

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021 (UNAUDITED)

POPULATION LAST CENSUS 3,101
 NET VALUATION TAXABLE 2021 2,330,607,500
 MUNICODE 0515

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 WILDWOOD CREST , County of CAPE MAY

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 fspringer@wildwoodcrest.org
 Title CFO

(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, Francine Springer , am the Chief Financial Officer, License # N-0684 , of the BOROUGH of WILDWOOD CREST , County of CAPE MAY 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 fspringer@wildwoodcrest.org
 Title CFO
 Address 6101 PACIFIC AVENUE
 Phone Number 609.729.8040
 Fax Number 609.522.6692

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 **WILDWOOD CREST** 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.

Municipality:	BOROUGH OF WILDWOOD CREST
Chief Financial Officer:	Francine Springer
Signature:	fspringer@wildwoodcrest.org
Certificate #:	N-0684
Date:	02.08.2022

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.

Municipality:	BOROUGH OF WILDWOOD CREST
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

21-6001361

Fed I.D. #

BOROUGH OF WILDWOOD CREST

Municipality

CAPE MAY

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>693,020.69</u>	\$ <u>493,350.34</u>	\$ <u> </u>

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

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

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

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

fspringer@wildwoodcrest.org
Signature of Chief Financial Officer

02.08.2022
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 WILDWOOD CREST, County of CAPE MAY 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>fspringer@wildwoodcrest.org</u>
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Title	<u>CFO</u>
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(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 \$ 2,345,000,000.00

jhesley@wildwoodcrest.org
SIGNATURE OF TAX ASSESSOR

BOROUGH OF WILDWOOD CREST
MUNICIPALITY

CAPE MAY
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		17,330,297.64	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		-	309.84
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	0.47		
CURRENT	373,187.40		
SUBTOTAL		373,187.87	
TAX TITLE LIENS RECEIVABLE		-	
PROPERTY ACQUIRED FOR TAXES		-	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
SEWER RENTS RECEIVABLE		146,142.94	
MUNICIPAL COURT FINES AND COST RECEIVABLE		2,530.82	
DUE TO GRANT FUND		27,458.03	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		17,879,617.30	309.84

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3	17,879,617.30	309.84
APPROPRIATION RESERVES		1,650,343.03
ENCUMBRANCES PAYABLE		912,765.66
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		7,627.34
PREPAID TAXES		1,048,699.66
DUE TO STATE:		
MARRIAGE LICENCE		
DCA TRAINING FEES		
LOCAL SCHOOL TAX PAYABLE		2,310,558.46
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		14,647.48
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		226,993.45
ACCOUNTS PAYABLE		216,553.25
PAYROLL DEDUCTIONS PAYABLE		2,023.16
PREPAID SEWER RENTS		61,658.30
DUE TO GREAT WILDWOOD TOURISM IMPROVEMENT DISTRICT		175.00
PREPAID PIER CONCESSION RENTAL		40,000.00
RESERVE FOR BEACH OPERATIONS		357,199.29
RESERVE FOR INSURANCE PROCEEDS		57,340.52
PAGE TOTAL	17,879,617.30	6,906,894.44

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	17,879,617.30	6,906,894.44
SUBTOTAL	17,879,617.30	6,906,894.44 "C"
RESERVE FOR RECEIVABLES		549,319.66
DEFERRED SCHOOL TAX	1,150,000.00	
DEFERRED SCHOOL TAX PAYABLE		1,150,000.00
FUND BALANCE		10,423,403.20
TOTALS	19,029,617.30	19,029,617.30

(Do not crowd - add additional sheets)
 Sheet 3a.1

**POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CASH	156,084.07	
GRANTS RECEIVABLE	1,345,089.38	
DUE FROM/TO CURRENT FUND		27,458.03
ENCUMBRANCES PAYABLE		496,722.02
APPROPRIATED RESERVES		808,926.53
UNAPPROPRIATED RESERVES		168,066.87
TOTALS	1,501,173.45	1,501,173.45

(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	1,917.00	
DUE TO -		
DUE TO STATE OF NJ		7.20
RESERVE FOR ANIMAL CONTROL TRUST FUND		1,909.80
FUND TOTALS	1,917.00	1,917.00
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	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,717,341.67	
RESERVE FOR ENCUMBRANCES		38,696.50
RESERVE - MISCELLANEOUS		1,678,645.17
OTHER TRUST FUNDS PAGE TOTAL	1,717,341.67	1,717,341.67

