

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022  
(UNAUDITED)**

POPULATION LAST CENSUS 61,176  
NET VALUATION TAXABLE 2022 1,867,204,053  
MUNICODE 0709

**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 IRVINGTON, County of ESSEX

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 fraoof@irvingtonnj.org  
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, Faheem J Ra'Oof, CPA, CMFO, am the Chief Financial Officer, License # N-714, of the TOWNSHIP of IRVINGTON, County of ESSEX 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 fraoof@irvingtonnj.org  
Title Chief Financial Officer  
Address 1 CIVIC SQUARE  
Phone Number 973-399-6762  
Fax Number 973-399-4860

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.

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

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.

(Fax Number)

Sheet 1a

**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 IRVINGTON  
**Chief Financial Officer:** *[Signature]*  
**Signature:** *[Signature]*  
**Certificate #:** *[Signature]*  
**Date:** *[Signature]*

**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 IRVINGTON  
**Chief Financial Officer:** Faheem J Ra'Oof, CPA, CMFO  
**Signature:** *[Signature]* fraoof@irvingtonnj.org  
**Certificate #:** N-714  
**Date:** 7/27/2023

226002005

Fed I.D. #

TOWNSHIP OF IRVINGTON

Municipality

ESSEX

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>3,067,224.03</u>	\$ <u>1,644,042.53</u>	\$ <u>8,067,070.88</u>

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

  x   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.

fraoof@irvigntonnj.org  
Signature of Chief Financial Officer

7/27/2023  
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 IRVINGTON, County of ESSEX 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 Faheem J Ra'Oof, CPA, CMFO  
Title Chief Financial Officer

(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 \$ 1,894,845,000.00

sforbes@irvingtonnj.org  
SIGNATURE OF TAX ASSESSOR  
  
TOWNSHIP OF IRVINGTON  
MUNICIPALITY  
  
ESSEX  
COUNTY

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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
**AS AT DECEMBER 31, 2022**

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

Title of Account		Debit	Credit
CASH		8,870,604.96	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		82,543.31	-
CASH HELD BY THE STATE		4,585,658.64	
PREPAID DEBT SERVICES		31,781.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	1,082,992.30		
CURRENT	498,136.57		
SUBTOTAL		1,581,128.87	
TAX TITLE LIENS RECEIVABLE		8,364,968.20	
PROPERTY ACQUIRED FOR TAXES		11,581,300.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
SEWER LIENS		395,143.79	
SEWER CHARGES		1,005,085.44	
TAX OVERPAYMENTS REFUNDED RECEIVABLE			
ACCOUNTS RECEIVABLE		375,323.70	
OTHER RECEIVABLE		155,942.26	
OTHER LIENS		54,214.80	
DUE FROM/TO FEDERAL & STATE GRANT FUND		1,478,756.70	
DUE TO ANIMAL CONTROL TRUST FUND		7,253.30	
DUE FROM GENERAL TRUST FUND		741,280.93	-
DUE FROM CDBG TRUST FUND		905,668.77	
DUE TO CAPITAL FUND		831,871.00	-
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		1,364,963.46	
DEFICIT		-	
OVER EXPENDITURE APPROP RESV.		52,831.11	
Page Totals:		42,466,320.24	-

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	42,466,320.24	-
APPROPRIATION RESERVES		1,728,901.77
ENCUMBRANCES PAYABLE		1,288,416.27
CONTRACTS PAYABLE		-
TAX OVERPAYMENTS		480,747.75
PREPAID TAXES		526,417.18
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		87,282.62
SPECIAL DISTRICT TAX PAYABLE		675,525.16
RESERVE FOR TAX APPEAL		300,000.00
RESERVE FOR CODIFICATION OF ORDINANCE		1,887.00
SEWER OVERPAYMENTS		12,844.07
RESERVE FOR REVALUATION		5,133.33
PAGE TOTAL	42,466,320.24	5,107,155.15

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	42,466,320.24	5,107,155.15
SUBTOTAL	42,466,320.24	5,107,155.15 "C"
EMERGENCY NOTE: 5 YEAR EMERGENCY		520,472.00
RESERVE FOR RECEIVABLES		27,477,937.76
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		9,360,755.33
TOTALS	42,466,320.24	42,466,320.24

(Do not crowd - add additional sheets)

Sheet 3a.1

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

Title of Account	Debit	Credit
TOTALS	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE  
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
CASH	9,565,867.55	
GRANTS RECEIVABLE	12,588,412.87	
DUE FROM/TO CURRENT FUND		1,478,756.70
DUE FROM/TO GENERAL CAPITAL		2,396,838.80
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		18,179,811.52
UNAPPROPRIATED RESERVES		98,873.40
TOTALS	22,154,280.42	22,154,280.42

