

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS	58,544
NET VALUATION TAXABLE 2022	6,927,739,073
MUNICODE	1511

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

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

TOWNSHIP _____ of JACKSON _____, County of OCEAN _____

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 spinkava@jacksonwpnj.net
Title Chief Financial Officer

(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, SHARON PINKAVA, am the Chief Financial Officer, License # N-0725, of the TOWNSHIP JACKSON, County of OCEAN of 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 spinkava@jacksonwpnj.net
Title Chief Financial Officer
Address 95 West Veterans Highway Jackson, NJ 08527
Phone Number 732-928-1208
Fax Number 732-928-6109

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

Certified by me

this _____ day _____, 2023

(Address)

(Phone Number)

(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: TOWNSHIP OF JACKSON
Chief Financial Officer: SHARON PINKAVA
Signature: spinkava@jacksontwpnj.net
Certificate #: N-0725
Date: 2/21/2023

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: TOWNSHIP OF JACKSON
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-6004702

Fed I.D. #

TOWNSHIP OF JACKSON
Municipality

OCEAN
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>51,448.49</u>	\$ <u>1,208,367.27</u>	\$ <u>96,320.85</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.

spinkava@jacksonwpnj.net
Signature of Chief Financial Officer

2/21/2023
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of JACKSON,
County of OCEAN 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 spinkava@jacksonwpnj.net
Title Chief Financial Officer

(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 \$ 7,054,146,900.00

pmaher@jacksonwpnj.net
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF JACKSON
MUNICIPALITY

OCEAN
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	26,578,644.87	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	14,523.86	-
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	16,720.55	
CURRENT	1,986,624.88	
SUBTOTAL	2,003,345.43	
TAX TITLE LIENS RECEIVABLE	3,935,487.28	
PROPERTY ACQUIRED FOR TAXES	6,247,100.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
REVENUE ACCOUNTS RECEIVABLE	45,538.42	
INTERFUNDS:		
TRUST-OTHER	27,436.86	
DEFERRED CHARGES:		
EMERGENCY	150,000.00	
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	39,002,076.72	-

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	39,002,076.72	-
APPROPRIATION RESERVES		2,380,029.20
ENCUMBRANCES PAYABLE		1,287,526.07
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		14,119.67
PREPAID TAXES		1,020,303.88
INTERFUND-GRANT FUND		2,575,155.92
INTERFUND-OTHER		1,034.00
DUE TO STATE:		
OTHER		29,300.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		298,445.54
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		463,782.95
ACCOUNTS PAYABLE		555,661.84
RESERVE FOR MASTER PLAN		3,112.48
RESERVE FOR POLICE CARS		242,981.58
RESERVE FOR REVALUATION		5,743.40
RESERVE FOR SKATE PARK		2,118.00
RESERVE FOR GARDEN STATE TRUST FUND		0.95
RESERVE-2012 COAH STATE PLAN		915,250.00
RESERVE-FEMA REIMBURSEMENTS		56,727.20
RESERVE--'22 LEGAL SETTLEMENT FUND		150,377.95
RESERVE-OTHER		176,979.00
PAGE TOTAL	39,002,076.72	10,178,649.63

(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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	39,002,076.72	10,178,649.63

(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**

Title of Account	Debit	Credit
Public Assistance Trust Fund 1		
Cash	30,090.28	
Reserve for Public Assistance		30,090.28

(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	1,227,775.02	
DUE FROM/TO CURRENT FUND	2,575,155.92	
ENCUMBRANCES PAYABLE	861,558.01	
APPROPRIATED RESERVES	446,237.64	
UNAPPROPRIATED RESERVES	2,495,135.29	
TOTALS	3,802,930.94	3,802,930.94

(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	60,057.96	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		60,057.96
FUND TOTALS	60,057.96	60,057.96
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	6,772,260.59	
RESERVE FOR OPEN SPACE		6,772,260.59
FUND TOTALS	6,772,260.59	6,772,260.59
LOSAP TRUST FUND		
CASH	-	
INVESTMENT	165,374.94	
RESERVE FOR LOSAP		165,374.94
FUND TOTALS	165,374.94	165,374.94

