

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 29,518
 NET VALUATION TAXABLE 2022 6,016,899,621
 MUNICODE 1113
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 WEST WINDSOR, County of MERCER

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 jmauder@westwindsortwp.com
 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, John Mauder , am the Chief Financial Officer, License # N-0436 , of the TOWNSHIP of WEST WINDSOR , County of MERCER 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 jmauder@westwindsortwp.com
 Title Chief Financial Officer
 Address 271 Clarksville Road, P.O. Box 38
 Phone Number 609-799-2400
 Fax Number 609-799-2044

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 **WEST WINDSOR** 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:

(Registered Municipal Accountant)

(Firm Name)

(Address)

Certified by me

this ____ day _____, 2023

(Address)

(Phone Number)

(Fax Number)

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: TOWNSHIP OF WEST WINDSOR
Chief Financial Officer: Chief Financial Officer
Signature: jmauder@westwindsortwp.com
Certificate #: N-0436
Date: 2/24/2023

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 WEST WINDSOR
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-6001354

Fed I.D. #

TOWNSHIP OF WEST WINDSOR

Municipality

MERCER

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>810,079.88</u>	\$ <u>138,433.81</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.

jmauder@westwindsortwp.com
Signature of Chief Financial Officer

2/24/2023
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 WEST WINDSOR, County of MERCER 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 jmauder@westwindsortwp.com
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 \$ 6,110,320,700.00

ljones@westwindsortwp.com
SIGNATURE OF TAX ASSESSOR
TOWNSHIP OF WEST WINDSOR
MUNICIPALITY
MERCER
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	34,477,535.94	
INVESTMENTS	852,539.00	
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-	6,081.89
Receivables with Full Reserves:		
TAXES RECEIVABLE:		
PRIOR	-	
CURRENT	503,152.33	
SUBTOTAL	503,152.33	
TAX TITLE LIENS RECEIVABLE	88,202.50	
PROPERTY ACQUIRED FOR TAXES	137,700.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
Sewer Charges Receivable	64,556.76	
Interfund - Assessment Trust Fund	8,169.64	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	36,131,856.17	6,081.89

(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	11,404.58	
DUE TO -		
DUE TO STATE OF NJ		2.40
RESERVE FOR ANIMAL CONTROL TRUST FUND		11,392.18
Prepaid Licenses		10.00
FUND TOTALS	11,404.58	11,404.58
ASSESSMENT TRUST FUND		
CASH	72,020.92	
Assessments Receivable	158,682.00	
Assessments Held in Abeyance	4,788.87	
Deferred Assessments	63,003.94	
Interfund - Current Fund		8,169.64
Reserve for Assessments		226,474.81
Fund Balance		63,851.28
FUND TOTALS	298,495.73	298,495.73
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,530,389.23	
Reserve for Open Space		1,530,389.23
FUND TOTALS	1,530,389.23	1,530,389.23
LOSAP TRUST FUND		
CASH	-	
Funds on Hand with Trustee	1,550,265.28	
Reserve for LOSAP		1,550,265.28
FUND TOTALS	1,550,265.28	1,550,265.28

