



**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **LITTLE EGG HARBOR** 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:

NO ENTRY  
(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this \_\_\_\_\_ day \_\_\_\_\_, 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.

<b>Municipality:</b>	TOWNSHIP OF LITTLE EGG HARBOR
<b>Chief Financial Officer:</b>	Rodney R. Haines
<b>Signature:</b>	Rhaines@leht.com
<b>Certificate #:</b>	N-1714
<b>Date:</b>	5/12/2022

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) \_\_\_\_\_ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

<b>Municipality:</b>	TOWNSHIP OF LITTLE EGG HARBOR
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

21-0732629

Fed I.D. #

TOWNSHIP OF LITTLE EGG HARBOR

Municipality

OCEAN

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>35,000.00</u>	\$ <u>959,432.39</u>	\$ <u>                    </u>

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

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

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

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

Rhaines@leht.com  
Signature of Chief Financial Officer

5/12/2022  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the           **TOWNSHIP**           of           **LITTLE EGG HARBOR**          , County of           **OCEAN**           during the year 2021 and that sheets 40 to 68 are unnecessary.

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

Name	<u>          Rhaines@leht.com          </u>
Title	<u>          CMFO          </u>

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$           2,348,313,428.00          

<u>          Mjohnson@leht.com          </u>
SIGNATURE OF TAX ASSESSOR
<u>          <b>TOWNSHIP OF LITTLE EGG HARBOR</b>          </u>
MUNICIPALITY
<u>          <b>OCEAN</b>          </u>
COUNTY



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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)  
AS AT DECEMBER 31, 2021**

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	16,860,734.18	-
APPROPRIATION RESERVES		1,032,977.42
ENCUMBRANCES PAYABLE		247,068.04
CONTRACTS PAYABLE		5,107.82
TAX OVERPAYMENTS		228,404.92
PREPAID TAXES		913,005.95
DUE TO STATE:		
MARRIAGE LICENCE		-
DCA TRAINING FEES		21,774.30
LOCAL SCHOOL TAX PAYABLE		2,123,396.98
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		50,712.17
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
DUE TO GRANT FUND		1,224,146.97
DUE TO PAYROLL		3,484.34
DUE TO TRUST ASSESSMENT		995,842.06
DUE TO OPEN SPACE TRUST		1,202.70
RESERVE INSURANCE PROCEEDS		2,419.00
RESERVE FOR REASSESSMENT		100,047.00
RESERVE FOR CLOSED ESCROW ACCOUNTS		54,052.92
RESERVE FOR RETAIL MERCANTILE LICENSE		350.00
RESERVE FOR FEMA PROCEEDS		3,722.78
PAGE TOTAL	16,860,734.18	7,007,715.37

(Do not crowd - add additional sheets)







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

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	36.00	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		36.00
<b>FUND TOTALS</b>	<b>36.00</b>	<b>36.00</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	54,096.41	
DUE TO -		
DUE FROM CURRENT	995,842.06	
ASSESSMENTS RECEIVABLE	2,747,135.12	
RESERVE FOR:		
ASSESSMENTS		380,122.02
BONDS PAYABLE		3,375,000.00
ASSESSMENT SURPLUS		41,951.57
<b>FUND TOTALS</b>	<b>3,797,073.59</b>	<b>3,797,073.59</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	1,347,340.06	
DUE FROM CURRENT	1,202.70	
RESERVE FOR OPEN SPACE		1,348,542.76
<b>FUND TOTALS</b>	<b>1,348,542.76</b>	<b>1,348,542.76</b>
<b>LOSAP TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</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
2020 Assessment Bonds				3,750,000.00			375,000.00	3,375,000.00
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
DUE TO/FROM CURRENT FUND								-
Other Liabilities								-
Trust Surplus		41,951.57						41,951.57
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	41,951.57	-	3,750,000.00	-	-	375,000.00	3,416,951.57

\*Show as red figure



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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	65,625,320.30	12,489,615.05
DUE TO OCEAN COUNTY - CDBG		3,722.00
BOND ANTICIPATION NOTES PAYABLE		9,631,250.00
GENERAL SERIAL BONDS		9,670,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		1,958,747.61
CAPITAL LEASES PAYABLE		-
ASSESSMENT BONDS PAYABLE		3,375,000.00
RESERVE FOR CAPITAL PROJECTS		
RESERVE FOR DEBT SERVICE - PREMIUMS		55,050.69
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		796,003.51
UNFUNDED		17,262,786.91
ENCUMBRANCES PAYABLE		42,414.00
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		182,544.00
DOWN PAYMENTS ON IMPROVEMENTS		-
Reserve for Prospective Assessment to be raised by Taxation		10,075,000.00
CAPITAL FUND BALANCE		83,186.53
	65,625,320.30	65,625,320.30

