



**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 **CITY** of **BRIDGETON** as of as of December 31, 2021 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, 2021 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, NJ 08043  
(Address)

856-435-6200  
(Phone Number)

856-435-0440  
(Fax Number)

Certified by me

this 11 day March, 2022

**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 2022.
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:** CITY OF BRIDGETON  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) 7 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:** CITY OF BRIDGETON  
**Chief Financial Officer:** Mary Jane Lake  
**Signature:** LakeM@cityofbridgeton.com  
**Certificate #:** N-0657  
**Date:** 3/11/2022

21-6000380

Fed I.D. #

CITY OF BRIDGETON

Municipality

CUMBERLAND

County

**Report of Federal and State Financial Assistance  
Expenditures of Awards**

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>54,739.21</u>	\$ <u>1,010,334.13</u>	\$ <u>648,489.52</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.

LakeM@cityofbridgeton.com  
Signature of Chief Financial Officer

11-Mar  
Date















**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	855.93	
RESERVE FOR ANIMAL CONTROL		855.93
<b>FUND TOTALS</b>	<b>855.93</b>	<b>855.93</b>
ASSESSMENT TRUST FUND		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
LOSAP TRUST FUND		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS (CONT'D)**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
<b>CDBG TRUST FUND</b>		
CASH	139,573.84	
GRANT FUNDS RECEIVABLE	1,005,152.61	
LOANS AND MORTGAGES RECEIVABLE	3,100,748.50	
RESERVE FOR MORTGAGES RECEIVABLE		3,100,748.50
RESERVE FOR ENCUMBRANCES		103,402.82
DUE STATE OF NEW JERSEY		4,666.00
RESERVE FOR CDBG		365,983.77
RESERVE FOR HOMES		574,350.71
OTHER RESERVES		96,323.15
<b>FUND TOTALS</b>	<b>4,245,474.95</b>	<b>4,245,474.95</b>
<b>ARTS AND CULTURAL TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>OTHER TRUST FUNDS</b>		
CASH	2,779,756.28	
DUE SOLID WASTE UTILITY OPERATING	1.48	
INVESTMENTS - SCHOLARSHIP	343,886.11	
LOANS RECEIVABLE	5,971.33	
ACCOUNTS RECEIVABLE	8,000.00	
DUE CURRENT FUND		26,094.11
RESERVE FOR ENCUMBRANCES		26,829.63
CONTRACTS PAYABLE		1,145.07
RESERVE FOR LOANS RECEIVABLE		5,971.33
TRUST FUND RESERVES		3,077,575.06
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>3,137,615.20</b>	<b>3,137,615.20</b>

(Do not crowd - add additional sheets)











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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

\*Show as red figure







# CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

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

Ocean First Bank:	
Current Time	463,472.66
Current Checking	6,120,057.67
Current Investment	4,132,850.51
Dog License Account	954.13
Lead Hazard Control	13,283.67
Community Development Block Grant	56,201.32
Federal Home Program Account	28,106.32
Business Development Fund	1,136.17
CDBG Direct Loan	2,809.12
CDBG Housing Rehab Escrow Account	4.08
Housing Rehabilitation Escrow	434.96
Neighborhood Preservation Program	14,432.38
Federal Home Investment Account	31,152.63
CDBG Recreation	30,815.64
Hortense Headly Fund	15,267.02
Hortense Headly Investment Savings	36,904.28
Accumulated Absence	109,706.16
S.U.I.	69,198.03
S.U.I. Investment Savings	238,864.97
Payroll	17,301.67
Payroll Agency	172,362.47
B.A.A.D.	34,669.01
Workmen's Comp. ZBA	192.81
POAA - Municipal Court	16,250.63
Developer Escrow	281,624.86
Non-Life Hazard Fire	123,814.78
Recreation Trust	65,479.53
Special Law Account	437.20
Public Defender	7,046.08
Police - Outside Service Trust (POST)	59,032.16
UEZ Business Dev	85,158.11
Hope VI Balanced Housing	800.73
Balanced Housing	566.83
Snow Removal Reserve Trust	18,295.35
Tax Title Lien	1,491,715.75
Historic Preservation Trust	500.88
PAGE TOTAL	13,740,900.57

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, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Edward Byrne Justice Assistance Grant 2013	105.00					105.00
Edward Byrne Justice Assistance Grant 2015	124.11					124.11
Edward Byrne Justice Assistance Grant 2017	328.88					328.88
Edward Byrne Justice Assistance Grant 2018	9,162.06		9,146.21			15.85
Edward Byrne Justice Assistance Grant 2019	2,058.12					2,058.12
Edward Byrne Justice Assistance Grant 2020	21,652.00					21,652.00
Edward Byrne Justice Assistance Grant 2021				26,403.00		26,403.00
US Department of Justice - Bullet Proof Vest	1,852.12					1,852.12
Coronavirus Emergency Support Fund	91,214.00		235,729.20	144,515.20		-
American Rescue Plan			4,127,756.50	8,255,513.00		4,127,756.50
Drive Sober Labor Day Crackdown						-
Drive Sober or Get Pulled Over	6,700.00		6,000.00	6,000.00		6,700.00
NEG Workers	6,513.52					6,513.52
Abbott Manufacturer	19,300.00					19,300.00
HDSRF Tin Can Site	0.75					0.75
Mayor Aiken Phase III	18,283.13					18,283.13
Safe and Secure Communities Program			35,625.00	84,225.00		48,600.00
NJDOT - N. Lawrence, Lake and Franklin	273,672.41		273,608.99			63.42
NJDOT - S. Pine and MLK Jr. Way	259,008.84					259,008.84
<b>PAGE TOTALS</b>	<b>709,974.94</b>	<b>-</b>	<b>4,687,865.90</b>	<b>8,516,656.20</b>	<b>-</b>	<b>4,538,765.24</b>

