

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 10,080
 NET VALUATION TAXABLE 2022 1,648,865,580
 MUNICODE 0234

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.

 BOROUGH of MAYWOOD , County of BERGEN

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 SDW@w-cpa.com
 Title Registered Municipal Accountant

(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, Sheryl A. Luna , am the Chief Financial Officer, License # N-1529 , of the BOROUGH of MAYWOOD , County of BERGEN 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 Sheryl A. Luna
 Title CFO/Tax Collector
 Address 435 Maywood Avenue
 Phone Number (201) 845-2912
 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 **BOROUGH** of **MAYWOOD** 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:

Steven Wielkotz
(Registered Municipal Accountant)

Wielkotz & Company, LLC
(Firm Name)

401 Wanaque Ave
(Address)

Pompton Lakes, NJ 07442
(Address)

973-835-7900
(Phone Number)

973-835-6631
(Fax Number)

Certified by me

this 14 day April, 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:	BOROUGH OF MAYWOOD
Chief Financial Officer:	Sheryl A. Luna
Signature:	Sheryl A. Luna
Certificate #:	N-1529
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:	BOROUGH OF MAYWOOD
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

22-6002067

Fed I.D. #

BOROUGH OF MAYWOOD

Municipality

BERGEN

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>503,141.74</u>	\$ <u>117,984.48</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.

Sheryl A. Luna
Signature of Chief Financial Officer

4/13/2023
Date

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
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
CASH	9,743,055.42	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	26,887.67	-
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	6,591.76	
CURRENT	250,608.42	
SUBTOTAL	257,200.18	
TAX TITLE LIENS RECEIVABLE	4,465.54	
PROPERTY ACQUIRED FOR TAXES	294,419.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
Revenue Accounts Receivable	7,474.48	
Due from Animal License Trust Fund	12,526.80	
Due from Fire Prevention Trust Fund	99,138.00	
Due from Recycling Trust Fund	68,155.52	
Due from Escrow Trust Fund	1,697.74	
Due from Recreation Trust Fund	94,092.63	
Due from Other Trust Fund	38,933.38	
Due from DEA Trust Fund	39,825.79	
Due from Swimming Pool Operating Fund	344,627.78	
Due from Payroll Account	99,541.99	
Due from Payroll Agency Account	105.20	
DEFERRED CHARGES:		
EMERGENCY	4,923.00	
SPECIAL EMERGENCY (40A:4-55)	220,000.00	
DEFICIT	-	
Deficit in Claims Reimbursement Account	1,378.03	
Over-expenditure of Appropriations	70,636.98	
Over-expenditure of Appropriation Reserves	30,544.88	
Page Totals:	11,459,630.01	-

(Do not crowd - add additional sheets)

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 Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	11,459,630.01	-
APPROPRIATION RESERVES		1,930,610.13
ENCUMBRANCES PAYABLE		299,456.05
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		3,139.66
PREPAID TAXES		120,104.05
Due to Library		8,732.11
DUE TO STATE:		
MARRIAGE LICENCE		550.00
DCA TRAINING FEES		4,411.00
LOCAL SCHOOL TAX PAYABLE		5.54
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		4,437.46
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		686,000.00
Reserve for Tax Title Liens and Premiums		72,400.00
Reserve for Revision of Master Plan		18,889.50
Reserve for Revisions to Tax Map		5,951.00
Reserve for Claims Reimbursement		5,890.99
Reserve for Municipal Relief Fund		55,140.56
Due to Federal and State Grant Fund		991,518.20
Due to Unemployment Trust Fund		40,337.47
Due to General Capital Fund		606,388.51
PAGE TOTAL	11,459,630.01	4,853,962.23

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2022**

Title of Account	Debit	Credit
Cash	13,506.93	
Reserve for Public Assistance		13,506.93
TOTALS	13,506.93	13,506.93

(Do not crowd - add additional sheets)