(Do not crowd - add additional sheets)







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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
NJOEM Grant	6,203.35					6,203.35
CDBG - 2015	19,226.71					19,226.71
966 REIMBURSEMENT	9,376.42					9,376.42
Neighborhood Community Revitalization Grant	2,464.22					2,464.22
Child Restraint Grant	2,500.00					2,500.00
Bulletproof Vest Partnership Grant	6,207.81					6,207.81
NJDEP Living Shore Grant	172,049.12		18,838.75			153,210.37
NJDOT - Iowa Court	111,606.00		111,606.00			-
NJDOT - Great Bay Boulevard	110,000.00		110,000.00			-
NJOEM Grant	638.49					638.49
SAFE and SECURE COMMUNITIES	60,000.00		60,000.00			-
Post Sandy Planning Assistance Grant	93,854.18					93,854.18
CDBG 2019	35,000.00		35,000.00			-
						-
						-
						-
						-
						-
						-
						-
						-
<b>PAGE TOTALS</b>	<b>629,126.30</b>	<b>-</b>	<b>335,444.75</b>	<b>-</b>	<b>-</b>	<b>293,681.55</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	629,126.30	1,975,773.24	1,568,857.99	-	-	1,036,041.55
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	629,126.30	1,975,773.24	1,568,857.99	-	-	1,036,041.55

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				
Alcohol Education & Rehabilitation	1,631.95						1,631.95
NJOEM	20.95						20.95
DDEF	497.95						497.95
Clean Communities -2018	36,711.42			28,147.83			8,563.59
NJ Municipal Aid - 2014	188,119.25						188,119.25
Recycling Tonnage 2017	13,854.95			13,854.95			-
Recycling Tonnage 2018	30,928.59			30,928.59			-
Child Restraint Grant	2,500.00						2,500.00
Safe and Secure Communities	12,540.00						12,540.00
966 Reimbursement	15,582.77						15,582.77
Coastal Zone Management	2,597.75						2,597.75
Municipal Access Plan	15,000.00						15,000.00
Post Sandy Planning Assistance	48,073.26						48,073.26
NJDEP Living Shoreline	59,044.12			8,993.10			50,051.02
Department of Justice Grant	625.25						625.25
NJDOT Iowa Court	12,048.32						12,048.32
Recycling Tonnage 2019	31,839.12			22,785.60			9,053.52
Clean Communities 2019	58,471.27						58,471.27
							-
<b>PAGE TOTALS</b>	<b>530,086.92</b>	<b>-</b>	<b>-</b>	<b>104,710.07</b>	<b>-</b>	<b>-</b>	<b>425,376.85</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	530,086.92	-	-	104,710.07	-	-	425,376.85
NJOEM Grant	638.49						638.49
Body Armor Grant 2020	1,880.32						1,880.32
Safe and Secure Comm	10,000.00			10,000.00			-
Clean Communities - 2020	52,720.73						52,720.73
Safe and Secure Communities 2021		32,400.00		27,000.00			5,400.00
NJDOT - Sea Breeze		347,900.00		283,543.32			64,356.68
Recycling Tonnage			33,491.41				33,491.41
NJ Clean Smart Start Program \			283,800.00				283,800.00
Sustainable Jersey Small Grant			5,000.00				5,000.00
Body Worn Camera Grant			101,900.00	48,179.00			53,721.00
							-
American Rescue Plan			1,136,281.83				1,136,281.83
National Wildlife Refuge	4,670.00						4,670.00
CDBG 2014	31,062.15						31,062.15
CDBG 2019	35,000.00			35,000.00			-
CDBG 2015	30,493.42						30,493.42
CDBG 2020			35,000.00				35,000.00
							-
<b>PAGE TOTALS</b>	<b>696,552.03</b>	<b>380,300.00</b>	<b>1,595,473.24</b>	<b>508,432.39</b>	<b>-</b>	<b>-</b>	<b>2,163,892.88</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	696,552.03	380,300.00	1,595,473.24	508,432.39	-	-	2,163,892.88
Refuge Revenue Sharing Act	2,202.00						2,202.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
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							-
							-
							-
							-
							-
PAGE TOTALS	698,754.03	380,300.00	1,595,473.24	508,432.39	-	-	2,166,094.88





## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,981,853.50
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	5,236,297.00
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	14,347,145.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	14,205,601.52	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	2,123,396.98	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	5,236,297.00	XXXXXXXXXX
	21,565,295.50	21,565,295.50

\* 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	763,734.04
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	17,358,754.00
Paid	18,122,488.04	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.	18,122,488.04	18,122,488.04

## 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	
Due County for Added and Omitted Taxes	XXXXXXXXXX	53,568.17
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	8,216,891.97
County Library	XXXXXXXXXX	896,449.12
County Health	XXXXXXXXXX	419,438.13
County Open Space Preservation	XXXXXXXXXX	297,013.55
Due County for Added and Omitted Taxes	XXXXXXXXXX	50,712.17
Paid	9,883,360.94	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	50,712.17	XXXXXXXXXX
	9,934,073.11	9,934,073.11

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	1,756,957.00	XXXXXXXXXX
Sewer -		XXXXXXXXXX
Water -		XXXXXXXXXX
Garbage -		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	1,756,957.00
Paid	1,756,957.00	XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	1,756,957.00	1,756,957.00

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	1,300,000.00	1,300,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	3,748,111.94	4,375,231.32	627,119.38
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,595,473.24	1,595,473.24	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>5,343,585.18</b>	<b>5,970,704.56</b>	<b>627,119.38</b>
Receipts from Delinquent Taxes	25,000.00	346,984.06	321,984.06
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	19,378,350.09	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	19,378,350.09	19,875,877.32	497,527.23
	<b>26,046,935.27</b>	<b>27,493,565.94</b>	<b>1,446,630.67</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	63,010,251.31
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	14,347,145.00	xxxxxxxxxx
Regional School Tax	17,358,754.00	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	9,829,792.77	xxxxxxxxxx
Due County for Added and Omitted Taxes	50,712.17	xxxxxxxxxx
Special District Taxes	1,756,957.00	xxxxxxxxxx
Municipal Open Space Tax	234,679.19	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	443,666.14
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	19,875,877.32	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>63,453,917.45</b>	<b>63,453,917.45</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		24,451,462.03
2021 Budget - Added by N.J.S.A. 40A:4-87		1,595,473.24
Appropriated for 2021 (Budget Statement Item 9)		26,046,935.27
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		-
Total General Appropriations (Budget Statement Item 9)		26,046,935.27
Add: Overexpenditures (see footnote)		-
Total Appropriations and Overexpenditures		26,046,935.27
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	24,565,279.48	
Paid or Charged - Reserve for Uncollected Taxes	443,666.14	
Reserved	1,032,977.42	
Total Expenditures		26,041,923.04
Unexpended Balances Canceled (see footnote)		5,012.23

**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	627,119.38
Delinquent Tax Collections	XXXXXXXXXX	321,984.06
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	497,527.23
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	5,012.23
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	379,370.37
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	943,584.79
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	46,116.10
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	5,236,297.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	5,236,297.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	-	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021		XXXXXXXXXX
Delinquent Tax realized Prior Year	14,720.95	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,805,993.21	XXXXXXXXXX
	8,057,011.16	8,057,011.16



**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	1,749,447.34
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,805,993.21
4. Amount Appropriated in the 2021 Budget - Cash	1,300,000.00	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	3,255,440.55	xxxxxxxxxx
	4,555,440.55	4,555,440.55

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

Cash		10,040,078.48
Investments		
[REDACTED]		
Sub Total		10,040,078.48
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,007,715.37
Cash Surplus		3,032,363.11
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	223,077.44	
Deferred Charges #		
Cash Deficit #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		223,077.44
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,255,440.55

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) #			\$ 61,172,871.17
or			
(Abstract of Ratables)			\$
2. Amount of Levy - Special District Taxes			\$ 1,756,957.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			\$ 63,162.94
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			\$ 252,136.76
5a. Subtotal 2021 Levy	\$ 63,245,127.87		
5b. Reductions Due to Tax Appeals**	\$		
5c. Total 2021 Tax Levy			\$ 63,245,127.87
6. Transferred to Tax Title Liens			\$ 111,649.19
7. Transferred to Foreclosed Property			\$
8. Remitted, Abated or Canceled			\$ 106,973.25
9. Discount Allowed			\$
10. Collected in Cash: In 2020	\$ 844,352.01		
In 2021*	\$ 61,024,647.26		
Homestead Benefit Credit	\$ 850,823.27		
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ 290,428.77		
Total To Line 14	\$ 63,010,251.31		
11. Total Credits			\$ 63,228,873.75
12. Amount Outstanding December 31, 2021			\$ 16,254.12
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is	<b>99.62%</b>		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$ 63,010,251.31
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$
To Current Taxes Realized in Cash (Sheet 17)			\$ 63,010,251.31

