

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 13,597  
 NET VALUATION TAXABLE 2021 2,371,170,730  
 MUNICODE 1311

**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.**

                    BOROUGH                     of                     EATONTOWN                    , County of                     MONMOUTH                    

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                     roliva@oliwacpas.com                      
 Title                     Borough Auditor RMA #414                    

(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,                     Dena Amodea                    , am the Chief Financial Officer, License #                     N-866                    , of the                     BOROUGH                     of                     EATONTOWN                    , County of                     MONMOUTH                     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                     damodea@eatontownnj.com                      
 Title                     Chief Financial Officer                      
 Address                     47 Broad Street                      
 Phone Number                     732-720-2576                      
 Fax Number                     732-389-9391                    

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 **BOROUGH** of **EATONTOWN** 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:

Robert S. Oliwa  
(Registered Municipal Accountant)

Oliwa & Company, CPAs  
(Firm Name)

3 Broad Street  
(Address)

Freehold, NJ 07728  
(Address)

732-780-5106  
(Phone Number)

732-780-3522  
(Fax Number)

Certified by me

this 7th day March, 2022

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2022.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

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

<b>Municipality:</b>	BOROUGH OF EATONTOWN
<b>Chief Financial Officer:</b>	Dena Amodea
<b>Signature:</b>	damodea@eatontownnj.com
<b>Certificate #:</b>	N-866
<b>Date:</b>	3/7/2022

**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>	BOROUGH OF EATONTOWN
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

21-6000544

Fed I.D. #

BOROUGH OF EATONTOWN

Municipality

MONMOUTH

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>                    </u>	\$ <u>75,136.00</u>	\$ <u>114,522.00</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.

damodea@eatontownnj.com  
Signature of Chief Financial Officer

3/7/2022  
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           **BOROUGH**           of           **EATONTOWN**          , County of           **MONMOUTH**           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>          Dena Amodea          </u>
Title	<u>          Chief Financial Officer          </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 \$           2,574,942,992.00          

          taxa@eatontownnj.com            
SIGNATURE OF TAX ASSESSOR

          **BOROUGH OF EATONTOWN**            
MUNICIPALITY

          **MONMOUTH**            
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		14,222,957.00	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	38,667.00
CHANGE FUNDS		300.00	
<b>Receivables with Full Reserves:</b>			
TAXES RECEIVABLE:			
PRIOR	55,868.00		
CURRENT	291,101.00		
SUBTOTAL		346,969.00	
TAX TITLE LIENS RECEIVABLE		163,440.00	
PROPERTY ACQUIRED FOR TAXES		201,300.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNT RECEIVABLE		11,036.00	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		14,946,002.00	38,667.00

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	14,946,002.00	38,667.00
APPROPRIATION RESERVES		2,887,130.00
ENCUMBRANCES PAYABLE		750,961.00
TAX OVERPAYMENTS		44,525.00
PREPAID TAXES		319,854.00
DUE TO OTHER TRUST FUND		3,244.00
DUE TO FEDERAL AND STATE GRANT FUND		692,469.00
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		1.00
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		34,975.00
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		294,098.00
RESERVE FOR FEMA		4,555.00
RESERVE FOR OUTSIDE LIENS		2,819.00
PAGE TOTAL	14,946,002.00	5,073,298.00









**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	27,461.00	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		27,461.00
FUND TOTALS	27,461.00	27,461.00
<b>ASSESSMENT TRUST FUND</b>		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
<b>MUNICIPAL OPEN SPACE TRUST FUND</b>		
CASH	-	
FUND TOTALS	-	-
<b>LOSAP TRUST FUND</b>		
CASH	-	
FUND TOTALS	-	-

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

Title of Account	Debit	Credit
<b>CDBG TRUST FUND</b>		
CASH	-	
DUE TO -		
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>ARTS AND CULTURAL TRUST FUND</b>		
CASH	-	
<b>FUND TOTALS</b>	<b>-</b>	<b>-</b>
<b>OTHER TRUST FUNDS</b>		
CASH	5,188,362.00	
DUE FROM CURRENT FUND	3,244.00	
RESERVE FOR OTHER TRUST FUND DEPOSITS		5,191,606.00
<b>OTHER TRUST FUNDS PAGE TOTAL</b>	<b>5,191,606.00</b>	<b>5,191,606.00</b>

(Do not crowd - add additional sheets)