*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

**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	17,578.20	
DUE TO - Current Fund		12,526.80
DUE TO STATE OF NJ		45.00
RESERVE FOR ANIMAL CONTROL TRUST FUND		5,006.40
FUND TOTALS	17,578.20	17,578.20
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
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	2,289,614.00	359,192.89
OTHER TRUST FUNDS (continued)		
Due from:		
Current Fund - Unemployment	40,337.47	
Swim Pool Operating - Unemployment	3,000.00	
General Capital Fund - DEA Trust	16,938.77	
Reserve for:		
Drug Enforcement		762,698.23
Drug Enforcement - Treasury		24,735.82
Historical Committee		449.00
Miscellaneous - Other Trust		175,452.59
Unclaimed Property		3,946.63
Donation - Community Events		45,761.87
POAA		8,721.89
COAH Developer Fees		108,131.00
Recreation		532,291.04
Recycling		18,207.63
Shade Tree		4,897.94
Fire Prevention		39,696.20
Escrow		62,988.34
Unemployment		202,719.17
Due to POAA Trust - Other Trust		60.00
Due from Other Trust - POAA Trust	60.00	
Due to Escrow - POAA Trust		10,432.00
Due from POAA Trust - Escrow	10,432.00	
Due to Fire Prevention - Drug Enforcement		21,449.00
Due from Drug Enforcement - Fire Prevention	21,449.00	
Due to Fire Prevention - Escrow		125.00
Due from Escrow - Fire Prevention	125.00	
Due to COAH Trust - Other Trust		3,960.00
Due from Other Trust - COAH Trust	3,960.00	
TOTALS	2,385,916.24	2,385,916.24

(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
PREVIOUS PAGE TOTALS	27,721,929.85	5,297,457.89
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		12,095,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		510,115.63
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
Reserve for Thoma Avenue Park Improvements		60,000.00
Reserve for Engineering Fees		4,430.00
Reserve for Green Acres/Grant/Loan		186,098.82
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		4,476,826.29
UNFUNDED		4,865,483.55
ENCUMBRANCES PAYABLE		
Reserve for Debt/Notes		139,049.00
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		-
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		87,468.67
	27,721,929.85	27,721,929.85

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	400.00	9,989,462.65	246,807.23	9,743,055.42
Grant Fund				-
Trust - Animal Control		17,578.20		17,578.20
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG		28,228.00		28,228.00
Trust - Other		2,290,576.05	962.05	2,289,614.00
Trust - Arts and Culture				-
General Capital		2,664,391.94	8,907.17	2,655,484.77
Public Assistance		13,506.93		13,506.93
<u>UTILITIES:</u>				
Swimming Pool Utility		414,057.12	2,970.18	411,086.94
Swimming Pool Capital		56,910.77		56,910.77
				-
				-
				-
				-
				-
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				-
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				-
				-
				-
				-
Total	400.00	15,474,711.66	259,646.63	15,215,465.03

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
NJ Cash Management a/c no. 171-000071706	188,022.06
Freedom Bank a/c no. 201039500	4,512.96
TD Bank a/c no. 430-8904550	2,175,738.75
TB Bank a/c no. 430-8914020	7,621,188.88
Animal License Trust Fund:	
TD Bank a/c no. 430-8904576	17,578.20
Community Development - TD Bank a/c no. 430-8904881	
	28,228.00
Other Trust Fund:	
Unemployment - TD Bank a/c no. 430-8904675	19,650.87
Recreation - TD Bank a/c no. 430-8904659	626,383.67
POAA - TD Bank a/c no. 430-8904641	8,661.89
Recycling - TD Bank a/c no. 430-8904667	86,363.15
Fire Prevention - TD Bank a/c no. 430-8904625	117,339.39
Other Trust - TD Bank a/c no. 430-8904633	275,531.30
Drug Enforcement TD Bank a/c no. 430-8904584	807,455.81
Drug Enforcement Treasury - TD Bank a/c no. 430-8904592	24,735.82
Escrow - NJ Cash Management a/c no. 171-000071706-171	50,000.00
Escrow - TD Bank a/c no. 345-2090825	7.09
Escrow - TD Bank a/c no. 0050295	96,862.94
Escrow - TD Bank a/c no. 430-8904683	68,515.18
Shade Tree - TD Bank a/c no. 430-8904998	4,897.94
COAH Trust - TB Bank a/c no. 430-8904641	104,171.00
Public Assistance Trust Fund:	
TD Bank a/c no. 430-8904716	200.14
TD Bank a/c no. 430-8904708	-
TD Bank a/c no. 430-8904691	13,306.79
General Capital Fund:	
TD Bank - a/c no. 430-8904568	2,664,391.94
PAGE TOTAL	15,003,743.77

