

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 **HAMILTON** 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:

NO ENTRY
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day _____, 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 HAMILTON
Chief Financial Officer:	Eugenia Poulos
Signature:	epoulos@hamiltonnj.com
Certificate #:	N-0622
Date:	5/9/2023

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

21-6000691

Fed I.D. #

TOWNSHIP OF HAMILTON

Municipality

MERCER

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>5,069,043.86</u>	\$ <u>2,263,398.94</u>	\$ <u>9,369.15</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.

Signature of Chief Financial Officer

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 **HAMILTON** , County of **MERCER** 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

Title

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

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 \$ 8,868,318,900.00

 dgatti@hamiltonnj.com

SIGNATURE OF TAX ASSESSOR

 TOWNSHIP OF HAMILTON
MUNICIPALITY

 MERCER
COUNTY

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	232,206.30	
DUE FROM TRUST	315.00	
DUE TO/FROM STATE OF NJ	699.20	
DUE TO/FROM CURRENT	1,257.65	
RESERVE FOR ENCUMBRANCES/ESCROW		5,574.83
RESERVE FOR ANIMAL CONTROL TRUST FUND		228,903.32
FUND TOTALS	234,478.15	234,478.15
ASSESSMENT TRUST FUND		
CASH	466,301.95	
PROSPECTIVE ASSESSMENTS FUNDED	2,069,073.50	
ASSESSMENTS RECEIVABLE	397,191.04	
ASSESSMENT LIEN INTEREST AND COSTS/DUE FROM CURRENT	4,699.49	
RESERVE FOR:ASSESSMENT LIENS, ASSMT LIEN INTEREST		2,737,931.83
PREPAID ASSESSMENTS		9,332.15
SERIAL BONDS PAYABLE		190,000.00
FUND BALANCE		2.00
FUND TOTALS	2,937,265.98	2,937,265.98
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(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	26,932,464.20	26,932,464.20
OTHER TRUST FUNDS (continued)		
DEVELOPERS ESCROW:		
CASH	2,750,806.86	
DUE to CURRENT		68.26
RESERVE FOR DEVELOPERS ESCROW		2,750,738.60
TOTALS	2,750,806.86	2,750,806.86
FIRE PENALTY TRUST:		
CASH	47,508.79	
RESERVE FOR FIRE PENALTY TRUST		47,508.79
TOTALS	47,508.79	47,508.79
UNEMPLOYMENT TRUST:		
CASH	405,966.56	
RESERVE FOR UNEMPLOYMENT TRUST		405,966.56
TOTALS	405,966.56	405,966.56
LAW ENFORCEMENT TRUST:		
CASH	43,970.00	
RESERVE FOR DEDICATED LAW ENFORCEMENT		43,970.00
TOTALS	43,970.00	43,970.00
RECREATION TRUST:		
CASH	190,106.66	
RESERVE FOR RECREATION		190,106.66
TOTALS	190,106.66	190,106.66
TOTALS	33,809,181.94	33,809,181.94

(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 Serial Bonds Payable	260,000.00						70,000.00	190,000.00
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities	2,747,263.98						70,000.00	2,677,263.98
Trust Surplus	2.00							2.00
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	3,007,265.98	-	-	-	-	-	140,000.00	2,867,265.98

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	55,143,125.79	10,929,326.59	33,451,480.32	32,620,972.06
Grant Fund	151,545.34	8,168,491.93	233,871.84	8,086,165.43
Trust - Animal Control	37,430.94	194,826.36	51.00	232,206.30
Trust - Assessment	170,169.68	296,132.27		466,301.95
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG	106,152.50	6,766.61	20,890.83	92,028.28
Trust - Other	5,072,203.87	19,509,142.12	3,629,687.30	20,951,658.69
Trust - Arts and Culture				-
General Capital	80,096.78	18,703,325.17	14,110,034.04	4,673,387.91
Affordable Housing	2,379.00	5,978,426.51		5,980,805.51
<u>UTILITIES:</u>				
Sewer Capital	165,946.02	11,390,506.74	625,478.30	10,930,974.46
Sewer Operating	2,765,400.45	16,302,473.69	10,316,254.13	8,751,620.01
Utility Assessment				-
				-
TRUST - Developers Escrow	9,950.00	2,766,320.37	25,463.51	2,750,806.86
TRUST - Fire Penalty	140.00	47,368.79		47,508.79
TRUST - Unemployment	75,000.00	330,966.56		405,966.56
TRUST - Law Enforcement		45,093.50	1,123.50	43,970.00
TRUST - Recreation	3,832.22	249,263.23	62,988.79	190,106.66
				-
				-
				-
				-
				-
				-
				-
				-
Total	63,783,372.59	94,918,430.44	62,477,323.56	96,224,479.47

