

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021  
(UNAUDITED)

POPULATION LAST CENSUS 61,176  
NET VALUATION TAXABLE 2021 1,841,416,675  
MUNICODE 0709

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.

TOWNSHIP of IRVINGTON, County of ESSEX

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 fraoof@irvingtonnj.org  
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, Faheem J Ra'Oof, CPA, CMFO, am the Chief Financial  
Officer, License # N-714, of the TOWNSHIP of  
IRVINGTON, County of ESSEX 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 fraoof@irvingtonnj.org  
Title Chief Finance Officer  
Address 1 CIVIC SQUARE  
Phone Number 973-399-6762  
Fax Number 973-399-4860

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **IRVINGTON** as of as of December 31, 2021 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) **[eliminate one]** came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2021 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

NO ENTRY

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this      day                                 , 2022

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

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

<b>Municipality:</b>	TOWNSHIP OF IRVINGTON
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

### CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

<b>Municipality:</b>	TOWNSHIP OF IRVINGTON
<b>Chief Financial Officer:</b>	Faheem J Ra'Oof, CPA, CMFO
<b>Signature:</b>	<a href="mailto:fraoof@irvingtonnj.org">fraoof@irvingtonnj.org</a>
<b>Certificate #:</b>	N-714
<b>Date:</b>	7/14/2022

226002005

Fed I.D. #

TOWNSHIP OF IRVINGTON

Municipality

ESSEX

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>2,777,919.61</u>	\$ <u>703,454.47</u>	\$ <u>6,181,508.69</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.

fraoof@irvingtonnj.org

Signature of Chief Financial Officer

7/14/2022

Date

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

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of IRVINGTON, County of ESSEX 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

Chief Finance Officer

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

**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 \$ 1,867,204,053.00

sforbes@irvingtonnj.org  
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF IRVINGTON  
MUNICIPALITY

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

Title of Account		Debit	Credit
CASH		12,485,158.97	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		85,634.39	-
CASH HELD BY THE STATE		4,742,491.19	
PREPAID DEBT SERVICES		31,781.06	
<b>Receivables with Full Reserves:</b>			
TAXES RECEIVABLE:			
PRIOR	124,772.61		
CURRENT	1,042,611.31		
SUBTOTAL		1,167,383.92	
TAX TITLE LIENS RECEIVABLE		12,531,345.81	
PROPERTY ACQUIRED FOR TAXES		2,877,300.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
SEWER LIENS		405,442.51	
SEWER CHARGES		1,237,078.67	
TAX OVERPAYMENTS REFUNDED RECEIVABLE		67,126.34	
ACCOUNTS RECEIVABLE		289,977.32	
OTHER RECEIVABLE		246,855.42	
OTHER LIENS		64,507.43	
DUE FROM/TO FEDERAL & STATE GRANT FUND		370,977.42	
DUE TO ANIMAL CONTROL TRUST FUND			105.00
DUE FROM GENERAL TRUST FUND			93,809.42
DUE FROM CDBG TRUST FUND		560,088.05	
DUE TO CAPITAL FUND			797,295.82
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		749,581.73	
DEFICIT		-	
OVER EXPENDITURE APPROP RESV.		515,800.00	
Page Totals:		38,428,530.23	891,210.24

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	38,428,530.23	891,210.24
APPROPRIATION RESERVES		2,200,736.48
ENCUMBRANCES PAYABLE		2,680,028.05
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		557,836.01
PREPAID TAXES		745,722.11
ACCOUNTS PAYABLE		1,025,373.82
DUE TO SALE BIDDER		
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		-
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		42,875.55
SPECIAL DISTRICT TAX PAYABLE		677,128.24
RESERVE FOR TAX APPEAL		-
TAX ANTICIPATION NOTES		-
DUE TO COUNTY - PILOT		7,083.71
RESERVE FOR CODIFICATION OF ORDINANCE		1,887.00
SEWER OVERPAYMENTS		15,482.24
RESERVE FOR REVALUATION		5,155.33
RESERVE FOR TAX APPEALS		200,000.00
PAGE TOTAL	38,428,530.23	9,050,518.78

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 3a	38,428,530.23	9,050,518.78
SUBTOTAL	38,428,530.23	9,050,518.78 "C"
RESERVE FOR INTERFUNDS		
RESERVE FOR FORECLOSED PRERTY		
EMERGENCY NOTE: 5 YEAR EMERGENCY		1,040,952.00
RESERVE FOR RECEIVABLES		19,818,082.89
DEFERRED SCHOOL TAX	-	
DEFERRED SCHOOL TAX PAYABLE		-
FUND BALANCE		8,518,976.95
TOTALS	38,428,530.23	38,428,530.62

(Do not crowd - add additional sheets)

Sheet 3a.1



**ACCOUNTS #1 AND #2 \***  
**AS AT DECEMBER 31, 2021**

[illegible]

