

General Instructions to Complete the Annual Financial Statement Workbook

- a) This workbook is composed of several individual worksheets to complete the Annual Financial Statement.
- b) It is designed to automatically calculate linked schedules from each of the data entry points.
- c) The individual spreadsheets containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality or County by clicking on the arrow on the right side of cell D8. This will populate the municipality/county and dates throughout the workbook. Continue to complete
- f) each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- g) In all applicable signature lines insert the email address of the applicable official.
The completed AFS must be submitted to the Division via the FAST portal with a file name of:
- h) xxxx_afs_20xx.xlsm (provide 4 digits municode and year). **It must be saved as a Macro-Enabled Workbook.**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be
- k) adjusted: 6, 6b, 9a, 10, 11, 12, 17a, 20, 35, and 37. **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
Quick Guide:
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20AFS%20Quick%20User%20Guide.pdf>

Annual Financial Statement - Key In

Municipal and County AFS Version 2022

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

Required Information	Responses and Data
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Name and County of Municipality	Willingboro Township, Burlington County	*Counties will
Full Name of Municipality/County	TOWNSHIP OF WILLINGBORO	
County of Municipality / County	BURLINGTON	
Name of Municipality / County	WILLINGBORO	
Type	TOWNSHIP	
Federal ID #	21-60073781	
Governing Body Type	COUNCIL MEMBERS	

Address	One Rev. Dr. M.L. King Jr. Drive	
Address	Willingboro, NJ 08046	
Phone	609-877-2200 ext.1001	
Fax		

		Certificate #
Chief Financial Officer	Eusebia Diggs	N-924
Registered Municipal Accountant	Robert S. Marrone	
Year Ending	12/31/2022	

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

Budget Year	2023	
AFS Year	2022	
PY	2021	

Population Last Census (2020)	31,889	
Net Valuation Taxable 2022	1,892,378,099	
Muni Code	0338	

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

	HOW MANY UTILITIES DOES THE ENTITY HAVE:	0
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	UTILITY NAME(S)	
<i>UTILITY 1</i>		
<i>UTILITY 2</i>		
<i>UTILITY 3</i>		
<i>UTILITY 4</i>		
<i>UTILITY 5</i>		

UTILITY 6

PAGE COUNT - SELECT STANDARD OR EXPANDED:

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2022 (UNAUDITED)

POPULATION LAST CENSUS 31,889
NET VALUATION TAXABLE 2022 1,892,378,099
MUNICODE 0338

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 WILLINGBORO, County of BURLINGTON

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 ediggs@willingboronj.gov
Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~{eliminate one}~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Eusebia Diggs, am the Chief Financial Officer, License # N-924, of the TOWNSHIP of WILLINGBORO, County of BURLINGTON 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 ediggs@willingboronj.gov
Title Chief Financial Officer
Address One Rev. Dr. M.L. King Jr. Drive
Phone Number 609-877-2200 ext.1001
Fax Number _____

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 **WILLINGBORO** 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:

None

Robert S. Marrone
(Registered Municipal Accountant)

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

856-435-6200
(Phone Number)

(Fax Number)

Certified by me

this 14th day February, 2023

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:	TOWNSHIP OF WILLINGBORO
Chief Financial Officer:	Eusebia Diggs
Signature:	ediggs@willingboronj.gov
Certificate #:	N-924
Date:	February 14, 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 WILLINGBORO
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

21-60073781

Fed I.D. #

TOWNSHIP OF WILLINGBORO

Municipality

BURLINGTON

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>1,293,299.91</u>	\$ <u>495,679.36</u>	\$ <u> </u>

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

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

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

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

ediggs@willingboronj.gov
Signature of Chief Financial Officer

2/14/2023
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 **WILLINGBORO** , County of **BURLINGTON** during the year 2022 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name	<u> Eusebia Diggs </u>
Title	<u> Chief Financial Officer </u>

