

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS	900
NET VALUATION TAXABLE 2022	3,211,692,118
MUNICODE	1310

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

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

BOROUGH _____ of **DEAL** _____, County of **MONMOUTH** _____

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature _____ jswisher@scnco

Title _____ Partner

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **TOM SEAMAN**, am the Chief Financial Officer, License # **N0286**, of the **DEAL** BOROUGH, of **MONMOUTH** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2022, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2022.

Signature	tseaman@redbanknj.org
Title	Chief Financial Officer
Address	190 NORWOOD AVENUE
Phone Number	732-531-1454
Fax Number	732-531-7291

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **BOROUGH** of **DEAL** 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:

--

JOHN R. SWISHER

(Registered Municipal Accountant)

SUPLEE, CLOONEY & COMPANY

(Firm Name)

308 EAST BROAD STREET

(Address)

Certified by me

WESTFIELD, NJ 07090

(Address)

this 17th day of February, 2023

908-789-9300

(Phone Number)

908-789-8535

(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:

BOROUGH OF DEAL

Chief Financial Officer:

TOM SEAMAN

Signature:

tseaman@redbanknj.org

Certificate #:

N0286

Date:

2/23/2023

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:

BOROUGH OF DEAL

Chief Financial Officer:

Signature:

Certificate #:

Date:

21-6000513

Fed I.D. #

BOROUGH OF DEAL
Municipality

MONMOUTH
County

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

Fiscal Year Ending: December 31, 2022

(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>51,944.98</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.

tseaman@redbanknj.org

Signature of Chief Financial Officer

2/23/2023

Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

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

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

Name _____
Title _____

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2022

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2023 and filed with the County Board of Taxation on January 10, 2023 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 4,299,200,700.00

eaguiar@dealborough.com
SIGNATURE OF TAX ASSESSOR

BOROUGH OF DEAL
MUNICIPALITY

MONMOUTH
COUNTY

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	17,758,177.13	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	250.00	-
CHANGE FUND	250.00	
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	-	
CURRENT	361,577.02	
SUBTOTAL	361,577.02	
TAX TITLE LIENS RECEIVABLE	3,557.05	
PROPERTY ACQUIRED FOR TAXES	-	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	5,634.78	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	18,129,445.98	-

(Do not crowd - add additional sheets)

Sheet 3

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

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

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

(Do not crowd - add additional sheets)

Sheet 3a

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

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

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

(Do not crowd - add additional sheets)
Sheet 3a.1

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

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	998.59	
DUE FROM/TO CURRENT FUND	141,884.73	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		118,550.42
UNAPPROPRIATED RESERVES		24,332.90
TOTALS	142,883.32	142,883.32

(Do not crowd - add additional sheets)

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	621.00	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		621.00
FUND TOTALS	621.00	621.00
ASSESSMENT TRUST FUND		
CASH		-
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH		-
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH		-
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	934,515.40	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	934,515.40	

(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**

(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**

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

Sheet 6b TOTAL

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

*Show as red figure

Sheet 7

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	-	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	
CASH	5,683,377.44	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE	83,546.93	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDDED		
UNFUNDDED		
DUE TO -		

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	5,766,924.37	-
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDDED		3,712,405.98
UNFUNDDED		-
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		1,527,882.85
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		526,635.54

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____

Title:

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

INVESTORS BANK	
A/C XXXXXX2913	15,629,923.20
A/C XXXXXX9240	1,002,192.73
A/C XXXXXX3582	1,166,018.72
A/C XXXXXX2849	621.00
A/C XXXXXX2980	33,014.66
A/C XXXXXX2865	381,076.23
A/C XXXXXX2873	27,740.00
A/C XXXXXX2857	14,993.04
A/C XXXXXX2964	219,356.00
A/C XXXXXX2972	10,358.34
A/C XXXXXX2905	116,595.17
A/C XXXXXX2881	140,000.00
A/C XXXXXX2948	5,708,622.44
A/C XXXXXX2921	2,818,557.33
A/C XXXXXX2956	1,110,887.16
PAGE TOTAL	28,379,956.02

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

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

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	1,325.51	48,496.45	39,455.56	(9,367.81)	-	998.59
						-
						-
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						-
PAGE TOTALS	1,325.51	48,496.45	39,455.56	(9,367.81)	-	998.59

