

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 22,181  
 NET VALUATION TAXABLE 2021 2,829,398,034  
 MUNICODE 0909

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2022**  
**MUNICIPALITIES - FEBRUARY 10, 2022**

**ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.**

                     TOWN                      of                                           SECAUCUS                      , County of                                           HUDSON

DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature                      pdeblasio@secaucus.net  
 Title                      Chief Financial Officer

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I,                      Patrick J. DeBlasio                     , am the Chief Financial Officer, License #                      675                     , of the                      TOWN                      of                      SECAUCUS                     , County of                      HUDSON                      and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature                      pdeblasio@secaucus.net  
 Title                      Chief Financial Officer  
 Address                      1203 Paterson Plank Road, Secaucus, NJ 07094  
 Phone Number                      201-330-2025  
 Fax Number                      not applicable

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

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

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

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

interfunds did not agree to one another and/or did not include all current year activity.  
missing bank reconciliations for some accounts.  
bank reconciliation balance did not agree to cash balance in general ledger for some accounts.  
revenue / receipts posted in accounting software not properly classified.  
general ledger postings not included in subsidiary reports.  
general ledger postings not complete for non-cash transactions.

L. Jarred Corn  
(Registered Municipal Accountant)

Bowman & Company LLP  
(Firm Name)

601 White Horse Road  
(Address)

Voorjees, New Jersey 08043  
(Address)

(856) 821-6870  
(Phone Number)

(856) 435-0440  
(Fax Number)

Certified by me

this 11 day April, 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:** Town of Secaucus  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) 5 and 6 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:** TOWN OF SECAUCUS  
**Chief Financial Officer:** Patrick J. DeBlasio  
**Signature:** pdeblasio@secaucus.net  
**Certificate #:** 675  
**Date:** 4/12/2022

226002293

Fed I.D. #

TOWN OF SECAUCUS

Municipality

HUDSON

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>3,000.00</u>	\$ <u>2,188,374.73</u>	\$ <u>1,012,549.56</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.

pdeblasio@secaucus.net  
Signature of Chief Financial Officer

4/12/2022  
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 TOWN of SECAUCUS, County of HUDSON 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 \_\_\_\_\_  
Title \_\_\_\_\_

(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 \$ 2,849,860,482.00

mjaeger@secaucus.net  
SIGNATURE OF TAX ASSESSOR

TOWN OF SECAUCUS  
MUNICIPALITY

HUDSON  
COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
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
CASH	13,514,352.79	
INVESTMENTS		
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS	14,566.72	-
<b>Receivables with Full Reserves:</b>		
TAXES RECEIVABLE:		
PRIOR	25,536.38	
CURRENT	755,071.30	
SUBTOTAL	780,607.68	
TAX TITLE LIENS RECEIVABLE	-	
PROPERTY ACQUIRED FOR TAXES	1,316,300.00	
CONTRACT SALES RECEIVABLE	-	
MORTGAGE SALES RECEIVABLE	-	
MAINTENANCE LIENS RECEIVABLE	815.00	
REVENUE ACCOUNTS RECEIVABLE	98,643.06	
DUE FROM:		
FEDERAL AND STATE GRANT FUND	768,691.91	
TRUST ASSESSMENT FUND	39,063.42	
ANIMAL CONTROL FUND	583.42	
GENERAL CAPITAL FUND	100,489.97	
SWIMMING POOL UTILITY OPERATING FUND	73,047.41	
BOND AND INTEREST FUND	79.12	
DEFERRED CHARGES:		
EMERGENCY		
SPECIAL EMERGENCY (40A:4-55)	-	
DEFICIT	-	
Page Totals:	16,707,240.50	-