(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	1,717,341.67	1,717,341.67
OTHER TRUST FUNDS (continued)		
TOTALS	1,717,341.67	1,717,341.67

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2020 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2021
Third Party Liens	-			-
3rd Party Construction Inspection	105,271.80	275,794.40	226,948.00	154,118.20
Accumulated Absences	305,912.45	45,000.00		350,912.45
Borough Beautification	61,265.85	8,125.00	13,788.00	55,602.85
Employment of Borough Employees	-	18,182.50	18,182.50	-
Fire Penalites - 212A	14,849.16	4,100.00	6,072.50	12,876.66
Fire Prevention - 212	52,475.61	17,280.00	15,577.99	54,177.62
Forfeited Funds	2,148.61	8.61		2,157.22
Marriage Licenses - Due to State NJ	250.00	775.00	600.00	425.00
Planning Escrow	8,243.36			8,243.36
Planning /Zoning Escrow	-			-
POAA	4,536.33	144.00		4,680.33
Recreation Commission	33,279.31	175,963.05	158,098.88	51,143.48
Retiree Life Insurance	180,000.00		7,500.00	172,500.00
Snow Removal	8,666.88			8,666.88
Street Openings - Maint Surety	13,470.00			13,470.00
Street Openings - Perform Surety	20,650.00			20,650.00
Street Paving	45,301.43	136,350.00	96,597.50	85,053.93
Tax Sale Premiums	171,000.00	172,000.00	103,000.00	240,000.00
Tourism Development Commission	125,801.09	74,980.00	95,604.50	105,176.59
Unclaimed Police Funds	341.00	453.83	341.00	453.83
Unemployment Trust	69,183.10	45,000.00	28,065.43	86,117.67
Zoning	32,406.86	48,477.50	37,732.98	43,151.38
Affordable Housing Trust	101,640.92	98,574.55	69.75	200,145.72
DCA Training Fees - State of NJ	4,310.00	18,408.00	13,796.00	8,922.00
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PAGE TOTAL	\$ 1,361,003.76	\$ 1,139,616.44	\$ 821,975.03	\$ 1,678,645.17

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	1,361,003.76	1,139,616.44	821,975.03	1,678,645.17
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PAGE TOTAL	\$ 1,361,003.76	\$ 1,139,616.44	\$ 821,975.03	\$ 1,678,645.17

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
								-
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Sheet 7

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	171,258.46	18,311,939.97	1,152,900.79	17,330,297.64
Grant Fund		156,084.07		156,084.07
Trust - Animal Control		2,476.20	559.20	1,917.00
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	50,597.00	1,853,892.81	187,148.14	1,717,341.67
Trust - Arts and Culture				-
General Capital	150,000.00	5,590,350.45	486,049.99	5,254,300.46
				-
<u>UTILITIES:</u>				-
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Total	371,855.46	25,914,743.50	1,826,658.12	24,459,940.84

* 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: fspringer@wildwoodcrest.org

Title: CFO

CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Crest Savings Bank:	
Current	13,636,928.98
Disbursement Account	1,508,693.67
Payroll	20,900.33
Uniform Construction Code	308,293.15
Capital	5,590,350.45
Unemployment trust	85,499.27
Animal Control Account	2,476.20
Recreation Commission Trust	56,863.31
Trust Escrow	960,934.15
Flexible Spending	2,266.28
Police Forfeiture	2,157.22
Affordable Housing	200,145.72
Beach Box Account	248,819.27
Lien Redemption Account	239,999.99
New Jersey Cash Management	7,534.30
NJ ARM	3,042,881.21
PAGE TOTAL	25,914,743.50