* 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: _____

Title: _____

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
CY21 Various State and Federal Grants Receivables	1,279,037.54	2,524.00	577,537.00			704,024.54
CY17 NJDOT Whitehorse Hamilton Square Rd	68,750.00					68,750.00
CY17 Distracted Driving	5,500.00					5,500.00
CY17 Drunk Driving Enforcement	10,400.38					10,400.38
CY18 NJDOT Yardville Hamilton Square Rd	126,325.00		126,325.00			-
CY18 Department of Justice	4,956.90					4,956.90
CY19 Justice Assistance	784.10					784.10
CY19 Safe Routes School-Klockner	275,405.62		143,547.77			131,857.85
CY20 NJACCHO COVID 19 Related	37,643.77					37,643.77
CY20 Coronavirus	51,329.00					51,329.00
CY20 Municipal Alliance	12,376.38					12,376.38
CY20 Childhood Lead Program	53,000.00					53,000.00
CY20 Safe Routes Design Assistance	400,000.00					400,000.00
CY22 Sustainable Jersey Grant		10,000.00	5,000.00			5,000.00
CY22 Alcohol Ed Rehab		39,798.98	39,798.98			-
CY22 Body Armor		6,709.54	6,709.54			-
CY22 Municipal Alliance		22,650.00				22,650.00
CY22 Click it or Ticket		8,750.00	8,470.00			280.00
CY22 Distracted Driving		14,000.00	13,580.00			420.00
PAGE TOTALS	2,325,508.69	104,432.52	920,968.29	-	-	1,508,972.92

**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	2,325,508.69	104,432.52	920,968.29	-	-	1,508,972.92
CY22 Drive Sober Get Pulled Over		8,750.00	7,140.00			1,610.00
CY22 Drunk Driving Enforcement		8,113.91	8,113.91			-
CY22 GCADA Municipal Alliance		10,597.00	10,597.00			-
NJDOT South Broad St			-			-
CY22 It Pays to Plug in		8,000.00				8,000.00
CY22 Recycling Tonnage Grant		173,888.26	173,888.26			-
CY22 Community Forestry Management		50,000.00				50,000.00
CY22 Clean Communities		194,686.76	194,686.76			-
CY22 Childhood Lead Poisoning Program		53,000.00				53,000.00
CY22 Strengthening Local Public Health		274,735.00	41,132.00			233,603.00
CY22 Vaccination Supplemental Funding		100,000.00				100,000.00
CY22 NJACCHO Enhancing Infrastructure		611,164.86				611,164.86
CY22 NJ DEP Green Acres Open Space		750,000.00				750,000.00
CY22 Firefighter Grant		31,000.00				31,000.00
CY22 Housing Section 8		154,113.00	153,395.00			718.00
CY22 American Rescue Plan (ARP)		1,461,883.00	1,461,883.00			-
CY22 Attorney General Opioid Settlement		14,004.39	14,004.39			-
CY22 Community Development (CDBG)		623,289.98	10,212.95			613,077.03
PAGE TOTALS	2,325,508.69	4,631,658.68	2,996,021.56	-	-	3,961,145.81

**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	2,325,508.69	4,633,658.68	2,998,021.56	-	-	3,961,145.81
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	2,325,508.69	4,633,658.68	2,998,021.56	-	-	3,961,145.81

