

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 22,358  
 NET VALUATION TAXABLE 2022 2,807,508,308  
 MUNICODE 1922

**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                      **VERNON**, County of                      **SUSSEX**

**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                      MLEE@NISIVOCCIA.COM  
 Title                      RMA

(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,                      **DONELLE BRIGHT**, am the Chief Financial Officer, License #                      **N-1718**, of the                      **TOWNSHIP** of                      **VERNON**, County of                      **SUSSEX** 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                      DBRIGHT@VERNONTWP.COM  
 Title                      CHIEF FINANCIAL OFFICER  
 Address                      21 CHURCH STREET  
 Phone Number                      973-764-4055  
 Fax Number                      973-764-7504

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 **VERNON** as of as of December 31, 2022 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

MAN C. LEE  
(Registered Municipal Accountant)

NISIVOCCIA LLP  
(Firm Name)

200 VALLEY ROAD, SUITE 300  
(Address)

MOUNT ARLINGTON, NJ 07856  
(Address)

973-298-8500  
(Phone Number)

973-298-8501  
(Fax Number)

Certified by me

this 27 day February, 2023

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

<b>Municipality:</b>	TOWNSHIP OF VERNON
<b>Chief Financial Officer:</b>	DONELLE BRIGHT
<b>Signature:</b>	DBRIGHT@VERNONTWP.COM
<b>Certificate #:</b>	N-1718
<b>Date:</b>	2/27/2023

**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.

<b>Municipality:</b>	TOWNSHIP OF VERNON
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

22-6002358

Fed I.D. #

TOWNSHIP OF VERNON

Municipality

SUSSEX

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>131,782.90</u>	\$ <u>396,329.25</u>	\$ <u>                    </u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

DBRIGHT@VERNONTWP.COM  
Signature of Chief Financial Officer

2/27/2023  
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           **VERNON**           County of           **SUSSEX**           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	<u>          mlee@nisivoccia.com          </u>
Title	<u>          REGISTERED MUNICIPAL ACCOUNTANT          </u>

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

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**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 \$           3,099,995,708.00          

<u>          taxcollector@vernontwp.com          </u>
SIGNATURE OF TAX ASSESSOR

          **TOWNSHIP OF VERNON**            
MUNICIPALITY

          **SUSSEX**            
COUNTY



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	31,950,245.46	-
APPROPRIATION RESERVES		1,251,973.16
ENCUMBRANCES PAYABLE		502,820.14
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		331,286.72
PREPAID TAXES		509,904.60
ACCOUNTS PAYABLE		34,046.57
OTHER ENCUMBRANCE PAYABLE		17,679.43
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		43,068.13
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		565,716.28
RESERVE FOR:		
CODIFICATION OF ORDINANCES		8,617.63
MASTER PLAN REVISION		3,422.64
SALE OF MUNICIPAL ASSETS		598,396.82
MAPLE GRANGE TURF FIELD		181,935.79
MUNICIPAL SERVICE ACT		452,312.66
Municipal Relief Fund		97,142.08
DUE TO FEDERAL AND STATE GRANT FUND		655,084.47
DUE TO OTHER TRUST FUND		100,000.00
DUE TO OPEN SPACE TRUST FUND		87,086.14
DUE TO GENERAL CAPITAL FUND		752,530.02
PAGE TOTAL	31,950,245.46	6,193,023.28

(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
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	95,320.60	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		95,320.60
<b>FUND TOTALS</b>	<b>95,320.60</b>	<b>95,320.60</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	41,825.75	
ASSESSMENT RECEIVABLE	4,932.43	
ASSESSMENT LIENS	352.40	
ASSESSMENT LIENS INTEREST AND COSTS	56.31	
RESERVE FOR ASSESSMENT AND LIENS		5,284.83
RESERVE FOR ASSESSMENT LIENS INTEREST AND COSTS		56.31
FUND BALANCE		41,825.75
<b>FUND TOTALS</b>	<b>47,166.89</b>	<b>47,166.89</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	282,406.97	
DUE FROM CURRENT FUND	87,086.14	
RESERVE FOR OPEN SPACE		369,493.11
<b>FUND TOTALS</b>	<b>369,493.11</b>	<b>369,493.11</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>