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2021 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2022
Accumulated Absences	940,967.74	10,000.00		950,967.74
Acquisition Escrow	-			-
Affordable Housing Fees	1,475,911.38	36,053.04	29,001.43	1,482,962.99
Bequests	3,100.00	23,875.00		26,975.00
Cash Performance Bonds	2,507,117.27	2,064,009.65	335,416.59	4,235,710.33
Charter Club at Princeton Junction	75,000.00			75,000.00
D&R Canal Sewer Interceptor	28,056.76			28,056.76
Deposits for Third Party Liens	14,528.95	205,147.97	219,676.92	-
Developers Agreement - Sewer	383,523.07			383,523.07
Development Inspection Fee Escrow	2,846,330.73	462,205.84	278,512.05	3,030,024.52
Development Plan Review Escrow	992,715.04	624,133.44	1,196,732.36	420,116.12
Duck Pond Run	18,671.77			18,671.77
Duck Pond Run Pump Station	9,284.79			9,284.79
Electronic Receipt Fees	120,615.73	23,216.57	4,320.00	139,512.30
Grover's Mill Pond Restoration	32,850.00			32,850.00
Installation of a Public Water Supply	5,530.28			5,530.28
Interim Road Improvements	31,590.71			31,590.71
K-9 Unit	3,002.20	400.00	3,370.42	31.78
Line Road Widening	24,418.00			24,418.00
Maintenance of Open Space	211.04	0.15		211.19
Mercer County Rapid Response	131.97			131.97
Municipal Law Enforcement Trust	101.18	3,076.16		3,177.34
Municipal Share of Developer Escrow	3,820.00	8,800.00	3,650.00	8,970.00
New Edinburg Road	32,222.08			32,222.08
Off-Tract Road Assessments	1,227,767.06	54,589.04		1,282,356.10
Off-Tract Street Improvements	133,690.84	63.43		133,754.27
	-			-
Parking Offenses Adjudication Act	5,766.63	1,294.00		7,060.63
Playground Equipment	3,500.00			3,500.00
Premiums at Tax Sale	455,500.00	65,200.00	147,200.00	373,500.00
Property Rent	469,296.45	463,579.38	421,128.14	511,747.69
Public Defender Trust	5,203.00	4,278.50	966.00	8,515.50
Recreation Commission	203,550.43	452,608.27	440,475.28	215,683.42
Recycling	49,737.16	29,426.48	23,199.69	55,963.95
Security Deposit	2,040.00			2,040.00
				-
				-
				-
PAGE TOTAL	\$ 12,105,752.26	\$ 4,531,956.92	\$ 3,103,648.88	\$ 13,534,060.30

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
Ordinance 2007-04		60,533.50				60,383.50	150.00	-
								-
								-
								-
Other Liabilities								-
Trust Surplus	103,467.78					(60,383.50)	100,000.00	63,851.28
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Interfund - Current Fund		8,217.51					47.87	8,169.64
								-
								-
								-
	103,467.78	68,751.01	-	-	-	-	100,197.87	72,020.92

*Show as red figure

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

Grant	Balance Jan. 1, 2022	2022 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2022
2022 Grants:						-
Alcohol Education and Rehabilitation Fund		1,263.46	1,263.46			-
Body Armor Grant		2,279.34	2,279.34			-
Clean Communities Program		64,384.68	64,384.68			-
Click It or Ticket		7,000.00	2,240.00		4,760.00	-
COVID-19 Vaccination Supplemental		50,000.00	7,931.00			42,069.00
Distracted Driving		12,250.00	7,875.00		4,375.00	-
Safe Corridors		24,291.00				24,291.00
Strengthening Local Public Health (IDPG)		129,600.00	23,958.00			105,642.00
Strengthening Local Public Health (LHOC)		123,529.00	31,470.00			92,059.00
Strengthening Local Public Health (OP)		21,606.00	4,354.00			17,252.00
2021 Year Grants:						-
COVID-19 Vaccination Supplemental	39,170.00		39,001.00		169.00	-
Strengthening Local Public Health Capacity - 2022	241,783.00		240,307.00		1,476.00	-
2020 Year Grants:						-
Sustainable New Jersey	5,000.00					5,000.00
						-
						-
						-
PAGE TOTALS	285,953.00	436,203.48	425,063.48	-	10,780.00	286,313.00

