

**Annual Financial Statement - Key In**

**Municipal and County AFS Version 2022**

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

Required Information	Responses and Data
----------------------	--------------------

Name and County of Municipality	Mansfield Township, Warren County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF MANSFIELD	
County of Municipality / County	WARREN	
Name of Municipality / County	MANSFIELD	
Type	TOWNSHIP	
Federal ID #	22-6002061	
Governing Body Type	COMMITTEEPERSONS	

Address	100 Port Murray Road
Address	Port Murray, NJ 07865
Phone	908-689-6151
Fax	908-689-2840

		<b>Certificate #</b>
Chief Financial Officer	Judith Curran	N863
Registered Municipal Accountant	Joseph Faccone	
Year Ending		12/31/2022

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

Budget Year	2023
AFS Year	2022
PY	2021

Population Last Census (2020)	7,781
Net Valuation Taxable 2022	699,899,550
Muni Code	2116

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

<b>HOW MANY UTILITIES DOES THE ENTITY HAVE:</b>	0
---	---

	<b>UTILITY NAME(S)</b>
<b>UTILITY 1</b>	
<b>UTILITY 2</b>	
<b>UTILITY 3</b>	
<b>UTILITY 4</b>	
<b>UTILITY 5</b>	

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 7,781  
 NET VALUATION TAXABLE 2022 699,899,550  
 MUNICODE 2116

**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                      MANSFIELD, County of                      WARREN

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 CFO@mansfieldtownship-nj.gov  
 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, Judith Curran, am the Chief Financial Officer, License # N863, of the TOWNSHIP of MANSFIELD, County of WARREN 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 CFO@mansfieldtownship-nj.gov  
 Title Chief Financial Officer  
 Address 100 Port Murray Road  
 Phone Number 908-689-6151  
 Fax Number 908-689-2840

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 **MANSFIELD** 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:

Joseph Faccone  
(Registered Municipal Accountant)

Samuel Klein and Company LLP  
(Firm Name)

550 Broad Street, 11th Floor  
(Address)

Newark, NJ 07102  
(Address)

973-624-6100  
(Phone Number)

973-624-6101  
(Fax Number)

Certified by me

this 20 day March, 2023

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

**Municipality:** TOWNSHIP OF MANSFIELD  
**Chief Financial Officer:** Judith Curran  
**Signature:** CFO@mansfieldtownship-nj.gov  
**Certificate #:** N863  
**Date:** 3/20/2023

**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 MANSFIELD  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

22-6002061

Fed I.D. #

TOWNSHIP OF MANSFIELD

Municipality

WARREN

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>7,925.98</u>	\$ <u>40,791.45</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.

CFO@mansfieldtownship-nj.gov  
Signature of Chief Financial Officer

3/20/2023  
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 MANSFIELD, County of WARREN 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 CFO@mansfieldtownship-nj.gov  
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 \$ 702,743,250.00.

taxassessor@mansfieldtownship-nj.gov  
SIGNATURE OF TAX ASSESSOR  
  
TOWNSHIP OF MANSFIELD  
MUNICIPALITY  
  
WARREN  
COUNTY













**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	21,084.94	
DUE TO CURRENT FUND		5,278.58
DUE TO STATE OF NJ		4.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		15,802.16
<b>FUND TOTALS</b>	<b>21,084.94</b>	<b>21,084.94</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	516,232.25	
DUE TO CURRENT FUND		98,737.37
DUE TO GENERAL CAPITAL FUND		30,000.00
RESERVE FOR MUNICIPAL OPEN SPACE		387,494.88
<b>FUND TOTALS</b>	<b>516,232.25</b>	<b>516,232.25</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>

(Do not crowd - add additional sheets)



























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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
N.J. Department of Transportation:						
Heiser Road	26,250.00		26,250.00			-
Recycling Tonnage Grant		15,187.49	15,187.49			-
Clean Communities Grant		22,312.28	22,312.28			-
Drunk Driving Enforcement Fund		1,337.96	1,337.96			-
Highlands Plan Conference	29,852.50					29,852.50
Highlands Assessment	15,000.00					15,000.00
Body Armor Grant		1,044.70	1,044.70			-
Municipal Alliance	5,522.00					5,522.00
Hepatitis B Grant	975.00					975.00
Click it or Ticket		7,000.00	7,000.00			-
Drive Sober or Get Pulled Over	5,000.00					5,000.00
Distracted Driver Grant	5,500.00					5,500.00
FEMA Hazard Mitigation Grant	386.53					386.53
Warren County Conservancy - Mount Bethel Church	22,500.00					22,500.00
						-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>110,986.03</b>	<b>46,882.43</b>	<b>73,132.43</b>	<b>-</b>	<b>-</b>	<b>84,736.03</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	110,986.03	46,882.43	73,132.43	-	-	84,736.03
PAGE TOTALS	110,986.03	46,882.43	73,132.43	-	-	84,736.03



## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget Appropriations	Appropriation By 40A:4-87				
Clean Communities Grant	25,157.72		22,312.28	28,819.04			18,650.96
Municipal Court Alcohol Rehabilitation Program	3,823.13						3,823.13
Municipal Alliance - State Share	5,705.47						5,705.47
Municipal Alliance - Local Share	13,039.25						13,039.25
Recycling Tonnage	74,941.90	15,187.49		8,568.64			81,560.75
Body-Worn Camera Grant	126.80						126.80
Body Armor Grant	4,783.67	1,044.70		2,706.20			3,122.17
Drunk Driving Enforcement Fund	9,066.01	1,337.96		697.57			9,706.40
Highlands Plan Conference	21,633.75						21,633.75
Highlands Assessment	4,048.75						4,048.75
Hepatitis B Grant	1,950.00						1,950.00
Municipal Stormwater Regulation	822.56						822.56
Click-It Or Ticket	12,000.00		7,000.00	7,000.00			12,000.00
Drive Sober or Get Pulled Over	12,100.00			925.98			11,174.02
Warren County Conservancy Trust - Mount Bethel Church	11,017.89						11,017.89
Wal-Mart Environmental Grant - Local Share	500.00						500.00
							-
							-
							-
							-
							-
							-
PAGE TOTALS	200,716.90	17,570.15	29,312.28	48,717.43	-	-	198,881.90

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

Grant	Balance Jan. 1, 2022	Transferred from 2022		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	200,716.90	17,570.15	29,312.28	48,717.43	-	-	198,881.90
PAGE TOTALS	200,716.90	17,570.15	29,312.28	48,717.43	-	-	198,881.90

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

Grant	Balance Jan. 1, 2022	Transferred from 2022		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget Appropriations Budget	Appropriation By 40A-4-87				
PREVIOUS PAGE TOTALS	200,716.90	17,570.15	29,312.28	48,717.43	-	-	198,881.90
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	200,716.90	17,570.15	29,312.28	48,717.43	-	-	198,881.90

**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	200,716.90	17,570.15	29,312.28	48,717.43	-	-	198,881.90
<b>TOTALS</b>	200,716.90	17,570.15	29,312.28	48,717.43	-	-	198,881.90





## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXX	612,277.79
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXXXX	2,730,409.04
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXXXX	6,381,138.00
Levy Calendar Year 2022	XXXXXXXXXXXX	
Paid	6,323,122.50	XXXXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	670,293.29	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	2,730,409.04	XXXXXXXXXXXX
	9,723,824.83	9,723,824.83

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

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,339,767.54
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	XXXXXXXXXX	2,268,411.49
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	7,714,411.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	7,870,548.90	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,183,629.64	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	2,268,411.49	XXXXXXXXXX
	11,322,590.03	11,322,590.03

# Must include unpaid requisitions.

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	99,698.68
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	74,112.25
2022 Levy:	XXXXXXXXXXXX	XXXXXXXXXXXX
General County	XXXXXXXXXXXX	4,855,457.68
County Library	XXXXXXXXXXXX	404,450.59
County Health	XXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXX	162,394.34
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	35,167.76
Paid	5,496,414.86	XXXXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	99,698.68	XXXXXXXXXXXX
Due County for Added and Omitted Taxes	35,167.76	XXXXXXXXXXXX
	5,631,281.30	5,631,281.30

## SPECIAL DISTRICT TAXES

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

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

# STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,025,000.00	1,025,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,022,371.95	2,285,811.72	263,439.77
Added by N.J.S.A. 40A:4-87 (List on 17a)	29,312.28	29,312.28	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>2,051,684.23</b>	<b>2,315,124.00</b>	<b>263,439.77</b>
Receipts from Delinquent Taxes	415,000.00	455,853.14	40,853.14
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	4,755,687.20	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax		XXXXXXXXXX	XXXXXXXXXX
<b>Total Amount to be Raised by Taxation</b>	<b>4,755,687.20</b>	<b>4,683,488.61</b>	<b>(72,198.59)</b>
	<b>8,247,371.43</b>	<b>8,479,465.75</b>	<b>232,094.32</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	23,668,393.98
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	6,381,138.00	XXXXXXXXXX
Regional School Tax	-	XXXXXXXXXX
Regional High School Tax	7,714,411.00	XXXXXXXXXX
County Taxes	5,422,302.61	XXXXXXXXXX
Due County for Added and Omitted Taxes	35,167.76	XXXXXXXXXX
Special District Taxes	-	XXXXXXXXXX
Municipal Open Space Tax	140,886.00	XXXXXXXXXX
Municipal Arts and Culture Tax		XXXXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXXXX	709,000.00
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXX	-
Balance for Support of Municipal Budget (or)	4,683,488.61	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXXXX	
	<b>24,377,393.98</b>	<b>24,377,393.98</b>

\*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.





