

General Instructions to Complete the Annual Financial Statement Workbook

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

Annual Financial Statement - Key In

Municipal and County AFS Version 2022

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

Required Information	Responses and Data
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Name and County of Municipality	Millville City, Cumberland County	*Counties will
Full Name of Municipality/County	CITY OF MILLVILLE	
County of Municipality / County	CUMBERLAND	
Name of Municipality / County	MILLVILLE	
Type	CITY	
Federal ID #	21-6000875	
Governing Body Type	COMMISSIONERS	

Address	12 South High Street PO Box 609 Millville, NJ 08332
Address	Millville, NJ 08332
Phone	856-825-7000 ext 7214
Fax	

		Certificate #
Chief Financial Officer	Marcella Shepard	N-0550
Registered Municipal Accountant	Michael D. Cesaro	
Year Ending	December 31, 2022	

DATES	Balance - January 1, 2022
	Balance - December 31, 2022
	Outstanding - January 1, 2022
	Outstanding - December 31, 2022
Year End	12/31/2022
Next Year End	12/31/2023

Budget Year	2023
AFS Year	2022
PY	2021

Population Last Census (2020)	27,491
Net Valuation Taxable 2022	1,462,368,834
Muni Code	0610

SELECT FISCAL YEAR TYPE:	CALENDAR YEAR MUNICIPALITIES
Calendar	ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022
	COUNTIES - JANUARY 26, 2023
	MUNICIPALITIES - FEBRUARY 10, 2023
	AS AT DECEMBER 31, 2022
	Dec. 31, 2021
	Dec. 31, 2022
	Jan. 1, 2022
	YEAR - 2021
	YEAR - 2022

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	2
--	---	---

	UTILITY NAME(S)
UTILITY 1	Water
UTILITY 2	Sewer
UTILITY 3	
UTILITY 4	
UTILITY 5	

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

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 **CITY** of **MILLVILLE** 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:

Michael D. Cesaro
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, NJ 08043
(Address)

856-435-6200
(Phone Number)

856-821-6863
(Fax Number)

Certified by me

this 24th day February, 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:	CITY OF MILLVILLE
Chief Financial Officer:	Marcella D. Shepard
Signature:	Marcella.Shepard@millvillenj.gov
Certificate #:	N-0550
Date:	2/24/2023

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:	CITY OF MILLVILLE
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

21-6000875

Fed I.D. #

CITY OF MILLVILLE

Municipality

CUMBERLAND

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>2,323,361.89</u>	\$ <u>1,009,776.96</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.

Marcella.Shepard@millvillenj.gov
Signature of Chief Financial Officer

2/24/2023
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 Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
CASH	16,122,563.63	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	43,362.65	-
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	29,995.72	
CURRENT	547,547.14	
SUBTOTAL	577,542.86	
TAX TITLE LIENS RECEIVABLE	114,521.80	
PROPERTY ACQUIRED FOR TAXES	3,486,530.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
PROTESTED CHECKS RECEIVABLE	2,764.82	
PROPERTY MAINTENANCE ASSESSMENTS RECEIVABLE	105,560.24	
DUE ANIMAL CONTROL FUND	5.28	
DUE TRUST OTHER FUND	1,683.99	
DUE WATER OPERATING FUND		
DUE SEWER OPERATING FUND	354.61	
DUE FROM BANK	2,314.17	
PENALTY SURCHARGE RECEIVABLE	9,422.29	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	20,466,626.34	-

**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	8,544.83	
PROTESTED CHECKS	49.00	
DUE CURRENT FUND		5.28
RESERVE FOR ANIMAL CONTROL TRUST FUND		8,549.55
DUE TO EMPLOYEE		39.00
FUND TOTALS	8,593.83	8,593.83
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
INVESTMENTS	447,998.24	
RESERVE FOR LOSAP		447,998.24
FUND TOTALS	447,998.24	447,998.24

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	297,761.00	
DUE TO -		
CDBG RECEIVABLE	811,437.23	
HOME INVESTMENT PARTNERSHIP PROGRAM RECEIVABLE	333,891.20	
MORTGAGES RECEIVABLE- RESERVE FOR REHAB	63,643.89	
MORTGAGES RECEIVABLE - RESERVE FOR UFAG	73,525.14	
RESERVE FOR CDBG		1,580,258.46
FUND TOTALS	1,580,258.46	1,580,258.46
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	5,343,574.59	
DUE WATER UTILITY OPERATING FUND		
DUE FROM SEWER UTILITY OPERATING FUND	0.40	
DUE FROM BANK		
MORTGAGE AND LOAN RECEIVABLE--UEZ ASSISTANCE PROGR	1,840,572.26	
OTHER TRUST FUNDS PAGE TOTAL	7,184,147.25	-