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

Title of Account	Debit	Credit
Previous Totals	5,226,733.00	5,226,733.00
OTHER TRUST FUNDS (continued)		
TOTALS	5,226,733.00	5,226,733.00

(Do not crowd - add additional sheets)

## SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2020 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2021
Developers Escrow	1,180,216.00	512,590.00	439,600.00	1,253,206.00
Security Deposits	96,032.00	842.00		96,874.00
Law Enforcement	7,334.00	3,266.00	2,987.00	7,613.00
Unemployment	43,213.00			43,213.00
Municipal Alliance	4,886.00	15,003.00	13,330.00	6,559.00
Public Defender	1,308.00	2,285.00	500.00	3,093.00
Police Outside Employment	244,971.00	137,090.00	152,051.00	230,010.00
Recreation Contributions	21,296.00	26,224.00	2,001.00	45,519.00
Uniform Fire Safety Penalties	47,101.00	3,244.00	4,100.00	46,245.00
Premium on Tax Sale	368,000.00	52,400.00	69,600.00	350,800.00
POAA	9,195.00	352.00		9,547.00
Fire Contributions	4,935.00			4,935.00
Affordable Housing	2,411,462.00	245,867.00	34,653.00	2,622,676.00
Other Contributions	24,542.00	8,204.00	5,011.00	27,735.00
Accumulated Absences	285,916.00	150,000.00	91,716.00	344,200.00
Historical Museum Donations	26,322.00	2,695.00	14,175.00	14,842.00
Recycling	8,938.00		7,659.00	1,279.00
Storm Recovery	96,279.00	13,482.00	26,501.00	83,260.00
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<b>PAGE TOTAL</b>	\$ 4,881,946.00	\$ 1,173,544.00	\$ 863,884.00	\$ 5,191,606.00

### SCHEDULE OF TRUST FUND RESERVES (CONT'D)

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
PREVIOUS PAGE TOTAL	4,881,946.00	1,173,544.00	863,884.00	5,191,606.00
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<b>PAGE TOTAL</b>	\$ 4,881,946.00	\$ 1,173,544.00	\$ 863,884.00	\$ 5,191,606.00



## 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
								-
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								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
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								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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								-
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Sheet 7

\*Show as red figure



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

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	35,339,412.00	2,133,001.00
BOND ANTICIPATION NOTES PAYABLE		7,904,276.00
GENERAL SERIAL BONDS		11,025,000.00
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		-
CAPITAL LEASES PAYABLE		123,000.00
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,927,162.00
UNFUNDED		6,323,207.00
ENCUMBRANCES PAYABLE		5,815,282.00
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		15,900.00
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE FOR ASSET ACQUISITIONS		27,500.00
CAPITAL FUND BALANCE		45,084.00
	35,339,412.00	35,339,412.00

(Do not crowd - add additional sheets)



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

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

Current	
Investors Bank	13,005,323.00
Investors Bank	26,679.00
NJ Cash Management	893,147.00
Capital	
Investors Bank	9,800,206.00
NJ Cash Management	1,000,000.00
Animal Control	
Investors Bank	27,560.00
Payroll	
Investors Bank	36,093.00
Other Trust Fund	
Investors Bank	
Multiple Dwelling	96,874.00
Unemployment	43,213.00
Police Outside Employment	230,010.00
Recreation	45,519.00
POAA	9,547.00
Public Defender	3,093.00
COAH	2,622,675.00
Storm Recovery	83,260.00
Fire Department	4,936.00
Contributions	27,735.00
Tax Sale Premium	350,800.00
Accumlated Absences	344,200.00
Fire Penalty	43,000.00
Historical Association	14,842.00
Recycling	1,280.00
Developers Escrow	1,256,618.00
Developers Escrow	821.00
LETF	7,613.00
Municipal Alliance	6,559.00
PAGE TOTAL	29,981,603.00

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.