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				
SFY 2010 Parking Adjudication	330.00						330.00
SFY 2010 Alcohol Education and Rehab	192.11						192.11
CY 2012 Alcohol Education and Rehab	1,448.58			1,400.00	2,000.00		2,048.58
CY 2014 Alcohol Education and Rehab	1,359.61			1,150.00			209.61
CY 2015 Alcohol Education and Rehab	129.36						129.36
CY 2016 Alcohol Education and Rehab	514.82						514.82
CY 2017 Recycling Tonnage	1,245.45						1,245.45
CY 2017 Emergency Management Assistance	9,400.00						9,400.00
CY 2017 Alcohol Education and Rehab	4,939.25			4,850.00			89.25
CY 2017 Municipal Alliance	1,813.59						1,813.59
CY 2017 Drunk Driving Enforcement	883.19			862.76	205.00		225.43
CY 2017 Distracted Driving	5,500.00						5,500.00
CY 2017 Drunk Driving Enforcement	9,273.13			281.00			8,992.13
CY 2018 NJDHSS Lead Abatement	45,461.45			143.00			45,318.45
CY 2018 Recycling Tonnage	-				7,120.00		7,120.00
CY 2018 Department of Justice	4,956.90						4,956.90
CY 2018 NJ Div Law & Public Safety	4,700.00						4,700.00
CY 2018 Alcohol Education and Rehab	5,899.84			7,375.00	3,425.00		1,949.84
CY 2018 Click it or Ticket	5,500.00						5,500.00
PAGE TOTALS	103,547.28	-	-	16,061.76	12,750.00	-	100,235.52

**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	103,547.28	-	-	16,061.76	12,750.00	-	100,235.52
CY 2018 Drunk Driving Enforcement	8,048.51						8,048.51
CY 2019 Municipal Alliance	10,039.73			1,590.00	5,185.00		13,634.73
CY 2019 Justice Assistance	15,620.00						15,620.00
CY 2019 Distracted Driving	5,500.00						5,500.00
CY 2019 Drive Sober Get Pulled Over	4,840.00						4,840.00
CY 2019 Clean Communities	3,608.39			2,420.00			1,188.39
CY 2019 Alcohol Education and Rehab	17,682.44						17,682.44
CY 2019 Safe Routes to School (Klockner)	342,000.00						342,000.00
CY 2019 Click it or Ticket	5,500.00						5,500.00
CY 2019 Drunk Driving Enforcement	11,010.43			441.50			10,568.93
CY 2019 Drive Sober Get Pulled Over	5,500.00						5,500.00
CY 2020 Recycling Tonnage	-				492.02		492.02
CY 2020 NJACCHO Scholarship Grant	46.02						46.02
CY Coronavirus Emergency Supplemental Program	17,016.62						17,016.62
CY 2020 NJACCHO COVID 19 Related	29,520.08						29,520.08
CY 2020 Drive Sober Get Pulled Over	8,400.00						8,400.00
CY 2020 Municipal Alliance	16,190.00			13,774.96			2,415.04
CY 2020 Municipal Alliance Alcohol and Drug	5,826.56			4,943.79			882.77
PAGE TOTALS	609,896.06	-	-	39,232.01	18,427.02	-	589,091.07

**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	609,896.06	-	-	39,232.01	18,427.02	-	589,091.07
CY 2020 NJACCHO COVID 19 Related	6,475.58						6,475.58
CY 2020 NJDOH Childhood Lead Program	1,518.07						1,518.07
CY 2020 Clean Communities	145,086.19			145,086.19			-
CY 2020 Safe Routes to School Design Assistance	31,800.27			264,909.24	264,909.24		31,800.27
CY 2021 Distracted Driving	12,000.00			12,000.00			-
CY 2021 Recycling Tonnage	168,409.28			118,009.33	3,806.63		54,206.58
CY 2021 Body Armor Grant	-			2,663.95	2,663.95		-
CY 2021 Strengthening Local Public Health	-			2,508.43	2,649.83		141.40
CY 2021 Drunk Driving Enforcement	6,483.31						6,483.31
CY 2021 Click it or Ticket	7,500.00			7,500.00			-
CY 2021 Fire Consolidation	1,712,041.36			1,326,737.52	137,958.64		523,262.48
CY 2021 Drive Sober Get Pulled Over	9,000.00			6,495.00			2,505.00
CY 2021 ANJEC Open Space Stewardship	1,500.00			1,414.73			85.27
CY 2021 Municipal Alcohol Education	62,257.27			11,050.00			51,207.27
CY 2021 NJDEP Hazardous Discharge Site Remediation	246,001.00			241,501.00			4,500.00
CY 2021 NJDLPS Body Worn Camera	101,709.69						101,709.69
CY 2021 NJDOH Strengthening Local Public Health	264,023.96			174,088.72	5,716.79		95,652.03
CY 2021 NJDOH Childhood Lead Program	51,125.39			51,192.89	67.50		-
PAGE TOTALS	3,436,827.43	-	-	2,404,389.01	436,199.60	-	1,468,638.02