(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	7,184,147.25	-
OTHER TRUST FUNDS (continued)		
DUE CURRENT FUND		1,683.99
DUE SEWER OPERATING FUND		
MISCELLANEOUS TRUST RESERVES:		
OUTSIDE EMPLOYMENT FOR POLICE		28,400.70
PUBLIC DEFENDER		9,674.17
PLANNING BOARD ESCROWS		412,609.95
UNEMPLOYMENT COMPENSATION INSURANCE		83,092.86
LANDFILL CLOSURE		156,815.07
MUNICIPAL ALLIANCE GRANT FUNDS		366.65
SELF-INSURANCE FUNDS		58,530.55
NEIGHBORHOOD PRESERVATION PROGRAM		315.00
STATE LAW ENFORCEMENT FUND		155,030.12
SNOW REMOVAL		145,048.24
VANAMAN MEMORIAL PARK DONATIONS		6,052.00
MEMORIAL IN PATRIOT PARK DONATIONS		1,415.88
PARKING OFFENSES ADJUDICATION ACT		14,966.12
COAH FEES		258,918.22
MILLVILLE GARDEN RENT REVENUE		7,755.93
NEIGHBORHOOD OPPORTUNITY FUND		2,860.00
RECREATION DONATIONS		11,094.23
UNIFORM FIRE SAFETY ACT PENALTIES		21,272.58
EMPLOYEE ACCUMULATED ABSENCES		1,241,049.17
RESERVE FOR SHELDON ESTATE BEQUEST		-
RESERVE FOR PAYROLL TAXES PAYABLE		437,112.45
RESERVE FOR TAX TITLE LIEN REDEMPTION		601,936.72
RESERVE FOR REVOLVING LOAN FUND--UEZ ASSISTANCE PROGRAM		1,472,043.61
RESERVE FOR UEZ 1ST GENERATION PROJECT		215,530.78
RESERVE FOR MORTGAGE RECEIVABLE--UEZ ASSISTANCE PROGRAM		1,840,572.26
TOTALS	7,184,147.25	7,184,147.25

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
Outside Employment for Police	23,127.70	102,688.00	97,415.00	28,400.70
Public Defender	12,644.17	2,830.00	5,800.00	9,674.17
Planning Board Escrows	342,041.94	290,858.13	220,290.12	412,609.95
Unemployment Compensation Insurance	98,477.42	1,986.96	17,371.52	83,092.86
Landfill Closure	156,423.51	391.56		156,815.07
Municipal Alliance Grant Funds	552.74		186.09	366.65
Self-Insurance Funds	135,597.14		77,066.59	58,530.55
Neighborhood Preservation Program	315.00			315.00
State Law Enforcement Fund	15,891.85	139,138.27		155,030.12
Storm Recovery Fund	116,809.31	70,934.85	42,695.92	145,048.24
Vanaman Memorial Park Donations	6,052.00			6,052.00
Memorial in Patriot Park Donations	1,415.88			1,415.88
Parking Offenses Adjudication Act	13,756.12	1,210.00		14,966.12
COAH Fees	210,455.68	73,662.54	25,200.00	258,918.22
Millville Garden Rent Revenue	7,755.93			7,755.93
Neighborhood Opportunity Fund	2,860.00			2,860.00
Recreation Donations	10,141.66	8,111.90	7,159.33	11,094.23
Uniform Fire Safety Act Penalties	17,520.36	18,839.39	15,087.17	21,272.58
Employee Accumulated Absences	1,241,049.17			1,241,049.17
Reserve for Sheldon Estate Bequest	6,650.46	0.41	6,650.87	-
Tax Collector's Reserve for Tax Title				-
Lien Redemptions	435,901.24	3,023,522.05	2,857,486.57	601,936.72
				-
				-
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				-
PAGE TOTAL	\$ 2,855,439.28	\$ 3,734,174.06	\$ 3,372,409.18	\$ 3,217,204.16

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

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	134,138.00	16,333,595.54	345,169.91	16,122,563.63
Grant Fund		5,676,927.58		5,676,927.58
Trust - Animal Control		8,554.43	9.60	8,544.83
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG		313,416.00	15,655.00	297,761.00
Trust - Other	5,548.84	5,452,743.23	114,717.48	5,343,574.59
Trust - Arts and Culture				-
General Capital		3,542,805.07		3,542,805.07
				-
<u>UTILITIES:</u>				
Water Operating	10,828.36	3,374,358.26	87,814.30	3,297,372.32
Water Assessment		11,000.00		11,000.00
Water Capital		5,350,732.85		5,350,732.85
Sewer Operating	20,555.68	6,574,876.77	44,574.37	6,550,858.08
Sewer Assessment		62,488.35		62,488.35
Sewer Capital		2,250,757.18		2,250,757.18
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	171,070.88	48,952,255.26	607,940.66	48,515,385.48

* 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: mcesaro@bowman.cpa

Title: Registered Municipal Accountant

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
FEDERAL GRANTS						-
American Recovery Plan			3,539,446.50	3,539,446.50		-
U.S. Department of Homeland Security						-
Passed thru N.J. Department of Law and Public Safety:						-
Distracted Driving Crackdown	330.00		10,150.00	10,500.00	680.00	-
Click it or Ticket	2,020.00				2,020.00	-
Drive Sober or Get Pulled Over	2,250.00		16,190.00	17,150.00	3,210.00	-
U.S. Department of Homeland Security						-
EMA Exercise Grant	7,000.00					7,000.00
U.S. Department of Justice	-					-
BJA Coronavirus Supplemental Funding	67,516.00					67,516.00
Justice Assistance Grant	14,571.53		12,242.11	14,666.00		16,995.42
Bulletproof Vest Partnership	5,649.07			4,941.00		10,590.07
STATE GRANTS						-
N.J. Department of Transportation						-
Highway Planning and Construction:						-
Local Aid for Centers and State Plan	3,825.34					3,825.34
Local Aid Bikeway Program	8.25					8.25
Local Aid Centers of Place Program	50,574.02					50,574.02
PAGE TOTALS	153,744.21	-	3,578,028.61	3,586,703.50	5,910.00	156,509.10