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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
Handicapped Recreation	20,060.00	15,000.00	19,941.00			15,119.00
Click It or Ticket	2,640.00					2,640.00
Drunk Driving Enforcement		2,737.00	2,737.00			-
Recycling Tonnage		36,127.00	36,127.00			-
NJ DOT - Downtown Eatontown Greenway Project	275,000.00					275,000.00
Clean Communities		27,329.00	27,329.00			-
Bulletproof Vest	7,351.00					7,351.00
Fort Monmouth Economic Revitalization Authority	40,441.00					40,441.00
Municipal Alliance	26,356.00	18,063.00	6,716.00			37,703.00
NJ Transportation Trust	156,053.00					156,053.00
Safe & Secure	30,000.00	32,400.00	46,200.00			16,200.00
American Rescue Plan - Wampum Flood Study		109,350.00	109,350.00			-
Body Armor		2,894.00	2,894.00			-
Body Worn Camera		101,900.00	76,425.00			25,475.00
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<b>PAGE TOTALS</b>	<b>557,901.00</b>	<b>345,800.00</b>	<b>327,719.00</b>	<b>-</b>	<b>-</b>	<b>575,982.00</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	557,901.00	345,800.00	327,719.00	-	-	575,982.00
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PAGE TOTALS	557,901.00	345,800.00	327,719.00	-	-	575,982.00



**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	557,901.00	345,800.00	327,719.00	-	-	575,982.00
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<b>TOTALS</b>	557,901.00	345,800.00	327,719.00	-	-	575,982.00

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				
Municipal Alcohol Education/Rehabilitation Program	4,613.00						4,613.00
Drunk Driving Enforcement Fund	5,233.00	2,737.00		2,618.00	895.00		6,247.00
Comcast Technology	3,478.00						3,478.00
Municipal Alliance on Alcoholism and Drug Abuse	30,076.00	8,413.00	12,063.00	16,491.00			34,061.00
New Jersey Transportation Trust Fund	26,249.00						26,249.00
Sustainable Jersey Small Program	566.00						566.00
DCA/REC Individuals with Disabilities	21,175.00	15,000.00		31,005.00	232.00		5,402.00
Clean Communities Program	104,610.00		27,329.00	13,784.00	638.00		118,793.00
Safe and Secure Communities Program	15,001.00	32,400.00		39,300.00			8,101.00
Bulletproof Vest	7,731.00						7,731.00
New Jersey Prevention Network	229.00						229.00
State and Community Highway Safety	5,323.00						5,323.00
Drive Sober or Get Pulled Over	9,508.00						9,508.00
Click It or Ticket	5,840.00						5,840.00
Recycling Tonnage	170,281.00	36,127.00		11,238.00			195,170.00
Fort Monmouth Economic Revitalization Authority	6,340.00						6,340.00
Body Armor Fund		2,894.00					2,894.00
NJ DOT - Downtown Eatontown Greenway Project	275,000.00						275,000.00
Body Worn Camera			101,900.00	75,222.00			26,678.00
<b>PAGE TOTALS</b>	<b>691,253.00</b>	<b>97,571.00</b>	<b>141,292.00</b>	<b>189,658.00</b>	<b>1,765.00</b>	<b>-</b>	<b>742,223.00</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	691,253.00	97,571.00	141,292.00	189,658.00	1,765.00	-	742,223.00
American Rescue Plan - Wampum Flood Study			109,350.00				109,350.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	691,253.00	97,571.00	250,642.00	189,658.00	1,765.00	-	851,573.00

**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	691,253.00	97,571.00	250,642.00	189,658.00	1,765.00	-	851,573.00
							-
							-
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							-
PAGE TOTALS	691,253.00	97,571.00	250,642.00	189,658.00	1,765.00	-	851,573.00

**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	691,253.00	97,571.00	250,642.00	189,658.00	1,765.00	-	851,573.00
							-
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							-
							-
<b>TOTALS</b>	691,253.00	97,571.00	250,642.00	189,658.00	1,765.00	-	851,573.00

Sheet 11  
Totals

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
American Rescue Plan				416,878.00		416,878.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>TOTALS</b>	-	-	-	416,878.00	-	416,878.00

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	8,035,477.00
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	17,705,017.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	17,544,308.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	8,196,186.00	XXXXXXXXXX
	25,740,494.00	25,740,494.00

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

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1.00
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	4,934,166.00
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	10,078,163.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	9,973,248.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	5,039,081.00	XXXXXXXXXX
# Must include unpaid requisitions.	15,012,330.00	15,012,330.00



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	26,590.00
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,886,397.00
County Library	XXXXXXXXXX	441,844.00
County Health	XXXXXXXXXX	120,556.00
County Open Space Preservation	XXXXXXXXXX	707,866.00
Due County for Added and Omitted Taxes	XXXXXXXXXX	34,975.00
Paid	7,183,253.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	34,975.00	XXXXXXXXXX
	7,218,228.00	7,218,228.00