(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 \$ 1,912,858,700.00

 jlamicella@willingboronj.gov
SIGNATURE OF TAX ASSESSOR

 TOWNSHIP OF WILLINGBORO
MUNICIPALITY

 BURLINGTON
COUNTY

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

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

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

Title of Account	Debit
CASH	19,677,447.64
INVESTMENTS	
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	-
Receivables with Full Reserves:	
TAXES RECEIVABLE:	
PRIOR	872,392.84
CURRENT	2,227,146.75
SUBTOTAL	3,099,539.59
TAX TITLE LIENS RECEIVABLE	784,003.39
PROPERTY ACQUIRED FOR TAXES	-
CONTRACT SALES RECEIVABLE	-
MORTGAGE SALES RECEIVABLE	-
REVENUE ACCOUNTS RECEIVABLE	6,642.76
OTHER ACCOUNTS RECEIVABLE	131,617.88
DUE FROM TRUST OTHER FUNDS	67,421.75
DUE FROM TRUST ANIMAL CONTROL FUND	1,976.15
DEFERRED CHARGES:	
EMERGENCY	
SPECIAL EMERGENCY (40A:4-55)	-
DEFICIT	-
Page Totals:	23,768,649.16

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 3	23,768,649.16	63,957.76
APPROPRIATION RESERVES		2,856,865.08
ENCUMBRANCES PAYABLE		833,682.76
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		24,599.69
PREPAID TAXES		1,319,696.11
DUE TO STATE:		
MARRIAGE LICENCE		2,453.00
DCA TRAINING FEES		9,889.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		91,414.59
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
OTHER RESERVES		275,016.52
ACCOUNTS PAYABLE		121,473.61
DUE TO TRUST ASSESSMENT FUND		7,586.64
DUE TO STATE & FEDERAL GRANT FUND		1,795,135.09
DUE TO GENERAL CAPITAL FUND		330,195.48
PAGE TOTAL	23,768,649.16	7,731,965.33

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	23,768,649.16	7,731,965.33
SUBTOTAL	23,768,649.16	7,731,965.33 "C"
RESERVE FOR RECEIVABLES		4,091,201.52
DEFERRED SCHOOL TAX	16,976,602.00	
DEFERRED SCHOOL TAX PAYABLE		16,976,602.00
FUND BALANCE		11,945,482.31
TOTALS	40,745,251.16	40,745,251.16

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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	168.15	
DUE FROM TRUST OTHER FUND	10,511.70	
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		8,703.70
DUE TO CURRENT FUND		1,976.15
FUND TOTALS	10,679.85	10,679.85
ASSESSMENT TRUST FUND		
CASH	-	
DUE FROM CURRENT FUND	7,586.64	
ASSESSMENT RECEIVABLE	29,163.36	
RESERVE FOR ASSESSMENT RECEIVABLE		29,163.36
FUND BALANCE		7,586.64
FUND TOTALS	36,750.00	36,750.00
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
INVESTMENTS	430,699.89	
RESERVE FOR LOSAP		430,699.89
FUND TOTALS	430,699.89	430,699.89

(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
<hr/>		
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
<hr/>		
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
<hr/>		
OTHER TRUST FUNDS		
CASH	6,020,029.35	
DUE TO ANIMAL CONTROL FUND		10,511.70
DUE TO CURRENT FUND		67,421.75
ACCOUNTS PAYABLE		138,349.03
RESERVE FOR TRUST FUNDS		5,803,746.87
OTHER TRUST FUNDS PAGE TOTAL	6,020,029.35	6,020,029.35

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	6,020,029.35	6,020,029.35
OTHER TRUST FUNDS (continued)		
TOTALS	6,020,029.35	6,020,029.35

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
Previous Totals	6,020,029.35	6,020,029.35
OTHER TRUST FUNDS (continued)		
TOTALS	6,020,029.35	6,020,029.35

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2021 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2022
Deposits for Redemption of Tax Sale				-
Certificates and Premiums	4,140,760.66	3,472,879.29	2,820,539.37	4,793,100.58
New Jersey Unemployment and				-
Disability Insurance	90,970.63	27,410.82	48,226.08	70,155.37
Disposal of Forfeited Property	45,603.84	20,790.20		66,394.04
Recreation	281,506.00	371,995.07	398,000.04	255,501.03
Accumulated Abscences	42,945.90			42,945.90
Affordable Housing	63,206.16			63,206.16
Planning Board Review and				-
Inspection Fees	258,272.65	60,658.84	34,381.93	284,549.56
Parking Offense Adjudication Act	610.15	18.00		628.15
Willingboro's 300th Anniversary	327.42			327.42
Celebration of Public Events	84.04			84.04
Signs Throughout Township	1,457.10			1,457.10
Veteran's Memorial	2,605.00			2,605.00
Festivals and Parades	14,327.64	2,250.00	3,288.69	13,288.95
Storm Recovery	127,168.71	7,218.20	36,211.55	98,175.36
Police Vests	3,080.96			3,080.96
Uniform Fire Safety Act	75,572.81	50,544.50	17,870.06	108,247.25
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PAGE TOTAL	\$ 5,148,499.67	\$ 4,013,764.92	\$ 3,358,517.72	\$ 5,803,746.87

SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	<u>Amount Dec. 31, 2021 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2022</u>
PREVIOUS PAGE TOTAL	5,148,499.67	4,013,764.92	3,358,517.72	5,803,746.87
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PAGE TOTAL	\$ 5,148,499.67	\$ 4,013,764.92	\$ 3,358,517.72	\$ 5,803,746.87

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2021	RECEIPTS					Disbursements	Balance Dec. 31, 2022
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
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Sheet 7

*Show as red figure

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	1,779,035.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	1,779,035.00
CASH	1,826,324.52	
DUE FROM CURRENT FUND	330,195.48	
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	33,013,969.60	
UNFUNDED	1,779,035.00	
PAGE TOTALS	38,728,559.60	1,779,035.00

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2022

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	38,728,559.60	1,779,035.00
BOND ANTICIPATION NOTES PAYABLE		-
GENERAL SERIAL BONDS		32,524,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		489,969.60
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,093,965.17
UNFUNDED		1,194,761.45
ENCUMBRANCES PAYABLE		
CONTRACTS PAYABLE		631,910.06
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		10,287.43
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		4,630.89
	38,728,559.60	38,728,559.60

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2022

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	142,898.88	20,254,009.45	719,460.69	19,677,447.64
Grant Fund				-
Trust - Animal Control	50.00	260.95	142.80	168.15
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	10,654.27	6,306,385.61	297,010.53	6,020,029.35
Trust - Arts and Culture				-
General Capital		2,045,495.32	219,170.80	1,826,324.52
				-
<u>UTILITIES:</u>				
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				-
				-
				-
				-
				-
Total	153,603.15	28,606,151.33	1,235,784.82	27,523,969.66

* 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: ediggs@willingboronj.gov

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2022 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD Bank	
Accumulated Absences	42,945.90
Affordable Housing	63,206.16
Agency Account	11,003.37
Capital Account	2,045,495.32
Current Account	20,112,128.89
Dog Register Account	260.95
EMS Account	60,831.36
Net Payroll Account	27,060.82
Recreation Trust Account	334,338.97
Special Law Enforcement Account	64,228.80
Tax Title Lien Redemption Account	5,088,334.68
Trust Other Account	504,826.70
Unemployment Compensation Account	208,504.40
Opioid Settlement Funds	42,985.01
PAGE TOTAL	28,606,151.33

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
Local Grants:						-
Burlington County Park Development Program	362,513.33					362,513.33
Burlington County Municipal Alliance	7,605.00					7,605.00
						-
Federal Grants:						-
COVID-19 - FEMA - Assistance to Firefighters	4,406.61		4,406.61			-
FEMA - SAFER	27,963.42		6,084.43	34,500.00		56,378.99
American Recovery Plan			1,674,958.55	1,674,958.55		-
Click It or Ticket			7,000.00	7,000.00		-
Distracted Driving Prevention Grant			10,500.00	10,500.00		-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	402,488.36	-	1,702,949.59	1,726,958.55	-	426,497.32

**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	402,488.36	-	1,702,949.59	1,726,958.55	-	426,497.32
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	402,488.36	-	1,702,949.59	1,726,958.55	-	426,497.32

**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	402,488.36	-	1,702,949.59	1,726,958.55	-	426,497.32
						-
State Grants:						-
Body Armor Replacement			13,346.81	13,346.81		-
Clean Communities Act			64,903.57	64,903.57		-
Body Worn Cameras			30,162.40	30,162.40		-
NJ Department of Transportation - Municipal Aid	314,777.78		212,671.50	369,730.00		471,836.28
NJ Department of Transportation - Urban Aid	104,586.00			215,275.00		319,861.00
Recreation Improvement Grant				100,000.00		100,000.00
Recycling Tonnage			39,510.15	39,510.15		-
Clean Fleet			40,500.00	40,500.00		-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	821,852.14	-	2,104,044.02	2,600,386.48	-	1,318,194.60