**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				
2022 Grants:							-
Alcohol Education and Rehabilitation Fund			1,263.46				1,263.46
Body Armor Grant			2,279.34				2,279.34
Clean Communities Program			64,384.68				64,384.68
Click It or Ticket			7,000.00	2,240.00		4,760.00	-
COVID-19 Vaccination Supplemental			50,000.00	16,168.84			33,831.16
Distracted Driving		12,250.00		7,875.00		4,375.00	-
Safe Corridors			24,291.00	6,185.78			18,105.22
Strengthening Local Public Health (IDPG)			129,600.00	32,450.62			97,149.38
Strengthening Local Public Health (LHOC)			123,529.00	61,257.13			62,271.87
Strengthening Local Public Health (OP)			21,606.00	13,832.08			7,773.92
2021 Year Grants:							-
Body Armor Fund	3,446.37			790.00			2,656.37
Clean Communities Program	60,661.13						60,661.13
COVID-19 Vaccination Supplemental	5,025.78			14,584.38	9,727.60	169.00	(0.00)
Drunk Driving Enforcement Fund	33,379.80						33,379.80
Strengthening Local Public Health Capacity - 2022	171,462.94			187,384.90	17,397.96	1,476.00	0.00
	-						-
							-
PAGE TOTALS	273,976.02	12,250.00	423,953.48	342,768.73	27,125.56	10,780.00	383,756.33

**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	273,976.02	12,250.00	423,953.48	342,768.73	27,125.56	10,780.00	383,756.33
2020 Year Grants:							-
Alcohol Education and Rehabilitation	583.48						583.48
Body Armor Fund	578.86						578.86
Clean Communities Program	56,936.61			49,115.61			7,821.00
2019 Grant Awards:							-
Alcohol Education and Rehabilitation	3,375.74						3,375.74
Body Armor Fund	917.94			11.15			906.79
Clean Communities Program	21,912.01			63,156.50	41,244.49		(0.00)
2018 Grant Awards:							-
Alcohol Education Rehabilitation	1,349.48						1,349.48
Clean Communities Program	-			10,732.82	10,732.82		-
Drunk Driving Enforcement Fund	11,220.57						11,220.57
2017 Year Grants:							-
Alcohol Education Rehabilitation	3,418.51						3,418.51
Body Armor Fund	856.00			856.00			-
							-
							-
							-
PAGE TOTALS	375,125.22	12,250.00	423,953.48	466,640.81	79,102.87	10,780.00	413,010.76

**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	375,125.22	12,250.00	423,953.48	466,640.81	79,102.87	10,780.00	413,010.76
2016 Year Grants:							-
Drunk Driving Enforcement Fund	20,525.73			7,172.77			13,352.96
2014 Year Grants:				-			-
Drunk Driving Enforcement Fund	626.18			1,113.18	487.00		(0.00)
2012 Year Grants:							-
Recreation Opportunities for Disabled	717.00						717.00
Smart Future Planning Grant	100.00						100.00
2009 Year Grants:							-
HDSRF - Compost Facility	253.12						253.12
HDSRF - Municipal Garage	4.75						4.75
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	397,352.00	12,250.00	423,953.48	474,926.76	79,589.87	10,780.00	427,438.59

Sheet
11.2

**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	-	-	-	-	-	-
American Rescue Plan Act	1,459,864.66			1,459,864.67		2,919,729.33
Body Armor Grant				3,132.14		3,132.14
Comcast Grant				75,000.00		75,000.00
Opioid Settlement				15,171.21		15,171.21
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	1,459,864.66	-	-	1,553,168.02	-	3,013,032.68

Sheet 12
Totals

*LOCAL DISTRICT SCHOOL TAX

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

* 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	102,358,812.00
Paid	102,358,811.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)		XXXXXXXXXX
# Must include unpaid requisitions.	102,358,812.00	102,358,812.00

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	328,534.88
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	38,258,926.20
County Library	XXXXXXXXXX	3,934,112.24
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,744,675.39
Due County for Added and Omitted Taxes	XXXXXXXXXX	1,274,226.60
Paid	44,266,248.71	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	1,274,226.60	XXXXXXXXXX
	45,540,475.31	45,540,475.31

SPECIAL DISTRICT TAXES

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

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

STATEMENT OF GENERAL BUDGET REVENUES 2022

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	6,298,000.00	6,298,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	11,304,621.96	14,221,068.09	2,916,446.13
Added by N.J.S.A. 40A:4-87 (List on 17a)	423,953.48	423,953.48	-
			-
			-
Total Miscellaneous Revenue Anticipated	11,728,575.44	14,645,021.57	2,916,446.13
Receipts from Delinquent Taxes	400,000.00	1,346,386.32	946,386.32
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	25,741,547.29	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	25,741,547.29	33,177,986.68	7,436,439.39
	44,168,122.73	55,467,394.57	11,299,271.84