**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	195,591.08	
DUE TO - CURRENT FUND		583.42
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		14,268.60
RESERVE FOR ANIMAL SHELTER DONATIONS		180,739.06
<b>FUND TOTALS</b>	<b>195,591.08</b>	<b>195,591.08</b>
<b>ASSESSMENT TRUST FUND</b>		
CASH	42,892.22	
DUE TO - CURRENT FUND		39,063.42
ASSESSMENT LIENS & LIEN INTEREST AND COSTS	34,598.66	
ASSESSMENT OVERPAYMENTS		2,994.79
RESERVE FOR:		
ASSESSMENTS AND LIENS		33,887.86
ASSESSMENT LIEN INTEREST AND COSTS		710.80
SURPLUS		834.01
<b>FUND TOTALS</b>	<b>77,490.88</b>	<b>77,490.88</b>
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	677,963.81	
DUE FROM CURRENT FUND	1,745.82	
RESERVE FOR ENCUMBRANCES		299,399.12
RESERVE FOR FUTURE USE		380,310.51
<b>FUND TOTALS</b>	<b>679,709.63</b>	<b>679,709.63</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
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	39,834.01						39,000.00	834.01
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Overpayments	994.79			2,000.00				2,994.79
Due Current Fund	2,765.77			39,068.80			2,771.15	39,063.42
								-
								-
	43,594.57	-	-	41,068.80	-	-	41,771.15	42,892.22

\*Show as red figure









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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
State Energy Program - Clean Fleet Vehicle Incentive Program		4,000.00	4,000.00			-
Drug-Free Communities Support Program	0.77	125,000.00	122,242.79			2,757.98
Public Health Capacity Program - Operations Funding Opportunity		142,236.00	134,040.00			8,196.00
Hazard Mitigation Grant Program - Energy Allocation Initiative	100,000.00					100,000.00
Port Security Grant Program		30,058.00	16,000.00			14,058.00
Assistance to Firefighters Grant	45,554.00	37,127.84				82,681.84
Federal Transit Admin (Sec 5310)	50,000.00	50,000.00	100,000.00			-
Distracted Driving Statewide Crackdown Grant	6,600.00					6,600.00
Distracted Driving Incentive		9,000.00	9,000.00			-
Occupant Protection		5,550.00	5,550.00			-
COVID ARP State and Local Fiscal Recovery Funding		1,145,754.33	1,145,754.33			-
Recreational Opportunities for Individuals with Disabilities	40,000.00	20,000.00				60,000.00
Recycling Tonnage Grant		161,010.26	161,010.26			-
Grants: Municipality Road Mileage		30,604.29	30,604.29			-
Strengthening Local Public Health Capacity Program 2022		291,042.00				291,042.00
Body Armor Replacement Fund Program		5,042.32	5,042.32			-
Body-Worn Camera Grant Program		183,420.00				183,420.00
N.J. Department of Transportation Awards	1,903,631.41	1,104,976.00	946,131.41			2,062,476.00
Municipal Alliance on Alcoholism and Drug Abuse	8,474.00	3,855.00	5,375.00			6,954.00
<b>PAGE TOTALS</b>	<b>2,154,260.18</b>	<b>3,348,676.04</b>	<b>2,684,750.40</b>	<b>-</b>	<b>-</b>	<b>2,818,185.82</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	2,676,995.86	3,482,289.44	3,218,686.31	-	-	2,940,598.99
						-
						-
						-
						-
						-
						-
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						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	<b>2,676,995.86</b>	<b>3,482,289.44</b>	<b>3,218,686.31</b>	<b>-</b>	<b>-</b>	<b>2,940,598.99</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				
							-
Green Communities Grant	30,000.00			3,000.00			27,000.00
State Energy Program - Clean Fleet Vehicle Incentive Program		4,000.00		4,000.00			-
Drug-Free Communities Support Program	322,752.81	125,000.00	125,000.00	460,508.24	(1,372.75)		110,871.82
Public Health Capacity Program - Operations Funding Opportunity		142,236.00		133,593.29			8,642.71
Hazard Mitigation Grant Program	389,622.60						389,622.60
Port Security Grant Program		16,000.00	14,058.00	13,834.62			16,223.38
Assistance to Firefighters Grant		40,840.62		17,613.41			23,227.21
Hurricane Sandy Disaster Relief - Coastal Resiliency Grants	2,000.00						2,000.00
Federal Transit Admin (Sec 5310)	100,000.00	100,000.00		200,000.00			-
Click It or Ticket	11,000.00						11,000.00
Distracted Driving Incentive	6,297.50						6,297.50
Impaired Driving Countermeasure	5,445.00						5,445.00
Recreational Opportunities for Individuals with Disabilities	60,566.72	20,000.00					80,566.72
Clean Communities Program		28,747.55		21,143.47	(4,374.00)		3,230.08
Recycling Tonnage Grant	186,380.01	161,010.26		94,776.86	(6,490.00)		246,123.41
Municipal Court Alcohol Education Rehabilitation Fund	3,666.85						3,666.85
Strengthening Local Public Health Capacity Program			291,042.00	116,262.35	(1,666.30)		173,113.35
							-
<b>PAGE TOTALS</b>	<b>1,117,731.49</b>	<b>637,834.43</b>	<b>430,100.00</b>	<b>1,064,732.24</b>	<b>(13,903.05)</b>	<b>-</b>	<b>1,107,030.63</b>