(Do not crowd - add additional sheets)













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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	41,825.75							41,825.75
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	41,825.75	-	-	-	-	-	-	41,825.75

Sheet 7

\*Show as red figure







# CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Lakeland Bank # 3522	17,350,779.43
Lakeland Bank # 6241	126,696.86
Lakeland Bank # 0030	276,816.58
Lakeland Bank # 1085	7,587.95
Animal Control Fund:	
Lakeland Bank # 3638	155,294.32
Lakeland Bank # 3700	320.74
Open Space Trust Fund:	
Lakeland Bank # 3573	202,628.30
Lakeland Bank # 6522	79,778.67
Trust Assessment Fund:	
Lakeland Bank # 4162	9,845.89
Lakeland Bank # 6282	32,321.08
Trust - Lake Community Property Owners Dam:	
Lakeland Bank # 0782	177,349.02
Lakeland Bank # 2033	283,562.13
General Capital Fund:	
Lakeland Bank # 3530	357,304.67
Lakeland Bank # 6258	419,011.18
PAGE TOTAL	19,479,296.82

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
						-
Municipal Alliance on Alcoholism and Drug Abuse:						-
2018	0.97					0.97
2019	1,298.71					1,298.71
2020	20,747.00					20,747.00
2022		7,472.00	7,472.00			-
						-
Body Armor Replacement Grant:						-
2019 - State	0.04					0.04
2020 - State	230.16					230.16
2021 - Federal		1,698.33	1,698.33			-
2020 - Federal	3,848.10					3,848.10
2022 - Federal		4,950.75	4,863.60			87.15
						-
Body-Worn Camera Grant						-
2021	61,140.00		61,140.00			-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>87,264.98</b>	<b>14,121.08</b>	<b>75,173.93</b>	<b>-</b>	<b>-</b>	<b>26,212.13</b>

**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	87,264.98	14,121.08	75,173.93	-	-	26,212.13
						-
Clean Communities Grant - 2022		54,505.72	54,505.72			-
						-
Traffic Barricades Grant	6,682.00					6,682.00
						-
Safe and Secure Communities Program:						-
2021	12,600.00		12,600.00			-
2022		32,400.00	20,970.00			11,430.00
						-
NJ Division of Highway Traffic Safety:						-
Drive Sober or Get Pulled Over:						-
2020 Statewide Holiday Crackdown	5,500.00					5,500.00
						-
Recreational Opportunities for Individuals with Disabilities Grant	12,337.00		12,337.00			-
						-
NJ Department of Environmental Protection:						-
No Net Loss Grant Reforestation Grant - 2014	282,960.00					282,960.00
						-
<b>PAGE TOTALS</b>	<b>407,343.98</b>	<b>101,026.80</b>	<b>175,586.65</b>	<b>-</b>	<b>-</b>	<b>332,784.13</b>



**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	407,343.98	101,026.80	175,586.65	-	-	332,784.13
						-
National Opioid Settlement Proceeds		16,102.70	16,102.70			-
						-
Local LEAD Supplies Grant		1,000.00	1,000.00			-
						-
American Rescue Plan		551,556.85	551,556.85			-
						-
American Rescue Plan - Firefighter Grant		44,000.00				44,000.00
						-
Distracted Driver		7,000.00	7,000.00			-
						-
NJ Highlands Water Protection & Planning Council:						-
Highlands Plan Conformance Grant:						-
2012	141,499.75					141,499.75
2022 - Farmland Preservation Study		15,000.00				15,000.00
2022 - Stormwater Management Study		15,000.00				15,000.00
Trail Feasibility Study		38,000.00				38,000.00
						-
<b>TOTALS</b>	<b>548,843.73</b>	<b>788,686.35</b>	<b>751,246.20</b>	<b>-</b>	<b>-</b>	<b>586,283.88</b>