## 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	4,500,000.00	4,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	4,206,614.00	4,847,109.00	640,495.00
Added by N.J.S.A. 40A:4-87 (List on 17a)	248,229.00	248,229.00	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>4,454,843.00</b>	<b>5,095,338.00</b>	<b>640,495.00</b>
Receipts from Delinquent Taxes	369,500.00	375,180.00	5,680.00
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	19,586,246.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	19,586,246.00	20,956,387.00	1,370,141.00
	<b>28,910,589.00</b>	<b>30,926,905.00</b>	<b>2,016,316.00</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	54,331,205.00
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	17,705,017.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	10,078,163.00	xxxxxxxxxx
County Taxes	7,156,663.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	34,975.00	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,600,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	20,956,387.00	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>55,931,205.00</b>	<b>55,931,205.00</b>

# STATEMENT OF GENERAL BUDGET REVENUES 2021

(Continued)

## Miscellaneous Revenues Anticipated: Added By N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or Deficit
American Rescue Plan - Wampum Flood Study	109,350.00	109,350.00	-
Body Worn Camera	101,900.00	101,900.00	-
Municipal Alliance	9,650.00	9,650.00	-
Clean Communities	27,329.00	27,329.00	-
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		-	-
<b>PAGE TOTALS</b>	<b>248,229.00</b>	<b>248,229.00</b>	<b>-</b>

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: damodea@eatontownnj.com



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		28,662,360.00
2021 Budget - Added by N.J.S.A. 40A:4-87		248,229.00
Appropriated for 2021 (Budget Statement Item 9)		28,910,589.00
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		28,910,589.00
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		28,910,589.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	24,279,269.00	
Paid or Charged - Reserve for Uncollected Taxes	1,600,000.00	
Reserved	2,887,130.00	
Total Expenditures		28,766,399.00
Unexpended Balances Canceled (see footnote)		144,190.00

**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	640,495.00
Delinquent Tax Collections	XXXXXXXXXX	5,680.00
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,370,141.00
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	144,190.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	380,140.00
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	3,190,049.00
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Accounts Payable Cancelled		4,310.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	12,969,643.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	13,235,267.00
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
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	6,000,629.00	XXXXXXXXXX
	18,970,272.00	18,970,272.00

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Recreation Fees	51,515.00
Other Police Fees	16,126.00
Recycling	37,620.00
Trailer Tax	22,786.00
Police Outside Employment Administrative Fees	60,073.00
Senior Citizen Trips	1,290.00
Other Refunds and Reimbursements	10,125.00
Monmouth County CARES Reimbursements	55,922.00
Police Uniforms	1,318.00
DMV Inspection Fees	1,650.00
Return of Non-Vested LOSAP Funds	3,025.00
Sale of Municipal Assets	57,890.00
Senior Citizens and Veterans Administrative Fee	1,318.00
Community Garden	2,238.00
Returned Check Fees	300.00
Late Fees	305.00
Payroll Tax Refund	19,806.00
BOE Fuel Reimbursement	10,924.00
Copies and OPRA Fees	6.00
Oceanport Fire Prevention Fees	1,048.00
Shrewsbury Fire Prevention Fees	15,000.00
Cancelled Checks	6,588.00
Homestead Rebate	386.00
Police Found Money	2,881.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>380,140.00</b>

**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	7,649,330.00
2.	XXXXXXXXXX	
3. Excess Resulting from 2021 Operations	XXXXXXXXXX	6,000,629.00
4. Amount Appropriated in the 2021 Budget - Cash	4,500,000.00	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	9,149,959.00	XXXXXXXXXX
	13,649,959.00	13,649,959.00

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

Cash		14,222,957.00
Investments		
Change Funds		300.00
Sub Total		14,223,257.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		5,073,298.00
Cash Surplus		9,149,959.00
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	-	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		-
		9,149,959.00