**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			
						-
see Sheet 12.2 for start of Grants						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
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						-
						-
						-
						-
						-
<b>PAGE TOTALS</b>	-	-	-	-	-	-

Sheet 12



**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	-	123,613.40	-	133,613.40	-	10,000.00
State Energy Program - Clean Fleet Vehicle Incentive Program		4,000.00		4,000.00		-
Drug-Free Communities Support Program	125,000.00	125,000.00	125,000.00	125,000.00		-
Public Health Capacity Program - Operations Funding Opportunity		142,236.00		142,236.00		-
Port Security Grant Program		16,000.00	14,058.00	30,058.00		-
Assistance to Firefighters Grant	10,696.00	37,127.84		37,127.84		10,696.00
Federal Transit Admin (Sec 5310)		50,000.00		50,000.00		-
Distracted Driving Incentive				9,000.00		9,000.00
Occupant Protection				5,550.00		5,550.00
COVID ARP State and Local Fiscal Recovery Funding				1,145,754.33		1,145,754.33
Recreational Opportunities for Individuals with Disabilities		20,000.00		20,000.00		-
Clean Communities Program	28,747.55	28,747.55				-
Recycling Tonnage Grant		161,010.26		161,010.26		-
Grants: Municipality Road Mileage				30,604.29		30,604.29
Strengthening Local Public Health Capacity Program			291,042.00	291,042.00		-
Body Armor Replacement Fund Program		5,042.32		5,042.32		-
Body-Worn Camera Grant Program			183,420.00	183,420.00		-
N.J. Department of Transportation Awards		404,976.00	700,000.00	1,104,976.00		-
Municipal Alliance on Alcoholism and Drug Abuse		3,855.00		3,855.00		-
<b>TOTALS</b>	<b>164,443.55</b>	<b>1,121,608.37</b>	<b>1,313,520.00</b>	<b>3,482,289.44</b>	-	<b>1,211,604.62</b>

Sheet 12  
Totals

## \*LOCAL DISTRICT 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	38,526,317.00
Paid	38,526,317.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	38,526,317.00	38,526,317.00

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	0.02
Due County for Added and Omitted Taxes	XXXXXXXXXX	89,147.07
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	21,835,291.90
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	22,800.54
Due County for Added and Omitted Taxes	XXXXXXXXXX	166,157.07
Paid	21,948,820.85	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	0.02	XXXXXXXXXX
Due County for Added and Omitted Taxes	164,575.73	XXXXXXXXXX
	22,113,396.60	22,113,396.60