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
FEDERAL GRANTS:						-
FEMA - Sunset Lake	70,386.52					70,386.52
Bullet Proof Vest Partnership 2019	2,052.85					2,052.85
Bullet Proof Vest Partnership 2020	1,920.42					1,920.42
Bullet Proof Vest Partnership 2021		2,655.00	-			2,655.00
CDBG Street Intersection ADA	41,676.46					41,676.46
CDBG Beach Access	57,759.99					57,759.99
CDBG Library and Pool	294,637.07		3,762.62			290,874.45
CDBG - Scoop Taylor Park	400,000.00		257,176.31			142,823.69
CDBG - Beach Access Imp		400,000.00				400,000.00
						-
STATE GRANTS:						-
Cooperative Housing Inspections	23,433.00	27,400.00	15,785.00	-	35,048.00	-
NJ DOT Beach Avenue 2020	155,000.00		116,250.00			38,750.00
NJ DOT Trenton Avenue 2019	40,000.00					40,000.00
NJ DOT Stanton Avenue 2021		185,000.00				185,000.00
Distracted Driving Crackdown Grant 2021		6,000.00	6,000.00			-
Recycling Tonnage Grant 2021		13,279.59	13,279.59			-
						-
PAGE TOTALS	1,086,866.31	634,334.59	412,253.52	-	35,048.00	1,273,899.38

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	1,086,866.31	634,334.59	412,253.52	-	35,048.00	1,273,899.38
STATE GRANTS CONT.:						-
Click it or Ticket		6,000.00	6,000.00			-
Clean Communities 2021		25,150.76	25,150.76			-
Body Worn Camera Grant 2021		10,190.00				10,190.00
ACE Environmental Stewardship Grant 2021		5,000.00	2,500.00			2,500.00
NJDEP - NJ Stewardship Grant 2021		50,000.00				50,000.00
Polic Body Armor		2,766.32	2,766.32			-
Drunk Driving Enforcement Fund		1,973.19	1,973.19			-
LOCAL GRANTS:						-
GWTIDA - Summer Events 2020	20,000.00		20,000.00			-
GWTIDA - Summer Events 2021		39,000.00	31,500.00			7,500.00
Open Space - Sunrise Park	283,625.00		283,625.00			-
JIF Incentive Program 2020	3,500.00		3,500.00			-
JIF Incentive Program 2021		3,500.00	2,500.00			1,000.00
						-
						-
						-
						-
PAGE TOTALS	1,393,991.31	777,914.86	791,768.79	-	35,048.00	1,345,089.38

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

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
PREVIOUS PAGE TOTALS	1,393,991.31	777,914.86	791,768.79	-	35,048.00	1,345,089.38
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						-
						-
TOTALS	1,393,991.31	777,914.86	791,768.79	-	35,048.00	1,345,089.38

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				
FEDERAL GRANTS:							-
CDBG Grant - Beach Access	30,472.07						30,472.07
FEMA - Sunset Lake	99,495.05						99,495.05
CARES Act Provider Relief Funding	25.35			25.35			-
CDBG Street ADA Improvements	25,191.99						25,191.99
CDBG - Scoop Taylor Park	400,000.00			400,000.00			-
CDBG - Library and Pool Improvements	267,907.00			289,445.37	21,538.37		0.00
CDBG - Cresse Avenue and Lake Road	7,995.16					7,995.16	-
CDBG - Crocus and Aster	9,168.89					9,168.89	-
Bullet Proof Vest Paternship 2020				894.97	894.97		-
Bullet Proof Vest Paternship 2021		2,655.00		2,655.00			-
CDBG - Beach Access Grant 2021			400,000.00				400,000.00
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	840,255.51	2,655.00	400,000.00	693,020.69	22,433.34	17,164.05	555,159.11

**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	840,255.51	2,655.00	400,000.00	693,020.69	22,433.34	17,164.05	555,159.11
STATE GRANTS:							-
Clean Communities Grants 2018	19.35			19.35			-
Clean Communities Grants 2019	17,823.22			18,750.90	1,162.68		235.00
Clean Communities Grants 2020	23,625.30			13,007.02			10,618.28
Clean Communities Grants 2021			25,150.76				25,150.76
							-
Cooperative Housing Inspections 2016	1,421.68					1,421.68	-
Cooperative Housing Inspections 2017	21,000.00					21,000.00	-
Cooperative Housing Inspections 2018	13,000.00			373.68		12,626.32	-
Cooperative Housing Inspections 2019	13,000.00			9,826.38			3,173.62
Cooperative Housing Inspections 2020	36,800.00						36,800.00
Cooperative Housing Inspections 2021		27,400.00	-				27,400.00
Recycling Tonnage Grant 2018	104.24			104.24			-
Recycling Tonnage Grant 2019	921.62			921.62			-
Recycling Tonnage Grant 2020	3,256.52			4,756.52	1,500.00		(0.00)
Recycling Tonnage Grant 2021			13,279.59	9,203.59			4,076.00
Alcohol Education & Rehabilitation	3,712.24						3,712.24
							-
PAGE TOTALS	974,939.68	30,055.00	438,430.35	749,983.99	25,096.02	52,212.05	666,325.01