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	180,125,732.78
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	-	xxxxxxxxxx
Regional School Tax	102,358,812.00	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	43,937,713.83	xxxxxxxxxx
Due County for Added and Omitted Taxes	1,274,226.60	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	1,203,379.92	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,826,386.25
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	33,177,986.68	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	181,952,119.03	181,952,119.03

*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		43,744,169.25
2022 Budget - Added by N.J.S.A. 40A:4-87		423,953.48
Appropriated for 2022 (Budget Statement Item 9)		44,168,122.73
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		44,168,122.73
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		44,168,122.73
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	40,580,013.25	
Paid or Charged - Reserve for Uncollected Taxes	1,826,386.25	
Reserved	1,761,723.23	
Total Expenditures		44,168,122.73
Unexpended Balances Canceled (see footnote)		-

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2022 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	2,916,446.13
Delinquent Tax Collections	xxxxxxxxxx	946,386.32
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	7,436,439.39
Unexpended Balances of 2022 Budget Appropriations	xxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	559,286.55
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	1,606,486.77
Prior Years Interfunds Returned in 2022	xxxxxxxxxx	
Grant Appropriation Cancelled		10,780.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2022	-	xxxxxxxxxx
Balance - December 31, 2022	xxxxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2022	2,461.36	xxxxxxxxxx
Prior Year Revenue Refunded	692.14	
Prior Year Deduction Disallowed	406.85	
Grant Receivable Cancelled	10,780.00	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	13,461,484.81	xxxxxxxxxx
	13,475,825.16	13,475,825.16

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	6,925.04
2. Senior Citizens Deductions Per Tax Billings	3,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	48,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	406.85
9. Received in Cash from State	XXXXXXXXXX	51,750.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	6,081.89	XXXXXXXXXX
	59,081.89	59,081.89

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

Line 2		3,000.00			
Line 3		48,750.00			
Line 4		1,250.00			
Sub - Total		53,000.00			
Less: Line 7		-			
To Item 10, Sheet 22		53,000.00			

**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	4,799,549.12
Taxes Pending Appeals	4,799,549.12	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)		67,296.00	XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2022		4,732,253.12	XXXXXXXXXX
Taxes Pending Appeals*	4,732,253.12	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		4,799,549.12	4,799,549.12

kmontecinos@westwindsortwp.com
Signature of Tax Collector

CTC-1581
License #

2/24/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		513,967.72	XXXXXXXXXX
A. Taxes	413,114.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	100,853.72	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		912,900.57	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) 1,526.80
B. Tax Title Liens - Transfers from Taxes		(1) 1,526.80	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,426,868.29
8. Totals		1,428,395.09	1,428,395.09
9. Balance Brought Down		1,426,868.29	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	1,346,386.32
A. Taxes	1,324,487.77	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	21,898.55	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		238.29	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		7,482.24	XXXXXXXXXX
13. 2022 Taxes		503,152.33	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	591,354.83
A. Taxes	503,152.33	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	88,202.50	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,937,741.15	1,937,741.15

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 94.35%

17. Item No.14 multiplied by percentage shown above is 557,943.28 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.

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	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
TOTAL DEFERRED CHARGES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	21,925,000.00	
Issued	XXXXXXXXXX		
Paid	3,580,000.00	XXXXXXXXXX	
Outstanding - December 31, 2022	18,345,000.00	XXXXXXXXXX	
	21,925,000.00	21,925,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 3,515,000.00
2023 Interest on Bonds*		\$ 538,625.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Assessment Bonds			\$
2023 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 538,625.00