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	709,974.94	-	4,687,865.90	8,516,656.20	-	4,538,765.24
NJDOT - Spruce Street	156,954.63		156,954.63			-
NJDOT - Downtown Brick Sidewalks	500,000.00		259,040.25			240,959.75
NJDOT - Westward Avenue				510,280.00		510,280.00
NJDOT - Chestnut, Penn, Madison, Monroe, American, High				490,386.00		490,386.00
Municipal Storm Water	3,527.00					3,527.00
NJ Historical Trust - Nail House	113.95					113.95
Historic Grant - Library	21,911.36					21,911.36
Clean Communities Grant			33,334.86	33,334.86		-
Alcohol, Rehabilitation & Enforcement Fund	599.03		42,258.98	42,258.98		599.03
Municipal Alliance	10,274.99		815.00	12,661.00		22,120.99
Domestic Violence Grant	100.59					100.59
Municipal Lead Abatement Program	104,106.00		52,053.00			52,053.00
Body Armor Replacement Grant			4,367.11	4,367.11		-
Click it or Ticket	3,850.00					3,850.00
Body Worn Cameras Grant				97,824.00		97,824.00
Solid Waste Tonnage Grant			95,216.69	95,216.69		-
Statewide Insurance Fund Cyber Control	16,376.27					16,376.27
Statewide Insurance Fund Risk Control Grant			3,600.00	16,803.00	13,203.00	-
<b>PAGE TOTALS</b>	<b>1,527,788.76</b>	<b>-</b>	<b>5,335,506.42</b>	<b>9,819,787.84</b>	<b>13,203.00</b>	<b>5,998,867.18</b>



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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	1,527,788.76	-	5,335,506.42	9,819,787.84	13,203.00	5,998,867.18
Cumberland County - Thrive Pop-up Play Streets	5,000.00					5,000.00
Live Healthy Cumberland County	4,000.00					4,000.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	<b>1,536,788.76</b>	<b>-</b>	<b>5,335,506.42</b>	<b>9,819,787.84</b>	<b>13,203.00</b>	<b>6,007,867.18</b>

Sheet 10  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Highway Traffic Safety	4,110.00						4,110.00
Highway Traffic Safety FY 15	3,925.00						3,925.00
Drive Sober or Get Pulled Over	5,000.00						5,000.00
Drive Sober Labor Day Crackdown			6,000.00	6,000.00			-
Edward Byrne Justice Assistance Grant 2013	105.00						105.00
Edward Byrne Justice Assistance Grant 2015	124.11						124.11
Edward Byrne Justice Assistance Grant 2018	2,911.06			7,919.21	5,024.00		15.85
Edward Byrne Justice Assistance Grant 2019	2,387.00						2,387.00
Edward Byrne Justice Assistance Grant 2020	21,652.00			12,914.50			8,737.50
Edward Byrne Justice Assistance Grant 2021			26,403.00	5,468.00			20,935.00
Homeland Security	5,000.00						5,000.00
NEG Grant	6,723.52						6,723.52
Coronavirus Emergency Support Fund	40,471.92			27,905.50	512.50		13,078.92
Emergency Management Assistance Grant	13.25						13.25
US Department of Justice -- Bullet Proof Vests 2015	2,312.97						2,312.97
US Department of Justice -- Bullet Proof Vests 2019	5,207.92						5,207.92
US Department of Justice -- Bullet Proof Vests 2020	5,600.00						5,600.00
							-
							-
<b>PAGE TOTALS</b>	<b>105,543.75</b>	<b>-</b>	<b>32,403.00</b>	<b>60,207.21</b>	<b>5,536.50</b>	<b>-</b>	<b>83,276.04</b>

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	105,543.75	-	32,403.00	60,207.21	5,536.50	-	83,276.04
Protection Grants HDSRF Abbotts Manufacturing	11,371.68			372.05	372.05		11,371.68
Protection Grants HDSRF Abbotts Manufacturing	690.00						690.00
Protection Grants HDSRF Tin Can Site				10,065.87	10,439.00		373.13
Clean Communities Grant FY12	55.31						55.31
Clean Communities Grant CY19	0.70				215.07		215.77
Clean Communities Grant CY20	19,190.55			23,218.42	7,787.37		3,759.50
Clean Communities Grant CY21		33,334.86		5,000.00			28,334.86
NJDOT - N. Lawrence, Lake and Franklin	2,721.01			54,882.10	55,045.53		2,884.44
NJDOT - S. Pine and MLK Jr. Way	140,718.45			389,979.67	314,761.55		65,500.33
NJDOT - Spruce Street	2,478.76						2,478.76
NJDOT - Downtown Brick Sidwalks	408,192.00			450,464.40	51,808.00		9,535.60
NJDOT - Bank Street	858.36						858.36
NJDOT - Westward Avenue		510,280.00		40,825.00			469,455.00
NJDOT - Chestnut, Penn, Madison, Monroe, American & High			490,386.00				490,386.00
NJDOT - Mayor Aitken II	420.47						420.47
NJDOT - Mayor Aitken III	14,084.98			3,520.09	3,520.09		14,084.98
Alcohol Education Rehabilitation & Enforcement	42,050.18		42,258.98	2,053.63			82,255.53
Municipal Alliance	33,216.04	12,661.00		8,116.06			37,760.98
PAGE TOTALS	781,592.24	556,275.86	565,047.98	1,048,704.50	449,485.16	-	1,303,696.74