\* 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.S.A. 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) #		\$	54,536,927.00
or			
(Abstract of Ratables)		\$	_____
2. Amount of Levy - Special District Taxes		\$	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		\$	266,425.00
5a. Subtotal 2021 Levy	\$		54,803,352.00
5b. Reductions Due to Tax Appeals**	\$		_____
5c. Total 2021 Tax Levy		\$	54,803,352.00
6. Transferred to Tax Title Liens		\$	11,512.00
7. Transferred to Foreclosed Property		\$	_____
8. Remitted, Abated or Canceled		\$	169,534.00
9. Discount Allowed		\$	_____
10. Collected in Cash: In 2020	\$		304,024.00
In 2021*	\$		53,647,407.00
Homestead Benefit Credit	\$		311,884.00
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$		67,890.00
Total To Line 14	\$		54,331,205.00
11. Total Credits		\$	54,512,251.00
12. Amount Outstanding December 31, 2021		\$	291,101.00
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is			<u>99.13%</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		\$	54,331,205.00
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	_____
To Current Taxes Realized in Cash (Sheet 17)		\$	54,331,205.00

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)	\$ 54,331,205.00
LESS: Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 54,331,205.00</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 54,803,352.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.14%</u>

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 54,331,205.00
LESS: Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 54,331,205.00</b>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 54,803,352.00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.14%</u>

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

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	40,667.00
2. Senior Citizens Deductions Per Tax Billings	7,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	57,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	110.00
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	65,890.00
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	38,667.00	XXXXXXXXXX
	106,667.00	106,667.00

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

Line 2	7,500.00	
Line 3	57,500.00	
Line 4	3,000.00	
Sub - Total	68,000.00	
Less: Line 7	110.00	
To Item 10, Sheet 22	67,890.00	

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

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	255,567.00
Taxes Pending Appeals	255,567.00	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			50,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		11,469.00	XXXXXXXXXX
Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance - December 31, 2021		294,098.00	XXXXXXXXXX
Taxes Pending Appeals*	294,098.00	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		305,567.00	305,567.00

taxc@eatontownnj.com  
Signature of Tax Collector

T-8326  
License #

3/4/2022  
Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance - January 1, 2021	587,446.00	XXXXXXXXXX
A. Taxes	419,912.00	XXXXXXXXXX
B. Tax Title Liens	167,534.00	XXXXXXXXXX
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	
B. Tax Title Liens	XXXXXXXXXX	5,574.00
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	
B. Tax Title Liens	XXXXXXXXXX	
4. Added Taxes	1,104.00	XXXXXXXXXX
5. Added Tax Title Liens		XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:	XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	582,976.00
8. Totals	588,550.00	588,550.00
9. Balance Brought Down	582,976.00	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	375,180.00
A. Taxes	365,148.00	XXXXXXXXXX
B. Tax Title Liens	10,032.00	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		XXXXXXXXXX
12. 2021 Taxes Transferred to Liens	11,512.00	XXXXXXXXXX
13. 2021 Taxes	291,101.00	XXXXXXXXXX
14. Balance - December 31, 2021	XXXXXXXXXX	510,409.00
A. Taxes	346,969.00	XXXXXXXXXX
B. Tax Title Liens	163,440.00	XXXXXXXXXX
15. Totals	885,589.00	885,589.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is **64.35%**

17. Item No.14 multiplied by percentage shown above is **328,448.19** 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	201,300.00	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	201,300.00
	201,300.00	201,300.00

**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	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
<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		Balance Dec. 31, 2021
					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	12,895,000.00	
Issued	XXXXXXXXXX		
Paid	1,870,000.00	XXXXXXXXXX	
Outstanding - December 31, 2021	11,025,000.00	XXXXXXXXXX	
	12,895,000.00	12,895,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 1,425,000.00
2022 Interest on Bonds*		\$ 544,500.00	
<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)			\$ 544,500.00

**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  
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	
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	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

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

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

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

**LIST OF BONDS ISSUED DURING 2021**

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

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

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$	\$
2. Special Emergency Notes	\$	\$
3. Tax Anticipation Notes	\$	\$
4. Interest on Unpaid State & County Taxes	\$	\$
5. _____	\$	\$
6. _____	\$	\$

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Ord. 07-2020 Various 2020 General Capital Improvements	1,576,152.00	11/4/2020	1,576,152.00	11/03/22	1.0000%	-	15,761.52	11/03/22
Ord. 14-2021 Various Capital Improvements and the Acquisition of Various Capital Equipment	6,328,124.00	11/3/2021	6,328,124.00	11/03/22	1.0000%	-	63,281.24	11/03/22
Page Totals	7,904,276.00		7,904,276.00			-	79,042.76	

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	7,904,276.00		7,904,276.00			-	79,042.76	
PAGE TOTALS	7,904,276.00		7,904,276.00			-	79,042.76	