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		8,218,059.15
2022 Budget - Added by N.J.S.A. 40A:4-87		29,312.28
Appropriated for 2022 (Budget Statement Item 9)		8,247,371.43
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		8,247,371.43
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		8,247,371.43
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	6,899,040.99	
Paid or Charged - Reserve for Uncollected Taxes	709,000.00	
Reserved	605,264.86	
Total Expenditures		8,213,305.85
Unexpended Balances Canceled (see footnote)		34,065.58

**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	263,439.77
Delinquent Tax Collections	XXXXXXXXXX	40,853.14
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	-
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	34,065.58
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	27,433.45
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	4,500.00
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2021 Appropriation Reserves	XXXXXXXXXX	500,150.50
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	4,998,820.53	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	4,998,820.53
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	72,198.59	XXXXXXXXXX
Interfund Advances Originating in 2022	80,982.74	XXXXXXXXXX
Prior Year Paid Taxes Cancelled	295,206.49	
Senior Citizen Deductions Disallowed - Prior Year	2,500.00	
Prior Year Revenue Refunds	79.20	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	419,475.42	XXXXXXXXXX
	5,869,262.97	5,869,262.97





**SURPLUS - CURRENT FUND  
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	3,580,851.72
2.	XXXXXXXXXX	
3. Excess Resulting from 2022 Operations	XXXXXXXXXX	419,475.42
4. Amount Appropriated in the 2022 Budget - Cash	1,025,000.00	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	2,975,327.14	XXXXXXXXXX
	4,000,327.14	4,000,327.14

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

Cash		6,499,595.84
Investments		
Change Funds		450.00
Sub Total		6,500,045.84
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,659,121.45
Cash Surplus		2,840,924.39
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	9,402.75	
Deferred Charges #	125,000.00	
Cash Deficit #		
Total Other Assets		134,402.75
		2,975,327.14

\* 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)		\$ <u>24,419,496.56</u>
2. Amount of Levy - Special District Taxes		\$ <u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$ <u>                    </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$ <u>158,166.10</u>
5a. Subtotal 2022 Levy	\$ <u>24,577,662.66</u>	
5b. Reductions Due to Tax Appeals**	\$ <u>365,759.27</u>	
5c. Total 2022 Tax Levy		\$ <u>24,211,903.39</u>
6. Transferred to Tax Title Liens		\$ <u>35,948.41</u>
7. Transferred to Foreclosed Property		\$ <u>                    </u>
8. Remitted, Abated or Canceled		\$ <u>                    </u>
9. Discount Allowed		\$ <u>                    </u>
10. Collected in Cash: In 2021	\$ <u>118,412.33</u>	
In 2022*	\$ <u>23,512,231.65</u>	
Homestead Benefit Credit	\$ <u>                    </u>	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ <u>37,750.00</u>	
Total To Line 14	\$ <u>23,668,393.98</u>	
11. Total Credits		\$ <u>23,704,342.39</u>
12. Amount Outstanding December 31, 2022		\$ <u>507,561.00</u>
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is <u>97.75%</u>		

**Note:** If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here  and complete sheet 22a.

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>23,668,393.98</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ <u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>23,668,393.98</u>

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)	\$ 23,668,393.98
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	\$ 23,668,393.98
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 24,211,903.39
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.76%

---

---

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 23,668,393.98
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	\$ 23,668,393.98
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 24,211,903.39
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.76%

**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	9,652.75	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	6,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	30,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)	500.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	2,500.00
9. Received in Cash from State	XXXXXXXXXX	36,000.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	9,402.75
Due To State of New Jersey	-	XXXXXXXXXX
	47,902.75	47,902.75

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

Line 2	6,000.00
Line 3	30,750.00
Line 4	1,000.00
Sub - Total	37,750.00
Less: Line 7	-
To Item 10, Sheet 22	37,750.00

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

		Debit	Credit
Balance - January 1, 2022		XXXXXXXXXX	-
Taxes Pending Appeals		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)			XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2022		-	XXXXXXXXXX
Taxes Pending Appeals*		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

taxcollector@mansfieldtownship-nj.gov

Signature of Tax Collector

C1595

License #

3/20/2023

Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		831,492.59	XXXXXXXXXX
A. Taxes	438,442.19	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	393,050.40	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	3,241.55
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		2,500.00	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	830,751.04
8. Totals		833,992.59	833,992.59
9. Balance Brought Down		830,751.04	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	455,853.14
A. Taxes	433,844.14	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	22,009.00	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale			XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		35,948.41	XXXXXXXXXX
13. 2022 Taxes		507,561.00	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	918,407.31
A. Taxes	511,417.50	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	406,989.81	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,374,260.45	1,374,260.45