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	9,329.70	
DUE TO - CURRENT FUND		7,253.30
DUE TO/FROM - GENERAL TRUST	4,681.80	
PREPAID REVENUE		709.00
DUE TO STATE OF NJ		1,073.30
RESERVE FOR ANIMAL FUND		4,975.90
FUND TOTALS	14,011.50	14,011.50
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	2,504,508.59	
GRANT RECEIVABLE	8,530,428.61	
DUE TO CURRENT FUND		905,668.77
DUE TO TRUST OTHER FUND		738,238.28
DUE TO HOUSING AND URBAN DEVELOPMENT		19,838.85
RESERVE FOR EXPENDITURES		9,371,191.47
FUND TOTALS	11,034,937.20	11,034,937.37
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	14,727,139.99	
DUE TO/FROM GRANT FUND		
DUE TO/FROM TRUST OTHER CDBG	738,238.28	
DUE TO/FROM GENERAL CAPITAL	3,735,401.33	
DUE TO/FROM CURRENT FUND		741,280.93
DUE TO ANIMAL TRUST FUND		4,681.80
DEFERRED CHARGED:		
DEFICIT IN OPERATIONS-HB		
DUE TO STATE OF NEW JERSEY		25,481.60
TRUST FUND RESERVES		16,129,663.66
OTHER TRUST FUNDS PAGE TOTAL	19,200,779.60	16,901,107.99

(Do not crowd - add additional sheets)



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

[illegible]

(Do not crowd - add additional sheets)

## AS AT DECEMBER 31, 2022

19,439,889.35

**Sheet 6. TOTALS**

## SCHEDULE OF TRUST FUND RESERVES

[illegible]

## SCHEDULE OF TRUST FUND RESERVES (CONT'D)

[illegible]**Sheet 6b TOTAL**

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

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

\*Show as red figure

## AS AT DECEMBER 31, 2022

(Do not crowd - add additional sheets)

## AS AT DECEMBER 31, 2022

(Do not crowd - add additional sheets)



## CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	2,783,755.76	10,306,355.30	4,219,506.10	8,870,604.96
Grant Fund		12,267,089.08	2,701,221.53	9,565,867.55
Trust - Animal Control		9,451.70	122.00	9,329.70
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG	112,226.46	2,500,869.54	108,587.41	2,504,508.59
Trust - Other		15,647,821.13	920,681.14	14,727,139.99
Trust - Arts and Culture				-
General Capital		399,629.72	24,784.21	374,845.51
				-
<u>UTILITIES:</u>				
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	2,895,982.22	41,131,216.47	7,974,902.39	36,052,296.30

\* Include Deposits In Transit

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

### REQUIRED CERTIFICATION

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

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

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

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

Signature: fraoof@irvingtonnj.org

Title: 7/27/2023



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

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

Wells Fargo Bank:		
CF	Account# 2000009710616	2,574,178.08
CF	Account# 2000012989104	68,594.00
GTF	Account# 2011500121764	2,063,545.44
GTF	Account# 2030006928918	237,226.85
GTF	Account# 2000011650515	25,640.96
GTF	Account# 2000004567615	174,456.29
State Cash Management Fund:		
CF	Account# 171-000098966	4,887.60
PNC Bank:		
PAT	Account# 8103795893	920,619.09
Industrial Bank		
CF	Account# 1506617	3,445.53
Valley National Bank:		
WC	Account# 41327764	710,147.82
GL	Account# 41327772	249,444.95
Investors' Savings Bank:		
GC	Account# 149902743	399,629.72
CF	Account# 149902751	4,324,538.91
ETF	Account# 129900524	867,508.27
JIB	Account# 129900152	1,201,803.43
PTF	Account# 149902984	727,434.79
ACT	Account# 149902735	9,451.70
TTL	Account# 149902727	337,846.73
GTF	Account# 149902818	9,873,584.08
CF	Account# 149902719	97,078.90
TF	Account# 129901664	268,758.35
TC	Account# 149903816	281,457.20
TS	Account# 149904260	2,952,175.08
DEA	Account# 149903361	49,183.88
HB	Account# 1000382773	441,489.74
ARF	Account# 3733	12,267,089.08
State of New Jersey:		
Qualified Bond Act		
PAGE TOTAL		41,131,216.47

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

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

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

[illegible]

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
Body Armor Fund 2021	55,289.58		50,569.37			4,720.21
Body Armor - Unappropriated	100.00		100.00			-
Body Armor	5,005.09					5,005.09
Children's Summer Food Service Program	148,640.07	729,321.20	352,715.00			525,246.27
Department of Health Assistance - Health Coalition	10,000.00					10,000.00
Municipal Alliance on Alcoholism and Drug Abuse	35,149.45		26,852.39			8,297.06
New Jersey Body Worn Camera Program	79,499.96					79,499.96
NJ Department of Lead Grant	389,527.33					389,527.33
Forestry Grant	3,302.00					3,302.00
Green Communities Grant	3,000.00					3,000.00
COVID-19 Vaccination Supplemental Funding	50,000.00		50,000.00			-
Strengthening Local Public Health Capacity 2022	291,042.00					291,042.00
ACCHO	34,606.00					34,606.00
ACCHO - Health Department	4,501.03					4,501.03
Shaping Grant	12,000.00					12,000.00
Safe and Secure Program	90,000.00		35,480.96			54,519.04
NJ CLPP 2020 Grant	558,260.10		536,414.76			21,845.34
State of New Jersey - DOH Adolescents Program CLEP	32,316.24		32,316.24			-
38th Street (FY 2004)	65,000.00					65,000.00
PAGE TOTALS	1,867,238.85	729,321.20	1,084,448.72	-	-	1,512,111.33