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

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE  
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	3,489,366.64	
GRANTS RECEIVABLE	16,851,274.38	
DUE FROM/TO CURRENT FUND		370,997.42
DUE FROM TRUST OTHER FUND		
DUE FROM CAPITAL FUND		2,396,838.80
UNIDENTIFIED EXPENDITURES	789,212.57	
APPROPRIATED RESERVES		18,227,545.64
UNAPPROPRIATED RESERVES		134,471.73
TOTALS	21,129,853.59	21,129,853.59

(Do not crowd - add additional sheets)



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

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	8,976.95	
DUE TO - CURRENT FUND	105.00	
DUE TO - GENERAL TRUST	4,681.60	
DUE TO STATE OF NJ		544.00
RESERVE FOR DOG FUND		13,219.55
FUND TOTALS	13,763.55	13,763.55
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(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
CDBG TRUST FUND		
CASH	1,859,882.54	
GRANT RECEIVABLE	8,381,161.14	
DUE TO CURRENT FUND		560,088.05
DUE TO TRUST OTHER FUND		738,238.24
DUE TO HOUSING AND URBAN DEVELOPMENT		19,838.85
RESERVE FOR EXPENDITURES		8,922,878.54
FUND TOTALS	10,241,043.68	10,241,043.68
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	10,261,606.26	
DUE TO/FROM GRANT FUND		
DUE TO/FROM TRUST OTHER CDBG	738,238.24	
DUE TO/FROM GENERAL CAPITAL	3,735,401.33	
DUE TO/FROM CURRENT FUND	93,809.42	
DUE TO ANIMAL TRUST FUND		4,681.60
DEFERRED CHARGED:		
DEFICIT IN OPERATIONS-HB		
DUE TO STATE OF NEW JERSEY		30,363.60
TRUST FUND RESERVES		13,596,996.51
OTHER TRUST FUNDS PAGE TOTAL	14,829,055.25	13,632,041.71

(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	14,829,055.25	13,632,041.71
OTHER TRUST FUNDS (continued)		
PAYROLL DEDUCTIONS PAYABLE		161,064.15
RESERVE FOR:		
DEVELOPERS ESCROWS TRUST DEPOSITS		109,692.63
INSURANCE EXPENDITURES		552,923.44
STATE UNEMPLOYMENT INSURANCE		159,035.11
OUTSIDE POLICE EMPLOYMENT		214,298.21
TOTALS	14,829,055.25	14,829,055.25

**(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	14,829,055.25	14,829,055.25
OTHER TRUST FUNDS (continued)		
TOTALS	14,829,055.25	14,829,055.25

(Do not crowd - add additional sheets)



## SCHEDULE OF TRUST FUND RESERVES

[illegible]





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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS					Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

\*Show as red figure

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

**AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	12,980,883.59	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	12,980,883.59
CASH	1,340,364.35	
DUE FROM - CUURENT FUND	797,295.82	
OTHER GRANTS RECEIVABLE	679,621.58	
FEDERAL AND STATE GRANTS RECEIVABLE	2,396,838.80	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	70,252,970.63	
UNFUNDED	21,919,422.59	
CAPITAL LEASE PROGRAM (ECIA)	1,158,613.69	
DUE TO - TRUST OTHER FUND		3,735,401.33
PAGE TOTALS	111,526,011.05	16,716,284.92

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



POST CLOSING  
TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	111,526,011.05	16,716,284.92
BOND ANTICIPATION NOTES PAYABLE		8,938,589.00
GENERAL SERIAL BONDS		45,260,000.00
TYPE 1 SCHOOL BONDS		22,363,059.00
LOANS PAYABLE		2,629,911.63
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL LEASE		232,382.52
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		996,252.87
UNFUNDED		13,587,555.86
ENCUMBRANCES PAYABLE		
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		300,269.30
DOWN PAYMENTS ON IMPROVEMENTS		-
CAPITAL FUND BALANCE		501,705.95
	111,526,011.05	111,526,011.05

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current		18,159,377.14	5,674,218.17	12,485,158.97
Grant Fund		3,489,366.64	-	3,489,366.64
Trust - Animal Control		9,098.95	122.00	8,976.95
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG		2,012,526.51	152,643.97	1,859,882.54
Trust - Other		14,640,225.45	4,378,619.19	10,261,606.26
Trust - Arts and Culture				-
General Capital	-	1,601,140.53	260,776.18	1,340,364.35
				-
<u>UTILITIES:</u>				
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	-	39,911,735.22	10,466,379.51	29,445,355.71

\* Include Deposits In Transit

\*\* Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

## REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2021.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2021.