## 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	4,900,000.00	4,900,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	9,594,863.37	9,606,914.67	12,051.30
Added by N.J.S.A. 40A:4-87 (List on 17a)	1,313,520.00	1,313,520.00	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>10,908,383.37</b>	<b>10,920,434.67</b>	<b>12,051.30</b>
Receipts from Delinquent Taxes	555,000.00	540,323.36	(14,676.64)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	44,113,220.27	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,879,030.44	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	45,992,250.71	47,134,909.78	1,142,659.07
	<b>62,355,634.08</b>	<b>63,495,667.81</b>	<b>1,140,033.73</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	106,520,784.12
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	38,526,317.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	21,858,092.44	xxxxxxxxxx
Due County for Added and Omitted Taxes	166,157.07	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	285,307.83	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,450,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	47,134,909.78	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>107,970,784.12</b>	<b>107,970,784.12</b>



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		61,042,114.08
2021 Budget - Added by N.J.S.A. 40A:4-87		1,313,520.00
Appropriated for 2021 (Budget Statement Item 9)		62,355,634.08
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		62,355,634.08
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		62,355,634.08
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	58,392,230.84	
Paid or Charged - Reserve for Uncollected Taxes	1,450,000.00	
Reserved	2,390,404.00	
Total Expenditures		62,232,634.84
Unexpended Balances Canceled (see footnote)		122,999.24

**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	12,051.30
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,142,659.07
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	122,999.24
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	603,905.78
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	3,788,392.69
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	102,427.87
Refunds of Prior Years' Expenditures - Federal and State Grnt Fund		318,749.71
Statutory Excess - Animal Control Fund		306.20
Maintenance Liens Receivable		1,727.00
Cancellations - Various Balances		67,951.55
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	14,676.64	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2021	977,526.94	XXXXXXXXXX
Refund of Prior Years' Revenues	250.00	
Prior Year Senior Citizen Deductions Disallowed	1,491.09	
Recapture of Prior Years' Expenditures - Payroll Deductions Payable	67,324.10	
Cancellations - Various Balances	11,000.00	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	5,088,901.64	XXXXXXXXXX
	6,161,170.41	6,161,170.41

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Bid Specs Charge	400.00
ChargePoint - Electric Charging Station	1,341.69
Copy Charges	130.00
Election Polling - County of Hudson	200.00
FEMA	14,703.18
GovDeals	34,125.02
Homestead Rebate Postage Reimbursement	492.00
Host Community Fees	121,751.83
Hudson County School of Technology	2,128.00
Indoor Pool Rental	30,947.50
Marriage Licenses and Ceremonies	1,721.00
Meals on Wheels	35,713.32
Medical Escort	13,567.00
Miscellaneous	1,502.00
Other	3,381.14
Planning Board and Board of Adjustments	7,785.00
Pro Champs	10,600.00
Property Registration	21,100.00
Recycling	24,071.85
Rubbish Removal	5,016.54
Sale of Municipal Assets	28,113.11
Secaucus Public Library - Pensions	97,778.02
Senior Citizen and Veteran Administrative Fee	1,581.82
Shopping Carts	115.00
United Networks of America	101.00
Vending Machine Commisions	1,437.50
Collector - Miscellaneous	919.38
Federal and State Grant Fund - Miscellaneous	81,333.85
Trust - Other Fund - Miscellaneous	61,849.03
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>603,905.78</b>

**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	6,229,290.01
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	5,088,901.64
4. Amount Appropriated in the 2021 Budget - Cash	4,900,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2021	6,418,191.65	xxxxxxxxxx
	<b>11,318,191.65</b>	<b>11,318,191.65</b>

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

Cash		13,514,352.79
Investments		
Sub Total		13,514,352.79
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,110,727.86
Cash Surplus		6,403,624.93
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	14,566.72	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		14,566.72
		<b>6,418,191.65</b>