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
PREVIOUS PAGE TOTALS	1,867,238.85	729,321.20	1,084,448.72	-	-	1,512,111.33
Clinton Avenue (FY 2000)	179,343.77					179,343.77
Columbia Avenue (FY 2002)	83,541.77					83,541.77
Eastern Parkway (FY 2007)	89,738.00					89,738.00
Grove Street (FY 2000)	26,000.00					26,000.00
Smith Street (FY 2001)	49,911.89					49,911.89
Nye Avenue (CY 2013)	74,475.00					74,475.00
Washington and Clinton Avenues (FY 2004)	85,000.00					85,000.00
Civic West (FY 2010)	1,579.29					1,579.29
Paine Avenue (FY 2011)	149,890.72					149,890.72
Park Place (CY 2015)	137,146.38					137,146.38
Resurfacing Program:						-
2020	484,668.25					484,668.25
2022	927,711.00	966,446.00				1,894,157.00
COVID-19 Grant	10,740.00					10,740.00
Emergency Management - EMMA Grant	10,000.00		10,000.00			-
FEMA Safer Grant - Fire Department	1,639,565.60		697,711.95			941,853.65
FEMA Safer Grant - Fire Department Improvements	24,281.97		23,436.48			845.49
Housing Opportunities for People with AIDS	430,844.63	413,164.00	176,866.08			667,142.55
PAGE TOTALS	6,271,677.12	2,108,931.20	1,992,463.23	-	-	6,388,145.09

**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	6,271,677.12	2,108,931.20	1,992,463.23	-	-	6,388,145.09
COPS Anti-Herion Task Force Grant - Unapprop		8,156.00	8,156.00			-
United Way of Essex - COVID 19 Vaccination Supplement Funding		108,000.00	108,000.00			-
NJ Depart - Health Strengthening Local Public Capacity Prgrm		274,735.00				274,735.00
National Opioid Settlement Funds		341,092.93	341,092.93			-
State Of NJ Clean - Energy Fund Program - 2022		25,000.00				25,000.00
American Rescue Funds Act		9,251,876.50	9,251,876.50			-
State of NJ Health - CLEPP Grant 2023		575,417.00				575,417.00
County of Essex CSBG 2023		107,500.00	340,421.79			(232,921.79)
Essex County ERAP Grant 2022		159,500.00				159,500.00
United Way of Greater Newark COVID-2022		100,000.00	100,000.00			-
DOT Bike Rack Program		100,000.00				100,000.00
HOPWA - Unappropriated		27,442.33	27,442.33			-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	6,271,677.12	13,187,650.96	12,169,452.78	-	-	7,289,875.30

**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	6,271,677.12	13,187,650.96	12,169,452.78	-	-	7,289,875.30
Housing and Urban Development - Lead Program	3,300,000.00					3,300,000.00
JAG Police Grant - Newark:2017	368,964.16		76,887.39			292,076.77
JAG Poilce Grant - Newark 2018	469,829.00		81,520.00			388,309.00
Obey the Signs	1,205.70		-			1,205.70
Statewide Livable Communities:Capital Improvements	144,364.00					144,364.00
CSBG - COVID-19 CARES	229,773.20		229,789.02			(15.82)
CSBG -2021	2,836.96		2,836.96			-
Emergency Rental Assistance Program	1,435,500.00		1,359,697.26			75,802.74
SSH The Homeless	36,961.02		36,961.02			-
CSBG Grant - Unappropriated	71,674.12		71,674.12			-
Investor Savings Foundation (Recreation)	4,500.00					4,500.00
Legislative Grant - Camp Irvington	3,000,000.00		3,000,000.00			-
Urban Enterprise Zone Authority	1,091,295.18					1,091,295.18
ZME Capital Donation	1,000.00					1,000.00
						-
						-
						-
						-
TOTALS	16,429,580.46	13,187,650.96	17,028,818.55	-	-	12,588,412.87

## 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				
Body Armor Fund 2021	22,542.42			9,822.08			12,720.34
Body Armor Replacement - Unappropriated	15,878.78						15,878.78
Children's Summer Food Service:		729,321.20		597,170.05			132,151.15
2020 Grant	8,088.07						8,088.07
2021 Grant	156,318.82						156,318.82
Clean Communities: 2021	840.18						840.18
Green Acres Playground Improvements	51,622.53						51,622.53
Law and Public Safety Grant	8,122.64						8,122.64
Law and Public Safety- Body Worn Camera	101,900.00			101,900.00			-
Legislative Grant - Camp Irvington	3,000,000.00						3,000,000.00
Municipal Alliance for Alcoholism and Drug Abuse:							-
Municipal Alliance State Aid - 2021	11,369.96			11,369.96			(0.00)
Local Match - 2021	4,333.00			4,333.00			-
Forestry Grant	6,490.00						6,490.00
Green Communities Grant	3,000.00						3,000.00
Clinton Avenue	949.20						949.20
Grove Street	100,000.00						100,000.00
Smith Street (FY 01)	324.42						324.42
Smith Street (FY 08)	5,372.98						5,372.98
PAGE TOTALS	3,497,153.00	729,321.20	-	724,595.09	-	-	3,501,879.11