**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	974,939.68	30,055.00	438,430.35	749,983.99	25,096.02	52,212.05	666,325.01
NJ DOT - Trenton Avenue 2019				68,185.00	68,185.00		-
NJ DOT - Beach Avenue 2020	155,000.00			155,000.00			-
NJ DOT - Stanton Avenue 2021	-	185,000.00	-	185,000.00			-
UEZ Administrative Fund 2011	7,262.29						7,262.29
UEZ Assistance Fund 2011	50,256.95						50,256.95
							-
Body Worn Camera Grant			10,190.00	9,268.00			922.00
Click it or Ticket Grant 2021			6,000.00	6,000.00			-
Distracted Driving Crackdown Grant 2021			6,000.00	6,000.00			-
ACE Environmental Stewardship Program			5,000.00	-			5,000.00
NJ DEP - NJ Forest Stewardship Grant		5,000.00	50,000.00		5,000.00		60,000.00
							-
Drunk Driving Enforcement Fund 2019	2,194.53			2,194.53	-		-
Drunk Driving Enforcement Fund 2020		2,766.32		2,766.32	-		-
		-		-	-		-
Body Armor Grant		1,973.19		1,973.19			-
							-
							-
PAGE TOTALS	1,189,653.45	224,794.51	515,620.35	1,186,371.03	98,281.02	52,212.05	789,766.25

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

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	1,189,653.45	224,794.51	515,620.35	1,186,371.03	98,281.02	52,212.05	789,766.25
LOCAL GRANTS:							-
GWTIDA Summer Events 2018	298.75					298.75	-
GWTIDA Summer Events 2019	2,312.13					2,312.13	-
GWTIDA Summer Events 2020	22,237.00					22,237.00	-
GWTIDA Summer Events 2021			39,000.00	19,839.72			19,160.28
							-
JIF Incentive Program 2020				2,087.15	2,099.00	11.85	(0.00)
JIF Incentive Program 2021			3,500.00	3,500.00			-
							-
Open Space - Sunrise Park		-	-	283,625.00	283,625.00		-
							-
Get Active Grant	339.07					339.07	-
							-
							-
							-
							-
							-
							-
							-
TOTALS	1,214,840.40	224,794.51	558,120.35	1,495,422.90	384,005.02	77,410.85	808,926.53

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	-	-	-	-	-	-
State Housing Grant				8,552.00		8,552.00
America Rescue Plan				159,514.87		159,514.87
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	-	-	-	168,066.87	-	168,066.87

**Sheet 12
Totals**

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	2,094,600.11
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	1,150,000.00
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	8,364,510.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	8,148,551.65	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	2,310,558.46	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	1,150,000.00	XXXXXXXXXX
	11,609,110.11	11,609,110.11

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

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	22,819.09
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,534,222.39
County Library	XXXXXXXXXX	802,019.81
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	235,836.45
Due County for Added and Omitted Taxes	XXXXXXXXXX	14,647.48
Paid	6,594,897.74	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	14,647.48	XXXXXXXXXX
	6,609,545.22	6,609,545.22

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	3,400,000.00	3,400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	6,104,083.51	6,530,269.60	426,186.09
Added by N.J.S.A. 40A:4-87 (List on 17a)	558,120.35	558,120.35	-
			-
			-
Total Miscellaneous Revenue Anticipated	6,662,203.86	7,088,389.95	426,186.09
Receipts from Delinquent Taxes	350,000.00	354,857.59	4,857.59
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	15,895,188.35	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	15,895,188.35	16,551,457.85	656,269.50
	26,307,392.21	27,394,705.39	1,087,313.18

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	30,593,201.40
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	8,364,510.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	6,572,078.65	xxxxxxxxxx
Due County for Added and Omitted Taxes	14,647.48	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	909,492.58
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	16,551,457.85	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.	31,502,693.98	31,502,693.98