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
GREEN TRUST LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX	379,876.58	
Issued	XXXXXXXXXX		
Paid	72,981.88	XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	306,894.70	XXXXXXXXXX	
	379,876.58	379,876.58	
2023 Loan Maturities			\$ 74,448.81
2023 Interest on Loans			\$ 5,767.51
Total 2023 Debt Service for Green Trust Loan			\$ 80,216.32
LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2023 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Bond Maturities - Term Bonds		\$	
2023 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Interest on Bonds		\$	
2023 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2022

Purpose	2023 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2022	2023 Interest Requirement
1. Emergency Notes	\$ _____	\$ _____
2. Special Emergency Notes	\$ _____	\$ _____
3. Tax Anticipation Notes	\$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	\$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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**	
Page Totals	-		-			-	-	

Sheet 33

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Sheet 33 Totals

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

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

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

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

(Do not crowd - add additional sheets)

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
General Improvements:								
1997-23 Various Capital Improvements	9,768.28						9,768.28	-
1996-07 Various Capital Improvements								-
2001-13,	8,900.00						8,900.00	-
2000-19 Improvements to Schenck Farm	2,618.00						2,618.00	-
2004-30 Impvts. to the Schenck Farm Homestead	1,682.00						1,682.00	-
2007-10 Various Capital Improvements				6,445.42	6,445.42			-
2008-11 Various Capital Improvements	3,600.20	-		9,511.15	10,601.15		2,510.20	-
2008-26 Sanitary Sewer System Improvements	365,438.02	-		329,804.41	347,295.10		347,947.33	-
2009-14 Various Capital Improvements	8,835.94	99,854.76		13,916.25	14,014.35		9,007.84	99,584.76
2009-15 Princeton Junction Redevelopment Plan		39,832.46		47,509.79	47,509.79			39,832.46
2010-18 Various Capital Improvements	453,963.38	-		109,387.10	109,387.10		453,963.38	-
2010-19 Meadow Road Improvements	229,144.60	-					229,144.60	-
2011-08 Various Capital Improvements	219,145.64	-		39,168.75	39,168.75		219,145.64	-
2011-14 Various Capital Improvements	139,144.82	-		3,431.23	3,431.23		139,144.82	-
2012-08 Various Capital Improvements	387,787.81	-		19,974.49	20,959.49		386,802.81	-
2012-09 Various Capital Improvements	68,630.95	-		2,772.00	4,982.00		66,420.95	-
2013-09 Various Capital Improvements	290,588.82			50,827.12	164,688.25		176,727.69	-
Page Total	2,189,248.46	139,687.22	-	632,747.71	768,482.63	-	2,053,783.54	139,417.22

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	2,189,248.46	139,687.22	-	632,747.71	768,482.63	-	2,053,783.54	139,417.22
General Improvements (Continued):								
2014-13 Various Capital Improvements	29,386.81	268,000.00		71,218.00	73,608.00		26,996.81	268,000.00
2015-06 Various Capital Improvements	597,939.35	48,000.00		58,641.08	60,534.84		596,045.59	48,000.00
2016-07 Improvements to Road Intersections		-		36.01	36.01			-
2016-09 Various Capital Improvements	559,886.66	56,250.00		78,320.67	103,590.83		534,616.50	56,250.00
2016-11 Duck Pond Run Sewer Interceptor	395,248.80	-					395,248.80	-
2016-26 Update Capital Improvement Program		-		10,447.23	10,447.23			-
2017-20 Public Land Maintenance	7,732.51	-					7,732.51	-
2017-21 Various Capital Improvements	1,011,366.26	80,250.00		57,486.99	188,051.14		880,802.11	80,250.00
2018-15 Various Capital Improvements	805,730.73	674,300.00		384,465.07	684,799.77		505,396.03	674,300.00
2018-16 Public Land Maintenance	4,324.29	-					4,324.29	-
2018-21 Road Improvements	55,240.31	-		19,758.12	19,758.12		55,240.31	-
2019-17 Public Land Maintenance	14,230.00	-					14,230.00	-
2019-18 Various Capital Improvements		2,434,877.17		545,948.18	1,654,788.80			1,326,036.55
2019-33 Improvements to Municipal Complex		1,034,827.18		899,451.82	1,320,248.81			614,030.19
2020-14 Various Capital Improvements		4,006,040.69		1,466,776.26	3,040,602.28			2,432,214.67
2021-14 Various Capital Improvements		6,925,962.36		990,266.99	1,719,848.02			6,196,381.33
2022-08 Various Capital Improvements			8,437,115.00		1,584,556.87			6,852,558.13
PAGE TOTALS	5,670,334.18	15,668,194.62	8,437,115.00	5,215,564.13	11,229,353.35	-	5,074,416.49	18,687,438.09