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				
							-
Clean Communities Program:							-
2017	117.74			117.74			-
2018	2,747.71			2,747.71			-
2019	1,781.19			1,585.06			196.13
2020	9,170.68			3,660.54			5,510.14
2021	55,831.51			37,995.77			17,835.74
2022			54,505.72				54,505.72
							-
Drunk Driving Enforcement Fund:							-
2016	915.05						915.05
2017	6,134.34						6,134.34
2019	5,312.00						5,312.00
2020	3,170.39						3,170.39
							-
							-
							-
							-
							-
<b>PAGE TOTALS</b>	85,180.61	-	54,505.72	46,106.82	-	-	93,579.51

**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	85,180.61	-	54,505.72	46,106.82	-	-	93,579.51
							-
Body Armor Replacement Grant:							-
2017 - State	160.59						160.59
2019 - State	145.38						145.38
2020 - State	2,505.21			2,505.21			-
2021 - State	2,525.63	1,698.33		2,358.39			1,865.57
2020 - Federal	675.85			675.85			-
2021 - Federal	3,859.35			3,859.35			-
2022 - Federal		4,950.75		328.40			4,622.35
							-
Body-Worn Camera Grant							-
2021	56,756.00			56,756.00			-
							-
Traffic Barricades Grant	6,682.00						6,682.00
							-
							-
							-
							-
<b>PAGE TOTALS</b>	<b>158,490.62</b>	<b>6,649.08</b>	<b>54,505.72</b>	<b>112,590.02</b>	<b>-</b>	<b>-</b>	<b>107,055.40</b>

**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	158,490.62	6,649.08	54,505.72	112,590.02	-	-	107,055.40
							-
Municipal Alliance on Alcoholism and Drug Abuse:							-
2018	0.97						0.97
2019	1,298.71						1,298.71
2020	20,747.00						20,747.00
2022		7,472.00		7,472.00			-
							-
Safe and Secure Communities Grant:							-
2022		32,400.00					32,400.00
							-
NJ Highlands Water Protection & Planning Council:							-
Highlands Plan Conformance Grant:							-
2012	117,483.90			26,112.20			91,371.70
2022 - Farmland Preservation Study			15,000.00				15,000.00
2022 - Stormwater Management Study			15,000.00	13,495.00			1,505.00
Trail Feasibility Study			38,000.00	3,120.00			34,880.00
							-
							-
PAGE TOTALS	298,021.20	46,521.08	122,505.72	162,789.22	-	-	304,258.78

**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	298,021.20	46,521.08	122,505.72	162,789.22	-	-	304,258.78
							-
Recreational Opportunities for Individuals with Disabilities Grant	12,337.00			12,337.00			-
							-
NJ Division of Highway Traffic Safety:							-
Drive Sober or Get Pulled Over:							-
2020 Statewide Year End Holiday Crackdown	5,500.00						5,500.00
Distracted Driver		7,000.00		7,000.00			-
							-
NJ Department of Environmental Protection:							-
No Net Loss Grant Reforestation Grant:							-
2014	316,627.16						316,627.16
							-
Sustainable Jersey Small Grant 2016	50.00						50.00
							-
National Opioid Settlement Proceeds			16,102.70				16,102.70
Local LEAD Supplies Grant			1,000.00				1,000.00
American Rescue Plan		551,556.85					551,556.85
American Rescue Plan - Firefighter Grant			44,000.00				44,000.00
<b>TOTALS</b>	<b>632,535.36</b>	<b>605,077.93</b>	<b>183,608.42</b>	<b>182,126.22</b>	<b>-</b>	<b>-</b>	<b>1,239,095.49</b>