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
Body Worn Camera Grant	10,190.00	10,190.00	-
Click it or Ticket	6,000.00	6,000.00	-
Distracted Driving Crackdown Grant	6,000.00	6,000.00	-
ACE Environmental Stewardship Grant	5,000.00	5,000.00	-
NJDEP - NJForest Stewardship Grant	50,000.00	50,000.00	-
Recycling Tonnage Grant	13,279.59	13,279.59	-
Clean Communities Grant	25,150.76	25,150.76	-
Small Cities CDBG - Beach Access Imp	400,000.00	400,000.00	-
GWTIDA - Summer Events Grants	39,000.00	39,000.00	-
JIF Incentive Program Grant	3,500.00	3,500.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
PAGE TOTALS	558,120.35	558,120.35	-

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: _____ fspringer@wildwoodcrest.org _____

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
PREVIOUS PAGE TOTALS	558,120.35	558,120.35	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
TOTALS	558,120.35	558,120.35	-

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: fspringer@wildwoodcrest.org

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		25,749,271.86
2021 Budget - Added by N.J.S.A. 40A:4-87		558,120.35
Appropriated for 2021 (Budget Statement Item 9)		26,307,392.21
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		26,307,392.21
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		26,307,392.21
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	23,743,162.30	
Paid or Charged - Reserve for Uncollected Taxes	909,492.58	
Reserved	1,650,343.03	
Total Expenditures		26,302,997.91
Unexpended Balances Canceled (see footnote)		4,394.30

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	426,186.09
Delinquent Tax Collections	XXXXXXXXXX	4,857.59
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	656,269.50
Unexpended Balances of 2021 Budget Appropriations	XXXXXXXXXX	4,394.30
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	276,195.66
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	2,183,728.15
Prior Years Interfunds Returned in 2021	XXXXXXXXXX	
Grant Cancelation		22,362.85
Refund of PY Expense		16,312.01
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance - January 1, 2021	1,150,000.00	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	1,150,000.00
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
Refunds	1,577.65	
	-	
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	3,588,728.50	XXXXXXXXXX
	4,740,306.15	4,740,306.15

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Late Mercantile Penalties	3,574.00
Code Violations	2,850.00
Administration Fee - Vets and Seniors	860.87
Photocopies	1,472.10
Police Department	10,066.00
Recycling	11,756.00
JIF Reimbursements	84,602.00
Sewer Connections	27,000.00
Bad Check Fee/Void PY Checks	180.00
Employee Health Insurance Premium CoPay	324.27
Sale of Municipal Assets	61,826.50
Junior Lifeguard Program	5,950.00
Workers Compensation Reimbursements	5,258.49
Reimbursements	2,034.44
Pension Refunds	2.33
Cost of Tax Sale	1,148.89
Miscellaneous	57,289.77
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	276,195.66

**SURPLUS - CURRENT FUND
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	10,234,674.70
2. [REDACTED]	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	3,588,728.50
4. Amount Appropriated in the 2021 Budget - Cash	3,400,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6. [REDACTED]		xxxxxxxxxx
7. Balance - December 31, 2021	10,423,403.20	xxxxxxxxxx
	13,823,403.20	13,823,403.20

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

Cash		17,330,297.64
Investments		
[REDACTED]		
Sub Total		17,330,297.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,906,894.44
Cash Surplus		10,423,403.20
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 #		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
Total Other Assets		-
		10,423,403.20

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2021 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		\$	30,903,855.45
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.		\$	68,497.33
5a. Subtotal 2021 Levy	\$		30,972,352.78
5b. Reductions Due to Tax Appeals**	\$		_____
5c. Total 2021 Tax Levy		\$	30,972,352.78
6. Transferred to Tax Title Liens		\$	_____
7. Transferred to Foreclosed Property		\$	_____
8. Remitted, Abated or Canceled		\$	5,963.98
9. Discount Allowed		\$	_____
10. Collected in Cash: In 2020	\$		911,725.69
In 2021*	\$		29,553,857.20
Homestead Benefit Credit	\$		84,368.51
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$		43,250.00
Total To Line 14	\$		30,593,201.40
11. Total Credits		\$	30,599,165.38
12. Amount Outstanding December 31, 2021		\$	373,187.40
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is			<u>98.77%</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		\$	30,593,201.40
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	_____
To Current Taxes Realized in Cash (Sheet 17)		\$	30,593,201.40