All "Certificates of Deposits", Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: fraoof@irvingtonnj.org

Title: Chief Finance Officer

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Wells Fargo Bank:		
CF	Account# 2000009710616	2,025,528.89
CF	Account# 2000012989104	68,594.00
GTF	Account# 2011500121764	1,523,723.55
GTF	Account# 2030006928918	288,705.71
GTF	Account# 2000011650515	25,640.96
GTF	Account# 2000004567615	174,456.29
State Cash Management Fund:		
CF	Account# 171-000098966	4,815.07
PNC Bank:		
PAT	Account# 8103795893	1,034,370.32
Industrial Bank		
CF	Account# 1506617	3,483.02
Valley National Bank:		
WC	Account# 41327764	134,769.88
GL	Account# 41327772	8,574.00
Investors' Savings Bank:		
GC	Account# 149902743	1,601,140.53
CF	Account# 149902751	8,805,760.33
ETF	Account# 129900524	510,758.66
JIB	Account# 129900152	215,233.93
PTF	Account# 149902984	151,596.44
ACT	Account# 149902735	9,098.95
TTL	Account# 149902727	845,112.86
GTF	Account# 149902818	11,453,909.76
CF	Account# 149902719	1,832.15
TF	Account# 129901664	121,176.93
TC	Account# 149903816	7,248,425.91
TS	Account# 149904260	936.77
DEA	Account# 149903361	9,547.93
HB	Account# 1000382773	155,175.74
ARF	Account# 3733	3,489,366.64
State of New Jersey:		
Qualified Bond Act		
PAGE TOTAL		39,911,735.22

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.

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

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

[illegible]

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
Investor Savings Foundation (Recreation)	4,500.00					4,500.00
Open Space						-
CSBG - 2021	-	292,100.00	276,263.66			15,836.34
SSH - The Homeless	55,570.06	124,000.00	139,094.85			40,475.21
Clean Cmmunties - 2020		82,986.45	82,986.45			-
FEMA Safer Grant Fire Department Improvements	24,281.97					24,281.97
Housing Opportunities for People with Aids	246,707.14	377,290.00	401,152.51			222,844.63
Housing and Urban Development - Lead Program	3,300,000.00					3,300,000.00
Newark - JAG Police Grant - 2018	469,829.00					469,829.00
Newark - JAG Police Grant - 2017	368,964.16					368,964.16
Municipal Alliance on Alcoholism and Drug Abuse	22,543.46	17,332.00	4,726.01			35,149.45
Forestry Grant	3,302.00					3,302.00
Green Communities Grant	3,000.00					3,000.00
ACCHO	49,606.00		21,877.51			27,728.49
Shaping Grant	12,000.00					12,000.00
38th Street (FY 2004)	65,000.00					65,000.00
Clinton Avenue (FY 2000)	179,343.77					179,343.77
Columbia Avenue (FY 2002)	83,541.77					83,541.77
Eastern Parkway (FY 2007)	89,738.00					89,738.00
PAGE TOTALS	4,977,927.33	893,708.45	926,100.99	-	-	4,945,534.79

**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	4,977,927.33	893,708.45	926,100.99	-	-	4,945,534.79
Grove Street (FY 2000)	26,000.00					26,000.00
Smith Street (FY 2001)	49,911.89					49,911.89
Nye Avenue (CY 2013)	74,475.00					74,475.00
Washington and Clinton Avenues	85,000.00					85,000.00
Civic West (FY 2010)	1,579.29					1,579.29
Paine Avenue (FY 2011)	149,890.72					149,890.72
Park Place (CY 2015)	137,146.38					137,146.38
2019 Resurfacing Program	1,012,585.00	926,088.00	1,084,004.75			854,668.25
Obey the Signs	1,205.70					1,205.70
State of New Jersey DOH - Adolescents Program CLEP	32,316.26					32,316.26
Department of Health Assistance - Health Coalition	10,000.00					10,000.00
State of New Jersey CLIPP Grant (2019)	39,595.00	575,417.00	299,192.09			315,819.91
NJ CLPP-Capital Improvements	144,364.00					144,364.00
Urban Enterprise Zone Authority	1,091,295.18					1,091,295.18
Child Summer Food Program	95,198.54	207,281.50	153,839.97			148,640.07
Safe and Secure Communities Program	90,000.00					90,000.00
County of Essex - CSBG COVID-19 Cares	135,000.00	294,305.00	144,371.25			284,933.75
HOPWA - COVID-19 CARES ACT	-	208,000.00				208,000.00
PAGE TOTALS	8,153,490.29	3,104,799.95	2,607,509.05	-	-	8,650,781.19

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	8,153,490.29	3,104,799.95	2,607,509.05	-	-	8,650,781.19
Essex County ERAP - 2021		1,595,000.00	159,500.00			1,435,500.00
ATT. Gen. Body Worn Camera Grant		101,900.00	22,400.00			79,500.00
NJ Depart. Health & Senior COVID-19 Supplement		50,000.00				50,000.00
Strengthening Local Public Health Capacity -2022		291,042.00				291,042.00
FY22-Legislative Grant - Camp Irvington		3,000,000.00				3,000,000.00
American Rescue Funds		9,670,556.64	9,670,556.64			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	8,153,490.29	17,813,298.59	12,459,965.69	-	-	13,506,823.19