**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	153,744.21	-	3,578,028.61	3,586,703.50	5,910.00	156,509.10
Local Freight Impact Fund - Wade & Orange	450,000.00					450,000.00
FY18 - 6th Street Road Reconstruction	18,095.40					18,095.40
FY19 - Columbine Ave Improvements	269,264.00					269,264.00
FY20 - 5th St Rd Construction	415,540.00					415,540.00
FY21 - Columbia/Riverside/5th Street	525,497.00					525,497.00
Safe Streets to Transit Program	353,142.95					353,142.95
Bikeway Program Maurice River Phase V	450,579.83					450,579.83
N.J. Department of Community Affairs						-
Hazardous Discharge Site Remediation	692,394.52					692,394.52
Neighborhood Preservation Program	12,500.00			125,000.00		137,500.00
NJ Historic Preservation	2,590.51					2,590.51
N.J. Department of Environmental Protection	-					-
Clean Communities	-		65,725.11	65,725.11		-
Recycling Tonnage Grant	-		133,757.76	133,757.76		-
N.J. Department of Law and Public Safety	-					-
Safe and Secure Communities Program	36,805.73		72,900.00	48,600.00		12,505.73
Body Armor Replacement Fund			8,202.43	8,202.43		-
						-
PAGE TOTALS	3,380,154.15	-	3,858,613.91	3,967,988.80	5,910.00	3,483,619.04

**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				
FEDERAL GRANTS							-
American Recovery Plan							-
Sewer Pump Station			1,556,000.00	193,700.00			1,362,300.00
EMS Stretchers			170,000.00	170,000.00			-
Taser Gun Project			135,000.00	130,498.82			4,501.18
U.S. Department of Transportation							-
Passed thru N.J. Department of Law and Public Safety:							-
Diistracted Driving Crackdown Grant			10,500.00	10,150.00		350.00	-
Drive Sober or Get Pulled Over			17,150.00	11,590.00		5,560.00	-
Flammable Liquids Firefighter Training	236.36						236.36
U.S. Department of Homeland Security							-
Passed thru N.J. Department of Law and Public Safety:							-
Emergency Management Assistance Grant	5,000.00						5,000.00
Emergency Management Assistance Grant	10,000.00						10,000.00
2011 EMA Exercise Grant	69.88						69.88
2009 EMA Exercise Grant	3,395.74						3,395.74
U.S. Department of Justice							-
BJA Coronavirus Supplemental Funding	34,871.56			4,111.16			30,760.40
Bulletproof Vest Partnership Grant			4,941.00	4,513.09			427.91
PAGE TOTALS	53,573.54	-	1,893,591.00	524,563.07	-	5,910.00	1,416,691.47

**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	53,573.54	-	1,893,591.00	524,563.07	-	5,910.00	1,416,691.47
Justice Assistance Grant	30,734.39		14,666.00	12,764.53	627.67		33,263.53
STATE GRANTS							-
N.J. Department of Transportation							-
Local Freight Impact Fund-Wade & Orange	450,000.00			450,000.00			-
N.J. Transportation Trust Fund:							-
FY 2014 Awards							-
3rd Street Improvements	14,723.11						14,723.11
FY 2015 Awards							-
3rd Street Improvements	14,287.03						14,287.03
FY 2018 Awards							-
6th Street Road Reconstruction	70,342.87						70,342.87
FY 2019 Awards							-
Columbine Ave Improvements	80,310.00			1,500.00			78,810.00
FY 2020 Awards							-
5th St Rd Construction	415,540.00			415,540.00			-
FY 2021 Awards							-
Columbia/Riverside/5th Street	525,497.00						525,497.00
Bikeway Program Maurice River Phase V	377,093.60			233,000.00			144,093.60
PAGE TOTALS	2,032,101.54	-	1,908,257.00	1,637,367.60	627.67	5,910.00	2,297,708.61

**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	2,032,101.54	-	1,908,257.00	1,637,367.60	627.67	5,910.00	2,297,708.61
Highway Safety "Safe Corridors Program"	26,189.38						26,189.38
Safe Streets to Transit Program	354,762.95						354,762.95
2014 N.J. UEZ	50.00						50.00
Clean Communities Program	81,625.32		65,725.11	43,367.09			103,983.34
Recycling Tonnage Grant	5,286.73		133,757.76	74,919.18			64,125.31
Safe & Secure Communities	22,430.88		48,600.00	48,600.24			22,430.64
Body Armor Replacement Fund	5,656.15		3,405.05	5,427.91			3,633.29
Drunk Driving Enforcement	16,151.57			1,714.75			14,436.82
Neighborhood Preservation Program	92,083.35		125,000.00	117,083.35			100,000.00
Hazardous Discharge Site Remediation	1,861,610.49						1,861,610.49
Alcohol Education & Rehabilitation	2,431.92						2,431.92
Local Recreation Improvement Grant			40,000.00	40,000.00			-
2nd Generation UEZ-International Short Film Festival			5,000.00	5,000.00			-
UEZ Assistance Fund Allocation			72,000.00	72,000.00			-
21st Century Redevelopment Challenge Grant			50,000.00	50,000.00			-
N.J. Department of Commerce							-
New Jersey Urban Enterprise Zone COVID-19	35.00						35.00
N.J. Department of State:							-
PAGE TOTALS	4,500,415.28	-	2,451,744.92	2,095,480.12	627.67	5,910.00	4,851,397.75

**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	4,500,415.28	-	2,451,744.92	2,095,480.12	627.67	5,910.00	4,851,397.75
Municipal Pub Access Plan and Coastal Hazards	9,947.50						9,947.50
Municipal Alliance Grant	20,957.83		17,881.25	17,855.06			20,984.02
							-
OTHER GRANTS							-
Sustainable Jersey Small Grant	209.93				0.01		209.94
Cumberland County Wastewater Grant	8,707.17						8,707.17
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	4,540,237.71	-	2,469,626.17	2,113,335.18	627.68	5,910.00	4,891,246.38