\* 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) # or (Abstract of Ratables)		\$ <u>106,668,305.89</u>
		\$ _____
2. Amount of Levy - Special District Taxes		\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$ <u>6,011.22</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$ <u>805,504.77</u>
5a. Subtotal 2021 Levy	\$ <u>107,479,821.88</u>	
5b. Reductions Due to Tax Appeals**	\$ _____	
5c. Total 2021 Tax Levy		\$ <u><u>107,479,821.88</u></u>
6. Transferred to Tax Title Liens		\$ _____
7. Transferred to Foreclosed Property		\$ _____
8. Remitted, Abated or Canceled		\$ <u>203,966.46</u>
9. Discount Allowed		\$ _____
10. Collected in Cash: In 2020	\$ <u>564,031.43</u>	
In 2021*	\$ <u>105,564,564.76</u>	
Homestead Benefit Credit	\$ <u>313,605.74</u>	
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$ <u>78,582.19</u>	
Total To Line 14	\$ <u><u>106,520,784.12</u></u>	
11. Total Credits		\$ <u><u>106,724,750.58</u></u>
12. Amount Outstanding December 31, 2021		\$ <u>755,071.30</u>
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is <u>99.10%</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		\$ <u>106,520,784.12</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>106,520,784.12</u>

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



**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	13,816.72	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	9,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	66,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	4,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	250.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,417.81
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	1,491.09
9. Received in Cash from State	XXXXXXXXXX	76,591.10
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	14,566.72
Due To State of New Jersey	-	XXXXXXXXXX
	94,066.72	94,066.72

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

Line 2	9,250.00
Line 3	66,750.00
Line 4	4,000.00
Sub - Total	80,000.00
Less: Line 7	1,417.81
To Item 10, Sheet 22	78,582.19

**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	1,270,951.27
Taxes Pending Appeals	1,270,951.27	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	
Budget Appropriation			1,000,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		18,632.00	XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2021		2,252,319.27	XXXXXXXXXX
Taxes Pending Appeals*	2,252,319.27	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		2,270,951.27	2,270,951.27

lcarr@secaucus.net  
 Signature of Tax Collector

T-1623  
 License #

4/12/2022  
 Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		587,354.36	XXXXXXXXXX
A. Taxes	587,354.36	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	24,735.71
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		3,241.09	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	565,859.74
8. Totals		590,595.45	590,595.45
9. Balance Brought Down		565,859.74	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	540,323.36
A. Taxes	540,323.36	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens			XXXXXXXXXX
13. 2021 Taxes		755,071.30	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	780,607.68
A. Taxes	780,607.68	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,320,931.04	1,320,931.04

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 95.48%

17. Item No.14 multiplied by percentage shown above is 745,324.21 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	1,316,300.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2021	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	-	XXXXXXXXXX
4. Taxes Receivable	-	XXXXXXXXXX
5A.		XXXXXXXXXX
5B.	XXXXXXXXXX	
6. Adjustment to Assessed Valuation		XXXXXXXXXX
7. Adjustment to Assessed Valuation	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	XXXXXXXXXX	
10. Contract	XXXXXXXXXX	
11. Mortgage	XXXXXXXXXX	
12. Loss on Sales	XXXXXXXXXX	
13. Gain on Sales		XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	1,316,300.00
	1,316,300.00	1,316,300.00

**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	\$ _____	\$ _____	\$ _____	\$ _____
Expenditure without Appropriation	\$ 35,436.58	\$ 35,436.58	\$ _____	\$ _____
Expenditure without Appropriation - Gen	\$ 1,924.00	\$ 1,924.00	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ 37,360.58</b>	<b>\$ 37,360.58</b>	<b>\$ -</b>	<b>\$ -</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.