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	781,592.24	556,275.86	565,047.98	1,048,704.50	449,485.16	-	1,303,696.74
Municipal Alliance Matching Funds	32,718.08	3,165.25					35,883.33
Drunk Driving Enforcement Fund	18,485.90			6,853.04			11,632.86
Body Armor Replacement Grant	6,043.21	4,367.11		10,316.68			93.64
Solid Waste Recycling Grant	71,822.82	95,216.69		80,171.57			86,867.94
Safe & Secure Communities	5,840.00	35,625.00	48,600.00	84,225.00			5,840.00
Body Worn Cameras Grant		97,824.00		11,820.00			86,004.00
Click it or Ticket	3,850.00						3,850.00
Domestic Violence Grant	100.59						100.59
Keep America Beautiful	346.58						346.58
Cultural and Historical Grants	189.73						189.73
NJ Historic Trust - Nail House	284.00						284.00
NJ Historic Trust - Library	21,911.36						21,911.36
NJ Historic Trust - Old City Hall	321.50						321.50
Municipal Lead Abatement Program	104,106.00						104,106.00
Municipal Storm Water	5,788.14						5,788.14
							-
							-
							-
<b>PAGE TOTALS</b>	<b>1,053,400.15</b>	<b>792,473.91</b>	<b>613,647.98</b>	<b>1,242,090.79</b>	<b>449,485.16</b>	<b>-</b>	<b>1,666,916.41</b>

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,053,400.15	792,473.91	613,647.98	1,242,090.79	449,485.16	-	1,666,916.41
Statewide Insurance Fund Risk Cyber Control Grant	0.27						0.27
Statewide Insurance Fund Risk Control Grant		16,803.00		3,600.00		13,203.00	-
South Jersey Gas First Responder Grant		4,968.65		4,966.75			1.90
Cumberland County - Thrive Pop-up Play Streets	2,605.00			2,605.00			-
Live Healthy Cumberland County Mini-Grant	4,000.00						4,000.00
							-
							-
							-
							-
							-
							-
							-
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							-
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							-
<b>TOTALS</b>	1,060,005.42	814,245.56	613,647.98	1,253,262.54	449,485.16	13,203.00	1,670,918.58

Sheet 11  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Edward Byrne Justice Assistance Grant			26,403.00		26,403.00	-
Distracted Driving Crackdown	5,500.00					5,500.00
Drive Sober Labor Day Crackdown			6,000.00		6,000.00	-
American Rescue Plan					8,255,513.00	8,255,513.00
Coronavirus Emergency Support Fund					144,515.20	144,515.20
Clean Communities Grant		33,334.86			33,334.86	-
Safe and Secure Communities Program		35,625.00	48,600.00		84,225.00	-
Alcohol Education, Rehabilitation and Enforcement			42,258.98		42,258.98	-
Municipal Alliance on Alcoholism and Drug Abuse		12,661.00			12,661.00	-
NJDOT - Reconstruction of Westward Avenue		510,280.00			510,280.00	-
NJDOT - Chestnut, Penn, Madison, Monroe, American, High			490,386.00		490,386.00	-
Cultural and Historical Grants	375.00					375.00
Body Armor Replacement Grant		4,367.11			4,367.11	-
Body Worn Cameras Grant		97,824.00			97,824.00	-
Solid Waste Recycling Tonnage Grant		95,216.69			95,216.69	-
Statewide Insurance Fund Risk Control Grant		16,803.00			16,803.00	-
South Jersey Gas First Responder Grant	4,968.65	4,968.65				-
						-
<b>TOTALS</b>	<b>10,843.65</b>	<b>811,080.31</b>	<b>613,647.98</b>	<b>-</b>	<b>9,819,787.84</b>	<b>8,405,903.20</b>

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	936,052.00
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	3,679,398.00
Paid	3,679,398.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	936,052.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
	4,615,450.00	4,615,450.00

\* 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, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	0.07
Due County for Added and Omitted Taxes	XXXXXXXXXX	26,801.26
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	6,250,560.59
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	324,964.76
County Open Space Preservation	XXXXXXXXXX	53,829.16
Due County for Added and Omitted Taxes	XXXXXXXXXX	114,233.53
Paid	6,656,155.84	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	114,233.53	XXXXXXXXXX
	6,770,389.37	6,770,389.37

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 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 2021 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

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

## STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,900,000.00	1,900,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	8,980,767.52	9,239,457.80	258,690.28
Added by N.J.S.A. 40A:4-87 (List on 17a)	681,147.98	681,147.98	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>9,661,915.50</b>	<b>9,920,605.78</b>	<b>258,690.28</b>
Receipts from Delinquent Taxes	200,000.00	179,547.33	(20,452.67)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	13,756,282.11	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	173,490.57	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	13,929,772.68	14,499,155.37	569,382.69
	<b>25,691,688.18</b>	<b>26,499,308.48</b>	<b>807,620.30</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	24,194,532.67
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	3,679,398.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	6,629,354.51	xxxxxxxxxx
Due County for Added and Omitted Taxes	114,233.53	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	727,608.74
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	14,499,155.37	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	<b>24,922,141.41</b>	<b>24,922,141.41</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		25,010,540.20
2021 Budget - Added by N.J.S.A. 40A:4-87		681,147.98
Appropriated for 2021 (Budget Statement Item 9)		25,691,688.18
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		25,691,688.18
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		25,691,688.18
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	24,096,183.85	
Paid or Charged - Reserve for Uncollected Taxes	727,608.74	
Reserved	864,893.20	
Total Expenditures		25,688,685.79
Unexpended Balances Canceled (see footnote)		3,002.39