Sheet 10
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Local Grants:							-
Burlington County Park Development Program	26,988.21			26,988.21			-
Burlington County Municipal Alliance	10,115.35						10,115.35
							-
Federal Grants:							-
COVID-19 - Summer Food Grant	13,526.52						13,526.52
COVID-19 - FEMA - Assistance to Firefighters	16,625.31			16,625.20			0.11
Body Armor Replacement Grant		8,649.00					8,649.00
Neighborhood Stabilization Project	3,552.94						3,552.94
Drunk Driving Prevention Incentive Grant	24,392.01			551.86			23,840.15
WIC Farm Market Grant	11,185.06						11,185.06
FEMA - SAFER	27,963.42	34,500.00		30,209.05			32,254.37
Occupant Protection Incentive			7,000.00				7,000.00
Distracted Driving Prevention Grant			10,500.00				10,500.00
							-
							-
							-
							-
							-
PAGE TOTALS	134,348.82	43,149.00	17,500.00	74,374.32	-	-	120,623.50

**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	134,348.82	43,149.00	17,500.00	74,374.32	-	-	120,623.50
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	134,348.82	43,149.00	17,500.00	74,374.32	-	-	120,623.50

**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	134,348.82	43,149.00	17,500.00	74,374.32	-	-	120,623.50
							-
							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	134,348.82	43,149.00	17,500.00	74,374.32	-	-	120,623.50

**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	134,348.82	43,149.00	17,500.00	74,374.32	-	-	120,623.50
							-
State Grants:							-
Body Armor Replacement	12,850.54	4,428.50		5,124.00			12,155.04
Clean Communities Act	290,499.27	63,096.98		30,252.95			323,343.30
NJ Department of Transportation - Municipal Aid	184,137.99	369,730.00		186,507.95			367,360.04
NJ Department of Transportation - Urban Aid	19,029.00	215,275.00		79,932.84			154,371.16
DCA Mill Creek	10,821.35						10,821.35
Recycling Tonnage	100,341.46	38,649.99		19,487.30	23,908.00		143,412.15
		100,000.00		100,000.00			-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	752,028.43	834,329.47	17,500.00	495,679.36	23,908.00	-	1,132,086.54

Sheet 11
Totals

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

Grant	Balance Jan. 1, 2022	Transferred from 2022 Budget Appropriations		Received	Other	Balance Dec. 31, 2022
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Federal Grants:						-
COVID-19 - American Recovery Plan	1,674,958.54	1,100,000.00	865,200.00		1,674,958.55	1,384,717.09
Body Armor Replacement Grant	8,649.00	8,649.00				-
FEMA - SAFER		34,500.00			34,500.00	-
Occupant Protection Incentive			7,000.00		7,000.00	-
Distracted Driving Grant			10,500.00		10,500.00	-
						-
State Grants:						-
Body Armor Replacement	4,428.50	4,428.50			13,346.81	13,346.81
Clean Communities Act	63,096.98	63,096.98			64,903.57	64,903.57
Recycling Tonnage Grant	38,649.99	38,649.99			39,510.15	39,510.15
NJ Department of Transportation - Municipal Aid		369,730.00			369,730.00	-
NJ Department of Transportation - Urban Aid		215,275.00			215,275.00	-
Recreation Improvement Grant		100,000.00			100,000.00	-
Clean Fleet-EVIP					40,500.00	40,500.00
Body Worn Cameras					30,162.40	30,162.40
						-
						-
TOTALS	1,789,783.01	1,934,329.47	882,700.00	-	2,600,386.48	1,573,140.02

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	16,976,602.00
Levy School Year July 1, 2022 - June 30, 2023	XXXXXXXXXX	33,953,204.00
Levy Calendar Year 2022	XXXXXXXXXX	
Paid	33,953,204.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	16,976,602.00	XXXXXXXXXX
	50,929,806.00	50,929,806.00

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
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	62,988.97
2022 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	6,650,813.39
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	516,030.13
Due County for Added and Omitted Taxes	XXXXXXXXXX	91,414.59
Paid	7,229,832.49	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	91,414.59	XXXXXXXXXX
	7,321,247.08	7,321,247.08