(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 -		
DUE FROM COUNTY OF OCEAN-CDBG	423,590.23	
INTERFUND-CURRENT FUND		
RESERVE		423,590.23
FUND TOTALS	423,590.23	423,590.23
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	20,652,470.03	
INTERFUND CURRENT FUND		3,499.32
VARIOUS RESERVES		20,648,970.71
OTHER TRUST FUNDS PAGE TOTAL	20,652,470.03	20,652,470.03

(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	20,652,470.03	20,652,470.03
OTHER TRUST FUNDS (continued)		

(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	20,652,470.03	20,652,470.03
OTHER TRUST FUNDS (continued)		

(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**

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
								-
								-
								-
								-
								-

*Show as red figure

POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	9,156,143.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	9,156,143.00
CASH	6,482,383.90	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDDED	16,505,925.63	
UNFUNDDED	9,156,143.00	
RECEIVABLE-MUA SHARED SERVICE AGREEMENT-SUSAN DR	121,000.00	
INTERFUND CURRENT FUND		22,903.54

(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	41,421,595.53	9,179,046.54

(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: spinkava@jacksonwpnj.net

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund-Ocean First Bank	
Account Ending in 0013	906,371.50
Account Ending in 4207	150,377.95
Account Ending in 0750	619.05
Account Ending in 4403	1,034.00
New Jersey Cash Management Fund	
Account Ending in 7171	25,585,007.21
Animal Trust Fund-Ocean First Bank	
Account Ending in 0062	61,139.10
Municipal Open Space Trust Fund-Ocean First Bank	
Account Ending in 0302	6,787,293.44
Other Trust Fund-Ocean First Bank	
Account Ending in 0138	13,212.14
Account Ending in 0047	223,399.37
Account Ending in 0054	4,863,416.98
Account Ending in 0088	2,956,784.28
Account Ending in 1535	7,691,358.19
Account Ending in 2589	1,735,177.07
Account Ending in 2571	2,784,921.02
Account Ending in 4411	466,290.96
Account Ending in 4516	-
General Capital Fund-Ocean First Bank	
Account Ending in 0021	78,628.98
Account Ending in 0768	488.47
New Jersey Cash Management Fund	
Account Ending in 2171	6,481,026.63
Public Assistance-Ocean First Bank	
Account Ending in 0070	30,090.28
PAGE TOTAL	60,816,636.62

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
NJDOT Municipal Aid - Woodlane/New Central '18	100,000.00					100,000.00
NJDOT Municipal Aid - Brewers Bridge III '19	93,750.00					93,750.00
NJDOT Municipal Aid Program '20	106,250.00					106,250.00
Homeland Security '20	18,000.00		18,000.00			-
Safe & Secure '21	7,777.50		7,777.50			-
Municipal Alliance on Alcoholism and Drug Abuse '21	23,369.08		4,646.95		5,872.08	12,850.05
Handicap Recreational Opportunities Grant (ROID) '21	6,753.50		6,753.50			-
Drive Sober or Get Pulled Over '21	8,400.00		8,400.00			-
NJDOT Municipal Aid Program '21	372,200.00					372,200.00
Pedestrian Safety Grant '21	6,840.00		6,235.00		605.00	-
Federal Bureau of Justice Bulletproof Vest Partnership '21	7,237.50		4,341.15			2,896.35
Body Worn Camera Grant '21	273,092.00		163,855.20			109,236.80
NJUCF Stewardship Grant-Ash Tree Survey '21	20,000.00					20,000.00
Handicap Recreational Opportunities Grant '22	-	15,000.00	15,000.00			-
Body Armor Replacement Grant-State '22	-	3,949.75	3,949.75			-
Alcohol Ed & Rehabilitation Fund '22	-	2,044.79	2,044.79			-
Recycling Tonnage Grant '22	-	23,719.05	23,719.05			-
Crash Abatement Tactics Grant '22	-	54,000.00	53,370.00		630.00	-
OC Office of Senior Services-Information Assistance '22	-	17,710.00	17,710.00			-
PAGE TOTALS	1,043,669.58	116,423.59	335,802.89	-	7,107.08	817,183.20