**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)

2021 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 2021 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	258,690.28
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	569,382.69
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	3,002.39
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	271,587.25
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 2020 Appropriation Reserves	XXXXXXXXXX	1,445,288.95
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	11,136.48
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	-	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	20,452.67	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021	69,268.29	XXXXXXXXXX
Reserve Created for Protested Check	5,292.26	
Refund of Prior Year Revenue	7,879.76	
Prior Year Senior Citizen Deductions Disallowed	3,500.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,452,695.06	XXXXXXXXXX
	2,559,088.04	2,559,088.04

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Vehicle Recoveries	7,920.00
Wage Execution Fees	609.50
Photo Copies	0.30
Yard Sale Permits	970.00
MVC Inspection	950.00
Senior Citizen and Veteran State Administrative Fee	1,425.00
Foreclosure Fees	8.00
Payment in Lieu of Taxes	63,549.71
Park Permits	9,975.00
Lease Agreement	1,200.00
Interlocal Agreements	5,855.69
Amity Heights Agreement	61,032.32
Billboards Fees	2,160.00
Agreements	4,000.00
Rebates	206.80
Mobile Food Concession	1,953.62
Recording Fees	352.00
Tax Sale Cost	7,679.37
Restitution	146.54
TTL Premium - City Foreclosure	4,800.00
Insurance Recoveries and Reimbursements	23,549.50
Pension Reimbursement	3,465.52
County Ballot Box	3,913.49
Refund of Prior Year Expenditures	2,193.14
Sale of Assets	54,671.86
Miscellaneous	110.46
Department of Police	6,596.30
Reserve for Other Assessments Receivable	2,293.13
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>271,587.25</b>

**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	2,517,466.17
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,452,695.06
4. Amount Appropriated in the 2021 Budget - Cash	1,900,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	3,070,161.23	xxxxxxxxxx
	4,970,161.23	4,970,161.23

**ANALYSIS OF BALANCE AS AT DECEMBER 31, 2021  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash		10,457,520.53
Investments		
Change Funds		950.00
Sub Total		10,458,470.53
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,388,309.30
Cash Surplus		3,070,161.23
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 #		
Total Other Assets		-
		3,070,161.23

\* 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 2022 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 - 2021 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #		\$	24,254,818.38
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.		\$	3,085.46
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	414,328.62
5a. Subtotal 2021 Levy	\$		24,672,232.46
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy		\$	24,672,232.46
6. Transferred to Tax Title Liens		\$	368,711.45
7. Transferred to Foreclosed Property		\$	25,811.38
8. Remitted, Abated or Canceled		\$	5,611.90
9. Discount Allowed		\$	
10. Collected in Cash: In 2020	\$		368,484.86
In 2021*	\$		23,569,531.42
Homestead Benefit Credit	\$		182,766.39
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$		73,750.00
Total To Line 14	\$		24,194,532.67
11. Total Credits		\$	24,594,667.40
12. Amount Outstanding December 31, 2021		\$	77,565.06
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is			<u>98.06%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	24,194,532.67
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	24,194,532.67

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 2021 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 2021

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)	\$	<u>24,194,532.67</u>
<i>LESS</i> : Proceeds from Accelerated Tax Sale		<u>399,120.66</u>
<b>Net Cash Collected</b>	\$	<u>23,795,412.01</u>
Line 5c (sheet 22) Total 2021 Tax Levy	\$	<u>24,672,232.46</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>96.45%</u>

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	<u>24,194,532.67</u>
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)		<u></u>
<b>Net Cash Collected</b>	\$	<u>24,194,532.67</u>
Line 5c (sheet 22) Total 2021 Tax Levy	\$	<u>24,672,232.46</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>98.06%</u>

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	12,515.15
2. Senior Citizens Deductions Per Tax Billings	29,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	43,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,000.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	3,500.00
9. Received in Cash from State	XXXXXXXXXX	71,250.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	13,515.15	XXXXXXXXXX
	89,265.15	89,265.15

Calculation of Amount to be included on Sheet 22, Item 10 -  
2021 Senior Citizens and Veterans Deductions Allowed

Line 2	29,000.00	
Line 3	43,250.00	
Line 4	3,500.00	
Sub - Total	75,750.00	
Less: Line 7	2,000.00	
To Item 10, Sheet 22	73,750.00	



# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,581,195.49	XXXXXXXXXX
A. Taxes	93,356.24	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,487,839.25	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	713.66
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	25,811.38
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		3,500.00	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 5,101.81
B. Tax Title Liens - Transfers from Taxes		(1) 5,101.81	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,558,170.45
8. Totals		1,589,797.30	1,589,797.30
9. Balance Brought Down		1,558,170.45	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	179,547.33
A. Taxes	31,246.92	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	148,300.41	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		37,729.26	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		368,711.45	XXXXXXXXXX
13. 2021 Taxes		103,376.44	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	1,888,440.27
A. Taxes	137,358.91	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,751,081.36	XXXXXXXXXX	XXXXXXXXXX
15. Totals		2,067,987.60	2,067,987.60

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 11.52%

17. Item No.14 multiplied by percentage shown above is 217,548.32 and represents the maximum amount that may be anticipated in 2022.