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	-	-	-	-	-	-
Drunk Driving Enforcement Fund - 2020	0.19					0.19
Body Armor Replacement Grant - 2022				2,272.67		2,272.67
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	0.19	-	-	2,272.67	-	2,272.86

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	
Levy Calendar Year 2022	XXXXXXXXXX	44,481,118.00
Paid	44,481,118.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	44,481,118.00	44,481,118.00

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	24,327.15
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	14,551,664.85
County Library	XXXXXXXXXX	1,055,858.61
County Health	XXXXXXXXXX	56.41
County Open Space Preservation	XXXXXXXXXX	57,661.18
Due County for Added and Omitted Taxes	XXXXXXXXXX	43,068.14
Paid	15,689,568.21	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	43,068.13	XXXXXXXXXX
	15,732,636.34	15,732,636.34

## SPECIAL DISTRICT TAXES

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

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

## STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	900,000.00	900,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	7,864,541.74	8,245,557.93	381,016.19
Added by N.J.S.A. 40A:4-87 (List on 17a)	183,608.42	183,608.42	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>8,048,150.16</b>	<b>8,429,166.35</b>	<b>381,016.19</b>
Receipts from Delinquent Taxes	2,075,000.00	2,083,962.18	8,962.18
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	18,975,458.26	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	18,975,458.26	19,556,201.66	580,743.40
	<b>29,998,608.42</b>	<b>30,969,330.19</b>	<b>970,721.77</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	76,904,548.37
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	44,481,118.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	15,665,241.05	xxxxxxxxxx
Due County for Added and Omitted Taxes	43,068.14	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,841,080.48
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	19,556,201.66	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.	<b>79,745,628.85</b>	<b>79,745,628.85</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		29,815,000.00
2022 Budget - Added by N.J.S.A. 40A:4-87		183,608.42
Appropriated for 2022 (Budget Statement Item 9)		29,998,608.42
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		29,998,608.42
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		29,998,608.42
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	25,862,016.23	
Paid or Charged - Reserve for Uncollected Taxes	2,841,080.48	
Reserved	1,251,973.16	
Total Expenditures		29,955,069.87
Unexpended Balances Canceled (see footnote)		43,538.55

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2022 Authorizations			
N.J.S.A. 40A:4-46 (After adoption of Budget)			
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			-
Deduct Expenditures:			
Paid or Charged			
Reserved			
Total Expenditures			-

# RESULTS OF 2022 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	381,016.19
Delinquent Tax Collections	XXXXXXXXXX	8,962.18
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	580,743.40
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	43,538.55
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	261,187.98
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	778,085.73
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	
Cancellation of Tax Overpayments		3,773.30
Prior Year Senior Citizens' Deductions Allowed		500.00
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
Refund of Prior Year Taxes	28,164.57	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,029,642.76	XXXXXXXXXX
	2,057,807.33	2,057,807.33



**SURPLUS - CURRENT FUND  
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	6,826,076.64
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	2,029,642.76
4. Amount Appropriated in the 2022 Budget - Cash	900,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2022	7,955,719.40	xxxxxxxxxx
	8,855,719.40	8,855,719.40

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

Cash		14,092,923.13
Investments		
[REDACTED]		
Sub Total		14,092,923.13
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,193,023.28
Cash Surplus		7,899,899.85
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	55,819.55	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		55,819.55
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		7,955,719.40

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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





**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)	\$ 76,904,548.37
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 76,904,548.37</b>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 79,360,868.51
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>96.90%</u>

---

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ 76,904,548.37
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 76,904,548.37</b>
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 79,360,868.51
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>96.90%</u>

## SCHEDULE OF DUE FROM / TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	56,069.55	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	20,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	114,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	4,750.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	500.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,750.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	137,000.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	55,819.55
Due To State of New Jersey	-	XXXXXXXXXX
	196,569.55	196,569.55