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	1,043,669.58	116,423.59	335,802.89	-	7,107.08	817,183.20
Mun Alliance Alcohol&Drug '22/FY23	-	17,497.00				17,497.00
Cops in Shops Summer/Shore Initiative '22	-	3,360.00	3,360.00			-
Safe & Secure '22	-	15,555.00	7,050.75			8,504.25
Click It or Ticket '22	-	8,750.00	7,140.00		1,610.00	-
Distracted Driving Crackdown-Text '22	-	7,000.00	7,000.00			-
Clean Communities '22	-	119,285.95	119,285.95			-
Mun Alliance Alcohol&Drug/DMHAS Youth '22	-	7,015.57				7,015.57
Rutgers Stormwater Management '22	-	367,075.00				367,075.00
Drive Sober or Get Pulled Over '22	-	10,500.00				10,500.00
SNY Playball by Chick-Fil-A		2,500.00	2,500.00			-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	1,043,669.58	674,962.11	482,139.59	-	8,717.08	1,227,775.02

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

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
STORMWATER 06	371.60						371.60
RECYCLING TONNAGE 2009	0.34			0.34			0.00
RECYCLING MINI CH159	950.35			1,956.00	1,956.00		950.35
RECYCLING TONNAGE '10	109.84			109.84			(0.00)
Recycling Tonnage '11	4,576.14			5,578.41	2,576.78		1,574.51
Going Green Sustainable/Small Cities Grant '12	1,000.00						1,000.00
Recycling Tonnage Grant '12	49,031.10			46,002.53			3,028.57
Alcohol Ed & Rehabilitation Fund '12 +	19,619.26	2,044.79		1,450.00			20,214.05
Recycling Tonnage Grant '14	0.15			0.15			(0.00)
Recycling Tonnage Grant '15	87,406.87			25,978.14			61,428.73
Recycling Tonnage Grant '16	76,648.12			99.00			76,549.12
Recycling Tonnage Grant '18	48,115.29			295.00			47,820.29
Drunk Driving Enforcement Fund '19	886.75			1,065.75	179.00		(0.00)
NJDOT Municipal Aid - Brewers Bridge III '19	-			375,000.00	375,000.00		-
Clean Communities '20	0.00			2,893.45	2,893.45		0.00
Recycling Tonnage Grant '20	10,367.46						10,367.46
Drunk Driving Enforcement Fund '20	7,270.45			3,440.45			3,830.00
OC Office of Senior Services-Information Assistance Grant '20	(0.00)			196.04	196.04		(0.00)
NJDOT Municipal Aid Program '20	-			425,000.00	425,000.00		-
PAGE TOTALS	306,353.72	2,044.79	-	889,065.10	807,801.27	-	227,134.68

**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	306,353.72	2,044.79	-	889,065.10	807,801.27	-	227,134.68
Homeland Security '20	18,000.00			18,000.00			-
Drive Sober or Get Pulled Over '21	5,400.00			5,400.00			-
Recycling Tonnage Grant '21	23,011.77						23,011.77
Drunk Driving Enforcement Fund '21	6,703.32			3,108.95			3,594.37
Clean Communities '21	14,490.00			38,108.49	23,628.93		10.44
Safe & Secure '21	3,888.75			3,888.75			-
Handicap Recreational Opportunities Grant '21	4,939.07			5,150.37	211.30		0.00
Body Armor Replacement Grant-State '21	362.57			1,809.62	1,447.05		0.00
Mun Alliance Alcohol&Drug '21/FY21	7,751.24					7,751.24	-
Ash Tree Survey '21	20,000.00			14,100.00			5,900.00
OC Office of Senior Services-Information Assistance '21	-			16,717.40	16,717.40		-
Federal Bureau of Justice Bulletproof Vest Partnership '21	5,790.45			7,048.49	1,447.05		189.01
Mun Alliance Alcohol&Drug '21/FY22	15,174.41			20,025.68	5,227.34		376.07
NJDOT Municipal Aid Program '21	372,200.00			372,200.00			-
Pedestrian Safety Grant '21	4,680.00			4,075.00		605.00	-
NDL&PS Body Worn Camera Grant '21	-			273,092.00	273,092.00		-
Drive Sober or Get Pulled Over '22	-		10,500.00	3,500.00			7,000.00
Crash Abatement Tactics Grant '22	-	54,000.00		53,370.00		630.00	-
PAGE TOTALS	808,745.30	56,044.79	10,500.00	1,728,659.85	1,129,572.34	8,986.24	267,216.34

