

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2023
(UNAUDITED)

POPULATION LAST CENSUS 8,072
NET VALUATION TAXABLE 2023 784,267,800
MUNICODE 1523

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2024
MUNICIPALITIES - FEBRUARY 10, 2024

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 PLUMSTED, County of OCEAN

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 cfo@plumsted.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, Sharon Gower, am the Chief Financial Officer, License # N-1793, of the TOWNSHIP of PLUMSTED, County of OCEAN 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, 2023, 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, 2023.

Signature cfo@plumsted.org
Title Chief Financial Officer
Address 121 Evergreen Road
Phone Number 609-758-2241
Fax Number 609-758-0123

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 **PLUMSTED** as of as of December 31, 2023 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, 2023 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:

N/A

Certified by me

this 4th day March, 2024

Brian K. Logan

(Registered Municipal Accountant)

Suplee, Clooney & Company

(Firm Name)

308 East Broad Street

(Address)

Westfield, NJ 07090

(Address)

(908) 789-9300

(Phone Number)

(908) 789-8535

(Fax Number)

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 2024.
- 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:	TOWNSHIP OF PLUMSTED
Chief Financial Officer:	Sharon Gower
Signature:	cfo@plumsted.org
Certificate #:	N-1793
Date:	3/4/2024

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:	TOWNSHIP OF PLUMSTED
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	

21-6006463

Fed I.D. #

TOWNSHIP OF PLUMSTED

Municipality

OCEAN

County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: December 31, 2023

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>271,619.28</u>	\$ <u>216,948.28</u>	\$ <u>35,000.00</u>

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

☐ Single Audit

☐ Program Specific Audit

☒ Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

- Note:

All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been 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.

cfo@plumsted.org

Signature of Chief Financial Officer

3/4/2024

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 PLUMSTED, County of OCEAN during the year 2023 and that sheets 40 to 68 are unnecessary.

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

Name	Brian K. Logan
Title	Registered Municipal Accountant

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2023

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2024 and filed with the County Board of Taxation on January 10, 2024 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 786,669,600.00

<u>ttobiassen@plumsted.org</u>
SIGNATURE OF TAX ASSESSOR
<u>TOWNSHIP OF PLUMSTED</u>
MUNICIPALITY
<u>OCEAN</u>
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2023

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

Title of Account		Debit	Credit
CASH		5,566,255.27	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		2,469.12	-
CHANGE FUND		750.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	-		
CURRENT	70.39		
SUBTOTAL		70.39	
TAX TITLE LIENS RECEIVABLE		69,895.00	
PROPERTY ACQUIRED FOR TAXES		196,900.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
REVENUE ACCOUNTS RECEIVABLE		5,018.61	
INTERFUND - TRUST OTHER FUND		58.28	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		5,841,416.67	-

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2023

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	5,841,416.67	-
APPROPRIATION RESERVES		622,823.35
ENCUMBRANCES PAYABLE		191,727.26
CONTRACTS PAYABLE		
TAX OVERPAYMENTS		13,895.35
PREPAID TAXES		241,412.24
COMMITMENTS PAYABLE		88,274.19
PAYROLL LIABILITIES		2,921.39
DUE TO STATE:		
MARRIAGE LICENCE		225.00
DCA TRAINING FEES		6,975.00
MUNICIPAL OPEN SPACE PAYABLE		717.48
LOCAL SCHOOL TAX PAYABLE		1,123,520.65
REGIONAL SCHOOL TAX PAYABLE		-
REGIONAL H.S.TAX PAYABLE		-
COUNTY TAX PAYABLE		-
DUE COUNTY - ADDED & OMMITTED		-
SPECIAL DISTRICT TAX PAYABLE		-
RESERVE FOR TAX APPEAL		-
RESERVE FOR COURTESY BUSING		10,529.00
DUE NEW HANOVER - UCC		6,614.00
DUE NEW HANOVER - DCA		107.00
DUE COUNTY OF OCEAN - PILOTS		697.38
INTERFUND - GRANT FUND		90,867.94
RESERVE FOR PILOTS - MUNICIPAL		1,476,759.11
DEFERRED REVENUE - MUNICIPAL RELIEF AID FUND		46,648.11
DUE TO MUNICIPAL UTILITIES AUTHORITY		1,113.95
PAGE TOTAL	5,841,416.67	3,925,828.40

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2023**

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	5,841,416.67	3,925,828.40
SUBTOTAL	5,841,416.67	3,925,828.40 "C"
RESERVE FOR RECEIVABLES		271,942.28
DEFERRED SCHOOL TAX	5,787,199.61	
DEFERRED SCHOOL TAX PAYABLE		5,787,199.61
FUND BALANCE		1,643,645.99
TOTALS	11,628,616.28	11,628,616.28

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

**ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2023**

Title of Account	Debit	Credit
N/A		
TOTALS	-	-

(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, 2023

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	1,318,485.65	
DUE FROM/TO CURRENT FUND	90,867.94	
ENCUMBRANCES PAYABLE		64,327.45
APPROPRIATED RESERVES		1,246,317.13
UNAPPROPRIATED RESERVES		98,709.01
TOTALS	1,409,353.59	1,409,353.59