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)	\$ 30,593,201.40
<i>LESS</i> : Proceeds from Accelerated Tax Sale	
Net Cash Collected	\$ 30,593,201.40
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 30,972,352.78
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.78%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 30,593,201.40
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 30,593,201.40
Line 5c (sheet 22) Total 2021 Tax Levy	\$ 30,972,352.78
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.78%</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	292.76
2. Senior Citizens Deductions Per Tax Billings	5,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	37,000.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	223.36
9. Received in Cash from State	XXXXXXXXXX	43,043.72
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	309.84	XXXXXXXXXX
	43,559.84	43,559.84

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

Line 2	5,750.00	
Line 3	37,000.00	
Line 4	500.00	
Sub - Total	43,250.00	
Less: Line 7	-	
To Item 10, Sheet 22	43,250.00	

**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	226,993.45
Taxes Pending Appeals	226,993.45	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2021		226,993.45	XXXXXXXXXX
Taxes Pending Appeals*	226,993.45	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		226,993.45	226,993.45

lherman@wildwoodcrest.org
Signature of Tax Collector

T-8246
License #

02.08.2022
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		374,139.04	XXXXXXXXXX
A. Taxes	374,139.04	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	19,280.98
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			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	354,858.06
8. Totals		374,139.04	374,139.04
9. Balance Brought Down		354,858.06	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	354,857.59
A. Taxes	354,857.59	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale			XXXXXXXXXX
12. 2021 Taxes Transferred to Liens			XXXXXXXXXX
13. 2021 Taxes		373,187.40	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	373,187.87
A. Taxes	373,187.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	-	XXXXXXXXXX	XXXXXXXXXX
15. Totals		728,045.46	728,045.46

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **99.99%**

17. Item No.14 multiplied by percentage shown above is **373,150.55** 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		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	-
	-	-

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	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
	\$	\$	\$	\$ -
TOTAL DEFERRED CHARGES	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

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

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

Chief Financial Officer

* 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	xxxxxxxxx	13,685,000.00	
Issued	xxxxxxxxx		
Paid	2,500,000.00	xxxxxxxxx	
Outstanding - December 31, 2021	11,185,000.00	xxxxxxxxx	
	13,685,000.00	13,685,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 2,575,000.00
2022 Interest on Bonds*		\$ 348,150.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 348,150.00

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
NJEIT LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxxx	9,533,899.85	
Issued	xxxxxxxxxx		
Paid	726,508.20	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	8,807,391.65	xxxxxxxxxx	
	9,533,899.85	9,533,899.85	
2022 Loan Maturities			\$ 741,805.00
2022 Interest on Loans			\$ 123,950.00
Total 2022 Debt Service for NJEIT Loan			\$ 865,755.00
LOAN			
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			\$ -
LOAN			
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			\$ -
LOAN			
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		\$	
TYPE I SCHOOL SERIAL BONDS			
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**	
2021 Bond Anticipation Notes	3/18/2021	3/18/2021	9,000,000.00	03/17/22	2.0000%		180,000.00	
Page Totals	44,273.00		9,000,000.00			-	180,000.00	

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	44,273.00		9,000,000.00			-	180,000.00	
PAGE TOTALS	44,273.00		9,000,000.00			-	180,000.00	

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	44,273.00		9,000,000.00			-	180,000.00	
PAGE TOTALS	44,273.00		9,000,000.00			-	180,000.00	

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.								
Total			-	-		-	-	

Sheet 34

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

Assessment Notes with an original date of issue of 2019 or prior must be appropriated in full in the 2022 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
1211 G. NJ Avenue Relocation of Poles	221,263.12				12,066.85		209,196.27	
1234 G. Heather Rd Bike Shop	7,673.10					7,673.10		
1234 L Pool Building Doors	15,285.00					15,285.00		
1234 J. Outdoor Lighting Improvements	1,567.23					1,567.23		
1244 A. Improvements to Pacific Ave Phase II		34,857.95			13,820.50			21,037.45
1244 B. Improvements to Sunset Lake		267,080.65		(715.77)				267,796.42
1248 A. Purchase of Police Radios	16,554.38					16,554.38		
1248 Purchase of Beach Tractor and Other Equip	23,437.43					23,437.43		
1250 General Purpose Ordinance	66,951.86					66,951.86		
1255 Improvements to Curb Access at St Ends	16,110.20					16,110.20		
1261 Newark Avenue and Other Roads	187,967.56	145,000.00					187,967.56	145,000.00
1266 Sunset Lake	3,852.45						3,852.45	
1267 Various Improvements	3,780.58						3,780.58	
1268 Acquisition of Equipment and Vehicles	2,539.25			(500.00)	500.00		2,539.25	
Page Total	566,982.16	446,938.60	-	(1,215.77)	26,387.35	147,579.20	407,336.11	433,833.87