**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	808,745.30	56,044.79	10,500.00	1,728,659.85	1,129,572.34	8,986.24	267,216.34
Distracted Driving Crackdown-Text '22		7,000.00		7,000.00			-
Recycling Tonnage Grant '22		23,719.05					23,719.05
Clean Communities '22			119,285.95	48,938.74			70,347.21
Safe & Secure '22		15,555.00		10,939.50			4,615.50
Handicap Recreational Opportunities Grant '22			18,000.00	18,000.00			-
Body Armor Replacement Grant-State '22		3,949.75		3,949.75			-
Click It or Ticket '22			8,750.00	7,140.00		1,610.00	-
Mun Alliance Alcohol&Drug '22/FY23			28,886.82	14,467.76			14,419.06
OC Office of Senior Services-Information Assistance '22		17,710.00		17,488.52			221.48
Cops in Shops Summer/Shore Initiative '22			3,360.00	3,360.00			-
Rutgers Stormwater Management '22			367,075.00	303,876.00			63,199.00
SNY Playball by Chick-Fil-A			2,500.00				2,500.00
							-
							-
							-
							-
							-
PAGE TOTALS	808,745.30	123,978.59	558,357.77	2,163,820.12	1,129,572.34	10,596.24	446,237.64

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	-	-	-	-	-	-
Alcohol Education and Rehabilitation	2,044.79	2,044.79		6,949.02		6,949.02
Recycling Tonnage	-	23,719.05		23,719.05		-
Drunk Driving Enforcement Fund	-					-
NJ Body Armor	-	3,949.75		9,982.62		6,032.87
Clean Communities	-		119,285.95	119,285.95		-
OC Office of Senior Services-Information Assistance Grant	-					-
DEP Green Communities	-					-
Safe & Secure	-					-
American Rescue Plan	-			2,427,285.00		2,427,285.00
Opioids Settlement	-			54,868.40		54,868.40
						-
						-
						-
						-
						-
						-
TOTALS	2,044.79	29,713.59	119,285.95	2,642,090.04	-	2,495,135.29

*LOCAL DISTRICT 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	98,359,695.00
Paid	98,359,695.00	XXXXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXXXX	
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		98,359,695.00
# Must include unpaid requisitions.		98,359,695.00

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	XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	272,637.90
2022 Levy:	XXXXXXXXXXXX	XXXXXXXXXXXX
General County	XXXXXXXXXXXX	27,655,819.77
County Library	XXXXXXXXXXXX	2,721,694.98
County Health	XXXXXXXXXXXX	1,437,295.80
County Open Space Preservation	XXXXXXXXXXXX	1,030,633.53
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	298,445.55
Paid	33,118,081.99	XXXXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	298,445.54	XXXXXXXXXXXX
	33,416,527.53	33,416,527.53

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXXXX	
2022 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXXXX	XXXXXXXXXXXX
Fire -3 Districts	8,139,430.13	XXXXXXXXXXXX
Sewer -	XXXXXXXXXXXX	XXXXXXXXXXXX
Water -	XXXXXXXXXXXX	XXXXXXXXXXXX
Garbage -	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
Total 2022 Levy	XXXXXXXXXXXX	8,139,430.13
Paid	8,139,430.13	XXXXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXXXX
	8,139,430.13	8,139,430.13

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	9,167,000.00	9,167,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	9,898,736.15	12,326,962.10	2,428,225.95
Added by N.J.S.A. 40A:4-87 (List on 17a)	622,756.55	622,756.55	-
			-
			-
Total Miscellaneous Revenue Anticipated	10,521,492.70	12,949,718.65	2,428,225.95
Receipts from Delinquent Taxes	950,000.00	1,503,977.55	553,977.55
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	34,641,046.55	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	34,641,046.55	35,856,083.83	1,215,037.28
	55,279,539.25	59,476,780.03	4,197,240.78