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	2,905,000.00	2,905,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	8,334,604.47	8,841,368.10	506,763.63
Added by N.J.S.A. 40A:4-87 (List on 17a)	17,500.00	17,500.00	-
			-
			-
Total Miscellaneous Revenue Anticipated	8,352,104.47	8,858,868.10	506,763.63
Receipts from Delinquent Taxes	2,200,000.00	2,196,407.97	(3,592.03)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	33,676,336.90	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	684,058.63	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	34,360,395.53	35,739,333.77	1,378,938.24
	47,817,500.00	49,699,609.84	1,882,109.84

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	73,956,379.16
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	33,953,204.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	7,166,843.52	xxxxxxxxxx
Due County for Added and Omitted Taxes	91,414.59	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,994,416.72
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	35,739,333.77	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	76,950,795.88	76,950,795.88

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
Click it or Ticket Grant	7,000.00	7,000.00	-
Distracted Driving Prevention Incentive Grant	10,500.00	10,500.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
PAGE TOTALS	17,500.00	17,500.00	-

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: _____ ediggs@willingboronj.gov _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2022

2022 Budget As Adopted		47,800,000.00
2022 Budget - Added by N.J.S.A. 40A:4-87		17,500.00
Appropriated for 2022 (Budget Statement Item 9)		47,817,500.00
Appropriated for 2022 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		47,817,500.00
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		47,817,500.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	41,966,047.29	
Paid or Charged - Reserve for Uncollected Taxes	2,994,416.72	
Reserved	2,856,865.08	
Total Expenditures		47,817,329.09
Unexpended Balances Canceled (see footnote)		170.91

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	506,763.63
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,378,938.24
Unexpended Balances of 2022 Budget Appropriations	XXXXXXXXXX	170.91
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	912,627.89
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	2,960,450.44
Prior Years Interfunds Returned in 2022	XXXXXXXXXX	6,646.07
Property Maintenance		19,180.57
Statutory Excess in Trust - Animal Control Fund		1,976.15
Liquidate Reserve: Special Assessment and PILOT Program Receivable		555,952.43
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2022	16,976,602.00	XXXXXXXXXX
Balance - December 31, 2022	XXXXXXXXXX	16,976,602.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	3,592.03	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2022	54,267.66	XXXXXXXXXX
Refund of Prior Year Revenue	4,954.23	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	6,279,892.41	XXXXXXXXXX
	23,319,308.33	23,319,308.33

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Sale of Township Assets	30,097.00
Burlington County - Snow Removal Reimbursement	30,387.50
Insurance Reimbursements	74,311.05
Willingboro Board of Education - School Resource Officer	358,000.00
Senior Citizens, Veteran and Homestead Rebate Administration Payment	6,325.40
Police Department Records	5,500.50
FEMA Reimbursements	145,913.80
Refund of Prior Year Expenditures	83,940.13
Verizon Franchise Fee	2,885.78
Royalties	15,374.46
Hospital Tax	134,208.00
PILOT - Senior Housing	2,141.70
Miscellaneous	23,542.57
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	912,627.89

**SURPLUS - CURRENT FUND
YEAR 2022**

	Debit	Credit
1. Balance - January 1, 2022	xxxxxxxxxx	8,570,589.90
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2022 Operations	xxxxxxxxxx	6,279,892.41
4. Amount Appropriated in the 2022 Budget - Cash	2,905,000.00	xxxxxxxxxx
5. Amount Appropriated in 2022 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2022	11,945,482.31	xxxxxxxxxx
	14,850,482.31	14,850,482.31

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

Cash		19,677,447.64
Investments		
[REDACTED]		
Sub Total		19,677,447.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,731,965.33
Cash Surplus		11,945,482.31
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
		11,945,482.31