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	4.00
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	125,261,639.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	125,261,640.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	3.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	125,261,643.00	125,261,643.00

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	402,444.50
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	52,775,437.03
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	2,406,874.74
Due County for Added and Omitted Taxes	XXXXXXXXXX	606,034.80
Paid	55,591,078.89	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	599,712.18	XXXXXXXXXX
	56,190,791.07	56,190,791.07

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2022 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

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	7,495,000.00	7,495,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	37,086,556.08	38,029,512.39	942,956.31
Added by N.J.S.A. 40A:4-87 (List on 17a)	2,741,256.23	2,741,256.23	-
			-
			-
Total Miscellaneous Revenue Anticipated	39,827,812.31	40,770,768.62	942,956.31
Receipts from Delinquent Taxes	115,000.00	210,279.26	95,279.26
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	101,224,574.15	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	3,176,922.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	104,401,496.15	106,262,215.95	1,860,719.80
	151,839,308.46	154,738,263.83	2,898,955.37

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	286,594,962.28
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	125,261,639.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	55,182,311.77	xxxxxxxxxx
Due County for Added and Omitted Taxes	606,034.80	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	717,239.24
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	106,262,215.95	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.	287,312,201.52	287,312,201.52

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		149,098,052.23
2022 Budget - Added by N.J.S.A. 40A:4-87		2,741,256.23
Appropriated for 2022 (Budget Statement Item 9)		151,839,308.46
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		151,839,308.46
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		151,839,308.46
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	142,524,699.10	
Paid or Charged - Reserve for Uncollected Taxes	717,239.24	
Reserved	6,304,165.99	
Total Expenditures		149,546,104.33
Unexpended Balances Canceled (see footnote)		2,293,204.13

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	942,956.31
Delinquent Tax Collections	XXXXXXXXXX	95,279.26
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,860,719.80
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	2,293,204.13
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	294,750.59
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	3,613,961.24
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	
Due from General Capital		182,614.77
	3,656.44	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	-	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	-
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		XXXXXXXXXX
Due from HUD	40,177.51	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	9,239,652.15	XXXXXXXXXX
	9,283,486.10	9,283,486.10

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	15,966,341.96
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	9,239,652.15
4. Amount Appropriated in the 2022 Budget - Cash	7,495,000.00	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	17,710,994.11	xxxxxxxxxx
	25,205,994.11	25,205,994.11

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

Cash		32,620,972.06
Investments		-
Change Fund		3,981.00
Sub Total		32,624,953.06
Deduct Cash Liabilities Marked with "C" on Trial Balance		15,317,731.68
Cash Surplus		17,307,221.38
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	261,039.42	
Deferred Charges #	142,733.31	
Cash Deficit #		
Total Other Assets		403,772.73
		17,710,994.11

* 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) #		\$	<u>283,047,196.88</u>
or			
(Abstract of Ratables)		\$	<u>-</u>
2. Amount of Levy - Special District Taxes		\$	<u>-</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	<u>1,226,511.59</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	<u>3,146,867.06</u>
5a. Subtotal 2022 Levy	\$		<u>287,420,575.53</u>
5b. Reductions Due to Tax Appeals**	\$		<u>488,977.08</u>
5c. Total 2022 Tax Levy		\$	<u>286,931,598.45</u>
6. Transferred to Tax Title Liens		\$	<u>124,825.24</u>
7. Transferred to Foreclosed Property		\$	<u>5,023.68</u>
8. Remitted, Abated or Canceled		\$	<u>190,382.57</u>
9. Discount Allowed		\$	<u>-</u>
10. Collected in Cash: In 2021	\$		<u>2,946,057.88</u>
In 2022*	\$		<u>279,257,147.12</u>
Homestead Benefit Credit	\$		<u>3,703,164.15</u>
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$		<u>688,593.13</u>
Total To Line 14	\$		<u>286,594,962.28</u>
11. Total Credits		\$	<u>286,915,193.77</u>
12. Amount Outstanding December 31, 2022		\$	<u>16,404.68</u>
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	<u>99.88%</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		\$	<u>286,594,962.28</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>286,594,962.28</u>

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)	\$ 286,594,962.28
<i>LESS</i> : Proceeds from Accelerated Tax Sale	<u>794,186.67</u>
Net Cash Collected	\$ <u>285,800,775.61</u>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ <u>286,931,598.45</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.61%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 286,594,962.28
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	<u>794,186.67</u>
Net Cash Collected	\$ <u>285,800,775.61</u>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ <u>286,931,598.45</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.61%</u>