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	175,309,033.06
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	98,359,695.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	32,845,444.08	xxxxxxxxxx
Due County for Added and Omitted Taxes	298,445.55	xxxxxxxxxx
Special District Taxes	8,139,430.13	xxxxxxxxxx
Municipal Open Space Tax	2,096,188.05	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,286,253.58
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	35,856,083.83	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.		177,595,286.64
		177,595,286.64

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: spinkava@jacksonwpnj.net

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: spinkava@jacksonwpnj.net

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted	54,656,782.70
2022 Budget - Added by N.J.S.A. 40A:4-87	622,756.55
Appropriated for 2022 (Budget Statement Item 9)	55,279,539.25
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)	150,000.00
Total General Appropriations (Budget Statement Item 9)	55,429,539.25
Add: Overexpenditures (see footnote)	-
Total Appropriations and Overexpenditures	55,429,539.25
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	50,763,256.25
Paid or Charged - Reserve for Uncollected Taxes	2,286,253.58
Reserved	2,380,029.20
Total Expenditures	55,429,539.03
Unexpended Balances Canceled (see footnote)	0.22

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	2,428,225.95
Delinquent Tax Collections	xxxxxxxxxx	553,977.55
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	1,215,037.28
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	0.22
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	1,064,567.23
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	1,778,326.20
Prior Years Interfunds Returned in 2022	xxxxxxxxxx	819,057.09
Prior Year Accounts Payable Canceled		403,351.71
Cancel Appropriations		10,596.24
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2022	-	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
	xxxxxxxxxx	
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2022		xxxxxxxxxx
Prior Year Senior Disallowed	2,250.00	
Refund Prior Year Revenue	400.46	
Cancel Grant Receivable	31,035.08	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	8,239,453.93	xxxxxxxxxx
	8,273,139.47	8,273,139.47

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
2% ADMIN FEE-SR CIT/VET TAX DEDUCTION	7,410.00
ADMINISTRATIVE FEES	222.00
AUCTION	60,075.00
BID SPEC	3,650.00
CELL TOWER SITE RENTAL	17,500.00
CLRK MRN	8,731.47
GAS & FUEL REIMBURSEMENT	19,281.93
INSURANCE REIMBURSEMENT	9,363.41
MISCELLANEOUS	17,777.50
MV INSPECTION FINES	400.00
NON SUFFICIENT FUNDS	1,260.00
OCEAN COUNTY RENT OF POLLING PLACES	1,400.00
PLANNING & ZONING	1,523.00
POLICE ALARM FINES	325.00
RENTAL REGISTRATION	142,400.00
RESOLUTION FEE	4,200.00
SHARED SERVICES	15,210.83
SOLAR FARM LEASE	120,000.00
SUBDIVISION FEES	7,212.80
SURCHARGE O/S EMPLOYMENT	337,606.88
TAX COLLECTOR	90,365.69
TELEPHONE REVENUE	41,288.44
TOWER RENTAL	109,613.28
VACANT PROPERTY REGISTRATION	47,750.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,064,567.23

SURPLUS - CURRENT FUND
YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	17,492,065.17
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	8,239,453.93
4. Amount Appropriated in the 2022 Budget - Cash	9,167,000.00	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	16,564,519.10	xxxxxxxxxx
	25,731,519.10	25,731,519.10

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

Cash		26,578,644.87
Investments		
Sub Total		26,578,644.87
Deduct Cash Liabilities Marked with "C" on Trial Balance		10,178,649.63
Cash Surplus		16,399,995.24
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	14,523.86	
Deferred Charges #	150,000.00	
Cash Deficit #		
Total Other Assets		164,523.86
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		16,564,519.10

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

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$ 167,928,395.11
2. Amount of Levy - Special District Taxes	\$ 8,152,705.15
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.	\$ 1,578,730.49
5a. Subtotal 2022 Levy	\$ 177,659,830.75
5b. Reductions Due to Tax Appeals**	\$ _____
5c. Total 2022 Tax Levy	\$ <u>177,659,830.75</u>
6. Transferred to Tax Title Liens	\$ 259,475.23
7. Transferred to Foreclosed Property	\$ _____
8. Remitted, Abated or Canceled	\$ 104,697.58
9. Discount Allowed	\$ _____
10. Collected in Cash: In 2021	\$ 1,354,063.41
In 2022*	\$ 173,593,640.19
Homestead Benefit Credit	\$ _____
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 361,329.46
Total To Line 14	\$ <u>175,309,033.06</u>
11. Total Credits	\$ <u>175,673,205.87</u>
12. Amount Outstanding December 31, 2022	\$ <u>1,986,624.88</u>
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	98.67%