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	8,153,490.29	17,813,298.59	12,459,965.69	-	-	13,506,823.19
ZME Capital Donation	1,000.00					1,000.00
US Department of Justice COVID 19 Grant	183,355.00		104,941.16			78,413.84
Health Officer Training Assistance Grant	5,763.15					5,763.15
NJ ACCHO - Health Department Grant	5,615.38					5,615.38
NJ Department of Community Affairs - LEAD Grant	808,893.00		176,926.67			631,966.33
Click it or Ticket - Unapprop	-	5,236.70	5,236.70			-
Body Armor - Unapprop	-	46,542.49	46,542.49			-
FIRE EMMA Grant	10,000.00	10,000.00	10,000.00			10,000.00
FEMA Safer Grant (firefighter)	-	1,994,566.40	355,000.80			1,639,565.60
2020 Census Grant - Unapproated		40,000.00	40,000.00			-
CCSBG - Unapprop 16/17		145,051.20	145,051.20			-
Robert Woods Johnson Unappr		2,351.00	2,351.00			-
Child Summer Food - Unapprop		41,662.64	41,662.64			-
County of Essex SSH - Unapprop		7,410.00	7,410.00			-
Body Armor 2021		55,289.58	10,873.69			44,415.89
NJ DOT 2021 Resurfacing Program		927,711.00				927,711.00
						-
						-
TOTALS	9,168,116.82	21,089,119.60	13,405,962.04	-	-	16,851,274.38

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				
Childrens Summer Food Service	120,148.95	207,281.50		171,991.68			155,438.77
Clean Communities 2019	4,365.73						4,365.73
Essex County CSBG		292,100.00		241,249.48			50,850.52
Essex County CSBG - Unappropriated	3,750.52			3,750.52			-
Essex County SSH The Homeless		124,000.00		106,706.43			17,293.57
FEMA Safer Grant The Fire Department		1,994,566.40		40,951.08			1,953,615.32
Green Acres Playground Improvements	51,622.53						51,622.53
Housing Opportunities for People with AIDS Grant	161,325.86	377,290.00		447,043.01			91,572.85
HUD Lead Program	3,300,000.00						3,300,000.00
Municipal Alliance for Alcoholism & Drug Abuse State Aid 2019	29,304.49			29,304.49			-
Forestry Grant	6,490.00						6,490.00
Green Communities Grant	3,000.00						3,000.00
Clinton Avenue	949.20						949.20
Grove Street	100,000.00						100,000.00
Smith Street (FY 01)	324.42						324.42
Smith Street (FY 08)	5,372.98						5,372.98
Cordier Street	1,398.50						1,398.50
Columbia Avenue	113,900.72						113,900.72
38th Street	9,641.37						9,641.37
PAGE TOTALS	3,911,595.27	2,995,237.90	-	1,040,996.69	-	-	5,865,836.48

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	3,911,595.27	2,995,237.90	-	1,040,996.69	-	-	5,865,836.48
Eastern Parkway	1,785.29						1,785.29
Civic West	2,000.00						2,000.00
Paine Avenue (FY 11)	120,535.04						120,535.04
Park Place (CY 2015)	44,056.43						44,056.43
2019 Resurfacing Program	939,352.50	926,088.00	-	511,775.32			1,353,665.18
Body Armor Fund	47,168.28						47,168.28
Fedral Body Vest		55,289.58					55,289.58
Newark - JAG Police Grant 2016	3,754.94						3,754.94
Edward Byrne Memorial JAG Grant - 2017	187,835.15						187,835.15
Edward Byrne Memorial JAG Grant - 2018	399,554.00						399,554.00
Child Adolecents Program - CLEP		575,417.00		436,990.02			138,426.98
NJ DOT 2021 Resurfacing Program		927,711.00					927,711.00
Investors Savings Foundation - Recreation	4,500.00						4,500.00
COVID-19 Grant	183,355.00		-	171,573.33			11,781.67
Essex County - CSBG - COVID-19	1,239.27						1,239.27
Essex County Open Space	32,441.37						32,441.37
Firefighter Department - EMMA Grant	10,000.00						10,000.00
Law and Public Safety Grant	8,122.64						8,122.64
PAGE TOTALS	5,897,295.18	5,479,743.48	-	2,161,335.36	-	-	9,215,703.30

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	5,897,295.18	5,479,743.48	-	2,161,335.36	-	-	9,215,703.30
Safe and Secure Communities 2019	90,000.00						90,000.00
State of New Jersey:							-
NJHOA Training Assistance Mini Grant	5,763.15			4,100.87			1,662.28
NJ ACCHO - Health Grant Capacity	865.46						865.46
NJ ACCHO - Health Grant							-
DCA Lead Grant	768,583.88						768,583.88
CLPP Lead Grant - 2019 Grant	33,468.14			15,017.21			18,450.93
ZME Capital Donation	1,000.00						1,000.00
County Of Essex CSBG - COVID-19		294,305.00		291,689.63			2,615.37
HOPWA-Covid-19 CARES ACT		208,000.00		182,606.20			25,393.80
Mmunicipal Allinace Grant		17,332.00		17,332.00			-
Local Match - Municipal Alliance Grant		4,333.00		4,333.00			-
Body Armor - Unappropriated		15,878.78					15,878.78
Child Summer Food Prgram - Unapprop		41,662.64		32,693.62			8,969.02
Click It or Ticket Unapprop		5,236.70		1,500.00			3,736.70
Robert Wood Johnson Unapprop		2,351.00					2,351.00
County Of Essex CSBG - Unapprop		145,051.20		145,051.20			-
County Of Essex SSH - Unapprop		7,410.00		7,375.03			34.97
PAGE TOTALS	6,796,975.81	6,221,303.80	-	2,863,034.12	-	-	10,155,245.49