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	269,668.88	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	-
2. Senior Citizens Deductions Per Tax Billings	100,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	589,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	8,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	-	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	9,406.87
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	-
9. Received in Cash from State	XXXXXXXXXX	697,222.59
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	261,039.42
Due To State of New Jersey	-	XXXXXXXXXX
	967,668.88	967,668.88

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

Line 2	100,250.00	
Line 3	589,250.00	
Line 4	8,500.00	
Sub - Total	698,000.00	
Less: Line 7	9,406.87	
To Item 10, Sheet 22	688,593.13	

**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		-	-

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		2,229,329.78	XXXXXXXXXX
A. Taxes	3,741.50	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,225,588.28	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
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		16,404.68	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	2,245,734.46
8. Totals		2,245,734.46	2,245,734.46
9. Balance Brought Down		2,245,734.46	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	210,279.26
A. Taxes	25,169.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	185,109.40	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		138,328.32	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		124,825.24	XXXXXXXXXX
13. 2022 Taxes		21,428.36	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	2,320,037.12
A. Taxes	16,404.68	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,303,632.44	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,530,316.38	2,530,316.38

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 9.36%

17. Item No.14 multiplied by percentage shown above is 217,155.47 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	367,045.00	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	5,023.68	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	372,068.68
	372,068.68	372,068.68

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	\$ 142,733.31	\$	\$	\$ 142,733.31
	\$	\$	\$	\$ -
(2021 Audit presented in Dec 2022, deferred charge in Budget 2023)	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ 142,733.31	\$ -	\$ -	\$ 142,733.31

*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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

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

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 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

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	xxxxxxxx	41,079,000.00	
Issued	xxxxxxxx	-	
Paid	8,155,000.00	xxxxxxxx	
Outstanding - December 31, 2022	32,924,000.00	xxxxxxxx	
	41,079,000.00	41,079,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 7,935,000.00
2023 Interest on Bonds*		\$ 1,143,666.30	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx	260,000.00	
Issued	xxxxxxxx	-	
Paid	70,000.00	xxxxxxxx	
Outstanding - December 31, 2022	190,000.00	xxxxxxxx	
	260,000.00	260,000.00	
2023 Bond Maturities - Assessment Bonds			\$ 65,000.00
2023 Interest on Bonds*		\$ 6,300.00	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,149,966.30

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
NJEIB LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	1,204,676.26	
Issued	xxxxxxxxx	-	
Paid	301,901.33	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	902,774.93	xxxxxxxxx	
	1,204,676.26	1,204,676.26	
2023 Loan Maturities			\$ 308,447.08
2023 Interest on Loans			\$ 13,781.26
Total 2023 Debt Service for NJEIB Loan			\$ 322,228.34
GREEN TRUST LOAN			
Outstanding - January 1, 2022	xxxxxxxxx	26,884.77	
Issued	xxxxxxxxx	-	
Paid	25,943.03	xxxxxxxxx	
Reconcile	941.74		
Outstanding - December 31, 2022	0.00	xxxxxxxxx	
	26,884.77	26,884.77	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for GREEN TRUST 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			\$ -
LOAN			
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			\$ -
LOAN			
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		\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
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. 	\$	\$
6. 	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
16-022 Various Capital Improvements	5,136,680.00	5/22/2018	4,639,216.00	02/14/23	5.0000%	248,781.00	92,526.50	02/14/23
17-016 Various Capital Improvements	7,300,000.00	5/18/2020	6,043,692.00	02/14/23	5.0000%	291,000.00	120,537.97	02/14/23
18-032 Various Capital Improvement	5,700,000.00	5/18/2020	5,186,780.00	02/14/23	5.0000%	265,000.00	103,447.35	02/14/23
20-033 Various Capital Improvements	4,079,812.00	5/18/2020	4,079,812.00	02/14/23	5.0000%	220,927.00	81,369.51	02/14/23
20-049 Aquisition of property	712,500.00	2/16/2021	712,500.00	02/14/23	5.0000%	35,992.00	14,210.40	02/14/23
21-044 Various Capital Improvements	3,000,000.00	2/16/2022	3,000,000.00	02/14/23	5.0000%	-	59,833.28	02/14/23
Page Totals	25,928,992.00		23,662,000.00			1,061,700.00	471,925.01	