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	\$ 175,309,033.06
Less: Reserve for Tax Appeals Pending	\$ _____
State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ 175,309,033.06

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)	\$ 175,309,033.06
LESS: Proceeds from Accelerated Tax Sale	_____
Net Cash Collected	\$ 175,309,033.06
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 177,659,830.75
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.68%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 175,309,033.06
LESS: Proceeds from Tax Levy Sale (excluding premium)	_____
Net Cash Collected	\$ 175,309,033.06
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 177,659,830.75
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.68%

**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	14,744.40	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	43,250.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	315,500.00	xxxxxxxxxx
4. Deductions Allowed By Tax Collector	12,250.00	xxxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxxx	9,670.54
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxxxx	2,250.00
9. Received in Cash from State	xxxxxxxxxx	359,300.00
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	14,523.86
Due To State of New Jersey	-	xxxxxxxxxx
	385,744.40	385,744.40

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

Line 2	43,250.00
Line 3	315,500.00
Line 4	12,250.00
Sub - Total	371,000.00
Less: Line 7	9,670.54
To Item 10, Sheet 22	<u>361,329.46</u>

**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	463,782.95
Taxes Pending Appeals	463,782.95	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance - December 31, 2022		463,782.95	xxxxxxxxxx
Taxes Pending Appeals*	463,782.95	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		463,782.95	463,782.95

lschenck@jacksonwpnj.net
Signature of Tax Collector

T-8326
License #

2/21/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1.	Balance - January 1, 2022	5,237,286.73	xxxxxxxxxx
	A. Taxes	1,259,401.62	xxxxxxxxxx
	B. Tax Title Liens	3,977,885.11	xxxxxxxxxx
2.	Canceled:		
	A. Taxes		47,468.82
	B. Tax Title Liens		xxxxxxxxxx
3.	Transferred to Foreclosed Tax Title Liens:		
	A. Taxes		xxxxxxxxxx
	B. Tax Title Liens		xxxxxxxxxx
4.	Added Taxes	2,250.00	xxxxxxxxxx
5.	Added Tax Title Liens	4,214.80	xxxxxxxxxx
6.	Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		
	A. Taxes - Transfers to Tax Title Liens	xxxxxxxxxx	(1) 2,421.89
	B. Tax Title Liens - Transfers from Taxes	(1) 2,421.89	xxxxxxxxxx
7.	Balance Before Cash Payments		5,196,282.71
8.	Totals	5,246,173.42	5,246,173.42
9.	Balance Brought Down	5,196,282.71	xxxxxxxxxx
10.	Collected:		1,503,977.55
	A. Taxes	1,195,040.36	xxxxxxxxxx
	B. Tax Title Liens	308,937.19	xxxxxxxxxx
11.	Interest and Costs - 2022 Tax Sale	427.44	xxxxxxxxxx
12.	2022 Taxes Transferred to Liens	259,475.23	xxxxxxxxxx
13.	2022 Taxes	1,986,624.88	xxxxxxxxxx
14.	Balance - December 31, 2022		5,938,832.71
	A. Taxes	2,003,345.43	xxxxxxxxxx
	B. Tax Title Liens	3,935,487.28	xxxxxxxxxx
15.	Totals	7,442,810.26	7,442,810.26

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 28.94%

17. Item No.14 multiplied by percentage shown above is 1,718,698.19 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	6,247,100.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	6,247,100.00
	6,247,100.00	6,247,100.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

Realized in 2022 Budget _____

To Results of Operation (Sheet 19) _____ -

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

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

<u>Caused By</u>	<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*		\$ _____	\$ _____	\$ 150,000.00	\$ 150,000.00
Emergency Authorization - Schools		\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES		\$ -	\$ -	\$ 150,000.00	\$ 150,000.00

