTILITY BUDGET**

2023 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2023	\$		
Required Appropriation 2023			\$ -

**LIST OF LOANS ISSUED DURING 2022**

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2023 DEBT SERVICE FOR LOANS  
UTILITY LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
<b>UTILITY LOAN</b>			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

**INTEREST ON LOANS - UTILITY BUDGET**

2023 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2023	\$		
Required Appropriation 2023			\$ -

**LIST OF LOANS ISSUED DURING 2022**

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	-		-			-	-	

Sheet 50

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	-		-			-	-	

Sheet 50

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

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

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

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - UTILITY BUDGET	
2023 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2023	\$
Required Appropriation 2023	\$ -

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023		Interest Computed to (Insert Date)
						For Principal	For Interest **	
	-		-			-	-	

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2020 or prior must be appropriated in full in the 2024 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

Sheet 51a

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
<b>PAGE TOTALS</b>	-	-	-	-	-	-	-	-

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52.1

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



**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
<b>PAGE TOTALS</b>	-	-	-	-	-	-	-	-

Sheet  
52.2

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
PAGE TOTALS	-	-	-	-	-	-	-	-

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

Sheet 52.4

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

# UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Received from 2022 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

# UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Received from 2022 Budget Appropriation*	XXXXXXXXXX	
Received from 2022 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

\*The full amount of the 2022 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2022 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2022 or Prior Years
	-	-	-	-

## UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**2022**

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous		
Appropriated to Finance Improvement Authorization		XXXXXXXXXX
Appropriation to 2022 Budget Reserve		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-