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	-	-	-	-	-	-
						-
FEDERAL						-
American Recovery Plan	3,539,446.50		1,861,000.00		1,839,446.50	3,517,893.00
Distracted Driving Grant			10,500.00		10,500.00	-
Drive Sober or Get Pulled Over		8,400.00	8,750.00		17,150.00	-
Bulletproof Vest Partnership			4,941.00		4,941.00	-
Justice Assistance Grant			14,666.00		14,666.00	-
STATE						-
Clean Communities Program			65,725.11		65,725.11	-
Recycling Tonnage Grant		133,757.76			133,757.76	-
Safe & Secure Communities			48,600.00		48,600.00	-
Body Armor Replacement Fund		3,405.05			8,202.43	4,797.38
2nd Generation UEZ-International Short Film Festival		5,000.00			5,000.00	-
UEZ Assistance Fund Allocation			72,000.00		106,500.00	34,500.00
21st Century Redevelopment Challenge Grant			50,000.00		50,000.00	-
Local Recreation Improvement Grant		40,000.00			40,000.00	-
Neighborhood Preservation Program			125,000.00		125,000.00	-
Municipal Alliance			14,305.00		14,305.00	-
TOTALS	3,539,446.50	190,562.81	2,275,487.11	-	2,483,793.80	3,557,190.38

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	3,796,347.14
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	1,791,000.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	14,516,162.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	14,180,918.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	4,131,591.14	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	1,791,000.00	XXXXXXXXXX
	20,103,509.14	20,103,509.14

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 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	92,567.71
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	19,419,500.65
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	1,042,177.16
County Open Space Preservation	XXXXXXXXXX	176,803.83
Due County for Added and Omitted Taxes	XXXXXXXXXX	63,944.57
Paid	20,731,049.35	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	63,944.57	XXXXXXXXXX
	20,794,993.92	20,794,993.92

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	4,871,319.00	4,871,319.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	10,666,878.53	11,282,797.50	615,918.97
Added by N.J.S.A. 40A:4-87 (List on 17a)	2,275,487.11	2,275,487.11	-
			-
			-
Total Miscellaneous Revenue Anticipated	12,942,365.64	13,558,284.61	615,918.97
Receipts from Delinquent Taxes	500,000.00	583,467.46	83,467.46
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	20,252,365.28	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	20,252,365.28	21,916,083.73	1,663,718.45
	38,566,049.92	40,929,154.80	2,363,104.88

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	54,814,095.94
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	14,516,162.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	20,638,481.64	xxxxxxxxxx
Due County for Added and Omitted Taxes	63,944.57	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,320,576.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	21,916,083.73	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.	57,134,671.94	57,134,671.94

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Clean Communities	65,725.11	65,725.11	-
Drive Sober or Get Pulled Over	8,750.00	8,750.00	-
Distracted Driving Grant	10,500.00	10,500.00	-
Safe & Secure Communities Program	48,600.00	48,600.00	-
Municipal Alliance Program	14,305.00	14,305.00	-
Neighborhood Preservation Program	125,000.00	125,000.00	-
Bulletproof Vest Partnership	4,941.00	4,941.00	-
Edward Bryne Justice Assistance Grant Program	14,666.00	14,666.00	-
UEZ Assistance Fund Allocation	72,000.00	72,000.00	-
ARP - Sewer Pump Station Upgrade	1,556,000.00	1,556,000.00	-
ARP - EMS Stretchers	170,000.00	170,000.00	-
ARP - Taser Gun Project	135,000.00	135,000.00	-
21st Century Redevelopment Challenge Grant	50,000.00	50,000.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	2,275,487.11	2,275,487.11	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: Marcella.Shepard@millvillenj.gov

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		36,290,562.81
2022 Budget - Added by N.J.S.A. 40A:4-87		2,275,487.11
Appropriated for 2022 (Budget Statement Item 9)		38,566,049.92
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		38,566,049.92
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		38,566,049.92
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	34,656,452.80	
Paid or Charged - Reserve for Uncollected Taxes	2,320,576.00	
Reserved	1,588,703.44	
Total Expenditures		38,565,732.24
Unexpended Balances Canceled (see footnote)		317.68

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	615,918.97
Delinquent Tax Collections	XXXXXXXXXX	83,467.46
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,663,718.45
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	317.68
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	794,794.87
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	117,800.00
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	1,386,878.91
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	357.81
Reserve Liquidated		160.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	1,791,000.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	1,791,000.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	657.37	XXXXXXXXXX
Prior Year Senior Citizen and Veteran Deduction Disallowed	3,541.10	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	4,659,215.68	XXXXXXXXXX
	6,454,414.15	6,454,414.15

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	6,161,852.40
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	4,659,215.68
4. Amount Appropriated in the 2022 Budget - Cash	4,871,319.00	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	5,949,749.08	xxxxxxxxxx
	10,821,068.08	10,821,068.08

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

Cash		16,122,563.63
Investments		
[REDACTED]		
Sub Total		16,122,563.63
Deduct Cash Liabilities Marked with "C" on Trial Balance		10,216,177.20
Cash Surplus		5,906,386.43
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	43,362.65	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		43,362.65
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		5,949,749.08