*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

spinkava@jacksonwpnj.net

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.

spinkava@jacksonwpnj.net

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	19,210,000.00	
Issued	xxxxxxxxxx		
Paid	2,895,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	16,315,000.00	xxxxxxxxxx	
	19,210,000.00	19,210,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 2,980,000.00
2023 Interest on Bonds*		\$ 467,175.00	
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)			\$ 467,175.00

LIST OF BONDS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	211,028.46	
Issued	xxxxxxxxxx		
Paid	20,102.83	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	190,925.63	xxxxxxxxxx	
	211,028.46	211,028.46	
2023 Loan Maturities			\$ 20,102.83
2023 Interest on Loans			\$ 4,035.00
Total 2023 Debt Service for NJEIT Loan			\$ 24,137.83
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

**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

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
19-09 20-10 PUBLIC WORKS EQUIPMENT	5,000.00						5,000.00	-
19-09 20-10 SENIOR CENTER PASSENGER BUS	2,552.00						2,552.00	-
25-10 MUNICIPAL CAPITAL IMPROVEMENTS	35,000.00						35,000.00	-
25-10 DPW EQUIPMENT	5,500.00						5,500.00	-
18-13 SECTION 20 C0STS	9,676.53						9,676.53	-
20-14 SENIOR CTR BUS	5,317.70						5,317.70	-
21-15 POLICE EQUIPMENT	39,408.48				14,273.92		25,134.56	-
21-15 VAR BUILD IMPROV	5,000.00						5,000.00	-
17-16 DPW EQUIP/GAS BOY - CAP PROJECT	20,558.31			63,643.92	83,357.91		844.32	-
17-16 MISC PW PROJ/REPAIRS	10,000.00			5,432.00	5,432.00		10,000.00	-
17-16 JUSTICE COMPLEX - CAP PROJECT	-			84,977.14	84,977.14		-	-
17-16 POL CAD/VEHICLES - CAP PROJECT	36,138.71				25,800.28		10,338.43	-
17-16 SECTION 20 COSTS - ALL	19,650.78			38,452.74	38,452.68		19,650.84	-
09-17 ROAD/SW/DRAINAGE	212,175.23				172,382.12		39,793.11	-
09-17 DPW PROJECTS & REPAIRS	372,017.77			8,106.70	8,106.70		372,017.77	-
09-17 SECTION 20 COSTS - ALL	63,702.45			55,655.50	66,055.50		53,302.45	-
18-18 SR CTR MINI-BUS - CAPITAL PROJECT	26,704.00						26,704.00	-
18-18 ENGINEERING - CAPITAL PROJECT	89,600.00						89,600.00	-
18-18 VAR BLDG IMPROV - CAP PROJECT	41,250.00						41,250.00	-
Page Total	999,251.96	-	-	256,268.00	498,838.25	-	756,681.71	-

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	999,251.96	-	-	256,268.00	498,838.25	-	756,681.71	-
18-18 SECTION 20 COSTS - ALL	51,501.09						51,501.09	-
19-18 ROAD/SW/DRAINAGE-CAPITAL PROJECT	16,567.20						16,567.20	-
19-18 SECTION 20 COSTS	-			111,659.86	111,659.86		-	-
26-18 POLICE RADIO TOWER-CAP PROJECT	3,686.00						3,686.00	-
26-18 POLICE RADIO TOWER-SEC 20 COSTS	685,247.67						685,247.67	-
22-19 RECORD RETENTION-PROJECT COSTS	13,000.00			76,551.06	89,551.06		-	-
22-19 DPW B&G-PROJECT COSTS	588,574.49			78,057.16	98,032.16		568,599.49	-
22-19 ENG ROAD/DRAIN/IRRIGATION	404,135.25			392,229.16	569,342.29		227,022.12	-
22-19 POLICE VEHICLES&GEAR	70,000.00				70,000.00		-	-
22-19 RECREATION VEHICLE	4,536.00						4,536.00	-
22-19 SECTION 20 COSTS	292,374.60			18,346.96	101,057.77		209,663.79	-
07-20 ENG ROAD/DRAIN/SIDEWALKS		70,689.41		332,851.27	332,851.27		-	70,689.41
07-20 POLICE VEHICLES-PROJECT COSTS		470.42			470.42		-	-
07-20 VAR DEPT VEHICLES-PROJ COSTS		76,429.14			76,429.14		-	-
07-20 RECREAT/TURF FIELDS	10,000.00	190,000.00			200,000.00		-	-
07-20 RECORD RETENTION	3,750.00	71,250.00			75,000.00		-	-
07-20 DPW VEH & EQUIP-PROJECT COSTS		476.37		10,243.50	10,243.50		-	476.37
07-20 SECTION 20 COSTS		120,012.44		50,988.25	50,979.75		-	120,020.94
PAGE TOTALS	3,142,624.26	529,327.78	-	1,327,195.22	2,284,455.47	-	2,523,505.07	191,186.72