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
Sustainable NJ Pollinator	5,000.00					5,000.00
Municipal Alliance	27,723.82					27,723.82
Impaired Driving Countermeasures	1,865.92					1,865.92
BC Open Space	49,100.00					49,100.00
DOT-Palmer Ave	67,073.32					67,073.32
CDBG-W Passaic & Palmer	32,637.36					32,637.36
CDBG-Handicapped Boro Hall	6,099.00					6,099.00
Clean Communities Program		17,230.25	17,230.25			-
Impaired Driving Countermeasures		2,365.35	2,365.35			-
FEMA - Coronavirus Pandemic		16,122.68	16,122.68			-
Body Armor Replacement		1,850.42	1,850.42			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	189,499.42	37,568.70	37,568.70	-	-	189,499.42

**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	189,499.42	37,568.70	37,568.70	-	-	189,499.42
						-
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PAGE TOTALS	189,499.42	37,568.70	37,568.70	-	-	189,499.42

**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	189,499.42	37,568.70	37,568.70	-	-	189,499.42
						-
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						-
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						-
						-
						-
						-
						-
						-
TOTALS	189,499.42	37,568.70	37,568.70	-	-	189,499.42

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 Education & Rehabilitation	5,957.72						5,957.72
Alcohol Education Rehabilitation Fund - 2014	472.64						472.64
Alcohol Education Rehabilitation Fund - 2015	412.53						412.53
Alcohol Education Rehabilitation Fund - 2019	2,813.11						2,813.11
Alcohol Education Rehabilitation Fund	2,917.39						2,917.39
Clean Communities Program - 2015	5,234.28						5,234.28
Clean Communities Program - 2016	19,783.16			1,769.03			18,014.13
Clean Communities Program - 2017	14,723.45			462.50			14,260.95
Clean Communities Program - 2018	16,084.33						16,084.33
Clean Communities Program - 2019	17,950.08						17,950.08
Clean Communities Program - 2020	16,185.53						16,185.53
Clean Communities Program - 2021		17,230.25					17,230.25
Municipal Alliance - 2018	3,146.33						3,146.33
Municipal Alliance - 2019	9,044.09			5,780.10			3,263.99
Municipal Alliance - 2020	9,876.00						9,876.00
Recreational Opportunities Grant - 1999	2,707.00						2,707.00
Recreational Opportunities Grant - 2000	2,215.00						2,215.00
							-
							-
PAGE TOTALS	129,522.64	17,230.25	-	8,011.63	-	-	138,741.26

**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	129,522.64	17,230.25	-	8,011.63	-	-	138,741.26
BCUA Municipal Recycling Program	11,053.00						11,053.00
BCUA Municipal Recycling Program - 2019	3,000.00						3,000.00
BCUA Municipal Recycling Program - 2020	2,364.77						2,364.77
Drunk Driving Enforcement Fund - 2015	3,406.29						3,406.29
Drunk Driving Enforcement Fund - 2018	6,936.13			1,000.00			5,936.13
Recycling Tonnage - 2011	21,503.59						21,503.59
Recycling Tonnage - 2012	6,232.07						6,232.07
Recycling Tonnage - 2013	20,981.01						20,981.01
Recycling Tonnage - 2014	13,702.12						13,702.12
Recycling Tonnage - 2018	12,452.74						12,452.74
Recycling Tonnage - 2019	18,570.93						18,570.93
Aggressive Drivers - 2006	5,970.60						5,970.60
Aggressive Drivers - 2007	3,768.88						3,768.88
Stormwater Management - 2007	660.84						660.84
Stormwater Management - 2008	2,351.00						2,351.00
COPS More	21,668.30						21,668.30
Click it or Ticket - 2014	3,900.00						3,900.00
Click it or ticket - 2015	3,868.10						3,868.10
PAGE TOTALS	291,913.01	17,230.25	-	9,011.63	-	-	300,131.63