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

Sheet 10 Totals

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

**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	121,998.95	12,096.45	36,400.00	51,944.98	-	-	118,550.42
							-
							-
							-
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PAGE TOTALS	121,998.95	12,096.45	36,400.00	51,944.98	-	-	118,550.42

**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	121,998.95	12,096.45	36,400.00	51,944.98	-	-	118,550.42
							-
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							-
							-
PAGE TOTALS	121,998.95	12,096.45	36,400.00	51,944.98	-	-	118,550.42

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

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	-	-	-	-	-	-
Clean Communities Program	7,090.80	7,090.80		7,174.36		7,174.36
Alcohol Education and Rehabilitation Fund				552.76		552.76
Recycling Tonnage Grant	2,277.01	2,277.01		4,895.15		4,895.15
American Rescue Plan	37,628.34				(37,628.34)	-
Body Armor Grant				1,520.63		1,520.63
Body Camera Grant				10,190.00		10,190.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
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						-
						-
TOTALS	46,996.15	9,367.81	-	24,332.90	(37,628.34)	24,332.90

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxxx	812,837.80
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxxxx	231,233.50
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxxxx	2,129,904.00
Levy Calendar Year 2022	xxxxxxxxxxxx	
Paid	2,109,022.50	xxxxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	833,719.30	xxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	231,233.50	xxxxxxxxxxxx
<small>* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.</small>	<small>3,173,975.30</small>	<small>3,173,975.30</small>

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022		XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	33,866.06
2022 Levy:		XXXXXXXXXXXX
General County	XXXXXXXXXXXX	6,879,956.82
County Library	XXXXXXXXXXXX	517,070.12
County Health	XXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXX	891,612.52
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	50,458.79
Paid	8,322,505.55	XXXXXXXXXXXX
Balance - December 31, 2022		XXXXXXXXXXXX
County Taxes		XXXXXXXXXXXX
Due County for Added and Omitted Taxes	50,458.76	XXXXXXXXXXXX
	8,372,964.31	8,372,964.31

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	3,500,000.00	3,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	4,468,761.36	6,300,924.72	1,832,163.36
Added by N.J.S.A. 40A:4-87 (List on 17a)	36,400.00	36,400.00	-
			-
			-
Total Miscellaneous Revenue Anticipated	4,505,161.36	6,337,324.72	1,832,163.36
Receipts from Delinquent Taxes	200,000.00	252,064.22	52,064.22
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	8,037,567.40	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	8,037,567.40	8,406,280.11	368,712.71
	16,242,728.76	18,495,669.05	2,252,940.29

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	18,220,351.96
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	2,129,904.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	8,288,639.46	xxxxxxxxxx
Due County for Added and Omitted Taxes	50,458.79	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	654,930.40
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	8,406,280.11	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.		18,875,282.36
		18,875,282.36

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

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:

tseaman@redbanknj.org

STATEMENT OF GENERAL BUDGET REVENUES 2022

(Continued)

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

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:

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted	16,206,328.76
2022 Budget - Added by N.J.S.A. 40A:4-87	36,400.00
Appropriated for 2022 (Budget Statement Item 9)	16,242,728.76
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	16,242,728.76
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	16,242,728.76
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	13,567,675.13
Paid or Charged - Reserve for Uncollected Taxes	654,930.40
Reserved	2,020,123.23
Total Expenditures	16,242,728.76
Unexpended Balances Canceled (see footnote)	-

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:		
Miscellaneous Revenues anticipated	xxxxxxxxxx	xxxxxxxxxx
Delinquent Tax Collections	xxxxxxxxxx	1,832,163.36
	xxxxxxxxxx	52,064.22
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	368,712.71
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	286,971.53
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxxxx	1,873,602.36
Prior Years Interfunds Returned in 2022	xxxxxxxxxx	207.00
Prior Years Senior and Veteran Deductions Added		825.83
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2022	231,233.50	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	231,233.50
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
	xxxxxxxxxx	
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	4,414,547.01	xxxxxxxxxx
	4,645,780.51	4,645,780.51

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SURPLUS - CURRENT FUND

YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	11,945,610.74
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	4,414,547.01
4. Amount Appropriated in the 2022 Budget - Cash	3,500,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.	xxxxxxxxxx	
7. Balance - December 31, 2022	12,860,157.75	xxxxxxxxxx
	16,360,157.75	16,360,157.75