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

Sheet 29

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		Balance Dec. 31, 2021
					2021		
					By 2021 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

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	23,050,000.00	
Issued	XXXXXXXXXX		
Paid	2,155,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	20,895,000.00	XXXXXXXXXX	
	23,050,000.00	23,050,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,185,000.00
2022 Interest on Bonds*		\$ 749,050.00	
<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)			\$ 749,050.00

**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  
NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX	748,548.64	
Issued	XXXXXXXXXX		
Paid	180,213.15	XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	568,335.49	XXXXXXXXXX	
	748,548.64	748,548.64	
2022 Loan Maturities			\$ 190,295.52
2022 Interest on Loans			\$ 8,393.76
Total 2022 Debt Service for NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE Loan			\$ 198,689.28
<b>NEW JERSEY GREEN ACRES LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX	472,302.26	
Issued	XXXXXXXXXX		
Paid	35,390.69	XXXXXXXXXX	
Outstanding - December 31, 2021	436,911.57	XXXXXXXXXX	
	472,302.26	472,302.26	
2022 Loan Maturities			\$ 47,650.27
2022 Interest on Loans			\$ 8,499.82
Total 2022 Debt Service for NEW JERSEY GREEN ACRES Loan			\$ 56,150.09

**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**	
2013-17 Various Capital Improvements	605,710.00	7/3/2013	470,308.00	04/07/22	0.4900%	150,308.00	2,304.51	04/07/22
2014-10 Renovation of the Ice Rink	1,180,990.00	12/10/2015	1,017,790.00	08/05/22	1.0000%	40,800.00	10,177.90	08/05/22
2014-25 Various Public Improvements	809,000.00	12/10/2015	689,125.00	08/05/22	1.0000%	28,000.00	6,891.25	08/05/22
2015-10 Renovation of the Ice Rink	333,000.00	12/10/2015	287,000.00	08/05/22	1.0000%	11,500.00	2,870.00	08/05/22
2015-17 Various Public Improvements	2,755,000.00	12/10/2015	2,183,000.00	08/05/22	1.0000%	143,000.00	21,830.00	08/05/22
2016-11 Various Public Improvements	3,796,200.00	8/10/2016	3,383,868.00	08/05/22	1.0000%	137,444.00	33,838.68	08/05/22
2017-15 Various Public Improvements	5,690,000.00	10/20/2017	3,963,212.00	08/05/22	1.0000%	113,032.00	39,632.12	08/05/22
2017-25 Various Public Improvements	476,000.00	8/10/2018	457,692.00	08/05/22	1.0000%	18,308.00	4,576.92	08/05/22
2018-16 Various Public Improvements	4,425,000.00	8/10/2018	3,916,578.00	08/05/22	1.0000%	150,922.00	39,165.78	08/05/22
2019-13 Various Public Improvements	6,104,229.00	8/9/2019	6,104,229.00	08/05/22	1.0000%	156,519.00	61,042.29	08/05/22
2020-13 Various Public Improvements	5,498,506.00	8/6/2021	5,498,506.00	08/05/22	1.0000%	-	54,985.06	08/05/22
Page Totals	31,673,635.00		27,971,308.00			949,833.00	277,314.51	

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 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.			
<b>Total</b>	-	-	-

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
2000-25 Various Public Improvements	19,396.56						19,396.56	
2013-06 Various Public Improvements	7,137.10						7,137.10	
2014-08 Various Public Improvements	81,378.34			(15,000.00)			66,378.34	
2014-09 Various Public Improvements and Acquisitions	500.00						500.00	
2015-17 Various Public Improvements		128,568.02						128,568.02
2016-11 Various Public Improvements		183,650.52						183,650.52
2016-22 Various Public Improvements	33,907.13						33,907.13	
2016-24 Various Public Improvements	145,367.55						145,367.55	
2017-15 Various Public Improvements		606,917.27		(20,771.43)	383,219.16			202,926.68
2017-25 Various Public Improvements				198,319.49	3,332.57	194,986.92		-
2018-16 Various Public Improvements		182,415.69		104,800.71	14,463.91	67,578.88		205,173.61
2019-13 Various Public Improvements		2,595,844.59		151,430.07	2,156,258.78			591,015.88
2020-13 Various Public Improvements		5,128,670.32		1,621,225.95	3,556,358.64			3,193,537.63
2021-20 Acquisition of a New Pumper Fire Engine			870,000.00		750,500.00			119,500.00
2021-23 Various Public Improvements			9,644,000.00		477,405.46		1,696,594.54	7,470,000.00
2021-25 Installation of Solar Panels			1,400,000.00				70,000.00	1,330,000.00
<b>Page Total</b>	287,686.68	8,826,066.41	11,914,000.00	2,040,004.79	7,341,538.52	262,565.80	2,039,281.22	13,424,372.34