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Sheet 11  
Totals

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	6,796,975.81	6,221,303.80	-	2,863,034.12	-	-	10,155,245.49
2020 Census - Unapprop		40,000.00					40,000.00
Body Armor - Unapprop.		30,663.71		8,679.15			21,984.56
Clean Communties - Unapprop.		82,986.45		82,000.00			986.45
Essex County - ERAP Grant			1,595,000.00	425,760.81			1,169,239.19
ATT. Gen Body Worn Camera Grant			101,900.00	101,900.00			-
NJ Dept Of Health & Senior Ser- COVID Supplemental			50,000.00				50,000.00
Strengthening Local Public Health Capacity Grant			291,042.00				291,042.00
EMMA Grant			10,000.00				10,000.00
FY22-Legislative Grant - Camp Irvington			3,000,000.00				3,000,000.00
Amercian Rescue Funds			9,670,556.64	6,181,508.69			3,489,047.95
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	6,796,975.81	6,374,953.96	14,718,498.64	9,662,882.77	-	-	18,227,545.64

**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	-	-	-	-	-	-
Body Armor Replacement	30,563.71	30,563.71				-
Childrens Summer Food Program	41,662.64	41,662.64				-
Law and Safety Grant						-
CLIPP Grant						-
Click It or Ticket	5,236.70	5,236.70				-
State of New Jersey Health - CLPP Program						-
Robert Wood Johnson	2,351.00	2,351.00				-
County of Essex CSBG Block Grant - 2016/2017	20,244.66	20,244.66				-
County of Essex CSBG Block Grant - 2018	124,806.54	124,806.54				-
SSH/SSBG Grant	7,410.00	7,410.00				-
Census 2020 Grant	40,500.00	40,000.00				500.00
Clean Communities	82,986.45	82,986.45		88,373.40		88,373.40
COPS Anti-Heroin Task Force Grant	8,156.00					8,156.00
Housing Opportunities for People with AIDS	27,442.33					27,442.33
Emergency Management Performance Grant	10,000.00					10,000.00
						-
						-
						-
TOTALS	401,360.03	355,261.70	-	88,373.40	-	134,471.73

**\*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	17,459,529.00
Paid	17,459,529.00	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.	17,459,529.00	17,459,529.00

# Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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



COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	60,451.18
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	10,360,164.09
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	336,428.07
Due County for Added and Omitted Taxes	XXXXXXXXXX	44,811.00
Paid	10,758,978.79	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	42,875.55	XXXXXXXXXX
	10,801,854.34	10,801,854.34

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance - January 1, 2021		XXXXXXXXXX	226,482.09
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
Special Improvement District 1	295,927.27	XXXXXXXXXX	XXXXXXXXXX
Special Improvement District 2	154,718.88	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy		XXXXXXXXXX	450,646.15
Paid		-	XXXXXXXXXX
Balance - December 31, 2021		677,128.24	XXXXXXXXXX
		677,128.24	677,128.24

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

STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,904,875.93	1,904,875.93	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	39,101,991.29	37,856,527.95	(1,245,463.34)
Added by N.J.S.A. 40A:4-87 (List on 17a)	14,718,498.64	14,718,498.64	-
			-
			-
Total Miscellaneous Revenue Anticipated	53,820,489.93	52,575,026.59	(1,245,463.34)
Receipts from Delinquent Taxes	2,878,500.00	2,320,610.86	(557,889.14)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	77,853,000.76	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	3,336,306.25	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	746,286.26	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	81,935,593.27	85,344,600.43	3,409,007.16
	140,539,459.13	142,145,113.81	1,605,654.68

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	109,046,178.74
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	17,459,529.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	10,696,592.16	xxxxxxxxxx
Due County for Added and Omitted Taxes	44,811.00	xxxxxxxxxx
Special District Taxes	450,646.15	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	4,950,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	85,344,600.43	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.	113,996,178.74	113,996,178.74

**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
County of Essex Emrg Rental Assistance(ERAP)	1,595,000.00	1,595,000.00	-
SFY21 Body Worn Camera Program	101,900.00	101,900.00	-
COVID-19 Vaccination Supplemental Grant	50,000.00	50,000.00	-
Strenghten Local Public Health Capacity Grant	291,042.00	291,042.00	-
EMAA Grant	10,000.00	10,000.00	-
FY22 Legislative Grant - Camp Irvington	3,000,000.00	3,000,000.00	-
American Rescue Funds	9,670,556.64	9,670,556.64	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	14,718,498.64	14,718,498.64	-