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

Cash		17,758,177.13
Investments		
Change Fund		250.00
Sub Total		17,758,427.13
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,898,519.38
Cash Surplus		12,859,907.75
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction		250.00
Deferred Charges #		
Cash Deficit #		
Total Other Assets		250.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		12,860,157.75

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2023 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$ 18,472,110.03
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.	\$ 112,217.08
5a. Subtotal 2022 Levy	\$ 18,584,327.11
5b. Reductions Due to Tax Appeals**	\$ _____
5c. Total 2022 Tax Levy	\$ 18,584,327.11
6. Transferred to Tax Title Liens	\$ 210.82
7. Transferred to Foreclosed Property	\$ _____
8. Remitted, Abated or Canceled	\$ 283.46
9. Discount Allowed	\$ _____
10. Collected in Cash: In 2021	\$ 821,482.51
In 2022*	\$ 17,377,604.21
Homestead Benefit Credit	\$ 20,419.09
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 2,750.00
Total To Line 14	\$ 18,222,255.81
11. Total Credits	\$ 18,222,750.09
12. Amount Outstanding December 31, 2022	\$ 361,577.02
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	98.05%

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	\$ 18,222,255.81
Less: Reserve for Tax Appeals Pending	
State Division of Tax Appeals	\$ 1,903.85
To Current Taxes Realized in Cash (Sheet 17)	\$ 18,220,351.96

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 would 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)	\$ 18,222,255.81
LESS: Proceeds from Accelerated Tax Sale	<hr/>
Net Cash Collected	\$ 18,222,255.81
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 18,584,327.11
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<hr/> 98.05%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 18,222,255.81
LESS: Proceeds from Tax Levy Sale (excluding premium)	<hr/>
Net Cash Collected	\$ 18,222,255.81
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 18,584,327.11
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<hr/> 98.05%

**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		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	325.83
2. Senior Citizens Deductions Per Tax Billings	250.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	2,750.00	xxxxxxxxxx
4. Deductions Allowed By Tax Collector		xxxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	825.83	
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxxx	250.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	3,000.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	250.00
Due To State of New Jersey	-	xxxxxxxxxx
	3,825.83	3,825.83

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

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

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

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
	-	-

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		249,302.75	XXXXXXXXXX
A. Taxes	245,956.52	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	3,346.23	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		6,107.70	XXXXXXXXXX
5. Added Tax Title Liens		210.82	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	255,621.27
8. Totals		255,621.27	255,621.27
9. Balance Brought Down		255,621.27	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	252,064.22
A. Taxes	252,064.22	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens			XXXXXXXXXX
13. 2022 Taxes		361,577.02	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	365,134.07
A. Taxes	361,577.02	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	3,557.05	XXXXXXXXXX	XXXXXXXXXX
15. Totals		617,198.29	617,198.29

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **98.60%**

17. Item No.14 multiplied by percentage shown above is **360,022.19** and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

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

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -
 *Total Cash Collected in 2022

Realized in 2022 Budget _____

To Results of Operation (Sheet 19) _____ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,
N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount</u>	<u>Dec. 31, 2021</u>	<u>Amount in</u>	<u>Amount</u>	<u>Balance</u>
		<u>per Audit</u>	<u>2022</u>	<u>Resulting from</u>	<u>as at</u>
		<u>Report</u>	<u>Budget</u>	<u>2022</u>	<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.

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

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

Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - General Capital Bonds			\$
2023 Interest on Bonds*		\$	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
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 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)

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 cross out)

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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 cross out)

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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 cross out)