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)	\$ 63,010,251.31
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 63,010,251.31</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 63,245,127.87
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.63%

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 63,010,251.31
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 63,010,251.31</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 63,245,127.87
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.63%

**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	231,561.00	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	45,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	232,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	18,500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	5,571.23
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	6,943.14
9. Received in Cash from State	XXXXXXXXXX	291,969.19
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	223,077.44
Due To State of New Jersey	-	XXXXXXXXXX
	527,561.00	527,561.00

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

Line 2	45,500.00
Line 3	232,000.00
Line 4	18,500.00
Sub - Total	296,000.00
Less: Line 7	5,571.23
To Item 10, Sheet 22	290,428.77

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

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021	-	-

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,030,245.56	XXXXXXXXXX
A. Taxes	39,085.58	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	991,159.98	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	26,152.08
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		26,660.99	XXXXXXXXXX
5. Added Tax Title Liens		10,951.61	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,041,706.08
8. Totals		1,067,858.16	1,067,858.16
9. Balance Brought Down		1,041,706.08	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	346,984.06
A. Taxes		XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	346,984.06	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		111,649.19	XXXXXXXXXX
13. 2021 Taxes		16,254.12	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	822,625.33
A. Taxes	55,848.61	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	766,776.72	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,169,609.39	1,169,609.39

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is **33.30%**

17. Item No.14 multiplied by percentage shown above is **273,934.23** 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	5,757,700.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>		XXXXXXXXXX
5B. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	5,757,700.00
	5,757,700.00	5,757,700.00

**CONTRACT SALES**

	Debit	Credit
15. Balance - January 1, 2021		XXXXXXXXXX
16. 2021 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	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. <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 1em;"></span>	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	11,290,000.00	
Issued	xxxxxxxxxx		
Paid	1,620,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	9,670,000.00	xxxxxxxxxx	
	11,290,000.00	11,290,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 1,595,000.00
2022 Interest on Bonds*		\$ 292,925.00	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxxxx	3,750,000.00	
Issued	xxxxxxxxxx		
Paid	375,000.00	xxxxxxxxxx	
Outstanding - December 31, 2021	3,375,000.00	xxxxxxxxxx	
	3,750,000.00	3,750,000.00	
2022 Bond Maturities - Assessment Bonds			\$ 375,000.00
2022 Interest on Bonds*		\$ 105,000.00	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 397,925.00

**LIST OF BONDS 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  
GREEN TRUST LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	230,748.57	
Issued	xxxxxxxxxx		
Paid	73,805.56	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	156,943.01	xxxxxxxxxx	
	230,748.57	230,748.57	
2022 Loan Maturities			\$ 59,744.12
2022 Interest on Loans			\$ 2,770.00
Total 2022 Debt Service for Green Trust Loan			\$ 62,514.12
<b>NJEIT LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxxxx	1,881,904.84	
Issued	xxxxxxxxxx		
Paid	80,100.24	xxxxxxxxxx	
Outstanding - December 31, 2021	1,801,804.60	xxxxxxxxxx	
	1,881,904.84	1,881,904.84	
2022 Loan Maturities			\$ 85,100.24
2022 Interest on Loans			\$ 32,368.76
Total 2022 Debt Service for NJEIT Loan			\$ 117,469.00

**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. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>	\$	\$

## 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**	
14-10 Various Capital Improvements	1,514,000.00	8/1/2019	1,514,000.00	07/12/22	0.2600%	79,150.00	3,936.40	07/12/22
18-13 Various Capital Improvements	1,700,000.00	8/1/2019	1,700,000.00	07/12/22	0.2600%	88,875.00	4,420.00	07/12/22
19-11 Preliminary Dredging Expenses	361,000.00	7/12/2021	361,000.00	07/12/22	0.2600%		938.60	07/12/22
20-2 Paving and Improvements Various Streets	209,000.00	7/12/2021	209,000.00	07/12/22	0.2600%		543.40	07/12/22
20-9 Beach Replenishment Project	2,802,500.00	8/11/2021	2,802,500.00	07/12/22	0.2500%		6,422.40	07/12/22
20-14 Township Wide Dredging Projects	432,250.00	7/12/2021	432,250.00	07/12/22	0.2600%		1,123.85	07/12/22
21-02 Acq of Var PW Equipment	712,500.00	7/12/2021	712,500.00	07/12/22	0.2600%		1,852.50	07/12/22
21-6 Improvements to Rec Fields	1,900,000.00	8/11/2021	1,900,000.00	07/12/22	0.2500%		4,354.17	07/12/22
Page Totals	9,631,250.00		9,631,250.00			168,025.00	23,591.31	