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is **54.87%**

17. Item No. 14 multiplied by percentage shown above is **503,930.09** and represents the maximum amount that may be anticipated in 2023.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance - January 1, 2022	241,200.00	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	241,200.00
	241,200.00	241,200.00

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2022	6,500.00	XXXXXXXXXX
16. 2022 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	4,500.00
18.	XXXXXXXXXX	
19. Balance - December 31, 2022	XXXXXXXXXX	2,000.00
	6,500.00	6,500.00

**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:     \$     4,500.00  
 \*Total Cash Collected in 2022  
 Realized in 2022 Budget     4,500.00  
 To Results of Operation (Sheet 19)     4,500.00



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

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting from 2022	Balance as at Dec. 31, 2022
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
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.	_____	_____	_____	\$ _____	_____





**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	495,000.00	
Issued	XXXXXXXXXX		
Paid	105,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	390,000.00	XXXXXXXXXX	
	495,000.00	495,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 100,000.00
2023 Interest on Bonds*		\$ 10,101.00	
<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)			\$ 10,101.00

**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  
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 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. _____	\$	\$
6. _____	\$	\$





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

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

\*\* 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)

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

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.

\*\* 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.								
<b>Total</b>								

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.			
<b>Total</b>			

(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
	Various Capital Improvements - Ord. #2011-11	16,779.11						
Jane Chapel Road Improvements - Ord. #2014-03	6,313.29						6,313.29	
Walters Road Preservation - Ord. #2015-02		6,335.22					6,335.22	
Improvements to Various Streets and Roads - Ord. #2015-03		10,418.19					10,418.19	
Acquisition of an Ambulance and the Refurbishment of a Fire Truck - Ord. #2016-11			45,968.22		9,882.50		45,968.22	8,215.65
Phase 2 of the Mount Bethel Church - Ord. #2017-01	18,098.15				12,745.00		4,633.79	
Improvements to Municipal Building - Ord. #2017-09	17,378.79						32,900.00	
Municipal Building HVAC Planning and Design - Ord. #2018-01	32,900.00						32,900.00	
Improvements to Municipal Building - Ord. #2018-02	35,954.00						35,954.00	
Phase 3 at the Mount Bethel Church - Ord. #2019-04		30,750.00			16,760.00			13,990.00
Construction Work at the Mount Bethel Church - Ord. #2020-10		120,000.00						120,000.00
Purchase of Police Department Body Cameras - Ord. #2021-01	32,369.20						32,369.20	
Reconstruction of James Chapel Road - Ord. #2021-05	220,650.00	73,550.00			294,200.00		952.75	50,000.00
Construction of a Recreation Pole Barn Ord. #2022-03			205,000.00		154,047.25			
Page Total	390,860.73	276,603.44	205,000.00	-	487,634.75	-	200,839.42	183,990.00

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









# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	116,120.28
Received from 2022 Budget Appropriation*	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	116,120.28	XXXXXXXXXX
	116,120.28	116,120.28

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Construction of a Recreation Pole				
Barn	205,000.00			205,000.00
Various Capital Improvements	1,141,000.00			1,141,000.00
<b>Total</b>	1,346,000.00	-	-	1,346,000.00

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	35,041.25
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	35,041.25	XXXXXXXXXX
	35,041.25	35,041.25

**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>24,577,662.66</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ <u>23,668,393.98</u> |
| 3. Seventy (70) percent of Item 1         | \$ <u>17,204,363.86</u> |

(\*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO Yes

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

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

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

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

Answer YES or NO No

D.

- |  |                                  |                        |
|--|----------------------------------|------------------------|
| 1. Cash Deficit 2021                     |                                  | \$ <u>1,000,000.00</u> |
| 2. 4% of 2021 Tax Levy for all purposes: | Levy -- \$ <u>1,000,000.00</u> = | \$ <u>40,000.00</u>    |
| 3. Cash Deficit 2022                     |                                  | \$ <u>1,000,000.00</u> |
| 4. 4% of 2022 Tax Levy for all purposes: | Levy -- \$ <u>1,000,000.00</u> = | \$ <u>40,000.00</u>    |

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$ <u>1,000,000.00</u>	\$ <u>1,000,000.00</u>	\$ <u>-</u>	\$ <u>-</u>
2. County Taxes	\$ <u>1,000,000.00</u>	\$ <u>134,866.44</u>	\$ <u>134,866.44</u>	\$ <u>134,866.44</u>
3. Amounts due Special Districts	\$ <u>1,000,000.00</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
4. Amount due School Districts for School Tax	\$ <u>1,000,000.00</u>	\$ <u>1,853,922.93</u>	\$ <u>1,853,922.93</u>	\$ <u>1,853,922.93</u>

## **UTILITIES ONLY**

**Note:**

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