**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	291,913.01	17,230.25	-	9,011.63	-	-	300,131.63
Body Armor Replacement Fund - 2014	3,641.08			2,148.90			1,492.18
Body Armor Replacement Fund - 2015	1,462.27						1,462.27
Body Armor Replacement Fund - 2016	2,264.37						2,264.37
Body Armor Replacement Fund - 2017	2,267.59						2,267.59
Body Armor Replacement Fund - 2018	2,501.97						2,501.97
Body Armor Replacement Fund - 2020	2,514.43						2,514.43
Body Armor Replacement Fund - 2021		1,850.42					1,850.42
Tree Planting Grant	8,529.00						8,529.00
Longevity of Deciduous Trees	990.00						990.00
Bullet Proof Vest	370.20						370.20
Driving Impaired - Countermeasures 2014	3,092.41						3,092.41
Driving Impaired - Countermeasures 2019	5,491.15						5,491.15
Driving Impaired - Countermeasures 2020	7,855.92						7,855.92
Driving Impaired - Countermeasures 2021	-	2,365.35					2,365.35
							-
							-
							-
							-
PAGE TOTALS	332,893.40	21,446.02	-	11,160.53	-	-	343,178.89

**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	332,893.40	21,446.02	-	11,160.53	-	-	343,178.89
Sustainable NJ	10,000.00						10,000.00
Hackbarth Bequest - Library 2015	7,987.09			7,987.09			-
Hackbarth Bequest - Library 2016	129,348.50			98,836.86			30,511.64
Hackbarth Bequest - Library 2017	75,854.70						75,854.70
Hackbarth Bequest - Library 2018	150,000.00						150,000.00
Hackbarth Bequest - Library 2019	150,000.00						150,000.00
Bergen County ADA Program - 2015	-						-
BC Open Space	49,100.00						49,100.00
DOT-Palmer Ave	61,720.25						61,720.25
CDBG-W Passaic & Palmer	27,642.45						27,642.45
Green Communities - 2018	2,000.00						2,000.00
Green Communities - 2019	2,000.00						2,000.00
FEMA - Coronavirus Pandemic		16,122.68					16,122.68
							-
							-
							-
							-
							-
TOTALS	998,546.39	37,568.70	-	117,984.48	-	-	918,130.61

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	-	-	-	-	-	-
Body Armor	1,850.42	1,850.42		1,735.50		1,735.50
Clean Communities	17,230.25	17,230.25		17,349.83		17,349.83
Coronavirus Pandemic	16,122.68	16,122.68				-
Impaired Driving Countermeasures	2,365.35	2,365.35				-
Hackbarth Foundation Donation				250,000.00		250,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	37,568.70	37,568.70	-	269,085.33	-	269,085.33

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	6.02
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	20,712,336.00
Paid	20,712,336.48	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	5.54	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.	20,712,342.02	20,712,342.02

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	930,151.42
Due County for Added and Omitted Taxes	XXXXXXXXXX	1,886.14
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	3,802,454.83
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	157,140.93
Due County for Added and Omitted Taxes	XXXXXXXXXX	4,437.46
Paid	4,891,633.32	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	4,437.46	XXXXXXXXXX
	4,896,070.78	4,896,070.78

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	3,000,000.00	3,000,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	3,140,372.44	3,054,290.93	(86,081.51)
Added by N.J.S.A. 40A:4-87 (List on 17a)	-	-	-
			-
			-
Total Miscellaneous Revenue Anticipated	3,140,372.44	3,054,290.93	(86,081.51)
Receipts from Delinquent Taxes	270,000.00	264,378.73	(5,621.27)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	12,405,201.51	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	541,804.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	12,947,005.51	13,476,736.88	529,731.37
	19,357,377.95	19,795,406.54	438,028.59

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	37,403,106.10
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	20,712,336.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	3,959,595.76	xxxxxxxxxx
Due County for Added and Omitted Taxes	4,437.46	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	750,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	13,476,736.88	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.	38,153,106.10	38,153,106.10