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	9,631,250.00		9,631,250.00			168,025.00	23,591.31	
PAGE TOTALS	9,631,250.00		9,631,250.00			168,025.00	23,591.31	

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	9,631,250.00		9,631,250.00			168,025.00	23,591.31	
PAGE TOTALS	9,631,250.00		9,631,250.00			168,025.00	23,591.31	

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
2014-10 Various Capital Improvements		818,283.65			-		-	818,283.65
2016-05 Various Capital Improvements	445,343.68				4,450.00		440,893.68	-
2017-08 Various Capital Improvements	218,296.16				33,282.42		185,013.74	-
2018-13 Various General Improvements		511,971.09			83,337.11		-	428,633.98
2019-08 Additional improvements Veterans Park	74,145.33				372.50		73,772.83	-
2019-11 Preliminary Dredging Expenses		18,283.55			2,434.04		-	15,849.51
2019-12 Improvements Little Treasurers Park	45,142.51						45,142.51	-
2020-02 Paving and Improve Var Roads		126,453.11			96,100.80		-	30,352.31
2020-03 Improvements to Community Center	77.50	61,750.00			15,160.04		-	46,667.46
2020-09 Beach Replenishment	51,800.98	2,802,500.00			98,891.85		-	2,755,409.13
2020-10 Mystic Drainage Impr Phase II		1,710,314.50			424,537.11		-	1,285,777.39
2020-14 Twp-wide Drainage Projects	22,750.00	432,250.00			315,282.31		-	139,717.69
2021-02 Acq of Var PW Equipment			750,000.00		665,667.93		-	84,332.07
2021-06 Improvements to Rec Fields			2,000,000.00		85,668.69		14,331.31	1,900,000.00
2021-09 Mystic West Phase 1 Dredging			8,550,000.00		204,954.45		-	8,345,045.55
2021-10 Atlantis Dredging			1,525,000.00		112,281.83		-	1,412,718.17
2021-16 Acquisition of Property			120,000.00		83,150.56		36,849.44	-
<b>Page Total</b>	857,556.16	6,481,805.90	12,945,000.00	-	2,225,571.64	-	796,003.51	17,262,786.91

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
2021-02 Acq of Var PW Equipment	750,000.00	712,500.00	37,500.00	
2021-06 Improvements to Rec Fields	2,000,000.00	1,900,000.00	100,000.00	
2021-09 Mystic West Phase 1 Dredging	8,550,000.00	8,550,000.00		
2021-10 Atlantis Dredging	1,525,000.00	1,525,000.00		
2021-16 Acquisition of Property	120,000.00		120,000.00	
<b>Total</b>	12,945,000.00	12,687,500.00	257,500.00	-

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	83,186.53
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxxx
Balance - December 31, 2021	83,186.53	xxxxxxxxxx
	83,186.53	83,186.53

**MUNICIPALITIES ONLY**

**IMPORTANT !!**

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

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

A.

- |   |    |                      |
|---|----|----------------------|
| 1. Total Tax Levy for Year 2021 was       | \$ | <u>63,245,127.87</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>63,010,251.31</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>44,271,589.51</u> |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2021?

Answer YES or NO  **YES**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2021?

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

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

- C. Does the appropriation required to be included in the Calendar Year 2022 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO  **NO**

D.

- |  |                                |                                  |
|--|--------------------------------|----------------------------------|
| 1. Cash Deficit 2020                     |                                | \$ <u>                    </u>   |
| 2. 4% of 2020 Tax Levy for all purposes: |                                |                                  |
| Levy --                                  | \$ <u>                    </u> | = \$ <u>                    </u> |
| 3. Cash Deficit 2021                     |                                | \$ <u>                    </u>   |
| 4. 4% of 2021 Tax Levy for all purposes: |                                |                                  |
| Levy --                                  | \$ <u>                    </u> | = \$ <u>                    </u> |

E.

	<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u> -
2. County Taxes	\$	<u>                    </u>	\$ <u>                    </u> 50,712.17	\$ <u>                    </u> 50,712.17
3. Amounts due Special Districts	\$	<u>                    </u>	\$ <u>                    </u> -	\$ <u>                    </u> -
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>                    </u> 2,123,396.98	\$ <u>                    </u> 2,123,396.98