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
Acquisition of a New Pumper Fire				
Engine	870,000.00	828,000.00	42,000.00	-
Various Public Improvements	9,644,000.00	7,470,000.00	374,000.00	1,800,000.00
Installation of Solar Panels	1,400,000.00	1,330,000.00	70,000.00	-
<b>Total</b>	<b>11,914,000.00</b>	<b>9,628,000.00</b>	<b>486,000.00</b>	<b>1,800,000.00</b>

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	221,475.65
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Bond Anticipation Notes		235,374.05
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2021 Budget Revenue	100,000.00	xxxxxxxxxx
Balance - December 31, 2021	356,849.70	xxxxxxxxxx
	456,849.70	456,849.70



## **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.

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 - SWIMMING POOL 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	544,189.06	
Investments		
Due from -		
Due from -		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		53,172.54
Encumbrances Payable		5,500.00
Accrued Interest on Bonds and Notes		5,064.23
Due to -		
Due to Current Fund		73,047.41
Due to General Capital Fund		300,000.00
Due to Swimming Pool Utility Capital Fund		48,406.06
Subtotal - Cash Liabilities		485,190.24 "C"
Reserve for Consumer Accounts and Lien Receivable		
Fund Balance		58,998.82
<b>Total</b>	<b>544,189.06</b>	<b>544,189.06</b>

(Do not crowd - add additional sheets)







## ANALYSIS OF SWIMMING POOL 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 SWIMMING POOL UTILITY BUDGET - 2021

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated		-	-
Operating Surplus Anticipated with Consent of Director of Local Government			-
Guest Fees	-	17,920.00	17,920.00
Miscellaneous	6,481.71	27,264.10	20,782.39
			-
			-
			-
Reserve for Debt Service			-
Capital Fund Balance			
Added by N.J.S.A. 40A:4-87:(List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	6,481.71	45,184.10	38,702.39
Deficit (General Budget) **	540,000.00	467,949.51	(72,050.49)
	546,481.71	513,133.61	(33,348.10)

\*\* 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	546,481.71
Added by N.J.S.A. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>546,481.71</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>546,481.71</b>
Deduct Expenditures:	
Paid or Charged	492,058.61
Reserved	53,172.54
Surplus (General Budget)**	
<b>Total Expenditures</b>	<b>545,231.15</b>
Unexpended Balance Canceled (See Footnote)	1,250.56

**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

## SWIMMING POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2021 Swimming Pool 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)")	45,184.10	
Miscellaneous Revenue Not Anticipated		
2020 Appropriation Reserves Canceled in 2021	32,097.54	
<b>Total Revenue Realized</b>		<b>77,281.64</b>
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	492,058.61	
Reserved	53,172.54	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures	545,231.15	
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>545,231.15</b>
Excess		-
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2021 Operation ("Excess in Operations" - Sheet 46)		-
Deficit		467,949.51
Anticipated Revenue - Deficit (General Budget)**	467,949.51	
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 Swimming Pool Utility for 2020

2020 Appropriation Reserves Canceled in 2021	32,097.54	
Less: Anticipated Deficit in 2020 Budget - Amount Received and Due from Current Fund - If none, enter 'None'		
<b>* Excess (Revenue Realized)</b>		<b>32,097.54</b>