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	25,928,992.00		23,662,000.00			1,061,700.00	471,925.01	
PAGE TOTALS	25,928,992.00		23,662,000.00			1,061,700.00	471,925.01	

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	25,928,992.00		23,662,000.00			1,061,700.00	471,925.01	
PAGE TOTALS	25,928,992.00		23,662,000.00			1,061,700.00	471,925.01	

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.								
Total			-	-		-	-	

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. Fire District 3 Pumper, Platform and Aeria (Joint with FD4)	235,290.96	73,115.59	7,176.04
2. Fire District 4 Pumper, Platform and Aeria (Joint with FD3)	173,262.66	53,840.65	5,284.27
3. Fire District 6 Lease 40136957 Fire Apparatus	316,662.08	63,126.62	8,469.73
4. Fire District 8 Fire Truck	492,479.44	64,427.47	14,380.39
5. Fire District 9 Fire Truck	506,392.15	66,448.30	14,280.23
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	1,724,087.29	320,958.63	49,590.66

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
15-020 Various Capital Improvements	-	-			(1,000.00)			1,000.00
16-022 Various Capital Improvements	-	38,379.83			27,508.85			10,870.98
17-015 Open Space Acquisitions	450,000.00	8,550,000.00					450,000.00	8,550,000.00
17-016 Various Capital Improvements	-	384,340.31			248,469.45			135,870.86
18-032 Various Capital Improvements		1,375,980.34			(16,593.29)			1,392,573.63
20-033 Various Capital Improvements		804,034.66			111,839.87			692,194.79
20-034 Various Capital Improvements	4,361,718.87	-			2,405,092.69		1,956,626.18	
20-049 Acq. Of 1750 Whitehorse/Mercerville Rd.		12,029.88			(2,385.00)			14,414.88
21-044 Various Capital Improvements	-	13,417,402.11			4,876,992.32			8,540,409.79
22-002 Acqu 185 Sawmill Road (YMCA)			4,700,000.00		4,495,000.00			205,000.00
22-034 General Capital Improvemments			16,860,900.00		2,322,545.83		3,338,518.17	11,199,836.00
22-036 Municipal Building - Whitehorse/Mercerville			4,000,000.00		16,700.00		183,300.00	3,800,000.00
Page Total	4,811,718.87	24,582,167.13	25,560,900.00	-	14,484,170.72	-	5,928,444.35	34,542,170.93

Sheet 35

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 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
22-002 Acq 185 Sawmill Rd	4,700,000.00	4,700,000.00	-	4,495,000.00
22-034 General Capital Improvements	16,860,900.00	11,199,836.00	340,064.00	5,321,000.00
22-036 Municipal complex	4,000,000.00	3,800,000.00	200,000.00	-
Total	25,560,900.00	19,699,836.00	540,064.00	9,816,000.00

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	590,828.19
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Cancel erroneous loan balance		941.74
Encumbrances from audit canceled/corrected		152,141.29
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	743,911.22	xxxxxxxxxx
	743,911.22	743,911.22

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.

POST CLOSING TRIAL BALANCE - SEWER 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	5,894,449.17	
Cash OnLine Sewer Payments	2,857,170.84	
Petty Cash	1,076.31	
Receivables Offset with Reserves:		
Consumer Accounts Receivable	2,382,564.43	
Liens Receivable	97,407.22	
Due From Current	27,947.93	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		1,775,457.35
Encumbrances Payable		998,863.14
Accrued Interest on Bonds and Notes		1,065,915.86
Accounts Payable		52,686.27
Reserve for Future Debt Service		311,792.75
Prepaid Rents		103,370.68
Subtotal - Cash Liabilities		4,308,086.05 "C"
Reserve for Consumer Accounts and Lien Receivable		2,507,919.58
Fund Balance		4,444,610.27
Total	11,260,615.90	11,260,615.90

(Do not crowd - add additional sheets)

ANALYSIS OF SEWER 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	467.10						467.10	-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
	467.10	-	-	-	-	-	467.10	-

Sheet 43

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	1,020,000.00	1,020,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	18,879,003.00	19,748,338.08	869,335.08
Sewer Connections	669,550.00	454,554.99	(214,995.01)
Miscellaneous	55,000.00	84,811.80	29,811.80
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	20,623,553.00	21,307,704.87	684,151.87
Deficit (General Budget) **			-
	20,623,553.00	21,307,704.87	684,151.87