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Sheet 34

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			-	-		-	-	

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	-	-	-

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
Ord 1115 Improvements to the Brighton Avenue Drainage					(1,500.00)	1,500.00		
Ord 1165 Various Improvements to the Deal Casino & C	2,127.44				2,127.44			
Ord 1184 Various Improvements to Deal Casino	5,557.56				5,557.56			
Ord 1204 Various Improvements to Streets and Drains	2,935.00				2,935.00			
Ord 1206 Purchase & Improvements to Sanitation Equip	3,509.55						3,509.55	
Ord 1210 Various Improvements to Deal & Conover Bea	7,536.76				7,536.76			
Ord 1211 Various Improvements to DPW Equipment	18,004.44				16,162.00		1,842.44	
Ord 1212 Various Improvements to Municipal Buildings	430,433.37				49,947.22		380,486.15	
Ord 1214 Purchase & Improvements to Sanitation Equip	28,252.00						28,252.00	
Ord 1215 Purchase & Improvements to Fire Department	44,728.84				19,898.25		24,830.59	
Ord 1216 Purchase & Improvements to Police Departme	17,352.40				17,352.40			
Ord 1228 Various Improvements to Street and Drains	740,397.72				740,397.72			
Ord 1229 Purchase & Improvements to Police Equipment	100,000.00				1,236.18		98,763.82	
Ord 1232 Various Improvements to Street and Drains	200,000.00				200,000.00			
Ord 1233 Purchase & Improvements to DPW Equipment	100,000.00						100,000.00	
Ord 1234 Purchase & Improvements to Police Equipment	25,000.00				25,000.00			
Ord 1246 Various Improvements to Street and Drains			530,000.00		530,000.00			
Ord 1247 Various Improvements to Deal Beaches			2,200,000.00		84,271.99		2,115,728.01	
Page Total	1,725,835.08	-	2,730,000.00	-	1,700,922.52	1,500.00	2,753,412.56	-

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.)

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.)

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.)

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

Sheet 35 Totals

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	528,082.85
Received from 2022 Budget Appropriation*	xxxxxxxxxx	4,575,056.69
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	3,575,256.69	xxxxxxxxxx
	xxxxxxxxxx	
Balance - December 31, 2022	1,527,882.85	xxxxxxxxxx
	5,103,139.54	5,103,139.54

*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
		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)

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	525,135.54
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	1,500.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	526,635.54	xxxxxxxxxx
	526,635.54	526,635.54

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>18,584,327.11</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ <u>18,222,255.81</u> |
| 3. Seventy (70) percent of Item 1 | \$ <u>13,009,028.98</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 NO

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

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

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

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

Answer YES or NO NO

D.

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

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ _____	50,458.76	\$ 50,458.76
3. Amounts due Special Districts	\$ _____	\$ _____	-	\$ _____ -
4. Amount due School Districts for School Tax	\$ _____	\$ 833,719.30	\$ 833,719.30	\$ 833,719.30

UTILITIES ONLY

Note:

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

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

POST CLOSING
TRIAL BALANCE - 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	2,811,594.88	
Investments		
Due from -		
Due from -		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	52,861.27	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
Cash Liabilities:		
Appropriation Reserves	445,310.74	
Encumbrances Payable	10,175.00	
Accrued Interest on Bonds and Notes		-
Due to -		
Reserve for Overpayment of Sewer Charges	5,965.24	
Reserve for Prepaid Sewer Charges	6,203.62	
Subtotal - Cash Liabilities	467,654.60	"C"
Reserve for Consumer Accounts and Lien Receivable	52,861.27	
Fund Balance	2,343,940.28	
Total	2,864,456.15	2,864,456.15

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	-
CASH	1,109,492.16	
DUE FROM CURRENT FUND		
FIXED CAPITAL:		
COMPLETED	6,203,431.77	
AUTHORIZED AND UNCOMPLETED	1,125,000.00	
</td		

(Do not crowd - add additional sheets)

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

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

(Separately Stated)

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

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	8,437,923.93	-
BONDS PAYABLE		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		-
BOND ANTICIPATION NOTES		-
IMPROVEMENT AUTHORIZATIONS:		
FUNDDED		1,047,664.00
UNFUNDDED		-
CONTRACTS PAYABLE		
ENCUMBRANCES		
DUE TO SEWER OPERATING		
RESERVE FOR AMORTIZATION		6,203,431.77
RESERVE FOR DEFERRED AMORTIZATION		1,125,000.00
RESERVE FOR DEBT SERVICE		
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL IMPROVEMENT FUND		37,500.00
CAPITAL FUND BALANCE		24,328.16
TOTALS	8,437,923.93	8,437,923.93

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH		
ASSESSMENT NOTES		-
ASSESSMENT SERIAL BONDS		-
FUND BALANCE		-
TOTALS		-

(Do not crowd - add additional sheets)

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST 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	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
		-	-	-	-	-	-	-