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		19,357,377.95
2022 Budget - Added by N.J.S.A. 40A:4-87		-
Appropriated for 2022 (Budget Statement Item 9)		19,357,377.95
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		4,923.00
Total General Appropriations (Budget Statement Item 9)		19,362,300.95
Add: Overexpenditures (see footnote)		70,636.98
Total Appropriations and Overexpenditures		19,432,937.93
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	16,625,204.51	
Paid or Charged - Reserve for Uncollected Taxes	750,000.00	
Reserved	1,930,610.13	
Total Expenditures		19,305,814.64
Unexpended Balances Canceled (see footnote)		127,123.29

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	-
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	529,731.37
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	127,123.29
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	844,575.86
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	2,154,755.15
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	
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	86,081.51	XXXXXXXXXX
Delinquent Tax Collections	5,621.27	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	342,859.18	XXXXXXXXXX
Refunds	3,483.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	3,218,140.71	XXXXXXXXXX
	3,656,185.67	3,656,185.67

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Cell Tower Lease	53,886.15
Health Benefit Refunds	220,027.91
Miscellaneous	92,064.85
Interest on Investments	62,108.26
FEMA	22,119.28
Offsets not Applied	112,295.80
Police Detail - Traffic	197,751.80
Refunds	871.62
DEA Salary Reimbursements	22,461.71
Insurance Reimbursements	3,700.80
Life Hazard Use Fees	16,327.68
Body Armor Grant	40,760.00
Burial Permit Fees	200.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	844,575.86

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	5,025,323.04
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	3,218,140.71
4. Amount Appropriated in the 2022 Budget - Cash	3,000,000.00	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	5,243,463.75	xxxxxxxxxx
	8,243,463.75	8,243,463.75

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

Cash		9,743,055.42
Investments		
[REDACTED]		
Sub Total		9,743,055.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,853,962.23
Cash Surplus		4,889,093.19
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	26,887.67	
Deferred Charges #	327,482.89	
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		354,370.56
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		5,243,463.75

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) #		\$	37,636,685.46
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.		\$	42,018.84
5a. Subtotal 2022 Levy	\$		37,678,704.30
5b. Reductions Due to Tax Appeals**	\$		_____
5c. Total 2022 Tax Levy		\$	37,678,704.30
6. Transferred to Tax Title Liens		\$	1,077.10
7. Transferred to Foreclosed Property		\$	_____
8. Remitted, Abated or Canceled		\$	23,912.68
9. Discount Allowed		\$	_____
10. Collected in Cash: In 2021	\$		222,947.00
In 2022*	\$		36,733,649.29
Homestead Benefit Credit	\$		404,509.81
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$		42,000.00
Total To Line 14	\$		37,403,106.10
11. Total Credits		\$	37,428,095.88
12. Amount Outstanding December 31, 2022		\$	250,608.42
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is			<u>99.26%</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		\$	37,403,106.10
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	_____
To Current Taxes Realized in Cash (Sheet 17)		\$	37,403,106.10

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)	\$ 37,403,106.10
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 37,403,106.10
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 37,678,704.30
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.27%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 37,403,106.10
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 37,403,106.10
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 37,678,704.30
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.27%</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	25,432.67	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	3,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	38,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	750.00	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	40,545.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	26,887.67
Due To State of New Jersey	-	XXXXXXXXXX
	67,432.67	67,432.67

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

Line 2	3,250.00	
Line 3	38,000.00	
Line 4	750.00	
Sub - Total	42,000.00	
Less: Line 7	-	
To Item 10, Sheet 22	42,000.00	

**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	686,000.00
Taxes Pending Appeals	686,000.00	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		686,000.00	XXXXXXXXXX
Taxes Pending Appeals*	686,000.00	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		686,000.00	686,000.00

Sheryl A. Luna
Signature of Tax Collector

T-8190
License #

4/13/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		263,525.24	XXXXXXXXXX
A. Taxes	260,136.80	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	3,388.44	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		10,833.69	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	274,358.93
8. Totals		274,358.93	274,358.93
9. Balance Brought Down		274,358.93	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	264,378.73
A. Taxes	264,378.73	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		1,077.10	XXXXXXXXXX
13. 2022 Taxes		250,608.42	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	261,665.72
A. Taxes	257,200.18	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	4,465.54	XXXXXXXXXX	XXXXXXXXXX
15. Totals		526,044.45	526,044.45