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.S.A. 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) #		\$	55,438,402.50
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.		\$	171,591.57
5a. Subtotal 2022 Levy	\$	55,609,994.07	
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2022 Tax Levy		\$	55,609,994.07
6. Transferred to Tax Title Liens		\$	51,853.50
7. Transferred to Foreclosed Property		\$	
8. Remitted, Abated or Canceled		\$	196,497.49
9. Discount Allowed		\$	
10. Collected in Cash: In 2021	\$	590,801.04	
In 2022*	\$	53,327,707.20	
Homestead Benefit Credit	\$	705,290.26	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$	190,297.44	
Total To Line 14	\$	54,814,095.94	
11. Total Credits		\$	55,062,446.93
12. Amount Outstanding December 31, 2022		\$	547,547.14
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is			98.56%

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	\$	54,814,095.94
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	54,814,095.94

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)	\$ 54,814,095.94
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 54,814,095.94
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 55,609,994.07
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.57%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 54,814,095.94
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 54,814,095.94
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 55,609,994.07
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.57%</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	42,082.34	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	39,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	153,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	6,585.62	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	9,038.18
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	3,541.10
9. Received in Cash from State	XXXXXXXXXX	185,476.03
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	43,362.65
Due To State of New Jersey	-	XXXXXXXXXX
	241,417.96	241,417.96

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

Line 2	39,000.00
Line 3	153,750.00
Line 4	6,585.62
Sub - Total	199,335.62
Less: Line 7	9,038.18
To Item 10, Sheet 22	190,297.44

**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	2,724,335.92
Taxes Pending Appeals	2,724,335.92	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)		34,779.75	XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2022		2,689,556.17	XXXXXXXXXX
Taxes Pending Appeals*	2,689,556.17	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		2,724,335.92	2,724,335.92

Tracey.Gregoire@millvillenj.gov
Signature of Tax Collector

1563
License #

2/24/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		811,931.89	XXXXXXXXXX
A. Taxes	547,770.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	264,161.03	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	847.31
B. Tax Title Liens		XXXXXXXXXX	14,540.36
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	156,276.93
4. Added Taxes		9,693.15	XXXXXXXXXX
5. Added Tax Title Liens		17,895.37	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	667,855.81
8. Totals		839,520.41	839,520.41
9. Balance Brought Down		667,855.81	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	583,467.46
A. Taxes	526,620.98	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	56,846.48	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		8,275.67	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		51,853.50	XXXXXXXXXX
13. 2022 Taxes		547,547.14	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	692,064.66
A. Taxes	577,542.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	114,521.80	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,275,532.12	1,275,532.12

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **87.36%**

17. Item No.14 multiplied by percentage shown above is **604,587.69** 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.

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 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	11,968,000.00	
Issued	xxxxxxxx	9,101,000.00	
Paid	2,500,000.00	xxxxxxxx	
Outstanding - December 31, 2022	18,569,000.00	xxxxxxxx	
	21,069,000.00	21,069,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 3,100,000.00
2023 Interest on Bonds*		\$ 874,514.69	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 874,514.69

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
General Bonds of 2022	486,000.00	9,101,000.00	5/3/2022	various
Total	486,000.00	9,101,000.00		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	246,435.68	
Issued	xxxxxxxxx		
Paid	53,733.72	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	192,701.96	xxxxxxxxx	
	246,435.68	246,435.68	
2023 Loan Maturities			\$ 46,615.58
2023 Interest on Loans			\$ 3,622.12
Total 2023 Debt Service for Green Trust Loan			\$ 50,237.70
LOAN			
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
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 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**	
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
10-2008 - Various Capital Improvements				140.80	140.80			
12-2009 - Various Capital Improvements and Acquisitions		38.09					37.84	0.25
4-2013 - Various Capital Expenditures for Public Purposes	217,617.45			1,600.00	84,261.19		134,956.26	
33-2014 - Various Capital Improvements	597.25				22.91		574.34	
16-2015 - Acquisition of Mechanical Broom Sweepers	10,035.13						10,035.13	
19-2015 - Various Capital Improvements	12.96						12.96	
24-2016 - Municipal Buildings Repairs and Improvements	72,006.97						72,006.97	
29-2016 - Acquisition of Public Safety System	9,423.03						9,423.03	
Page Total	309,692.79	38.09	-	1,740.80	84,424.90	-	227,046.53	0.25

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	309,692.79	38.09	-	1,740.80	84,424.90	-	227,046.53	0.25
45-2016 - Municipal Stormwater Drainage	88,031.47						88,031.47	
23-2017 - Various Capital Improvements	70,664.68						70,664.68	
25-2017 - Capital Improvements-Revenue Allocation District	29,543.10			9,972.52	11,872.52		27,643.10	
46-2018 - Various Capital Improvements and Acquisitons		45,976.09		1,090.30	5,257.50		41,808.89	
37-2019 - Various Capital Improvements and Acquisitons		648,955.64		33,075.75	67,125.21		614,406.18	500.00
52-2019 - Various Purchases and Repairs of Ambulances and Recycling and Trash Containers		129,289.70		24,791.00	53,376.92		100,648.78	55.00
19-2020 - Various Capital Improvements and Acquisitions		175,826.70		23,303.04	35,461.95		162,917.79	750.00
PAGE TOTALS	497,932.04	1,000,086.22	-	93,973.41	257,519.00	-	1,333,167.42	1,305.25