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

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2022 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		\$ 75,576,062.53
or		
(Abstract of Ratables)		\$ _____
2. Amount of Levy - Special District Taxes		\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$ 963,366.15
5a. Subtotal 2022 Levy	\$ 76,539,428.68	
5b. Reductions Due to Tax Appeals**	\$ _____	
5c. Total 2022 Tax Levy		\$ 76,539,428.68
6. Transferred to Tax Title Liens		\$ 79,342.27
7. Transferred to Foreclosed Property		\$ _____
8. Remitted, Abated or Canceled		\$ 276,560.50
9. Discount Allowed		\$ _____
10. Collected in Cash: In 2021	\$ 1,083,195.24	
In 2022*	\$ 71,331,122.93	
Homestead Benefit Credit	\$ 1,298,808.94	
State's Share of 2022 Senior Citizens and Veterans Deductions Allowed	\$ 243,252.05	
Total To Line 14	\$ 73,956,379.16	
11. Total Credits		\$ 74,312,281.93
12. Amount Outstanding December 31, 2022		\$ 2,227,146.75
13. Percentage of Cash Collections to Total 2022 Levy, (Item 10 divided by Item 5c) is 96.62%		

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		\$ 73,956,379.16
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ 73,956,379.16

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)	\$ 73,956,379.16
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 73,956,379.16
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 76,539,428.68
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>96.63%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 73,956,379.16
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 73,956,379.16
Line 5c (sheet 22) Total 2022 Tax Levy	\$ 76,539,428.68
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>96.63%</u>

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

	Debit	Credit
1. Balance - January 1, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	60,209.81
2. Senior Citizens Deductions Per Tax Billings	36,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	214,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	10,250.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2021)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	17,747.95
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2021)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	247,000.00
10.		
11.		
12. Balance - December 31, 2022	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	63,957.76	XXXXXXXXXX
	324,957.76	324,957.76

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

Line 2	36,750.00
Line 3	214,000.00
Line 4	10,250.00
Sub - Total	261,000.00
Less: Line 7	17,747.95
To Item 10, Sheet 22	243,252.05

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

	Debit	Credit
Balance - January 1, 2022	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2022 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	-	XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2022	-	-

larnold@willingboronj.gov
Signature of Tax Collector

T-839
License #

2/14/2023
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2022		3,860,982.06	XXXXXXXXXX
A. Taxes	3,075,911.88	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	785,070.18	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	8,806.56
B. Tax Title Liens		XXXXXXXXXX	83,453.67
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		1,695.49	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	3,770,417.32
8. Totals		3,862,677.55	3,862,677.55
9. Balance Brought Down		3,770,417.32	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	2,196,407.97
A. Taxes	2,196,407.97	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2022 Tax Sale		3,044.61	XXXXXXXXXX
12. 2022 Taxes Transferred to Liens		79,342.27	XXXXXXXXXX
13. 2022 Taxes		2,227,146.75	XXXXXXXXXX
14. Balance - December 31, 2022		XXXXXXXXXX	3,883,542.98
A. Taxes	3,099,539.59	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	784,003.39	XXXXXXXXXX	XXXXXXXXXX
15. Totals		6,079,950.95	6,079,950.95

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **58.25%**

17. Item No.14 multiplied by percentage shown above is **2,262,163.79** 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		XXXXXXXXXX
2. Foreclosed or Deeded in 2022	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2022	XXXXXXXXXX	-
	-	-

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -

*Total Cash Collected in 2022

Realized in 2022 Budget _____

To Results of Operation (Sheet 19) _____ -

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

<u>Caused By</u>	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.				\$	

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2021	REDUCED IN 2022		Balance Dec. 31, 2022
					By 2022 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		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:4-53 et seq. and are recorded on this page

Chief Financial Officer

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

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

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

Sheet 30

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

 Chief Financial Officer

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxx	36,529,000.00	
Issued	xxxxxxxx		
Paid	4,005,000.00	xxxxxxxx	
Outstanding - December 31, 2022	32,524,000.00	xxxxxxxx	
	36,529,000.00	36,529,000.00	
2023 Bond Maturities - General Capital Bonds			\$ 3,724,000.00
2023 Interest on Bonds*		\$ 922,363.76	
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)			\$ 922,363.76

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
NJIB LOAN**

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	xxxxxxxxx	539,966.20	
Issued	xxxxxxxxx		
Paid	49,996.60	xxxxxxxxx	
Refunded			
Outstanding - December 31, 2022	489,969.60	xxxxxxxxx	
	539,966.20	539,966.20	
2023 Loan Maturities			\$ 49,996.60
2023 Interest on Loans			\$ 11,595.00
Total 2023 Debt Service for NJIB Loan			\$ 61,591.60
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 Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

	Debit	Credit	2023 Debt Service
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2022	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2022	-	XXXXXXXXXX	
	-	-	
2023 Loan Maturities			\$
2023 Interest on Loans			\$
Total 2023 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2022