## 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	3,497,153.00	729,321.20	-	724,595.09	-	-	3,501,879.11
Cordier Street	1,398.50						1,398.50
Columbia Avenue	113,900.72						113,900.72
38th Street	9,641.37						9,641.37
Eastern Parkway	1,785.29						1,785.29
Civic West	2,000.00						2,000.00
Paine Avenue (FY 11)	120,535.04						120,535.04
Park Place (CY 2016)	44,056.43						44,056.43
DOT Roads Program - 2019	590,237.98			590,237.98			-
DOT Roads Program - 2020	926,088.00			442,300.97			483,787.03
DOT Roads Program - 2021	415,935.68			229,170.88			186,764.80
Safe and Secure Communities - 2019	90,000.00			90,000.00			-
NJHOA Training Assistance Mini Grant	5,763.15						5,763.15
NJ ACCHO - Health Grant Capacity	865.46						865.46
DCA Lead Grant	578,083.88			526,128.82			51,955.06
NJ State CLLP-2019	764.29			764.29			-
NJ State CLLP-2021	297,918.62			297,918.62			-
COVID-19 Vaccination Supplemental Funding	45,899.13			4,531.20			41,367.93
American Rescue Funds	3,192,511.54	-	9,251,876.50	6,175,375.59			6,269,012.45
PAGE TOTALS	9,934,538.08	729,321.20	9,251,876.50	9,081,023.44	-	-	10,834,712.34



## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	9,934,538.08	729,321.20	9,251,876.50	9,081,023.44	-	-	10,834,712.34
Census 2020 - Unappropriated	40,000.00			40,000.00			-
Click It or Ticket - Unappropriated	5,236.70			5,236.70			-
Federal Grants COVID-19 Grant	11,781.67			20,000.00			(8,218.33)
Firefighter Department - EMMA Grant	20,000.00			20,000.00			-
Fed FMMA Safer Grant - Fire Department	1,994,566.40			720,000.00			1,274,566.40
Housing Opportunities for People with Aids:COVID-19	198,500.00			198,500.00			-
HOPWA - 2021 Grant	91,572.85			91,572.85			-
HUD - Lead Program	3,298,695.00						3,298,695.00
JAG Grant - Newark Police 2016	3,754.94			3,754.94			-
JAG Grant - Edward Byrne Memorial - 2017	186,335.15			82,683.31			103,651.84
JAG Grant- Edward Byrne Memorial - 2018	399,554.00						399,554.00
Strengthening Local Public Health Capacity	291,042.00			291,042.00			-
CSBG:COVID-19	21,541.35			21,541.35			(0.00)
							-
CSBG:COVID-21	30,008.23			29,138.12			870.11
Emergency Rental Assistance Program for the Homeless:	1,189,239.19			1,189,239.19			-
Essex County SSH Grant -2021	15,231.07			15,231.07			0.00
Open Space	32,441.37						32,441.37
PAGE TOTALS	17,764,038.00	729,321.20	9,251,876.50	11,808,962.97	-	-	15,936,272.73

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	17,764,038.00	729,321.20	9,251,876.50	11,808,962.97	-	-	15,936,272.73
Investors Savings Foundation - Recreation	4,500.00						4,500.00
Robert Wood Johnson Grant	2,351.00						2,351.00
ZME Capital Donation	1,000.00						1,000.00
County of Essex CSBG 2023		-	107,500.00	105,542.80			1,957.20
United Way of Greater Newark COVID-2022		100,000.00		100,000.00			-
DOT Bike Rack Program		100,000.00					100,000.00
HOPWA - Unappropriated		27,442.33		27,442.33			-
Essex County ERAP 2022		159,500.00		129,350.00			30,150.00
Housing Opportunity for People with Aids		413,164.00		413,164.00			-
NJ DOT 2021 Resurfacing Program		966,446.00					966,446.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	17,771,889.00	2,495,873.53	9,359,376.50	12,584,462.10	-	-	17,042,676.93

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	17,771,889.00	2,495,873.53	9,359,376.50	12,584,462.10	-	-	17,042,676.93
COPS Anti-Herion Task Force Grant		8,765.00		8,765.00			-
United Way of Essex - COVID 19 Vaccination Supplement Funding		-	108,000.00	54,000.00			54,000.00
NJ Depart - Health Strengthening Local Public Capacity Prgrm		-	274,735.00	133,110.34			141,624.66
National Opioid Settlement Funds		-	341,092.93				341,092.93
State Of NJ Clean - Energy Fund Program - 2022		-	25,000.00				25,000.00
American Rescue Funds Act							-
State of NJ Health - CLEPP Grant 2023		-	575,417.00				575,417.00
County of Essex CSBG 2023							-
Essex County ERAP Grant 2022							-
United Way of Greater Newark COVID-2022							-
DOT Bike Rack Program							-
HOPWA - Unappropriated							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	17,771,889.00	2,504,638.53	10,683,621.43	12,780,337.44	-	-	18,179,811.52