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: \_\_\_\_\_

**(Continued)**

Source	Budget	Realized	Excess or Deficit
PREVIOUS PAGE TOTALS	14,718,498.64	14,718,498.64	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
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		-	-
		-	-
		-	-
		-	-
TOTALS	14,718,498.64	14,718,498.64	-

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: fraoof@irvingtonnj.org  
**Sheet 17a Totals**

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		125,820,960.49
2021 Budget - Added by N.J.S.A. 40A:4-87		14,718,498.64
Appropriated for 2021 (Budget Statement Item 9)		140,539,459.13
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		140,539,459.13
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		140,539,459.13
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	132,683,458.90	
Paid or Charged - Reserve for Uncollected Taxes	4,950,000.00	
Reserved	2,200,736.48	
Total Expenditures		139,834,195.38
Unexpended Balances Canceled (see footnote)		705,263.75

**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	-
Delinquent Tax Collections	xxxxxxxxxx	-
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	3,409,007.16
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	705,263.75
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	876,235.57
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	800,000.00
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	-
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	1,245,463.34	xxxxxxxxxx
Delinquent Tax Collections	557,889.14	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)	3,987,154.00	xxxxxxxxxx
	5,790,506.48	5,790,506.48



## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Refunds	10,575.00
Resitutions	96.00
State Inspections Fees	24,850.00
Jobs In Blue - Administrative Fees	441,471.74
Sale of Assets	124,877.50
Miscellaneous	225,200.01
Seniors & Vet Admin Fee	1,365.92
Tax Collector - Various	4,085.43
DWI Reimb	4,251.58
Hotel Fee from State	39,462.39
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	876,235.57





# SURPLUS - CURRENT FUND

## YEAR 2021

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	6,436,698.88
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	3,987,154.00
4. Amount Appropriated in the 2021 Budget - Cash	1,904,875.93	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	8,518,976.95	xxxxxxxxxx
	10,423,852.88	10,423,852.88

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

Cash	12,485,158.97
Investments	
Cash Held by the State of New Jersey	4,742,491.19
Sub Total	17,227,650.16
Deduct Cash Liabilities Marked with "C" on Trial Balance	9,050,518.78
Cash Surplus	8,177,131.38
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	85,634.39
Deferred Charges #	1,265,382.12
Cash Deficit #	
Prepaid Debt Service	31,781.06
Spercial Special Emergency	(1,040,952.00)
Total Other Assets	341,845.57
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	8,518,976.95

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 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>110,393,862.65</u>
	\$	
2. Amount of Levy - Special District Taxes	\$	<u>450,646.15</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	<u>933,052.02</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	
5a. Subtotal 2021 Levy	\$	<u>111,777,560.82</u>
5b. Reductions Due to Tax Appeals**	\$	<u>-</u>
5c. Total 2021 Tax Levy	\$	<u><u>111,777,560.82</u></u>
6. Transferred to Tax Title Liens	\$	<u>1,327,131.28</u>
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	<u>361,639.49</u>
9. Discount Allowed	\$	
10. Collected in Cash: In 2020	\$	<u>1,347,591.28</u>
In 2021*	\$	<u>107,162,628.40</u>
Homestead Benefit Credit	\$	<u>458,767.23</u>
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	<u>77,191.83</u>
Total To Line 14	\$	<u><u>109,046,178.74</u></u>
11. Total Credits	\$	<u><u>110,734,949.51</u></u>
12. Amount Outstanding December 31, 2021	\$	<u>1,042,611.31</u>
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u><b>97.55%</b></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>109,046,178.74</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>109,046,178.74</u></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

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)	\$ 109,046,178.74
LESS: Proceeds from Accelerated Tax Sale	1,965,122.11
Net Cash Collected	\$ 107,081,056.63
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 111,777,560.82
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	95.80%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 109,046,178.74
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 109,046,178.74
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 111,777,560.82
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	97.56%

# 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	62,691.99	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	31,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	50,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	15,412.37	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,308.17
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	69,661.80
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	85,634.39
Due To State of New Jersey	-	XXXXXXXXXX
	159,604.36	159,604.36

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

Line 2	31,250.00
Line 3	50,250.00
Line 4	-
Sub - Total	81,500.00
Less: Line 7	4,308.17
To Item 10, Sheet 22	77,191.83

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

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

Tyrone Young - tyoung@irvingtonnj.org  
Signature of Tax Collector

T-8292  
License #

07/14/202  
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		13,524,053.90	XXXXXXXXXX
A. Taxes	597,311.24	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	12,926,742.66	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
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			XXXXXXXXXX
5. Added Tax Title Liens		125,544.10	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	13,649,598.00
8. Totals		13,649,598.00	13,649,598.00
9. Balance Brought Down		13,649,598.00	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	2,320,610.86
A. Taxes	472,538.63	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,848,072.23	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		1,327,131.28	XXXXXXXXXX
13. 2021 Taxes		1,042,611.31	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	13,698,729.73
A. Taxes	1,167,383.92	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	12,531,345.81	XXXXXXXXXX	XXXXXXXXXX
15. Totals		16,019,340.59	16,019,340.59