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **96.36%**

17. Item No.14 multiplied by percentage shown above is **252,141.09** 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	294,419.00	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		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	294,419.00
	294,419.00	294,419.00

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*	\$ 89,942.25	\$ 89,942.25	\$ 4,923.00	\$ 4,923.00
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$	\$	\$ 70,636.98	\$ 70,636.98
Overexpenditure of Appopr Reserves	\$	\$	\$ 30,544.88	\$ 30,544.88
Deficit in Reserve for Claims Reimb	\$ 1,378.03	\$	\$	\$ 1,378.03
Deficit in Recycling Trust	\$ 36,796.00	\$ 36,796.00	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ 128,116.28	\$ 126,738.25	\$ 106,104.86	\$ 107,482.89

*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	
8/14/2018	Accrued Vacation and Sick Time	400,000.00	80,000.00	160,000.00	80,000.00		80,000.00
8/1/2021	Reassessment of Real Property	175,000.00	35,000.00	175,000.00	35,000.00		140,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		575,000.00	115,000.00	335,000.00	115,000.00	-	220,000.00

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

Sheryl A. Luna
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	xxxxxxxxxx	13,160,000.00	
Issued	xxxxxxxxxx		
Paid	1,065,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	12,095,000.00	xxxxxxxxxx	
	13,160,000.00	13,160,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 1,075,000.00
2023 Interest on Bonds*		\$ 176,656.25	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 176,656.25

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
GREEN TRUST LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	255,250.92	
Issued	xxxxxxxx		
Paid	40,480.82	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	214,770.10	xxxxxxxx	
	255,250.92	255,250.92	
2023 Loan Maturities			\$ 41,294.48
2023 Interest on Loans			\$ 4,089.95
Total 2023 Debt Service for Green Trust Loan			\$ 45,384.43
LOAN			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
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
NEW JERSEY INFRASTRUCTURE TRUST LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	328,175.23	
Issued	xxxxxxxxxx		
Paid	32,829.70	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	295,345.53	xxxxxxxxxx	
	328,175.23	328,175.23	
2023 Loan Maturities			\$ 37,829.70
2023 Interest on Loans			\$ 7,431.25
Total 2023 Debt Service for New Jersey Infrastructure Trust Loan			\$ 45,260.95
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	
Refunded			
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**	
Page Totals	-		-			-	-	

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	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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	-		-			-	-	
PAGE TOTALS	-		-			-	-	

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.			
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
13-2012: Tax Appeal Refunding Bond	37,009.00				1,000.00		36,009.00	
9-2013/10-2014: Various Public Improvements	10,907.39				2,600.00		8,307.39	
4-2015/3-2017: Various Public Improvements	156,310.55				3,700.00		152,610.55	
13-2016: Various Public Improvements	63,462.65				15,000.00		48,462.65	
20-2016: Self-Contained Breathing Apparatus	3,116.19						3,116.19	
22-2016: Various Public Improvements	286,250.79				18,225.00		268,025.79	
24-2016: Aerial Ladder Fire Truck	19,401.67						19,401.67	
6-2017: 2017 Road Improvement Program	157,265.35						157,265.35	
2-2018: 2018 Road Imp. Program - Phase I	438,776.98				246,750.00		192,026.98	
4-2018: Installation of Generators	36,598.68						36,598.68	
10-2018: 2018 Road Imp. Program - Phase II	490,530.31	800.00					490,530.31	800.00
5-2019: Streetscape Imps. At Maywood Ave. - Phase II	28,808.41						28,808.41	
6-2019: Various Public Improvements	289,526.26				72,485.00		217,041.26	
7-2019: Various Public Imps., Acquisition of new additional or replacement equipment	125,207.60				70,252.00		54,955.60	
8-2019: 2019 Road Improvement Program - Phase I	363,730.27						363,730.27	
16-2019: Acq. of new Information Technology Equipmen	34,411.33	792.00			10,763.88		23,647.45	792.00
11-2020: Improvements to Various Parks	29,232.00						29,232.00	
Page Total	2,570,545.43	1,592.00	-	-	440,775.88	-	2,129,769.55	1,592.00