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	5,670,334.18	15,668,194.62	8,437,115.00	5,215,564.13	11,229,353.35	-	5,074,416.49	18,687,438.09
2020-15 Improvements to Swimming Pool Complex		9,675.10			9,675.10			-
PAGE TOTALS	5,670,334.18	15,677,869.72	8,437,115.00	5,215,564.13	11,239,028.45	-	5,074,416.49	18,687,438.09

Sheet 35.2

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	5,670,334.18	15,677,869.72	8,437,115.00	5,215,564.13	11,239,028.45	-	5,074,416.49	18,687,438.09
Open Space Improvements:								
2006-11 Underground Storage Tank Remediation	25,000.00						25,000.00	-
2007-11 Various Open Space Improvements				4,550.00	4,550.00			-
2013-08 Parks Open Space Development	97,625.00				77,007.00		20,618.00	-
2014-12 Various Open Space Improvements	200,545.11			1,725.15	191,225.15		11,045.11	(0.00)
2015-07 Various Open Space Improvements	200,000.00			1,045.50	1,045.50		200,000.00	-
2017-20 Various Open Space Improvements	200,000.00			579.53	579.53		200,000.00	-
2018-06 Acquisition of the Censoni Parcel	26,714.49						26,714.49	-
2018-16 Various Open Space Improvements	218,044.87			1,765.13	19,810.00		200,000.00	-
2019-17 Various Open Space Improvements	321,302.06			11,864.96	14,007.87		319,159.15	-
2019-28 Acquisition of Applegate Parcel	7,293.31			290.99	290.99		7,293.31	-
2020-07 Open Space Acquisition - Consultant				6,016.01	6,016.01			-
2020-16 Various Open Space Improvements	385,615.67			8,440.51	74,056.18		320,000.00	-
2021-13 Various Open Space Improvements	410,000.00				1,682.23		408,317.77	-
2022-07 Various Open Space Improvements			445,000.00		11,150.00		433,850.00	-
GRAND TOTALS	7,762,474.69	15,677,869.72	8,882,115.00	5,251,841.91	11,640,448.91	-	7,246,414.32	18,687,438.09

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

Sheet 35 Totals

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	106,704.58
Received from 2022 Budget Appropriation*	XXXXXXXXXX	386,350.00
	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
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	378,815.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	114,239.58	XXXXXXXXXX
	493,054.58	493,054.58

*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
2022-07	8,437,115.00	7,576,300.00	378,815.00	482,000.00
2022-08	445,000.00			445,000.00
Total	8,882,115.00	7,576,300.00	378,815.00	927,000.00

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	639,068.50
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue	450,000.00	xxxxxxxxxx
Balance - December 31, 2022	189,068.50	xxxxxxxxxx
	639,068.50	639,068.50

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 \$ 180,642,336.63
- 2. Amount of Item 1 Collected in 2022 (*) \$ 180,125,732.78
- 3. Seventy (70) percent of Item 1 \$ 126,449,635.64

(*) 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 \$ N/A
- 2. 4% of 2021 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____
- 3. Cash Deficit 2022 \$ N/A
- 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	\$ _____	\$ _____	\$ 1,274,226.60	\$ 1,274,226.60
3. Amounts due Special Districts	\$ _____	\$ _____	\$ -	\$ -
4. Amount due School Districts for School Tax	\$ _____	\$ _____	\$ 1.00	\$ 1.00

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.