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	497,932.04	1,000,086.22	-	93,973.41	257,519.00	-	1,333,167.42	1,305.25
13-2021 - Environmental Remediation Work and Demolition of the Electroplating Building of the Former Airwork Facility Group Located at the Millville Municipal Airport		223,644.42		151,440.96	331,334.50		43,750.88	
21-2021 - Purchases of a Fire Truck and Police Patrol Sport Utility Vehicles		156,335.53		1,563,664.47	1,660,488.30		59,511.70	
3-2022 - Various Capital Improvements and Acquisitions			398,000.00		323,639.59			74,360.41
39-2022 - Various Roadway Improvements and Truck Purchase			825,000.00		307,188.03			517,811.97
PAGE TOTALS	497,932.04	1,380,066.17	1,223,000.00	1,809,078.84	2,880,169.42	-	1,436,430.00	593,477.63

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	497,932.04	1,380,066.17	1,223,000.00	1,809,078.84	2,880,169.42	-	1,436,430.00	593,477.63
GRAND TOTALS	497,932.04	1,380,066.17	1,223,000.00	1,809,078.84	2,880,169.42	-	1,436,430.00	593,477.63

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	188,264.86
Received from 2022 Budget Appropriation*	XXXXXXXXXX	50,000.00
	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
Appropriated to Finance Improvement Authorizations	61,150.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	177,114.86	XXXXXXXXXX
	238,264.86	238,264.86

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Various Capital Improvements and Acquisitions	398,000.00	378,100.00	19,900.00	
Various Roadway Improvements and Truck Purchase	825,000.00	783,750.00	41,250.00	
Total	1,223,000.00	1,161,850.00	61,150.00	-

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	639,852.16
Premium on Sale of Bonds	xxxxxxxxxx	341,774.95
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Anticipated Revenue in Current Fund	99,634.72	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	881,992.39	xxxxxxxxxx
	981,627.11	981,627.11

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

- | | |
|---|-------------------------|
| 1. Total Tax Levy for Year 2022 was | \$ <u>55,609,994.07</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ <u>54,814,095.94</u> |
| 3. Seventy (70) percent of Item 1 | \$ <u>38,926,995.85</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO **YES**

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

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

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

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

Answer YES or NO **NO**

D.

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

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes	\$	\$ <u> </u>	\$ <u>63,944.57</u>	\$ <u>63,944.57</u>
3. Amounts due Special Districts	\$	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amount due School Districts for School Tax	\$	\$ <u> </u>	\$ <u>4,131,591.14</u>	\$ <u>4,131,591.14</u>

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - WATER 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	3,297,372.32	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	302,429.00	
Liens Receivable	3,506.06	
Fire Hydrant Rentals	902.28	
Other Accounts Receivable	4,973.45	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		563,260.84
Encumbrances Payable		159,226.59
Accrued Interest on Bonds and Notes		149,577.34
Due Sewer Operating Fund		515.05
Accounts Payable		7,786.96
Water Rental Overpayments		13,990.32
Reserve for Insurance Proceeds		15,217.20
Reserve for Sale of Municipal Assets		2,130.00
Subtotal - Cash Liabilities		911,704.30 "C"
Reserve for Consumer Accounts and Lien Receivable		311,810.79
Fund Balance		2,385,668.02
Total	3,609,183.11	3,609,183.11

(Do not crowd - add additional sheets)

ANALYSIS OF WATER 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	11,000.00							11,000.00
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	11,000.00	-	-	-	-	-	-	11,000.00

Sheet 43

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	715,000.00	715,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	3,208,571.80	3,522,109.42	313,537.62
Fire Hydrant Service	11,275.00	12,200.47	925.47
Water Capital Surplus-Premium on Note Sale	70,283.20	70,283.20	-
Miscellaneous	30,000.00	143,588.31	113,588.31
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	4,035,130.00	4,463,181.40	428,051.40
Deficit (General Budget) **			-
	4,035,130.00	4,463,181.40	428,051.40

** 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		4,035,130.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		4,035,130.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		4,035,130.00
Deduct Expenditures:		
Paid or Charged	3,470,238.77	
Reserved	563,260.84	
Surplus (General Budget)**		
Total Expenditures		4,033,499.61
Unexpended Balance Canceled (See Footnote)		1,630.39

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

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2022 Water 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)")	4,463,181.40	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		4,463,181.40
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	3,470,238.77	
Reserved	563,260.84	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	4,033,499.61	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,033,499.61
Excess		429,681.79
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	429,681.79	
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 Water Utility for 2021

2021 Appropriation Reserves Canceled in 2022	570,051.91	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		570,051.91

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

RESULTS OF 2022 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	428,051.40
Unexpended Balances of Appropriations	XXXXXXXXXX	1,630.39
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	570,051.91
Other Credits to Income		1,063.27
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Other Debits to Income	30.09	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,000,766.88	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,000,796.97	1,000,796.97

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	2,301,487.14
Excess in Results of 2022 Operations	XXXXXXXXXX	1,000,766.88
Amount Appropriated in the 2022 Budget - Cash	715,000.00	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Utilized as Revenue in Current Fund	201,586.00	
Balance - December 31, 2022	2,385,668.02	XXXXXXXXXX
	3,302,254.02	3,302,254.02

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

Cash		3,297,372.32
Investments		
Interfund Accounts Receivable		
Subtotal		3,297,372.32
Deduct Cash Liabilities Marked with "C" on Trial Balance		911,704.30
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,385,668.02
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		2,385,668.02

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2021		\$	<u>307,183.16</u>
Increased by:			
Rents Levied		\$	<u>3,849,564.52</u>
Decreased by:			
Collections	\$	<u>3,518,158.06</u>	
Overpayments applied	\$		
Transfer to Liens	\$	<u>585.50</u>	
Other	\$	<u>335,575.12</u>	
		\$	<u>3,854,318.68</u>
Balance December 31, 2022		\$	<u><u>302,429.00</u></u>