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2022

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	575,496.50	575,496.50	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	1,080,000.00	1,244,304.12	164,304.12
Interest on Investments	4,953.50	19,321.93	14,368.43
Interest on Rents	5,000.00	7,931.17	2,931.17
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	1,665,450.00	1,847,053.72	181,603.72
Deficit (General Budget) **			-
	1,665,450.00	1,847,053.72	181,603.72

** 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	1,665,450.00
Added by N.J.S.A. 40A:4-87	
Emergency	
Total Appropriations	1,665,450.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,665,450.00
Deduct Expenditures:	
Paid or Charged	1,220,139.26
Reserved	445,310.74
Surplus (General Budget)**	
Total Expenditures	1,665,450.00
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2022 OPERATION

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)")	1,847,053.72	
Miscellaneous Revenue Not Anticipated	18.34	
2021 Appropriation Reserves Canceled in 2022	661,275.69	
Accounts Payable Canceled	716,913.47	
Total Revenue Realized	3,225,261.22	
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	1,220,139.26	
Reserved	445,310.74	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,665,450.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted	1,665,450.00	
Excess	1,559,811.22	
Budget Appropriation - Surplus (General Budget)**		
Balance of Results of 2022 Operation Remainder = ("Excess in Operations" - Sheet 46)	1,559,811.22	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**		-
Balance of Results of 2022 Operation Remainder = ("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	661,275.69	
Less: Anticipated Deficit in 2021 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
* Excess (Revenue Realized)		661,275.69

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

RESULTS OF 2022 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	181,603.72
Unexpended Balances of Appropriations	xxxxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	18.34
Unexpended Balances of 2021 Appropriation Reserves*	xxxxxxxxxx	661,275.69
Accounts Payable Canceled		716,913.47
Deficit in Anticipated Revenues	-	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	1,559,811.22	xxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	1,559,811.22	1,559,811.22

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	1,359,625.56
Excess in Results of 2022 Operations	xxxxxxxxxx	1,559,811.22
Amount Appropriated in the 2022 Budget - Cash	575,496.50	xxxxxxxxxx
Amount Appropriated in 2022 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance - December 31, 2022	2,343,940.28	xxxxxxxxxx
	2,919,436.78	2,919,436.78

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

Cash	2,811,594.88
Investments	
Interfund Accounts Receivable	
Subtotal	2,811,594.88
Deduct Cash Liabilities Marked with "C" on Trial Balance	467,654.60
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,343,940.28
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.	2,343,940.28

*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 \$ 54,739.24

Increased by:

Rents Levied \$ 1,242,426.15

Decreased by:

Collections	\$ <u>1,242,426.24</u>
Overpayments applied	\$ <u>1,877.88</u>
Transfer to Liens	\$ _____
Other	\$ _____
	\$ <u>1,244,304.12</u>

Balance December 31, 2022 \$ 52,861.27

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2021 \$ _____

Increased by:

Transfers from Accounts Receivable	\$ _____
Penalties and Costs	\$ _____
Other	\$ _____
	\$ _____ -

Decreased by:

Collections	\$ _____
Other	\$ _____
	\$ _____ -

Balance December 31, 2022 \$ _____ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
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>	<u>Amount</u>	<u>Dec. 31, 2021</u>	<u>Amount in</u>	<u>Amount</u>	<u>Balance</u>
		<u>per Audit</u>	<u>2022</u>	<u>Resulting</u>	<u>as at</u>
		<u>Report</u>	<u>Budget</u>	<u>2022</u>	<u>Dec. 31, 2022</u>
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

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		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	

2023 Bond Maturities - Capital Bonds \$

2023 Interest on Bonds \$

INTEREST ON BONDS - SEWER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	
SEWER UTILITY LOAN			
Outstanding - January 1, 2022	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2022

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

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

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 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

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

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)

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

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SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

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	37,500.00
Received from 2022 Budget Appropriation	xxxxxxxxxx	375,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	375,000.00	xxxxxxxxxx
	xxxxxxxxxx	
Balance - December 31, 2022	37,500.00	xxxxxxxxxx
	412,500.00	412,500.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY FUND

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

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	24,328.16
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Miscellaneous		
Appropriated to Finance Improvement Authorization		xxxxxxxxxx
Appropriation to 2022 Budget Reserve		xxxxxxxxxx
Balance - December 31, 2022	24,328.16	xxxxxxxxxx
	24,328.16	24,328.16