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 17.00%
17. Item No.14 multiplied by percentage shown above is 2,328,784.05 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	2,877,300.00	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	2,877,300.00
	2,877,300.00	2,877,300.00

**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 <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ 1,206,742.44	\$ 1,206,742.44	\$ _____	\$ _____ -
Overexpenditure of Approp Reserves	\$ 515,800.00	\$ _____	\$ _____	\$ 515,800.00
Trust Fund Deferred Charges	\$ 1,129,760.39	\$ _____	\$ _____	\$ 1,129,760.39
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>TOTAL DEFERRED CHARGES</b>	<b>\$ 2,852,302.83</b>	<b>\$ 1,206,742.44</b>	<b>\$ _____ -</b>	<b>\$ 1,645,560.39</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>	Appropriated for in Budget of <u>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 2021		Balance Dec. 31, 2021
						By 2021 Budget	Canceled By Resolution	
12/18/2018	Severance Liabilities		660,059.00	132,011.98	396,035.94	132,011.98		264,023.96
11/9/2017	Terminal Payout		1,124,141.00	224,828.00	449,653.00	224,828.00		224,825.00
12/27/2017	Terminal Payout		651,832.97	130,366.60	391,099.57	130,366.80		260,732.77
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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

fraoof@irvingtonnj.org

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	-	-	-	-	-

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	43,045,000.00	
Issued	xxxxxxxxxx		
Paid	2,375,000.00	xxxxxxxxxx	
Increase Refunding Bonds 2021(FYAB/2014)	-	4,590,000.00	
Outstanding - December 31, 2021	45,260,000.00	xxxxxxxxxx	
	47,635,000.00	47,635,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,860,000.00
2022 Interest on Bonds*		\$ 1,213,929.00	
ASSESSMENT SERIAL BONDS			
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)			\$ 1,213,929.00

**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  
DEMOLITION LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	369,296.00	
Issued	xxxxxxxx		
Paid	92,324.00	xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	276,972.00	xxxxxxxx	
	369,296.00	369,296.00	
2022 Loan Maturities			\$ 92,324.00
2022 Interest on Loans			\$ 3,692.00
Total 2022 Debt Service for DEMOLITION Loan			\$ 96,016.00
<b>DEMOLITION LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxx	360,000.00	
Issued	xxxxxxxx		
Paid	120,000.00	xxxxxxxx	
Outstanding - December 31, 2021	240,000.00	xxxxxxxx	
	360,000.00	360,000.00	
2022 Loan Maturities			\$ 120,000.00
2022 Interest on Loans			\$ -
Total 2022 Debt Service for DEMOLITION Loan			\$ 120,000.00

**LIST OF LOANS ISSUED DURING 2021**

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

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

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	2,007,733.97	
Issued	xxxxxxxx		
Paid	241,989.80	xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	1,765,744.17	xxxxxxxx	
	2,007,733.97	2,007,733.97	
2022 Loan Maturities			\$ 272,639.00
2022 Interest on Loans			\$ 28,812.50
Total 2022 Debt Service for NJIT TRUST LOAN Loan			\$ 301,451.50
<b>LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
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  
MUNICIPAL GREEN ACRES TRUST LOAN LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	404,387.00	
Issued	xxxxxxxx		
Paid	57,191.54	xxxxxxxx	
Refunded			
Outstanding - December 31, 2021	347,195.46	xxxxxxxx	
	404,387.00	404,387.00	
2022 Loan Maturities			\$ 58,031.83
2022 Interest on Loans			\$ 4,116.36
Total 2022 Debt Service for MUNICIPAL GREEN ACRES TRUST LOAN Loan			\$ 62,148.19
<b>LOAN</b>			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
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	xxxxxxxx	13,870,000.00	
Paid	530,000.00	xxxxxxxx	
Outstanding - December 31, 2021	13,340,000.00	xxxxxxxx	
	13,870,000.00	13,870,000.00	
2022 Bond Maturities - Term Bonds		\$ 30,000	
2022 Interest on Bonds		\$ 1,542,933.30	
<b>TYPE I SCHOOL SERIAL BONDS</b>			
Outstanding - January 1, 2021	xxxxxxxx	11,015,309.00	
Issued	xxxxxxxx		
Paid	1,992,250.00	xxxxxxxx	
Outstanding - December 31, 2021	9,023,059.00	xxxxxxxx	
	11,015,309.00	11,015,309.00	
2022 Interest on Bonds		\$ 2,282,931.95	
2022 Bond Maturities - Term Bonds			\$ 1,999,241.50
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ 3,825,865.25