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
PREVIOUS PAGE TOTALS	2,570,545.43	1,592.00	-	-	440,775.88	-	2,129,769.55	1,592.00
12-2020: 2020 Road Imp Program, Phase 1	48,786.50				34,235.32		14,551.18	
13-2020: Various Public Improvements	972,462.68				332,419.55		640,043.13	
16-2020: 2020 Road Improvement Program, Phase II	897,450.00	2,550.00					897,450.00	2,550.00
13-2021: 2021 Road Improvement Program	84,118.69	2,095,000.00			432,177.14			1,746,941.55
4-2022: Imp. Of East Pleasant Avenue			245,000.00				126,000.00	119,000.00
5-2022: Imp. Of Briarcliff Avenue			1,130,000.00		56,187.57		164,812.43	909,000.00
16-2022: Various Public Improvements			2,590,600.00				504,200.00	2,086,400.00
PAGE TOTALS	4,573,363.30	2,099,142.00	3,965,600.00	-	1,295,795.46	-	4,476,826.29	4,865,483.55

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
PREVIOUS PAGE TOTALS	4,573,363.30	2,099,142.00	3,965,600.00	-	1,295,795.46	-	4,476,826.29	4,865,483.55
PAGE TOTALS	4,573,363.30	2,099,142.00	3,965,600.00	-	1,295,795.46	-	4,476,826.29	4,865,483.55

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
PREVIOUS PAGE TOTALS	4,573,363.30	2,099,142.00	3,965,600.00	-	1,295,795.46	-	4,476,826.29	4,865,483.55
GRAND TOTALS	4,573,363.30	2,099,142.00	3,965,600.00	-	1,295,795.46	-	4,476,826.29	4,865,483.55

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	80,539.00
Received from 2022 Budget Appropriation*	XXXXXXXXXX	25,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	105,539.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	105,539.00	105,539.00

*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	4,923.00
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	4,923.00	XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	4,923.00	4,923.00

*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
4-2022: Imp. of East Pleasant Avenue	245,000.00	119,000.00	6,000.00	120,000.00
5-2022: Imp. of Briarcliff Avenue	1,130,000.00	909,000.00		221,000.00
16-2022: Various Public Improvements	2,590,600.00	2,086,400.00	104,462.00	399,738.00
Total	3,965,600.00	3,114,400.00	110,462.00	740,738.00

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	187,468.67
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue	100,000.00	xxxxxxxxxx
Balance - December 31, 2022	87,468.67	xxxxxxxxxx
	187,468.67	187,468.67

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 \$ 37,678,704.30
- 2. Amount of Item 1 Collected in 2022 (*) \$ 37,403,106.10
- 3. Seventy (70) percent of Item 1 \$ 26,375,093.01

(*) 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 \$
- 2. 4% of 2021 Tax Levy for all purposes:

	Levy --	\$ <u> </u>	=	\$ <u> </u>
--	---------	--------------------------------	---	--------------------------------
- 3. Cash Deficit 2022 \$
- 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>	\$ <u> </u> -
2. County Taxes	\$	\$ <u> </u>	\$ <u>4,437.46</u>	\$ <u>4,437.46</u>
3. Amounts due Special Districts	\$	\$ <u> </u>	\$ <u> </u> -	\$ <u> </u> -
4. Amount due School Districts for School Tax	\$	\$ <u> </u>	\$ <u> </u> 5.54	\$ <u> </u> 5.54

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 - SWIMMING POOL 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	411,086.94	
Investments		
Due from - Swimming Pool Capital Fund	15.77	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Overexpenditure of Appropriations	67,486.24	
Overexpenditure of Appropriation Reserves	6,262.87	
Cash Liabilities:		
Appropriation Reserves		9,500.00
Encumbrances Payable		5,088.21
Accrued Interest on Bonds and Notes		471.70
Due to - Current Fund		344,627.78
Due to Unemployment Trust		3,000.00
Subtotal - Cash Liabilities		362,687.69 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		122,164.13
Total	484,851.82	484,851.82

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - SWIMMING POOL 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	1,088,681.77	47,241.00
BONDS PAYABLE		125,000.00
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SWIMMING POOL OPERATING		15.77
RESERVE FOR AMORTIZATION		812,289.00
RESERVE FOR DEFERRED AMORTIZATION		
RESERVE FOR DEBT SERVICE		
Due to General Capital Fund		91,193.00
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		12,750.00
CAPITAL FUND BALANCE		193.00
TOTALS	1,088,681.77	1,088,681.77