## 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	17,771,889.00	2,504,638.53	10,683,621.43	12,780,337.44	-	-	18,179,811.52
							-
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							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	17,771,889.00	2,504,638.53	10,683,621.43	12,780,337.44	-	-	18,179,811.52

# **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	-	-	-	-	-	-
Census 2020 Grant	500.00					500.00
Clean Communities	88,373.40					88,373.40
COPS Anti-Heroin Task Force Grant	8,156.00	8,156.00	-			-
Housing Opportunities for People with AIDS	27,442.33	27,442.33	-			-
Emergency Management Performance Grant	10,000.00					10,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	134,471.73	35,598.33	-	-	-	98,873.40

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	xxxxxxxxxxx	
Levy School Year July 1, 2022 - June 30, 2023	xxxxxxxxxxx	
Levy Calendar Year 2022	xxxxxxxxxxx	17,459,529.00
Paid	17,459,529.00	xxxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	-	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		xxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	17,459,529.00	17,459,529.00

# 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	xxxxxxxxxxx	xxxxxxxxxxx
County Taxes	xxxxxxxxxxx	47,565.39
Due County for Added and Omitted Taxes	xxxxxxxxxxx	42,876.34
2022 Levy:	xxxxxxxxxxx	xxxxxxxxxxx
General County	xxxxxxxxxxx	11,502,209.00
County Library	xxxxxxxxxxx	
County Health	xxxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxxx	389,341.92
Due County for Added and Omitted Taxes	xxxxxxxxxxx	41,651.89
Paid	11,936,361.92	xxxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxxx	xxxxxxxxxxx
County Taxes		xxxxxxxxxxx
Due County for Added and Omitted Taxes	87,282.62	xxxxxxxxxxx
	12,023,644.54	12,023,644.54

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2022		xxxxxxxxxxx	680,219.91
2022 Levy: (List Each Type of District Tax Separately - See Footnote)		xxxxxxxxxxx	xxxxxxxxxxx
Fire -		xxxxxxxxxxx	xxxxxxxxxxx
Sewer -		xxxxxxxxxxx	xxxxxxxxxxx
Water -		xxxxxxxxxxx	xxxxxxxxxxx
Garbage -		xxxxxxxxxxx	xxxxxxxxxxx
Special Improvement District 1	293,781.62	xxxxxxxxxxx	xxxxxxxxxxx
Special Improvement District 2	157,416.63	xxxxxxxxxxx	xxxxxxxxxxx
		xxxxxxxxxxx	xxxxxxxxxxx
Total 2022 Levy		xxxxxxxxxxx	451,198.25
Paid		455,893.00	xxxxxxxxxxx
Balance - December 31, 2022		675,525.16	xxxxxxxxxxx
		1,131,418.16	1,131,418.16

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



STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	4,767,977.16	4,767,977.16	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	34,915,472.57	34,732,956.02	(182,516.55)
Added by N.J.S.A. 40A:4-87 (List on 17a)	10,683,621.43	10,683,621.43	-
			-
			-
Total Miscellaneous Revenue Anticipated	45,599,094.00	45,416,577.45	(182,516.55)
Receipts from Delinquent Taxes	2,328,784.00	2,337,073.91	8,289.91
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	77,832,541.03	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	3,257,624.75	xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax	846,037.30	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	81,936,203.08	84,891,280.42	2,955,077.34
	134,632,058.24	137,412,908.94	2,780,850.70

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxx	110,860,210.48
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	17,459,529.00	xxxxxxxx
Regional School Tax	-	xxxxxxxx
Regional High School Tax	-	xxxxxxxx
County Taxes	11,891,550.92	xxxxxxxx
Due County for Added and Omitted Taxes	41,651.89	xxxxxxxx
Special District Taxes	451,198.25	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	3,875,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	-
Balance for Support of Municipal Budget (or)	84,891,280.42	xxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxx	
*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.	114,735,210.48	114,735,210.48

## (Continued)

Source	Budget	Realized	Excess or Deficit
United Way of Essex - COVID-19 Supplemental	108,000.00	108,000.00	-
Childhood Lead Program	575,417.00	575,417.00	-
Essex County- CSBG	107,500.00	107,500.00	-
Strengthen Local Public Health Capacity Grant-2023	274,735.00	274,735.00	-
National Opioid Settlement Funds	341,092.93	341,092.93	-
NJ State Clean Energy Program	25,000.00	25,000.00	-
American Rescue Funds	9,251,876.50	9,251,876.50	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
PAGE TOTALS	10,683,621.43	10,683,621.43	-