(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, 2021	4,021,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	25,811.38	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	403,011.38
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	326,500.00
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	3,317,300.00
	4,046,811.38	4,046,811.38

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2021		XXXXXXXXXX
16. 2021 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

**MORTGAGE SALES**

	Debit	Credit
20. Balance - January 1, 2021		XXXXXXXXXX
21. 2021 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23.	XXXXXXXXXX	
24. Balance - December 31, 2021	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property:       \$                   -  
 \*Total Cash Collected in 2021  
 Realized in 2021 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, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting from 2021	Balance as at Dec. 31, 2021
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL DEFERRED CHARGES</b>	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2021</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, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2021' must be entered here and then raised in the 2022 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, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 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, 2021' must be entered here and then raised in the 2022 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
GENERAL CAPITAL BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX	12,551,000.00	
Paid		XXXXXXXXXX	
Premium Applied to Size Reduction	516,000.00		
Outstanding - December 31, 2021	12,035,000.00	XXXXXXXXXX	
	12,551,000.00	12,551,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 615,000.00
2022 Interest on Bonds*		\$ 377,128.33	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 377,128.33

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds Series 2021	615,000.00	12,035,000.00	5/5/2021	Varies
Total	615,000.00	12,035,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
GREEN ACRES LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	155,692.89	
Issued	xxxxxxxxxx		
Paid	65,616.44	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	90,076.45	xxxxxxxxxx	
	155,692.89	155,692.89	
2022 Loan Maturities			\$ 51,688.37
2022 Interest on Loans			\$ 1,473.76
Total 2022 Debt Service for Green Acres Loan			\$ 53,162.13
<b>DEMOLITION PROGRAM LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxxxx	129,963.64	
Issued	xxxxxxxxxx		
Paid	58,787.47	xxxxxxxxxx	
Outstanding - December 31, 2021	71,176.17	xxxxxxxxxx	
	129,963.64	129,963.64	
2022 Loan Maturities			\$ 58,787.45
2022 Interest on Loans			\$
Total 2022 Debt Service for Demolition Program Loan			\$ 58,787.45

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

**2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2021	2022 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, 2021	Date of Maturity	Rate of Interest	2022 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 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 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, 2021	Date of Maturity	Rate of Interest	2022 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 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 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, 2021	Date of Maturity	Rate of Interest	2022 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 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 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, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

Assessment Notes with an original date of issue of 2019 or prior must be appropriated in full in the 2022 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, 2021	2022 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, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Park Improvements		129,006.30			28,900.00		100,106.30	
Restoration of Various Roads		52,344.55			46,635.09		5,709.46	
Various Non-Passenger Vehicles		4,171.81					4,171.81	
Improvements to Public Buildings		4,993.37			4,000.00		993.37	
Acquisition of Vehicles		9,929.11					9,929.11	
Various Improvements		22,909.16					22,909.16	
Acquisition of Property		86,041.85					11,041.85	75,000.00
Closure of City Landfill		125,186.38		7,836.39			8,208.09	124,814.68
Renovations to City Hall Annex Building		7,960.00		1,134,093.30	1,139,093.30		2,960.00	
Acquisition and Install of Phone System	2,000.00	38,000.00			17,561.88		22,438.12	
Acquisition of Mobile Video Recorders		7,567.51					7,567.51	
Acquisition of Police Sport Utility Vehicles		4,055.59					4,055.59	
Reconstruction of Public Parking Lots		-		68.80			68.80	
Acquisition of Public Works Equipment		24,763.69			12,500.00		12,263.69	
Reconstruction of Various Roads		196.69					196.69	
Acquisition of Public Works Truck		1,574.50					1,566.50	8.00
Various Capital Improvements		17,211.09		144,000.00	145,764.00		15,447.09	
Various Capital Improvements		642,881.00		123,119.00	633,060.60		132,939.40	
Acquisition of Aerial Ladder Fire Truck	49,860.00	947,340.00			944,683.92		52,516.08	
<b>Page Total</b>	<b>51,860.00</b>	<b>2,126,132.60</b>	<b>-</b>	<b>1,409,117.49</b>	<b>2,972,198.79</b>	<b>-</b>	<b>415,088.62</b>	<b>199,822.68</b>

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	51,860.00	2,126,132.60	-	1,409,117.49	2,972,198.79	-	415,088.62	199,822.68
Various Capital Improvements			87,000.00		10,520.80			76,479.20
<b>PAGE TOTALS</b>	51,860.00	2,126,132.60	87,000.00	1,409,117.49	2,982,719.59	-	415,088.62	276,301.88

Sheet 35.1

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









# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

\*The full amount of the 2021 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2021 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
21-24 Various Capital Improvements	87,000.00	82,650.00	4,350.00	-
Total	87,000.00	82,650.00	4,350.00	-

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 - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxx	76,019.93
Premium on Sale of Bonds	xxxxxxxxxx	964.19
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue	76,000.00	xxxxxxxxxx
Balance - December 31, 2021	984.12	xxxxxxxxxx
	76,984.12	76,984.12



# **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 2021, please observe instructions of Sheet 2.

**POST CLOSING  
TRIAL BALANCE - WATER AND SEWER UTILITY FUND  
AS AT DECEMBER 31, 2021  
Operating and Capital Sections  
(Separately Stated)**

*Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"*

Title of Account	Debit	Credit
Cash	3,167,526.42	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	1,209,028.90	
Liens Receivable	123,411.55	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		216,073.73
Encumbrances Payable		185,621.51
Accrued Interest on Bonds and Notes		35,032.77
Due Current Fund		15,427.52
Accounts Payable		43,003.70
Overpayments		9,376.80
Reserve for Contact Settlements		485.23
Subtotal - Cash Liabilities		505,021.26 "C"
Reserve for Consumer Accounts and Lien Receivable		1,332,440.45
Fund Balance		2,662,505.16
<b>Total</b>	<b>4,499,966.87</b>	<b>4,499,966.87</b>