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2021		\$	<u>6,871.92</u>
Increased by:			
Transfers from Accounts Receivable	\$	<u>585.50</u>	
Penalties and Costs	\$		
Other	\$		
		\$	<u>585.50</u>
Decreased by:			
Collections	\$	<u>3,951.36</u>	
Other	\$		
		\$	<u>3,951.36</u>
Balance December 31, 2022		\$	<u><u>3,506.06</u></u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER 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

Sheet 48a

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
WATER 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		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX	3,001,000.00	
Issued	XXXXXXXXXX	4,155,000.00	
Paid	290,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	6,866,000.00	XXXXXXXXXX	
	7,156,000.00	7,156,000.00	
2023 Bond Maturities - Capital Bonds			\$ 446,000.00
2023 Interest on Bonds		\$ 321,211.94	

INTEREST ON BONDS - WATER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	321,211.94	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	141,148.17	
Subtotal	\$	180,063.77	
Add: Interest to be Accrued as of 12/31/2023	\$	56,613.54	
Required Appropriation 2023	\$	236,677.31	

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Water Bonds of 2022	125,000.00	4,155,000.00	5/3/2022	various
	125,000.00	4,155,000.00		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	2,267,611.69	
Issued	xxxxxxxxx		
Paid	267,736.60	xxxxxxxxx	
Outstanding - December 31, 2022	1,999,875.09	xxxxxxxxx	
	2,267,611.69	2,267,611.69	
2023 Loan Maturities			\$ 240,974.68
2023 Interest on Loans		\$ 20,800.00	
WATER UTILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2023 Interest on Loans (*Items)	\$	20,800.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	8,429.17	
Subtotal	\$	12,370.83	
Add: Interest to be Accrued as of 12/31/2023	\$	6,541.67	
Required Appropriation 2023			\$ 18,912.50

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
WATER 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		\$	
WATER 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 - WATER 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 WATER 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 WATER 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 - WATER 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 WATER UTILITY

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

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	652,230.04	3,126,547.59	-	-	216,226.54	122,453.30	3,684,159.17	845.22
PAGE TOTALS	652,230.04	3,126,547.59	-	-	216,226.54	122,453.30	3,684,159.17	845.22

Sheet 52.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	652,230.04	3,126,547.59	-	-	216,226.54	122,453.30	3,684,159.17	845.22
PAGE TOTALS	652,230.04	3,126,547.59	-	-	216,226.54	122,453.30	3,684,159.17	845.22

Sheet 52.2

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	652,230.04	3,126,547.59	-	-	216,226.54	122,453.30	3,684,159.17	845.22
PAGE TOTALS	652,230.04	3,126,547.59	-	-	216,226.54	122,453.30	3,684,159.17	845.22

Sheet
52.3

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (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	652,230.04	3,126,547.59	-	-	216,226.54	122,453.30	3,684,159.17	845.22
TOTALS	652,230.04	3,126,547.59	-	-	216,226.54	122,453.30	3,684,159.17	845.22

Sheet
52.4

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	169,402.58
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	169,402.58	XXXXXXXXXX
	169,402.58	169,402.58

WATER 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.

WATER 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
	-	-	-	-

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	804,248.29
Premium on Sale of Bonds	xxxxxxxxx	156,035.04
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Payment to Operating Fund as Anticipated Revenue	70,283.20	
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	890,000.13	xxxxxxxxx
	960,283.33	960,283.33

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 - 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	6,550,858.08	
Investments		
Due from -Water Operating	515.05	
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	595,688.07	
Liens Receivable	538.02	
Other Accounts Receivable-Contested Checks	154.91	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves		731,756.95
Encumbrances Payable		233,317.79
Accrued Interest on Bonds and Notes		87,720.95
Due to Current (\$354.61) / Trust Other (\$0.40)		355.01
Sewer Rental Overpayments		18,115.76
Accounts Payable		32,396.82
Reserve for Insurance Proceeds		706.86
Reserve for Sale of Municipal Assets		4,641.10
Subtotal - Cash Liabilities		1,109,011.24 "C"
Reserve for Consumer Accounts and Lien Receivable		596,381.00
Fund Balance		5,442,361.89
Total	7,147,754.13	7,147,754.13

(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	62,488.35							62,488.35
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	62,488.35	-	-	-	-	-	-	62,488.35

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	297,471.20	297,471.20	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	5,860,000.00	6,263,765.72	403,765.72
Miscellaneous	86,000.00	120,831.56	34,831.56
Sewer Capital Surplus-Premium on Note Sale	13,428.80	13,428.80	-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	6,256,900.00	6,695,497.28	438,597.28
Deficit (General Budget) **			-
	6,256,900.00	6,695,497.28	438,597.28

** 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		6,256,900.00
Added by N.J.S.A. 40A:4-87		
Emergency		
Total Appropriations		6,256,900.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		6,256,900.00
Deduct Expenditures:		
Paid or Charged	5,524,477.96	
Reserved	731,756.95	
Surplus (General Budget)**		
Total Expenditures		6,256,234.91
Unexpended Balance Canceled (See Footnote)		665.09

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)")	6,695,497.28	
Miscellaneous Revenue Not Anticipated		
2021 Appropriation Reserves Canceled in 2022		
Total Revenue Realized		6,695,497.28
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	5,524,477.96	
Reserved	731,756.95	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	6,256,234.91	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,256,234.91
Excess		439,262.37
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2022 Operation ("Excess in Operations" - Sheet 46)	439,262.37	
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	528,843.92	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		528,843.92