CFO Signature: fraoof@irvingtonnj.org

**STATEMENT OF GENERAL BUDGET REVENUES 2022**  
**(Continued)**

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

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	10,683,621.43	10,683,621.43	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
TOTALS	10,683,621.43	10,683,621.43	-

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

CFO Signature: fraoof@irvingtonnj.org  
**Sheet 17a Totals**

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		123,948,436.81
2022 Budget - Added by N.J.S.A. 40A:4-87		10,683,621.43
Appropriated for 2022 (Budget Statement Item 9)		134,632,058.24
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		134,632,058.24
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		134,632,058.24
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	129,027,971.10	
Paid or Charged - Reserve for Uncollected Taxes	3,875,000.00	
Reserved	1,728,901.77	
Total Expenditures		134,631,872.87
Unexpended Balances Canceled (see footnote)		185.37

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	-
Delinquent Tax Collections	xxxxxxxxxx	8,289.91
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	2,955,077.34
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	185.37
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	508,057.21
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2021 Appropriation Reserves	xxxxxxxxxx	1,611,453.52
Prior Years Interfunds Returned in 2022	xxxxxxxxxx	
Trust Deferred charges realised in 2022		
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	182,516.55	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2022	2,176,802.12	xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,723,744.68	xxxxxxxxxx
	5,083,063.35	5,083,063.35

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

# SURPLUS - CURRENT FUND

## YEAR 2022

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	11,404,987.81
2.	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	2,723,744.68
4. Amount Appropriated in the 2022 Budget - Cash	4,767,977.16	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	9,360,755.33	xxxxxxxxxx
	14,128,732.49	14,128,732.49

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

Cash	8,870,604.96
Investments	
Cash Held by the State of New Jersey	4,585,658.64
Sub Total	13,456,263.60
Deduct Cash Liabilities Marked with "C" on Trial Balance	5,107,155.15
Cash Surplus	8,349,108.45
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	82,543.31
Deferred Charges #	1,417,774.57
Cash Deficit #	
Prepaid Debt Service	31,781.06
Spercial Special Emergency Notes	(520,472.00)
Total Other Assets	1,011,626.94
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	9,360,735.39

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 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)	\$ 111,287,283.00
2. Amount of Levy - Special District Taxes	\$ 451,198.10
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$ 810,879.12
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$
5a. Subtotal 2022 Levy	\$ 112,549,360.22
5b. Reductions Due to Tax Appeals**	\$ 155,203.88
5c. Total 2022 Tax Levy	\$ 112,394,156.34
6. Transferred to Tax Title Liens	\$ 903,909.09
7. Transferred to Foreclosed Property	\$
8. Remitted, Abated or Canceled	\$ 131,900.20
9. Discount Allowed	\$
10. Collected in Cash: In 2021	\$ 748,852.12
In 2022*	\$ 109,451,496.83
Homestead Benefit Credit	\$ 581,611.53
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 78,250.00
Total To Line 14	\$ 110,860,210.48
11. Total Credits	\$ 111,896,019.77
12. Amount Outstanding December 31, 2022	\$ 498,136.57
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is	<b>98.63%</b>

**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	\$ 110,860,210.48
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 110,860,210.48

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)	\$ 110,860,210.48
LESS: Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 110,860,210.48
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 112,394,156.34
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.64%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 110,860,210.48
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 110,860,210.48
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 112,394,156.34
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	98.64%

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

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	66,500.16	xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	
2. Senior Citizens Deductions Per Tax Billings	26,500.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	51,750.00	xxxxxxxxx
4. Deductions Allowed By Tax Collector	-	xxxxxxxxx
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	xxxxxxxxx	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	xxxxxxxxx	
9. Received in Cash from State	xxxxxxxxx	62,206.85
10.		
11.		
12. Balance - December 31, 2022	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	82,543.31
Due To State of New Jersey	-	xxxxxxxxx
	144,750.16	144,750.16

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

Line 2	26,500.00
Line 3	51,750.00
Line 4	-
Sub - Total	78,250.00
Less: Line 7	-
To Item 10, Sheet 22	78,250.00

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	200,000.00
Taxes Pending Appeals	200,000.00	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	
Amount Raised in 2022 Budget			100,000.00
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		300,000.00	xxxxxxxxxx
Taxes Pending Appeals*	300,000.00	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		300,000.00	300,000.00

Tyrone Young - tyoung@ivingtonnj.org  
Signature of Tax Collector

T-8292  
License #

7/27/2023  
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		10,748,012.84	xxxxxxxxxx
A. Taxes	1,448,748.79	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	9,299,264.05	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes		xxxxxxxxxx	
B. Tax Title Liens		xxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes		xxxxxxxxxx	
B. Tax Title Liens		xxxxxxxxxx	
4. Added Taxes			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	10,748,012.84
8. Totals		10,748,012.84	10,748,012.84
9. Balance Brought Down		10,748,012.84	xxxxxxxxxx
10. Collected:		xxxxxxxxxx	2,337,073.91
A. Taxes	365,756.49	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	1,971,317.42	xxxxxxxxxx	xxxxxxxxxx
11. Interest and Costs - 2022 Tax Sale		133,112.48	xxxxxxxxxx
12. 2022 Taxes Transferred to Liens		903,909.09	xxxxxxxxxx
13. 2022 Taxes		498,136.57	xxxxxxxxxx
14. Balance - December 31, 2022		xxxxxxxxxx	9,946,097.07
A. Taxes	1,581,128.87	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	8,364,968.20	xxxxxxxxxx	xxxxxxxxxx
15. Totals		12,283,170.98	12,283,170.98