(Do not crowd - add additional sheets)









## ANALYSIS OF WATER AND SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Operating 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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

\*Show as red figure

# SCHEDULE OF WATER AND SEWER UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	786,735.00	786,735.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	9,100,000.00	10,393,449.59	1,293,449.59
Service Connection Fees	7,000.00	16,050.00	9,050.00
Miscellaneous	150,000.00	91,792.76	(58,207.24)
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	10,043,735.00	11,288,027.35	1,244,292.35
Deficit (General Budget) **			-
	10,043,735.00	11,288,027.35	1,244,292.35

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	10,043,735.00
Added by N.J.S.A. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>10,043,735.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>10,043,735.00</b>
Deduct Expenditures:	
Paid or Charged	9,806,759.74
Reserved	216,073.73
Surplus (General Budget)**	
<b>Total Expenditures</b>	<b>10,022,833.47</b>
Unexpended Balance Canceled (See Footnote)	20,901.53

**FOOTNOTES: - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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"

# STATEMENT OF 2021 OPERATION

## WATER AND SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Water And Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	11,288,027.35	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	512,830.58	
Total Revenue Realized		11,800,857.93
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	9,806,759.74	
Reserved	216,073.73	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	10,022,833.47	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		10,022,833.47
Excess		1,778,024.46
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	1,778,024.46	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

The following Item of '2020 Appropriation Reserves Canceled in 2021' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2020 for an Anticipated Deficit in the Water And Sewer Utility for 2020

2020 Appropriation Reserves Canceled in 2021	512,830.58	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		512,830.58

\*\* Items must be shown in same amounts on Sheet 44.

## RESULTS OF 2021 OPERATIONS - WATER AND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	1,244,292.35
Unexpended Balances of Appropriations	XXXXXXXXXX	20,901.53
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	512,830.58
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,778,024.46	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,778,024.46	1,778,024.46

## OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	1,671,215.70
Excess in Results of 2021 Operations	XXXXXXXXXX	1,778,024.46
Amount Appropriated in the 2021 Budget - Cash	786,735.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	2,662,505.16	XXXXXXXXXX
	3,449,240.16	3,449,240.16

### ANALYSIS OF BALANCE DECEMBER 31, 2021 (FROM WATER AND SEWER UTILITY - TRIAL BALANCE)

Cash		3,167,526.42
Investments		
Interfund Accounts Receivable		
Subtotal		3,167,526.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		505,021.26
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,662,505.16
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		2,662,505.16

\*In the case of a "Deficit in Operating Surplus Cash",  
"other Assets" would be also pledged to cash liabilities.

## SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$	<u>1,053,707.98</u>
Increased by:			
Rents Levied		\$	<u>10,551,424.77</u>
Decreased by:			
Collections	\$	<u>10,361,655.11</u>	
Overpayments applied	\$	<u>9,635.66</u>	
Transfer to Liens	\$	<u>24,649.81</u>	
Other	\$	<u>163.27</u>	
		\$	<u>10,396,103.85</u>
Balance December 31, 2021		\$	<u><u>1,209,028.90</u></u>

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## SCHEDULE OF WATER AND SEWER UTILITY LIENS

Balance December 31, 2020		\$	<u>115,306.66</u>
Increased by:			
Transfers from Accounts Receivable	\$	<u>24,649.81</u>	
Penalties and Costs	\$	<u>2,497.04</u>	
Other	\$	<u>6,027.08</u>	
		\$	<u>33,173.93</u>
Decreased by:			
Collections	\$	<u>22,158.82</u>	
Other	\$	<u>2,910.22</u>	
		\$	<u>25,069.04</u>
Balance December 31, 2021		\$	<u><u>123,411.55</u></u>

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER AND SEWER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, listed on Sheet 29)

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$	\$	\$	\$ -
2.	\$	\$	\$	\$ -
3.	\$	\$	\$	\$ -
4.	\$	\$	\$	\$ -
5.	\$	\$	\$	\$ -
Deficit in Operations	\$	\$	\$	\$ -
<b>Total Operating</b>	\$ -	\$ -	\$ -	\$ -
6.	\$	\$	\$	\$ -
7.	\$	\$	\$	\$ -
<b>Total Capital</b>	\$ -	\$ -	\$ -	\$ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of 2021</u>
1.			\$	
2.			\$	
3.			\$	
4.			\$	

**UTILITY SPECIAL EMERGENCY**

Sheet 48a

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
WATER AND SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>WATER AND SEWER UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX	615,000.00	
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	615,000.00	XXXXXXXXXX	
	615,000.00	615,000.00	
2022 Bond Maturities - Capital Bonds			\$ 50,000.00
2022 Interest on Bonds		\$ 20,934.44	

**INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$ 20,934.44
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 10,814.70
Subtotal	\$ 10,119.74
Add: Interest to be Accrued as of 12/31/2022	\$ 4,966.67
Required Appropriation 2022	\$ 15,086.41

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Water/Sewer Utility Bonds Series 2021	50,000.00	615,000.00	5/5/2021	Varies
	50,000.00	615,000.00		



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
WATER AND SEWER UTILITY NJEIT LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	2,780,205.92	
Issued	XXXXXXXXXX		
Project Credits	7,681.09		
Paid	401,245.78	XXXXXXXXXX	
Outstanding - December 31, 2021	2,371,279.05	XXXXXXXXXX	
	2,780,205.92	2,780,205.92	
2022 Loan Maturities			\$ 405,399.33
2022 Interest on Loans		\$ 57,424.00	
<b>WATER AND SEWER UTILITY LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET**