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

Line 2	20,500.00	
Line 3	114,750.00	
Line 4	4,750.00	
Sub - Total	140,000.00	
Less: Line 7	3,750.00	
To Item 10, Sheet 22	136,250.00	

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

		Debit	Credit
Balance - January 1, 2022		XXXXXXXXXX	625,000.00
Taxes Pending Appeals	625,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		59,283.72	XXXXXXXXXX
Balance - December 31, 2022		565,716.28	XXXXXXXXXX
Taxes Pending Appeals*	565,716.28	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		625,000.00	625,000.00

TAXCOLLECTOR@VERNONTWP.COM  
Signature of Tax Collector

T-8145  
License #

2/27/2023  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		7,952,618.02	XXXXXXXXXX
A. Taxes	2,009,305.73	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	5,943,312.29	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	15,134.81
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			XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 5,413.82
B. Tax Title Liens - Transfers from Taxes		(1) 5,413.82	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	7,937,483.21
8. Totals		7,958,031.84	7,958,031.84
9. Balance Brought Down		7,937,483.21	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	2,083,962.18
A. Taxes	1,979,865.62	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	104,096.56	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		9,416.27	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		683,167.88	XXXXXXXXXX
13. 2022 Taxes		1,636,171.77	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	8,182,276.95
A. Taxes	1,645,063.25	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	6,537,213.70	XXXXXXXXXX	XXXXXXXXXX
15. Totals		10,266,239.13	10,266,239.13

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 26.25%

17. Item No.14 multiplied by percentage shown above is 2,147,847.70 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	12,147,485.00	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	2,345,072.17
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	410,727.83
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	9,391,685.00
	12,147,485.00	12,147,485.00

**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:	\$	410,727.83
*Total Cash Collected in 2022		
Realized in 2022 Budget		410,727.83
To Results of Operation (Sheet 19)		-

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,  
N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit <u>Report</u>	Amount in 2022 <u>Budget</u>	Amount Resulting from 2022	Balance as at <u>Dec. 31, 2022</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>TOTAL DEFERRED CHARGES</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2022</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -** TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		<b>Totals</b>	-	-	-	-	-

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

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2022' must be entered here and then raised in the 2023 budget.



**N.J.S.A. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS**  
**N.J.S.A. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES**

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 30

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

\_\_\_\_\_  
 Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxxx	21,455,000.00	
Issued	xxxxxxxxxx		
Paid	1,870,000.00	xxxxxxxxxx	
Outstanding - December 31, 2022	19,585,000.00	xxxxxxxxxx	
	21,455,000.00	21,455,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 1,955,000.00
2023 Interest on Bonds*		\$ 565,210.23	
<b>ASSESSMENT SERIAL BONDS</b>			
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)			\$ 565,210.23

**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  
NJ I-BANK CONSTRUCTION LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	100,000.00	
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	100,000.00	XXXXXXXXXX	
	100,000.00	100,000.00	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for NJ I-BANK CONSTRUCTION Loan			\$ -
<b>LOAN</b>			
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			\$ -
<b>LOAN</b>			
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			\$ -
<b>LOAN</b>			
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		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>			
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. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
11-23 Restructuring of a Portion of the Cost of Acquisition of Capacity at the Sanitary Sewage Treatment Plant of the Sussex County Municipal Utilities Authority	400,000.00	10/30/2014	137,236.00	08/25/23	2.7250%	6,000.00	3,740.00	08/25/23
	450,000.00	10/29/2015	420,000.00	08/25/23	2.7250%	6,000.00	11,445.00	08/25/23
	707,724.00	10/27/2016	668,764.00	08/25/23	2.7250%	9,000.00	18,224.00	08/25/23
21-12 Various Capital Improvements	2,000,000.00	10/21/2021	2,000,000.00	08/25/23	2.6000%		52,000.00	08/25/23
22-08 Acquisition of a New Fire Truck	424,000.00	8/25/2022	424,000.00	08/25/23	2.6000%		11,024.00	08/25/23
22-10 Various Capital Improvements	1,365,000.00	8/25/2022	1,365,000.00	08/25/23	2.6000%		35,490.00	08/25/23
Page Totals	5,346,724.00		5,015,000.00			21,000.00	131,923.00	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