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	3,142,624.26	529,327.78	-	1,327,195.22	2,284,455.47	-	2,523,505.07	191,186.72
10-21 POLICE EQUIPBODY-WORN CAMERAS		302,161.16		563,296.84	655,154.13		-	210,303.87
10-21 SECTION 20 COSTS	180.00	14,250.00					180.00	14,250.00
11-21 ENG ROAD/DRAIN/SIDEW-PROJECT COSTS		300,526.68		1,324,473.32	1,324,473.32		-	300,526.68
11-21 POLICE VEHICLES-PROJECT COSTS		70,198.59		429,801.41	489,568.48		-	10,431.52
11-21 REC TURF REPAIRS-PROJECT COSTS	56,421.00	1,128,413.00			1,184,834.00		-	-
11-21 REC PLAYGRD IMPROV-PROJECT COSTS	2,708.00	54,164.00			17,772.26		-	39,099.74
11-21 RECORD RETENTION PROJECT COSTS	2,257.00	45,136.00			47,393.00		-	-
11-21 DPW RD RPR/VEH/EQUIP-PROJECT COTS		71,206.00		298,462.00	328,962.00		-	40,706.00
11-21 SECTION 20 COSTS		156,610.00		58,813.00	58,813.00		-	156,610.00
18-22 ENG ROAD/DRAIN/SIDEW-PROJECT COSTS			3,360,450.00		2,643,392.88		-	717,057.12
18-22 POL VEH/TAS/ALCO/VID/LI-PROJECT COSTS			962,000.00		877,400.49		77,833.51	6,766.00
18-22 RECORD RETENTION PROJECT COSTS			125,000.00				124,121.00	879.00
18-22 DPW RD RPR/GRADER-PROJECT COTS			400,000.00		238,940.00		158,247.00	2,813.00
18-22 ASSESSOR VEHICLES-PROJECT COTS			25,000.00		25,000.00		-	-
18-22 COUNCIL CHAMBER TECH-PROJECT COSTS			305,000.00				302,855.00	2,145.00
18-22 SECTION 20 COSTS			711,175.00		365,985.00		-	345,190.00
PAGE TOTALS	3,204,190.26	2,671,993.21	5,888,625.00	4,002,041.79	10,542,144.03	-	3,186,741.58	2,037,964.65

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	3,204,190.26	2,671,993.21	5,888,625.00	4,002,041.79	10,542,144.03	-	3,186,741.58	2,037,964.65
GRAND TOTALS	3,204,190.26	2,671,993.21	5,888,625.00	4,002,041.79	10,542,144.03	-	3,186,741.58	2,037,964.65

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

*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)**

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	100,229.46
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	100,229.46	xxxxxxxxxx
	100,229.46	100,229.46

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>177,659,830.75</u>
2. Amount of Item 1 Collected in 2022 (*)	\$ <u>175,309,033.06</u>
3. Seventy (70) percent of Item 1	\$ <u>124,361,881.53</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 \$ _____

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.

Unpaid

2021

2022

Total

1. State Taxes \$ _____ \$ _____ \$ _____ -
2. County Taxes \$ _____ \$ 298,445.54 \$ 298,445.54
3. Amounts due Special Districts
\$ _____ \$ _____ - \$ _____ -
4. Amount due School Districts for School Tax
\$ _____ \$ _____ - \$ _____ -