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 21.74%

17. Item No.14 multiplied by percentage shown above is 2,162,281.50 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	11,581,300.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <del>2022 Sales from Foreclosed Property</del>		XXXXXXXXXX
5B. <del>2022 Sales from Foreclosed Property</del>	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	11,581,300.00
	11,581,300.00	11,581,300.00

## **CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2022		XXXXXXXXXX
16. 2022 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <del>2022 Sales from Foreclosed Property</del>	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. <del>2022 Sales from Foreclosed Property</del>	XXXXXXXXXX	
24. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property:

\$

-

\*Total Cash Collected in 2022

Realized in 2022 Budget

To Results of Operation (Sheet 19)

-

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

<u>Caused By</u>	Amount Dec. 31, 2021 per Audit Report	Amount in 2022 Budget	Amount Resulting from 2022	Balance as at Dec. 31, 2022
Emergency Authorization - Municipal*	\$ 749,581.73	\$ 487,206.78	\$ 1,102,588.51	\$ 1,364,963.46
Emergency Authorization - Schools	\$	\$	\$	\$ -
Overexpenditure of Appropriations	\$ 568,631.11	\$ 515,800.00	\$	\$ 52,831.11
Trust Fund Defferd Charge	\$ 1,129,760.39	\$ 1,129,760.39	\$	\$ -
Federal & State Grants	\$ 789,212.57	\$ 789,212.57	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ 3,237,185.80</b>	<b>\$ 2,921,979.74</b>	<b>\$ 1,102,588.51</b>	<b>\$ 1,417,794.57</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.

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	
12/18/2018	Severance Liabilities	660,059.00	132,011.98	264,023.96	132,011.98		132,011.98
11/9/2017	Terminal Payout	1,124,141.00	224,828.00	224,825.00	224,825.00		-
12/27/2017	Terminal Payout	651,832.97	130,366.60	260,732.77	130,369.80		130,362.97
12/27/2022	Terminal Payout	1,102,588.51	220,517.70	-	-		1,102,588.51
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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

fraoof@irvingtonnj.org

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	
							-
							-
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Totals		-	-	-	-	-	-

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

Chief Financial Officer

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



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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	45,260,000.00	
Issued	xxxxxxxx		
Paid	2,830,000.00	xxxxxxxx	
Outstanding - December 31, 2022	42,430,000.00	xxxxxxxx	
	45,260,000.00	45,260,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 2,875,000.00
2023 Interest on Bonds*		\$ 1,147,400.62	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,147,400.62

**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  
DEMLITION LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	276,972.00	
Issued	xxxxxxxx		
Paid	92,324.00	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	184,648.00	xxxxxxxx	
	276,972.00	276,972.00	
2023 Loan Maturities			\$ 92,324.00
2023 Interest on Loans			\$ 3,692.96
Total 2023 Debt Service for DEMLITION Loan			\$ 96,016.96
DEMOLITION LOAN			
Outstanding - January 1, 2022	xxxxxxxx	47,633.35	
Issued	xxxxxxxx		
Paid	47,633.35	xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	47,633.35	47,633.35	
2023 Loan Maturities			\$ -
2023 Interest on Loans			\$ -
Total 2023 Debt Service for DEMOLITION 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  
NJIT TRUST LOAN LOAN

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	1,765,744.17	
Issued	xxxxxxxxx		
Paid	272,639.00	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	1,493,105.17	xxxxxxxxx	
	1,765,744.17	1,765,744.17	
2023 Loan Maturities			\$ 179,868.77
2023 Interest on Loans			\$ 23,850.00
Total 2023 Debt Service for NJIT Trust Loan Loan			\$ 203,718.77
NJIT TRUST LOAN LOAN			
Outstanding - January 1, 2022	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxxx	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for NJIT Trust Loan 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  
MUNICIPAL GREEN ACRES TRUST LOAN LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	347,195.46	
Issued	xxxxxxxx		
Paid	58,031.83	xxxxxxxx	
Refunded			
Outstanding - December 31, 2022	289,163.63	xxxxxxxx	
	347,195.46	347,195.46	
2023 Loan Maturities			\$ 58,880.04
2023 Interest on Loans			\$ 3,239.14
Total 2023 Debt Service for Municipal Green Acres Trust Loan Loan			\$ 62,119.18
<b>LOAN</b>			
Outstanding - January 1, 2022	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2022	-	xxxxxxxx	
	-	-	
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	xxxxxxxx	13,340,000.00	
Paid	30,000.00	xxxxxxxx	
Outstanding - December 31, 2022	13,310,000.00	xxxxxxxx	
	13,340,000.00	13,340,000.00	
2023 Bond Maturities - Term Bonds		\$ 30,000	
2023 Interest on Bonds		\$ 2,353,212.19	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2022	xxxxxxxx	9,023,059.00	
Issued	xxxxxxxx		
Paid	1,999,241.50	xxxxxxxx	
Outstanding - December 31, 2022	7,023,817.50	xxxxxxxx	
	9,023,059.00	9,023,059.00	
2023 Interest on Bonds		\$ 1,591,159.56	
2023 Bond Maturities - Term Bonds			\$ 1,909,722.50
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ 3,944,371.75