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

## RESULTS OF 2021 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	1,250.56
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2020 Appropriation Reserves*	XXXXXXXXXX	32,097.54
Deficit in Anticipated Revenues	33,348.10	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	0.00
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	33,348.10	33,348.10

## OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	58,998.82
Excess in Results of 2021 Operations	XXXXXXXXXX	-
Amount Appropriated in the 2021 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2021 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance - December 31, 2021	58,998.82	XXXXXXXXXX
	58,998.82	58,998.82

### ANALYSIS OF BALANCE DECEMBER 31, 2021 (FROM SWIMMING POOL UTILITY - TRIAL BALANCE)

Cash		544,189.06
Investments		
Interfund Accounts Receivable		
Subtotal		544,189.06
Deduct Cash Liabilities Marked with "C" on Trial Balance		485,190.24
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		58,998.82
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>		58,998.82

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

**SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2020		\$ _____
Increased by:		
Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2021		\$ _____ -

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**SCHEDULE OF SWIMMING POOL UTILITY LIENS**

Balance December 31, 2020		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____ -
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2021		\$ _____ -

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
SWIMMING POOL 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	\$ 73,636.71	\$ 73,636.71	\$ _____	\$ _____
<b>Total Operating</b>	\$ 73,636.71	\$ 73,636.71	\$ -	\$ -
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. _____	_____	_____	\$ _____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
SWIMMING POOL 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>SWIMMING POOL 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 - SWIMMING POOL 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
	-	-		

## DEBT SERVICE FOR SWIMMING POOL 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. Various Improvements to the Swim Center	361,000.00	12/10/2015	311,000.00	8/5/2022	1.00%	12,500.00	3,110.00	8/5/2022
2. Various Improvements to the Swim Center	809,500.00	10/20/2017	753,500.00	8/5/2022	1.00%	28,000.00	7,535.00	8/5/2022
3. Various Concrete Work at the Swim Center	76,000.00	8/10/2018	73,000.00	8/5/2022	1.00%	3,000.00	730.00	8/5/2022
4. Various Concrete Work at the Swim Center	78,500.00	8/9/2019	78,500.00	8/5/2022	1.00%	4,200.00	785.00	8/5/2022
5. Various Concrete Work at the Swim Center	38,000.00	8/6/2021	38,000.00	8/5/2022	1.00%		380.00	8/5/2022
6.								
7.								
8.								
9.								
<b>TOTAL</b>	<b>1,363,000.00</b>		<b>1,254,000.00</b>			<b>47,700.00</b>	<b>12,540.00</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 SWIMMING POOL UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

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>	1,363,000.00		1,254,000.00			47,700.00	12,540.00	

**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 - SWIMMING POOL UTILITY BUDGET	
2022 Interest on Notes	\$ 12,540.00
Less: Interest Accrued to 12/31/2021 (Trial Balance)	\$ 5,064.23
Subtotal	\$ 7,475.77
Add: Interest to be Accrued as of 12/31/2022	\$ 4,904.75
Required Appropriation 2022	\$ 12,380.52

(Do not crowd - add additional sheets)



**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SWIMMING POOL (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
Various Improvements to the Swim Center		942.33						942.33
Various Improvements to the Swim Center		1,345.13						1,345.13
Various Concrete Work at the Swim Center		43,587.71			27,167.29			16,420.42
Various Concrete Work at the Swim Center		35,702.24			9,875.71			25,826.53
Various Concrete Work at the Swim Center		26,958.01			20,130.69			6,827.32
<b>PAGE TOTALS</b>	-	108,535.42	-	-	57,173.69	-	-	51,361.73

Sheet 52

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

# SWIMMING POOL UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	10,850.00
Received from 2021 Budget Appropriation	XXXXXXXXXX	5,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	15,850.00	XXXXXXXXXX
	15,850.00	15,850.00

# SWIMMING POOL 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.