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	7,904,276.00		7,904,276.00			-	79,042.76	
PAGE TOTALS	7,904,276.00		7,904,276.00			-	79,042.76	

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. 2019 Various Equipment	123,000.00	39,000.00	6,150.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	123,000.00	39,000.00	6,150.00

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
07-2011 Acquisition of Various Pieces of Equipment								
and Completion of Various Capital Improvements				4,289.00		4,289.00		
08-2016 Various Capital Improvements and the								
Acquisition of Various Capital Equipment				97,757.00		83,722.00	14,035.00	
04-2017 Various Capital Improvements and the								
Acquisition of Various Capital Equipment	5,805.00			545,561.00	407,577.00	97,157.00	46,632.00	
09-2017/02-2018 Various Capital Improvements								
and the Acquisition of Various Capital								
Equipment	204,796.00			367,031.00	366,742.00	155,192.00	49,893.00	
04-2018/02-2020 Various Capital Improvements and								
the Acquisition of Various Capital Equipment	215,177.00			328,782.00	330,407.00	28,177.00	185,375.00	
08-2018 Various Capital Improvements	654,766.00			265,260.00	314,393.00		605,633.00	
15-2019 Various Capital Improvements and the								
Acquisition of Various Capital Equipment	604,562.00			1,143,584.00	1,086,644.00	750.00	660,752.00	
16-2019 Various Capital Improvements	57,838.00			155,975.00	165,340.00		48,473.00	
07-2020 General Capital Improvements		821,406.00		979,725.00	1,237,850.00			563,281.00
14-2021 Various Capital Improvements and the								
Acquisition of Various Capital Equipment			9,246,446.00		3,486,520.00			5,759,926.00
18-2021 Various Capital Improvements			369,287.00		52,918.00		316,369.00	
<b>Page Total</b>	<b>1,742,944.00</b>	<b>821,406.00</b>	<b>9,615,733.00</b>	<b>3,887,964.00</b>	<b>7,448,391.00</b>	<b>369,287.00</b>	<b>1,927,162.00</b>	<b>6,323,207.00</b>

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,742,944.00	821,406.00	9,615,733.00	3,887,964.00	7,448,391.00	369,287.00	1,927,162.00	6,323,207.00
<b>PAGE TOTALS</b>	1,742,944.00	821,406.00	9,615,733.00	3,887,964.00	7,448,391.00	369,287.00	1,927,162.00	6,323,207.00

Sheet 35.1

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,742,944.00	821,406.00	9,615,733.00	3,887,964.00	7,448,391.00	369,287.00	1,927,162.00	6,323,207.00
<b>PAGE TOTALS</b>	1,742,944.00	821,406.00	9,615,733.00	3,887,964.00	7,448,391.00	369,287.00	1,927,162.00	6,323,207.00

Sheet 35.2

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	1,742,944.00	821,406.00	9,615,733.00	3,887,964.00	7,448,391.00	369,287.00	1,927,162.00	6,323,207.00
<b>GRAND TOTALS</b>	1,742,944.00	821,406.00	9,615,733.00	3,887,964.00	7,448,391.00	369,287.00	1,927,162.00	6,323,207.00

Sheet 35 Totals

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	15,899.00
Received from 2021 Budget Appropriation*	XXXXXXXXXX	445,323.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	445,322.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	15,900.00	XXXXXXXXXX
	461,222.00	461,222.00

\*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.



# 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
14-2021 Various Capital Improvements and the Acquisition of Various Capital Equipment	9,246,446.00	8,461,124.00	445,322.00	340,000.00
\$340,000.00 will be provided by NJDOT				
18-2021 Various Capital Improvements	369,287.00	-	-	369,287.00
\$369,287.00 will be funded by the reappropriation of ordinances				
<b>Total</b>	9,615,733.00	8,461,124.00	445,322.00	709,287.00

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	xxxxxxxxx	49,000.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Sale of Notes		45,084.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2021 Budget Revenue	49,000.00	xxxxxxxxx
Balance - December 31, 2021	45,084.00	xxxxxxxxx
	94,084.00	94,084.00

**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>54,803,352.00</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ | <u>54,331,205.00</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>38,362,346.40</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> 34,975.00 \$ <u>                    </u> 34,975.00
3. Amounts due Special Districts	\$	<u>                    </u>	\$	<u>                    </u> - \$ <u>                    </u> -
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$	<u>                    </u> 1.00 \$ <u>                    </u> 1.00