**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	\$ 1,040,952.00	\$ 20,819.09
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**	
Redevelopment Activities #3463	150,000.00	6/16/2016	134,481.00	05/21/21	1.2500%	5,173.00	1,681.01	05/21/22
Redevelopment Activities #3501	150,000.00	6/20/2014	124,108.00	05/21/21	1.2500%	5,173.00	1,551.35	05/21/22
Tax Appeal	2,700,000.00	5/22/2018	1,080,000.00	05/21/21	2.0000%	540,000.00	21,600.00	05/21/22
Various Capital Improvements #3674	8,000,000.00	5/22/2019	7,600,000.00	05/21/21	2.0000%	282,949.00	152,000.00	05/21/22
Page Totals	11,000,000.00		8,938,589.00			833,295.00	176,832.36	

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	11,000,000.00		8,938,589.00			833,295.00	176,832.36	
PAGE TOTALS	11,000,000.00		8,938,589.00			833,295.00	176,832.36	

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)

Sheet 33  
Totals

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	11,000,000.00		8,938,589.00			833,295.00	176,832.36	
PAGE TOTALS	11,000,000.00		8,938,589.00			833,295.00	176,832.36	

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

Sheet 34

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.								
Total			-	-		-	-	

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

Sheet 34a

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1. County ECIA Capital Lease -(\$2,914,000.00)		404,000.00	165,900.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	404,000.00	165,900.00

(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
Communication Radio System - 3450		133,225.10			41,788.43			91,436.67
Demolition of Unsafe Buildings 3478	12,349.27						12,349.27	
PLayground Improvements - 3480	194,798.82						194,798.82	
Redevelopment Activities - 3501		89,257.81						89,257.81
Various Capital Improvements -3505	106,508.48						106,508.48	
Various Capital Improvements - 3522	18,569.70	139,613.00					18,569.70	139,613.00
Various Capital Improvements -3580	135,877.21				36,825.52		99,051.69	
40th Street Park Improvements 3581	45,455.00						45,455.00	
Refunding Bonds - 3584		465,000.00						465,000.00
Demolition of Unsafe Buildings - 3586	285,619.91						285,619.91	
Various Capital Improvements - 3674		5,089,023.33			1,504,584.49			3,584,438.84
Joint Meeting Capital Improvements - 3675		2,230,000.00						2,230,000.00
Joint Meeting Flood Mitigation - 3728		4,505,000.00						4,505,000.00
Sewer & Storm Water Imprvements - 3758			250,000.00		16,100.00		233,900.00	
Refunding Bonds - 3759			37,000,000.00		35,017,190.46			1,982,809.54
Property Acquisition East Ward - 3781			500,000.00					500,000.00
Page Total	799,178.39	12,651,119.24	37,750,000.00	-	36,616,488.90	-	996,252.87	13,587,555.86

Sheet 35

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
PREVIOUS PAGE TOTALS	799,178.39	12,651,119.24	37,750,000.00	-	36,616,488.90	-	996,252.87	13,587,555.86
PAGE TOTALS	799,178.39	12,651,119.24	37,750,000.00	-	36,616,488.90	-	996,252.87	13,587,555.86

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
PREVIOUS PAGE TOTALS	799,178.39	12,651,119.24	37,750,000.00	-	36,616,488.90	-	996,252.87	13,587,555.86
PAGE TOTALS	799,178.39	12,651,119.24	37,750,000.00	-	36,616,488.90	-	996,252.87	13,587,555.86

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
PREVIOUS PAGE TOTALS	799,178.39	12,651,119.24	37,750,000.00	-	36,616,488.90	-	996,252.87	13,587,555.86
GRAND TOTALS	799,178.39	12,651,119.24	37,750,000.00	-	36,616,488.90	-	996,252.87	13,587,555.86

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	xxxxxxxxx	250,269.30
Received from 2021 Budget Appropriation*	xxxxxxxxx	50,000.00
	xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance - December 31, 2021	300,269.30	xxxxxxxxx
	300,269.30	300,269.30

\*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
Sewer & Storm Water Impr -3758	250,000.00	250,000.00	-	250,000.00
Refunding Bonds 3759	37,000,000.00	37,000,000.00	-	
Property Acquistion East Ward - 3781	500,000.00	500,000.00	-	
Total	37,750,000.00	37,750,000.00	-	250,000.00

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	606,515.42
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Sale of Notes		145,190.53
Appropriated to Finance Improvement Authorizations	250,000.00	xxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxx
Balance - December 31, 2021	501,705.95	xxxxxxxxx
	751,705.95	751,705.95

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

\$ 111,777,560.82
2. Amount of Item 1 Collected in 2021 (\*)

\$ 109,046,178.74
3. Seventy (70) percent of Item 1

\$ 78,244,292.57

(\*) 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

D.

1. Cash Deficit 2020

\$
2. 4% of 2020 Tax Levy for all purposes:

Levy -- \$ = \$
3. Cash Deficit 2021

\$
4. 4% of 2021 Tax Levy for all purposes:

Levy -- \$ = \$

E.

	Unpaid	2020	2021	Total
1. State Taxes	\$	\$	\$	-
2. County Taxes	\$	\$	42,875.55	42,875.55
3. Amounts due Special Districts	\$	\$	677,128.24	677,128.24
4. Amount due School Districts for School Tax	\$	\$	-	-

# **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.