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	566,982.16	446,938.60	-	(1,215.77)	26,387.35	147,579.20	407,336.11	433,833.87
1299 Various Improvements	411,659.82	45,702.35		(348,119.59)	563,638.59		196,120.82	45,702.35
1318 Pacific Avenue		543,022.00		(2,164,005.40)	2,284,473.12		-	422,554.28
1323 Acquisition of 5900 NJ Avenue	22,649.00				900.00		21,749.00	
1338 Volunteer Fire Company Radio Acq.	-	8,887.55		(241,112.45)	242,012.45		7,987.55	
1341 A Road Improvements	120,000.00	2,280,000.00			2,366,296.66			33,703.34
1341 B Beach And Bay Improvements	90,000.00	1,710,000.00			1,746,315.67		-	53,684.33
1341 C Public Building and Property	10,000.00	190,000.00			1,000.00		9,000.00	190,000.00
1341 D Recreation Improvements	45,000.00	855,000.00			672,351.95			227,648.05
1345 Reconstruction of Library Building			1,600,000.00		1,583,684.00			16,316.00
1357 Purchase of 6208 New Jersey Avenue			400,000.00		379,055.00		20,945.00	
						-		
PAGE TOTALS	1,266,290.98	6,079,550.50	2,000,000.00	(2,754,453.21)	9,866,114.79	147,579.20	663,138.48	1,423,442.22

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
PREVIOUS PAGE TOTALS	1,266,290.98	6,079,550.50	2,000,000.00	(2,754,453.21)	9,866,114.79	147,579.20	663,138.48	1,423,442.22
PAGE TOTALS	1,266,290.98	6,079,550.50	2,000,000.00	(2,754,453.21)	9,866,114.79	147,579.20	663,138.48	1,423,442.22

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
PREVIOUS PAGE TOTALS	1,266,290.98	6,079,550.50	2,000,000.00	(2,754,453.21)	9,866,114.79	147,579.20	663,138.48	1,423,442.22
GRAND TOTALS	1,266,290.98	6,079,550.50	2,000,000.00	(2,754,453.21)	9,866,114.79	147,579.20	663,138.48	1,423,442.22

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	1,037,587.92
Received from 2021 Budget Appropriation*	XXXXXXXXXX	200,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	147,579.20
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
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	480,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	905,167.12	XXXXXXXXXX
	1,385,167.12	1,385,167.12

*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	145,500.00
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	145,500.00	XXXXXXXXXX
	145,500.00	145,500.00

*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.

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
Ordinance 1345 - Old Library	1,600,000.00	570,000.00	80,000.00	950,000.00
Ordinance 1357 - Purchase of Property	400,000.00		400,000.00	
Total	2,000,000.00	570,000.00	480,000.00	950,000.00

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	xxxxxxxxxx	1,191,843.40
Premium on Sale of Bonds	xxxxxxxxxx	161,190.00
Funded Improvement Authorizations Canceled	xxxxxxxxxx	-
Reciepts from Grants		61,426.55
Appropriated to Finance Improvement Authorizations	950,000.00	xxxxxxxxxx
Appropriated to 2021 Budget Revenue	100,000.00	xxxxxxxxxx
Balance - December 31, 2021	364,459.95	xxxxxxxxxx
	1,414,459.95	1,414,459.95

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 | \$ <u>30,972,352.78</u> |
| 2. Amount of Item 1 Collected in 2021 (*) | \$ <u>30,593,201.40</u> |
| 3. Seventy (70) percent of Item 1 | \$ <u>21,680,646.95</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>	\$ <u> </u>
2. County Taxes	\$ <u> </u>	\$ <u> </u>	\$ <u>14,647.48</u>	\$ <u>14,647.48</u>
3. Amounts due Special Districts	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amount due School Districts for School Tax	\$ <u> </u>	\$ <u> </u>	\$ <u>2,310,558.46</u>	\$ <u>2,310,558.46</u>