\*\*Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	5,346,724.00		5,015,000.00			21,000.00	131,923.00	
PAGE TOTALS	5,346,724.00		5,015,000.00			21,000.00	131,923.00	

Sheet 33.1

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

\*\*\*Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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



## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	5,346,724.00		5,015,000.00			21,000.00	131,923.00	
PAGE TOTALS	5,346,724.00		5,015,000.00			21,000.00	131,923.00	

Sheet 33  
Totals

Memo: Designate all "Capital Notes" issued under N.J.S.A. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

\*\*\*Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2020 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2023 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2022	Date of Maturity	Rate of Interest	2023 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"

Assessment Notes with an original date of issue of 2020 or prior must be appropriated in full in the 2023 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

\*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

**(Do not crowd - add additional sheets)**

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2022	2023 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
16-15;19-22 Various Capital Improvements	36,035.32	325.00			900.00		35,135.32	325.00
17-09;18-07; 19-22 Various Capital Improvements	11,426.16				11,426.16		-	
18-16 Improvement of the Sanitary Sewerage System		39,109.12						39,109.12
18-17 Various Capital Improvements	109,152.61				13,819.54		95,333.07	
19-11 Various Capital Improvements	14,603.83				9,003.73	4,999.32	600.78	
19-15 Installation of Turf Fields at Maple Grange Park	107,442.87				107,442.87		-	
19-16 Various Capital Improvements	80,454.72				44,451.65		36,003.07	
19-22 Various Road Improvements	50,000.00						50,000.00	
<b>Page Total</b>	<b>409,115.51</b>	<b>39,434.12</b>	<b>-</b>	<b>-</b>	<b>187,043.95</b>	<b>4,999.32</b>	<b>217,072.24</b>	<b>39,434.12</b>

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
<b>PREVIOUS PAGE TOTALS</b>	409,115.51	39,434.12	-	-	187,043.95	4,999.32	217,072.24	39,434.12
20-11 Various Road Improvements	373,840.91	440.00			91,707.19		282,133.72	440.00
20-12 Various Road Improvements	153,299.07				14,330.16		138,968.91	
20-20 Various Capital Improvements	1,033.64				1,033.64		-	
21-03 Various Capital Improvements	249,902.05				103,671.14		146,230.91	
21-12 Various Capital Improvements	292,959.69	3,130,000.00			1,988,140.60			1,434,819.09
21-15 Various Capital Improvements	1,025.00					1,025.00	-	
21-19 Various Capital Improvements	60,000.00				60,000.00		-	
21-27 American Rescue Plan	1,750,000.00				52,394.75		1,697,605.25	
<b>PAGE TOTALS</b>	<b>3,291,175.87</b>	<b>3,169,874.12</b>	<b>-</b>	<b>-</b>	<b>2,498,321.43</b>	<b>6,024.32</b>	<b>2,482,011.03</b>	<b>1,474,693.21</b>

Sheet 35.1

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









# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
22-05 Improvement of the Sanitary Sewerage System (Sand Hill Pump Station)	2,400,000.00	2,400,000.00		
22-06 Various Capital Improvements	20,000.00		20,000.00	
22-08 Acquisition of a New Fire Truck	655,000.00	424,047.00	230,953.00	
22-09 Various Capital Improvements	323,000.00		323,000.00	
22-10 Various Capital Improvements	1,955,000.00	1,365,000.00	386,800.00	203,200.00
<b>Total</b>	5,353,000.00	4,189,047.00	960,753.00	203,200.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	32,350.00
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	4,999.32
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	37,349.32	xxxxxxxxxx
	37,349.32	37,349.32



# **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.