2022 Interest on Loans (*Items)	\$	57,424.00	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$	24,218.07	
Subtotal	\$	33,205.93	
Add: Interest to be Accrued as of 12/31/2022	\$	20,323.04	
Required Appropriation 2022			\$ 53,528.97

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
WATER AND SEWER UTILITY LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
<b>WATER AND SEWER UTILITY LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET**

2022 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2022	\$		
Required Appropriation 2022	\$	-	

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

## DEBT SERVICE FOR WATER AND SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	-		-			-	-	

Sheet 50

**Important:** If there is more than one utility in the municipality, identify each note.

**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.

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

## DEBT SERVICE FOR WATER AND SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	-		-			-	-	

Sheet 50

**Important:** If there is more than one utility in the municipality, identify each note.

**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.

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER AND SEWER UTILITY BUDGET	
2022 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2022	\$ -
Required Appropriation 2022	\$ -

(Do not crowd - add additional sheets)



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS WATER AND SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Prinicpal	For Interest/Fees
Total	-	-	-

Sheet 51a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
19-02 Water Utility Main Replacement	165,013.37				198,658.49	99,082.44	65,437.32	
19-20 Acquisition of a Backhoe		883.59			800.00		83.59	
19-23 21-23 Well Reconstruction	34,680.00		100,000.00		24,751.00		109,929.00	
19-24 Well Remediation and Building Survey		45,900.00				13,551.17	451.17	59,000.00
20-10 Acquisition of Water Meters and Hydrants	1,082.00				50,130.00	49,048.00		
21-25 Water Main Improvements			250,000.00				250,000.00	
<b>PAGE TOTALS</b>	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00

Sheet 52

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00
PAGE TOTALS	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00

Sheet 52.1

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



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00
PAGE TOTALS	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00

Sheet 52.2

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00
PAGE TOTALS	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00

Sheet 52.3

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00
TOTALS	200,775.37	46,783.59	350,000.00	-	274,339.49	161,681.61	425,901.08	59,000.00

Sheet 52.4

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

# WATER AND SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	22,777.08
Received from 2021 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	22,777.08	XXXXXXXXXX
	22,777.08	22,777.08

# WATER AND SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

\*The full amount of the 2021 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# WATER AND SEWER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2021 AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2021 or Prior Years
21-23 Well Reconstruction	100,000.00		100,000.00	
21-25 Water Main Improvements	250,000.00		250,000.00	
	350,000.00	-	350,000.00	-

## WATER AND SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**2021**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	28,114.81
Premium on Sale of Bonds	xxxxxxxxx	3,681.64
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriation to 2021 Budget Reserve		xxxxxxxxx
Balance - December 31, 2021	31,796.45	xxxxxxxxx
	31,796.45	31,796.45

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

## POST CLOSING TRIAL BALANCE - SOLID WASTE UTILITY FUND

AS AT DECEMBER 31, 2021  
Operating and Capital Sections  
(Separately Stated)

*Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"*

Title of Account	Debit	Credit
Cash	703,428.56	
Due Current Fund	38,323.68	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	344,724.10	
Liens Receivable	55,333.00	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		35,619.17
Encumbrances Payable		127,567.00
Accrued Interest on Bonds and Notes		216.00
Due Trust Other Funds		1.48
Prepaid Accounts		54,067.86
Due Solid Waste Utility Capital Fund		7,102.43
Reserve for Contract Settlements		112.17
Overpayments		3,587.98
Subtotal - Cash Liabilities		228,274.09 "C"
Reserve for Consumer Accounts and Lien Receivable		400,057.10
Fund Balance		513,478.15
<b>Total</b>	<b>1,141,809.34</b>	<b>1,141,809.34</b>

(Do not crowd - add additional sheets)









## ANALYSIS OF SOLID WASTE UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Operating 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
								-
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

\*Show as red figure

# SCHEDULE OF SOLID WASTE UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	249,663.00	249,663.00	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Rents	1,625,000.00	1,967,431.98	342,431.98
Adopted Rate Increase	55,440.00	55,440.00	-
Miscellaneous Revenue	50,000.00	58,033.67	8,033.67
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	1,980,103.00	2,330,568.65	350,465.65
Deficit (General Budget) **			-
	1,980,103.00	2,330,568.65	350,465.65

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		1,980,103.00
Added by N.J.S.A. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>1,980,103.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>1,980,103.00</b>
Deduct Expenditures:		
Paid or Charged	1,943,735.51	
Reserved	35,619.17	
Surplus (General Budget)**		
<b>Total Expenditures</b>		<b>1,979,354.68</b>
Unexpended Balance Canceled (See Footnote)		748.32

**FOOTNOTES: - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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"

# STATEMENT OF 2021 OPERATION

## SOLID WASTE UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Solid Waste Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,330,568.65	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	112,781.16	
Total Revenue Realized		2,443,349.81
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	1,943,735.51	
Reserved	35,619.17	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	1,979,354.68	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,979,354.68
Excess		463,995.13
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)	463,995.13	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2021 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

The following Item of '2020 Appropriation Reserves Canceled in 2021' is Due to the Current fund TO THE EXTENT OF the amount received and Due from the General Budget of 2020 for an Anticipated Deficit in the Solid Waste Utility for 2020

2020 Appropriation Reserves Canceled in 2021	112,781.16	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None '		
* Excess (Revenue Realized)		112,781.16

\*\* Items must be shown in same amounts on Sheet 44.