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	438,597.28
Unexpended Balances of Appropriations	XXXXXXXXXX	665.09
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2021 Appropriation Reserves*	XXXXXXXXXX	528,843.92
Other Credits to Income		5,701.32
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	973,807.61	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	973,807.61	973,807.61

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	5,151,315.48
Excess in Results of 2022 Operations	XXXXXXXXXX	973,807.61
Amount Appropriated in the 2022 Budget - Cash	297,471.20	XXXXXXXXXX
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Utilized as Revenue in Current Fund	385,290.00	
Balance - December 31, 2022	5,442,361.89	XXXXXXXXXX
	6,125,123.09	6,125,123.09

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

Cash		6,550,858.08
Investments		
Interfund Accounts Receivable		515.05
Subtotal		6,551,373.13
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,109,011.24
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		5,442,361.89
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.		5,442,361.89

*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>596,428.59</u>
Increased by:		
Rents Levied		\$ <u>6,862,920.71</u>
Decreased by:		
Collections	\$ <u>6,256,183.49</u>	
Overpayments applied	\$ <u>2,297.73</u>	
Transfer to Liens	\$ <u>1,430.00</u>	
Other	\$ <u>603,750.01</u>	
		\$ <u>6,863,661.23</u>
Balance December 31, 2022		\$ <u><u>595,688.07</u></u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2021		\$ <u>4,392.52</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>1,430.00</u>	
Penalties and Costs	\$ <u></u>	
Other	\$ <u></u>	
		\$ <u>1,430.00</u>
Decreased by:		
Collections	\$ <u>5,284.50</u>	
Other	\$ <u></u>	
		\$ <u>5,284.50</u>
Balance December 31, 2022		\$ <u><u>538.02</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

Sheet 48a

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

**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	1,750,000.00	
Issued	XXXXXXXXXX	1,347,000.00	
Paid	450,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	2,647,000.00	XXXXXXXXXX	
	3,097,000.00	3,097,000.00	
2023 Bond Maturities - Capital Bonds			\$ 512,000.00
2023 Interest on Bonds		\$ 119,112.64	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2023 Interest on Bonds (*Items)	\$	119,112.64	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	49,184.47	
Subtotal	\$	69,928.17	
Add: Interest to be Accrued as of 12/31/2023	\$	18,455.21	
Required Appropriation 2023	\$	88,383.38	

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity	Amount Issued	Date of Issue	Interest Rate
Sewer Bonds of 2022	57,000.00	1,347,000.00	5/3/2022	various
	57,000.00	1,347,000.00		

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	9,195,691.04	
Issued	XXXXXXXXXX		
Paid	791,374.39	XXXXXXXXXX	
Outstanding - December 31, 2022	8,404,316.65	XXXXXXXXXX	
	9,195,691.04	9,195,691.04	
2023 Loan Maturities			\$ 750,034.95
2023 Interest on Loans		\$ 97,350.00	
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)	\$	97,350.00	
Less: Interest Accrued to 12/31/2022 (Trial Balance)	\$	38,536.48	
Subtotal	\$	58,813.52	
Add: Interest to be Accrued as of 12/31/2023	\$	33,832.30	
Required Appropriation 2023	\$		92,645.82

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
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 BONDS 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.								
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.

(Do not crowd - add additional sheets)

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

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

Sheet 51

Important: If there is more than one utility in the municipality, identify each note.
MEMO:* See Sheet 33 for clarification of "Original Date of Issue"
Utility Assessment Notes with an original date of issue of December 31, 2020 or prior must be appropriated in full in the 2024 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
** Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

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

Sheet 51a

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	21,703.08	568,654.54	8,500,000.00	-	424,283.31	99,400.27	553,242.62	8,212,231.96
PAGE TOTALS	21,703.08	568,654.54	8,500,000.00	-	424,283.31	99,400.27	553,242.62	8,212,231.96

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	21,703.08	568,654.54	8,500,000.00	-	424,283.31	99,400.27	553,242.62	8,212,231.96
PAGE TOTALS	21,703.08	568,654.54	8,500,000.00	-	424,283.31	99,400.27	553,242.62	8,212,231.96

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	21,703.08	568,654.54	8,500,000.00	-	424,283.31	99,400.27	553,242.62	8,212,231.96
PAGE TOTALS	21,703.08	568,654.54	8,500,000.00	-	424,283.31	99,400.27	553,242.62	8,212,231.96

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	21,703.08	568,654.54	8,500,000.00	-	424,283.31	99,400.27	553,242.62	8,212,231.96
TOTALS	21,703.08	568,654.54	8,500,000.00	-	424,283.31	99,400.27	553,242.62	8,212,231.96

Sheet 52
Totals

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	768,165.71
Received from 2023 Budget Appropriation	XXXXXXXXXX	63,000.00
	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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	831,165.71	XXXXXXXXXX
	831,165.71	831,165.71

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	
Received from 2023 Budget Appropriation *	XXXXXXXXXX	
Received from 2023 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
	-	-

*The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

SEWER UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2023 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2023 or Prior Years
Solids Dewatering Upgrades Project	8,500,000.00	8,500,000.00		
	8,500,000.00	8,500,000.00	-	-

SEWER UTILITY FUND STATEMENT OF CAPITAL SURPLUS

2023

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxx	341,848.42
Premium on Sale of Bonds	xxxxxxxxx	50,584.65
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Miscellaneous		
Payment to Operating Fund as Anticipated Revenue	13,428.80	
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2023 Budget Reserve		xxxxxxxxx
Balance - December 31, 2022	379,004.27	xxxxxxxxx
	392,433.07	392,433.07