## **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	\$ 520,472.00	\$ 14,260.93
3. Tax Anticipation Notes	\$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	\$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

Sheet 33

(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	11,000,000.00		8,105,294.00			833,295.00	225,212.92	
PAGE TOTALS	11,000,000.00		8,105,294.00			833,295.00	225,212.92	

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)

Sheet 33  
Totals

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	11,000,000.00		8,105,294.00			833,295.00	225,212.92	
PAGE TOTALS	11,000,000.00		8,105,294.00			833,295.00	225,212.92	

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

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

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

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

(Do not crowd - add additional sheets)

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



DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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. County ECIA Capital Lease -(\$2,490,000.00)		424,000.00	145,700.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	424,000.00	145,700.00

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Sheet 35

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
Communication Radio System - 3450		91,436.67						91,436.67
Demolition of Unsafe Buildings 3478	12,349.27						12,349.27	
PLayground Improvements - 3480	194,798.82						194,798.82	
Redevelopment Activities - 3501		89,257.81						89,257.81
Various Capital Improvements -3505	106,508.48				90,171.00		16,337.48	
Various Capital Improvements - 3522	18,569.70	139,613.00			62,574.56		-	95,608.14
Various Capital Improvements -3580	99,051.69				28,304.86		70,746.83	
40th Street Park Improvements 3581	45,455.00				20,375.00		25,080.00	
Refunding Bonds - 3584		465,000.00						465,000.00
Demolition of Unsafe Buildings - 3586	285,619.91						285,619.91	
Various Capital Improvements - 3674	-	3,584,438.84			2,831,776.34			752,662.50
Joint Meeting Capital Improvements - 3675	-	2,230,000.00			-			2,230,000.00
Joint Meeting Flood Mitigation - 3728	-	4,505,000.00			-			4,505,000.00
Sewer & Storm Water Imprvements - 3758	233,900.00				4,000.00		229,900.00	-
Property Acquistion East Ward - 3781		500,000.00			471,629.29			28,370.71
Joint Meeting Phase I Flood Project - MC805			3,945,000.00		-			3,945,000.00
Special Emergency Revaution - MC3787			850,000.00		-			850,000.00
Page Total	996,252.87	11,604,746.32	4,795,000.00	-	3,508,831.05	-	834,832.31	13,052,335.83

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	996,252.87	11,604,746.32	4,795,000.00	-	3,508,831.05	-	834,832.31	13,052,335.83
PAGE TOTALS	996,252.87	11,604,746.32	4,795,000.00	-	3,508,831.05	-	834,832.31	13,052,335.83

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



SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	996,252.87	11,604,746.32	4,795,000.00	-	3,508,831.05	-	834,832.31	13,052,335.83
GRAND TOTALS	996,252.87	11,604,746.32	4,795,000.00	-	3,508,831.05	-	834,832.31	13,052,335.83

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	300,269.30
Received from 2022 Budget Appropriation*	xxxxxxxxxx	50,000.00
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2022	350,269.30	xxxxxxxxxx
	350,269.30	350,269.30

\*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	xxxxxxxxx	
Received from 2022 Budget Appropriation*	xxxxxxxxx	
Received from 2022 Emergency Appropriation*	xxxxxxxxx	
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2022	-	xxxxxxxxx
	-	-

**\*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
Joint Meeting Phase I Flood 3805	3,945,000.00	3,945,000.00	-	-
Ravalution 2024 - 3787	850,000.00	850,000.00	-	-
Total	4,795,000.00	4,795,000.00	-	-

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	xxxxxxxxx	501,705.95
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxx
Balance - December 31, 2022	501,705.95	xxxxxxxxx
	501,705.95	501,705.95

# 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 \$ 112,549,360.22
2. Amount of Item 1 Collected in 2022 (\*) \$ 110,860,210.48
3. Seventy (70) percent of Item 1 \$ 78,784,552.15

(\*) 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 \_\_\_\_\_

D.

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

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	-
2. County Taxes	\$ <u>87,282.62</u>	\$ _____	\$ 87,282.62	\$ 87,282.62
3. Amounts due Special Districts	\$ _____	\$ _____	\$ 675,525.16	\$ 675,525.16
4. Amount due School Districts for School Tax	\$ _____	\$ _____	\$ -	\$ -