## RESULTS OF 2021 OPERATIONS - SOLID WASTE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	350,465.65
Unexpended Balances of Appropriations	XXXXXXXXXX	748.32
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	112,781.16
Deficit in Anticipated Revenues	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	463,995.13	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	463,995.13	463,995.13

## OPERATING SURPLUS - SOLID WASTE UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	299,146.02
Excess in Results of 2021 Operations	XXXXXXXXXX	463,995.13
Amount Appropriated in the 2021 Budget - Cash	249,663.00	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	513,478.15	XXXXXXXXXX
	763,141.15	763,141.15

### ANALYSIS OF BALANCE DECEMBER 31, 2021 (FROM SOLID WASTE UTILITY - TRIAL BALANCE)

Cash		703,428.56
Investments		
Interfund Accounts Receivable		38,323.68
Subtotal		741,752.24
Deduct Cash Liabilities Marked with "C" on Trial Balance		228,274.09
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		513,478.15
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2021 BUDGET.</b>		513,478.15

\*In the case of a "Deficit in Operating Surplus Cash",  
"other Assets" would be also pledged to cash liabilities.

## SCHEDULE OF SOLID WASTE UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2020		\$ <u>271,025.14</u>
Increased by:		
Rents Levied		\$ <u>2,101,535.00</u>
Decreased by:		
Collections	\$ <u>1,957,379.33</u>	
Overpayments applied	\$ <u>2,971.88</u>	
Transfer to Liens	\$ <u>16,080.00</u>	
Other	\$ <u>51,404.83</u>	
		\$ <u>2,027,836.04</u>
Balance December 31, 2021		\$ <u><u>344,724.10</u></u>

## SCHEDULE OF SOLID WASTE UTILITY LIENS

Balance December 31, 2020		\$ <u>51,169.32</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>16,080.00</u>	
Penalties and Costs	\$ <u>                    </u>	
Other	\$ <u>                    </u>	
		\$ <u>16,080.00</u>
Decreased by:		
Collections	\$ <u>11,253.60</u>	
Other	\$ <u>662.72</u>	
		\$ <u>11,916.32</u>
Balance December 31, 2021		\$ <u><u>55,333.00</u></u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
SOLID WASTE UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55, listed on Sheet 29)

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit Report	Amount in 2021 Budget	Amount Resulting 2021	Balance as at Dec. 31, 2021
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of 2021</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**UTILITY SPECIAL EMERGENCY**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2020	REDUCED IN 2021		Balance Dec. 31, 2021
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-

Sheet 48a

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



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
SOLID WASTE UTILITY ASSESSMENT BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds		\$	
<b>SOLID WASTE UTILITY CAPITAL BONDS</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Bond Maturities - Capital Bonds			\$
2022 Interest on Bonds		\$	

**INTEREST ON BONDS - SOLID WASTE UTILITY BUDGET**

2022 Interest on Bonds (*Items)	\$	-	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2022	\$		
Required Appropriation 2022			\$ -

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
SOLID WASTE UTILITY LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
<b>SOLID WASTE UTILITY LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - SOLID WASTE UTILITY BUDGET**

2022 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2022	\$		
Required Appropriation 2022			\$ -

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
SOLID WASTE UTILITY LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	
<b>SOLID WASTE UTILITY LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans		\$	

**INTEREST ON LOANS - SOLID WASTE UTILITY BUDGET**

2022 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2022	\$		
Required Appropriation 2022			\$ -

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

## DEBT SERVICE FOR SOLID WASTE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	-		-			-	-	

Sheet 50

**Important: If there is more than one utility in the municipality, identify each note.**

**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.**

**\* See Sheet 33 for clarifications of "Original Date of Issue".**

**All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted.**

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

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

## DEBT SERVICE FOR SOLID WASTE UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. 18-17 Acquisition of Street Sweeper	175,000.00	8/23/2018	81,000.00	11/10/2022	2.00%	6,034.48	1,620.00	11/10/2022
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	175,000.00		81,000.00			6,034.48	1,620.00	

Sheet 50

**Important:** If there is more than one utility in the municipality, identify each note.

**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.

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2019 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2022 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SOLID WASTE UTILITY BUDGET	
2022 Interest on Notes	\$ 1,620.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 216.00
Subtotal	\$ 1,404.00
Add: Interest to be Accrued as of 12/31/2022	\$ 364.42
Required Appropriation 2022	\$ 1,768.42

(Do not crowd - add additional sheets)





## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
18-17 Acquisition of Street Sweeper		52,371.70						52,371.70
<b>Total</b>	70000-	-	52,371.70	-	-	-	-	52,371.70

Sheet 52

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



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	52,371.70	-	-	-	-	-	52,371.70
PAGE TOTALS	-	52,371.70	-	-	-	-	-	52,371.70

Sheet 52.1

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	52,371.70	-	-	-	-	-	52,371.70
PAGE TOTALS	-	52,371.70	-	-	-	-	-	52,371.70

Sheet 52.2

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	52,371.70	-	-	-	-	-	52,371.70
PAGE TOTALS	-	52,371.70	-	-	-	-	-	52,371.70

Sheet 52.3

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SOLID WASTE (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2022 Authorizations		Expended	Other	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	-	52,371.70	-	-	-	-	-	52,371.70
<b>TOTALS</b>	-	52,371.70	-	-	-	-	-	52,371.70

Sheet 52  
Totals

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

# SOLID WASTE UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2022 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

# SOLID WASTE UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2022 Budget Appropriation *	XXXXXXXXXX	
Received from 2022 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	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.