** 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		20,623,553.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		20,623,553.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		20,623,553.00
Deduct Expenditures:		
Paid or Charged	18,846,572.96	
Reserved	1,775,457.35	
Surplus (General Budget)**		
Total Expenditures		20,622,030.31
Unexpended Balance Canceled (See Footnote)		1,522.69

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

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Sewer 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)")	21,307,704.87	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		21,307,704.87
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	18,846,572.96	
Reserved	1,775,457.35	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	20,622,030.31	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		20,622,030.31
Excess		685,674.56
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	685,674.56	
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 Sewer Utility for 2021

2021 Appropriation Reserves Canceled in 2022	1,763,684.36	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		1,763,684.36

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	684,151.87
Unexpended Balances of Appropriations	xxxxxxxxxx	1,522.69
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	1,763,684.36
Correction to accrued interest	4,000.00	
Deficit in Anticipated Revenues	-	xxxxxxxxxx
Refunds of prior year receivables	215,883.37	xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	2,229,475.55	xxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	2,449,358.92	2,449,358.92

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	3,235,134.72
Excess in Results of 2022 Operations	xxxxxxxxxx	2,229,475.55
Amount Appropriated in the 2022 Budget - Cash	1,020,000.00	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	4,444,610.27	xxxxxxxxxx
	5,464,610.27	5,464,610.27

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

Cash		5,894,449.17
Investments		2,858,247.15
Interfund Accounts Receivable		
Subtotal		8,752,696.32
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,308,086.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		4,444,610.27
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		4,444,610.27

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021	\$	<u>2,391,668.95</u>
Increased by:		
Rents Levied	\$	<u>19,743,072.68</u>
Decreased by:		
Collections	\$	<u>19,666,035.53</u>
Overpayments applied	\$	<u>82,302.55</u>
Transfer to Liens	\$	<u>3,839.12</u>
Other	\$	<u> </u>
	\$	<u>19,752,177.20</u>
Balance December 31, 2022	\$	<u><u>2,382,564.43</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2021	\$	<u>93,568.10</u>
Increased by:		
Transfers from Accounts Receivable	\$	<u>3,839.12</u>
Penalties and Costs	\$	<u> </u>
Other	\$	<u> </u>
	\$	<u>3,839.12</u>
Decreased by:		
Collections	\$	<u> </u>
Other	\$	<u> </u>
	\$	<u>-</u>
Balance December 31, 2022	\$	<u><u>97,407.22</u></u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER 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. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

*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
SEWER 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		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	51,507,000.00	
Issued	XXXXXXXXXX		
Paid	3,635,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	47,872,000.00	XXXXXXXXXX	
	51,507,000.00	51,507,000.00	
2023 Bond Maturities - Capital Bonds			\$ 3,800,000.00
2023 Interest on Bonds		\$ 1,666,191.50	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	1,666,191.50	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	825,141.72	
Subtotal	\$	841,049.78	
Add: Interest to be Accrued as of 12/31/2023	\$	940,851.72	
Required Appropriation 2023	\$	1,781,901.50	

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
	-	-		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	214,255.51	
Issued	XXXXXXXXXX		
Paid	25,832.61	XXXXXXXXXX	
Outstanding - December 31, 2022	188,422.90	XXXXXXXXXX	
	214,255.51	214,255.51	
2023 Loan Maturities			\$ 26,068.40
2023 Interest on Loans		\$ 2,158.92	
SEWER UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2023 Interest on Loans (*Items)	\$	2,158.92	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	2,590.81	
Subtotal	\$	(431.89)	
Add: Interest to be Accrued as of 12/31/2023	\$	2,232.37	
Required Appropriation 2023	\$		1,800.48

LIST OF LOANS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR LOANS
SEWER 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		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - SEWER 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 SEWER 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. Ord 2016-023	6,378,048.00	5/22/2018	6,029,000.00	2/14/2023	2.00%	84,000.00	120,245.25	2/14/2023
2. Ord 2017-021	1,200,000.00	2/16/2021	1,200,000.00	2/14/2023	2.00%		23,933.37	2/14/2023
3. Ord 2018-031	601,000.00	2/17/2021	601,000.00	2/14/2023	2.00%		11,986.63	2/14/2023
4. Ord 2017-021	3,000,000.00	2/15/2022	3,000,000.00	2/14/2023	2.00%		59,833.43	2/14/2023
5. Ord 2018-031	3,000,000.00	2/16/2022	3,000,000.00	2/14/2023	2.00%		59,833.43	2/14/2023
6.								
7.								
8.								
9.								
TOTAL	14,179,048.00		13,830,000.00			84,000.00	275,832.11	