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

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

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

LIST OF BONDS ISSUED DURING 2022

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

2023 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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 33.1

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

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

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			-	-		-	-	

Sheet 34

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2022		2022 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2022	
	Funded	Unfunded					Funded	Unfunded
2013-7 - Various Capital Improvements	1,126.17						1,126.17	
2015-4 / 2018-9 - Firehouse / EMS Building	29.72					(29.72)		
2015-5 / 2018-9 - Various Capital Improvements	0.01					(0.01)		
2017-4 - Various Capital Improvements	17,539.69						17,539.69	
2018-5 - Various Capital Improvements	83,957.22				8,931.33	(2,232.00)	72,793.89	
2019-1 - Various Capital Improvements	93,389.16				29,578.17		63,810.99	
2019-5 - A/V and Information Technology Equipment				9,211.04		(9,211.04)		
2019-21 - Various Municipal Building Improvements	10,687.04				10,687.04			
2020-12 / 2021-3 - Various Capital Improvements	862,715.64			21,981.44	150,052.35	(29,500.00)	705,144.73	
2021-9 - Various Capital Improvements	709,559.25	825.00			237,449.06	(112,817.17)	359,293.02	825.00
2022-1 - Various Capital Improvements					23,907.53	153,760.21	129,852.68	
2022-4 - Various Capital Improvements			1,871,800.00		677,863.55			1,193,936.45
2022-6 - Stormwater Infrastructure Repairs			865,200.00		120,796.00		744,404.00	
Page Total	1,779,003.90	825.00	2,737,000.00	31,192.48	1,259,265.03	(29.73)	2,093,965.17	1,194,761.45

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	1,779,003.90	825.00	2,737,000.00	31,192.48	1,259,265.03	(29.73)	2,093,965.17	1,194,761.45
PAGE TOTALS	1,779,003.90	825.00	2,737,000.00	31,192.48	1,259,265.03	(29.73)	2,093,965.17	1,194,761.45

Sheet 35.1

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	1,779,003.90	825.00	2,737,000.00	31,192.48	1,259,265.03	(29.73)	2,093,965.17	1,194,761.45
PAGE TOTALS	1,779,003.90	825.00	2,737,000.00	31,192.48	1,259,265.03	(29.73)	2,093,965.17	1,194,761.45

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	1,779,003.90	825.00	2,737,000.00	31,192.48	1,259,265.03	(29.73)	2,093,965.17	1,194,761.45
GRAND TOTALS	1,779,003.90	825.00	2,737,000.00	31,192.48	1,259,265.03	(29.73)	2,093,965.17	1,194,761.45

Sheet 35 Totals

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	3,877.43
Received from 2022 Budget Appropriation*	XXXXXXXXXX	100,000.00
	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
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		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	93,590.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2022	10,287.43	XXXXXXXXXX
	103,877.43	103,877.43

*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
Various Capital Improvements	1,871,800.00	1,778,210.00	93,590.00	
Stormwater Infrastructure Repairs	865,200.00			865,200.00
Total	2,737,000.00	1,778,210.00	93,590.00	865,200.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2022

	Debit	Credit
Balance - January 1, 2022	xxxxxxxxxx	4,601.16
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	29.73
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2022 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2022	4,630.89	xxxxxxxxxx
	4,630.89	4,630.89

MUNICIPALITIES ONLY

IMPORTANT !!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- | | | |
|---|----|----------------------|
| 1. Total Tax Levy for Year 2022 was | \$ | <u>76,539,428.68</u> |
| 2. Amount of Item 1 Collected in 2022 (*) | \$ | <u>73,956,379.16</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>53,577,600.08</u> |

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO **Yes**

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

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

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

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

Answer YES or NO **No**

D.

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

E.

	<u>Unpaid</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$	<u> </u> \$ <u> </u> -
2. County Taxes	\$	<u> </u>	\$	<u> </u> 91,414.59 \$ <u> </u> 91,414.59
3. Amounts due Special Districts	\$	<u> </u>	\$	<u> </u> - \$ <u> </u> -
4. Amount due School Districts for School Tax	\$	<u> </u>	\$	<u> </u> - \$ <u> </u> -

UTILITIES ONLY

Note:

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