(Do not crowd - add additional sheets)

ANALYSIS OF SWIMMING POOL 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 SWIMMING POOL 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			-
Membership	227,000.00	287,607.25	60,607.25
Miscellaneous	16,100.00	49,006.75	32,906.75
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	243,100.00	336,614.00	93,514.00
Deficit (General Budget) **	27,500.00	27,500.00	-
	270,600.00	364,114.00	93,514.00

** 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		270,600.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		270,600.00
Add: Overexpenditures (See Footnote)		67,486.24
Total Appropriations and Overexpenditures		338,086.24
Deduct Expenditures:		
Paid or Charged	328,586.24	
Reserved	9,500.00	
Surplus (General Budget)**		
Total Expenditures		338,086.24
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

SWIMMING POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Swimming Pool 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)")	336,614.00	
Miscellaneous Revenue Not Anticipated	22,083.55	
2021 Appropriation Reserves Canceled in 2022	6,353.05	
Total Revenue Realized		365,050.60
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	328,586.24	
Reserved	9,500.00	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	338,086.24	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		338,086.24
Excess		26,964.36
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	26,964.36	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	27,500.00	
Remainder = Balance of Results of 2022 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	(27,500.00)	

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 Swimming Pool Utility for 2021

2021 Appropriation Reserves Canceled in 2022	6,353.05	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		6,353.05

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

RESULTS OF 2022 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	93,514.00
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	22,083.55
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	6,353.05
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	121,950.60	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	121,950.60	121,950.60

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	213.53
Excess in Results of 2022 Operations	XXXXXXXXXX	121,950.60
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	122,164.13	XXXXXXXXXX
	122,164.13	122,164.13

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

Cash		411,086.94
Investments		
Interfund Accounts Receivable		15.77
Subtotal		411,102.71
Deduct Cash Liabilities Marked with "C" on Trial Balance		362,687.69
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		48,415.02
Other Assets Pledged to Surplus:*		
Deferred Charges #	73,749.11	
Operating Deficit #		
Total Other Assets		73,749.11
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		122,164.13

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

SCHEDULE OF SWIMMING POOL 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 SWIMMING POOL 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 -
SWIMMING POOL 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. Overexpenditure of Appropriations	\$ _____	\$ _____	\$ 67,486.24	\$ 67,486.24
3. Overexpenditure of Approp Reser	\$ 6,262.87	\$ _____	\$ _____	\$ 6,262.87
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
Total Operating	\$ 6,262.87	\$ -	\$ 67,486.24	\$ 73,749.11
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
SWIMMING POOL 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		\$	
SWIMMING POOL UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	150,000.00	
Issued	XXXXXXXXXX		
Paid	25,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	125,000.00	XXXXXXXXXX	
	150,000.00	150,000.00	
2023 Bond Maturities - Capital Bonds			\$ 25,000.00
2023 Interest on Bonds		\$ 2,343.75	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	2,343.75	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	471.70	
Subtotal	\$	1,872.05	
Add: Interest to be Accrued as of 12/31/2023	\$	348.96	
Required Appropriation 2023			\$ 2,221.01

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
SWIMMING POOL 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		\$	
SWIMMING POOL 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 - SWIMMING POOL 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
SWIMMING POOL 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		\$	
SWIMMING POOL 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 - SWIMMING POOL 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 SWIMMING POOL 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	-		-			-	-	

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 SWIMMING POOL 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.								
TOTAL	-		-			-	-	

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 - SWIMMING POOL 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SWIMMING POOL UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PAGE TOTALS	-	-	-	-	-	-	-	-

Sheet 52

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 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 SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 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 SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 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 SWIMMING POOL (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2023 Authorizations		Expended	Other	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	-	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-	-	-

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

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	12,750.00
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
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	12,750.00	XXXXXXXXXX
	12,750.00	12,750.00

SWIMMING POOL 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.

SWIMMING POOL 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
	-	-	-	-

SWIMMING POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	193.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	193.00	xxxxxxxxx
	193.00	193.00