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 SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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.								
TOTAL	14,179,048.00		13,830,000.00			84,000.00	275,832.11	

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 - SEWER UTILITY BUDGET	
2023 Interest on Notes	\$ 275,832.11
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$ 238,183.33
Subtotal	\$ 37,648.78
Add: Interest to be Accrued as of 12/31/2023	\$ 412,943.22
Required Appropriation 2023	\$ 450,592.00

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (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
03-006 Wastwater Util Cap Prog	62,973.96				-		62,973.96	
06-030 Sewer & Rd Imp	0.36			11,698.31	3,099.14		8,599.53	
10-011 Various Cap Improvements	1,637.51				-		1,637.51	
10-031 Varopis Cap Improvements	614,580.99			29,877.00	36,177.00		608,280.99	
11-015 Various Cap Improvements	32,065.08			42,379.18	38,177.86		36,266.40	
12-030 Various Cap Improvement	623,813.10			111,021.26	111,021.26		623,813.10	
13-021 Various Cap Improvement	73,542.58			802,270.34	741,059.45		134,753.47	
14-030 Various Cap Improvement		20.58			-			20.58
15-019 Various Cap Improvement		189,129.29		220.10	-			189,349.39
16-023 Various Cap Improvement		1,583,666.37		820,995.72	2,151,315.16			253,346.93
17-021 Various Cap Improvement		4,980,951.02						4,980,951.02
18-031 Various Cap Improvement		6,191,770.60		282.50	-			6,192,053.10
21-045 Various Cap Improvements		9,958,260.00		(489,740.80)	2,507.65			9,466,011.55
22-035 Various Cap Improvements			10,522,000.00		-			10,522,000.00
22-042 Various Cap Improvements			6,750,000.00	(243,136.12)	33,851.38			6,473,012.50
6646 Imp to Sanitary Sewer System				710.74	710.74		-	-
6652 Various Capital Improvements				14,297.60	7,369.93		6,927.67	
04-038/044 RBC Main Effluent				74,330.00			74,330.00	
PAGE TOTALS	1,408,613.58	22,903,797.86	17,272,000.00	1,175,205.83	3,125,289.57	-	1,557,582.63	38,076,745.07

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (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	1,408,613.58	22,903,797.86	17,272,000.00		3,125,289.57	-	1,557,582.63	38,076,745.07
08-069 Various Capital Improvements				36,850.36	-		36,850.36	
PAGE TOTALS	1,408,613.58	22,903,797.86	17,272,000.00	1,212,056.19	3,125,289.57	-	1,594,432.99	38,076,745.07

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (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	1,408,613.58	22,903,797.86	17,272,000.00	1,212,056.19	3,125,289.57	-	1,594,432.99	38,076,745.07
PAGE TOTALS	1,408,613.58	22,903,797.86	17,272,000.00	1,212,056.19	3,125,289.57	-	1,594,432.99	38,076,745.07

Sheet
52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (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	1,408,613.58	22,903,797.86	17,272,000.00		3,125,289.57	-	1,594,432.99	38,076,745.07
PAGE TOTALS	1,408,613.58	22,903,797.86	17,272,000.00		3,125,289.57	-	1,594,432.99	38,076,745.07

Sheet 52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (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	1,408,613.58	22,903,797.86	17,272,000.00		3,125,289.57	-	1,594,432.99	38,076,745.07
TOTALS	1,408,613.58	22,903,797.86	17,272,000.00		3,125,289.57	-	1,594,432.99	38,076,745.07

Sheet 52.4

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	192,775.00
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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	192,775.00	XXXXXXXXXX
	192,775.00	192,775.00

SEWER 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.

SEWER 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
22-035 Various Cap Improvements	10,522,000.00	10,522,000.00	-	-
22-042 Various Cap Improvements	6,750,000.00	6,750,000.00	-	-
	17,272,000.00	17,272,000.00	-	-

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	126,993.73
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		28,734.61
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	155,728.34	xxxxxxxxx
	155,728.34	155,728.34