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	200.00	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		
ENCUMBRANCES PAYABLE		200.00
FUND TOTALS	200.00	200.00
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	-	
FUND TOTALS	-	-
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

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	2,993,202.28	
DUE FROM/TO CURRENT FUND		58.28
TRUST FUND RESERVES		2,960,643.69
RESERVE FOR ENCUMBRANCES		32,500.31
OTHER TRUST FUNDS PAGE TOTAL	2,993,202.28	2,993,202.28

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

[illegible]

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
Previous Totals	2,993,202.28	2,993,202.28
OTHER TRUST FUNDS (continued)		
TOTALS	2,993,202.28	2,993,202.28

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2022 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2023
Tax Sale Premiums	451,200.00	22,700.00	285,100.00	188,800.00
Performance Bonds	1,809,916.01	507,808.37	198,426.93	2,119,297.45
Planning Board Escrow	189,141.93	61,412.13	66,337.01	184,217.05
Curb & Sidewalk Deposits	20,292.51			20,292.51
Lot Grading	2,626.50			2,626.50
Recreation Improvement	-			-
Contributions	6,862.74			6,862.74
Soil Removal	2,777.75			2,777.75
Parking Offense Adjudication Act	109.00	6.00		115.00
Law Enforcement Trust	4,337.19	63.30		4,400.49
Public Defender	-	445.00		445.00
Green Technology	1,376.09		1,376.09	-
Municipal Open Space	214,353.55	157,148.82	115,101.38	256,400.99
Council on the Arts	2,742.40			2,742.40
Outside Employment of Off Duty	-			-
Municipal Police	82,783.50	352,607.50	379,967.62	55,423.38
PT Environmental Commission	-			-
Donation	858.33			858.33
September 11, 2001 World Trade	-			-
Center	52.01			52.01
Snow Removal	14,225.90	61,000.00	2,520.00	72,705.90
Land Use Education	-			-
Main Street Program	5,504.86		233.37	5,271.49
Municipal Alliance on Alcoholism	-			-
and Drug Abuse	3,144.57	2,775.00	2,038.28	3,881.29
Municipal Building Donations	3,127.21	621.04	1,006.00	2,742.25
July 4th Celebration	1,825.00	15,162.50	15,454.76	1,532.74
TTL Redemption	-	251,229.32	251,229.32	-
Accumulated Absences	29,198.42			29,198.42
LUB Education Contribution	-			-
Interest Due to Current Fund	-			-
				-
				-
				-
				-
				-
				-
				-
				-
PAGE TOTAL	\$ 2,846,455.47	\$ 1,432,978.98	\$ 1,318,790.76	\$ 2,960,643.69

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, 2022	RECEIPTS					Disbursements	Balance Dec. 31, 2023
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
N/A								-
								-
								-
								-
								-
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, 2023

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	7,426,596.66	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	7,426,596.66
CASH	4,111,716.70	
DUE FROM -		
DUE FROM -		
FEDERAL AND STATE GRANTS RECEIVABLE		
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	26,761,980.56	
UNFUNDED	9,036,319.66	
DUE TO -		
CURRENT FUND		
PAGE TOTALS	47,336,613.58	7,426,596.66

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2023

Title of Account	Debit	Credit
PREVIOUS PAGE TOTALS	47,336,613.58	7,426,596.66
BOND ANTICIPATION NOTES PAYABLE		1,609,723.00
GENERAL SERIAL BONDS		-
TYPE 1 SCHOOL BONDS		-
LOANS PAYABLE		26,761,980.56
CAPITAL LEASES PAYABLE		-
RESERVE FOR CAPITAL PROJECTS		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		10,398.54
UNFUNDED		5,349,332.41
RENEWAL AND REPLACEMENT FUND		359,279.04
ENCUMBRANCES PAYABLE		624,945.36
RESERVE TO PAY DEBT SERVICE - LENNAR		3,712,901.10
RESERVE TO PAY BANS		
CAPITAL IMPROVEMENT FUND		82,731.39
DOWN PAYMENTS ON IMPROVEMENTS		-
RESERVE TO PAY DEBT SERVICE - TRUSTEE		1,364,139.61
RESERVE TO PAY DEBT SERVICE - SEWER LOANS		34,000.00
CAPITAL FUND BALANCE		585.91
	47,336,613.58	47,336,613.58

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2023

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	662.15	5,769,772.87	204,179.75	5,566,255.27
Grant Fund				-
Trust - Animal Control		1,846.49	1,646.49	200.00
Trust - Assessment				-
Trust - Municipal Open Space				-
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		3,294,355.09	301,152.81	2,993,202.28
Trust - Arts and Culture				-
General Capital	9,750.00	4,129,594.70	27,628.00	4,111,716.70
				-
<u>UTILITIES:</u>				
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	10,412.15	13,195,569.15	534,607.05	12,671,374.25

* 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, 2023.

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, 2023.

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: blogan@scnco.com

Title: 3/4/2024

CASH RECONCILIATION DECEMBER 31, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Citizens Bank:	
Current Fund:	
#1299	3,739,207.13
#1363	575,666.33
#1371	79,559.05
#1304	9,041.59
#1926	1,366,252.17
#1931	46.60
Animal Control Trust Fund:	
#1339	1,846.49
Trust Other Fund:	
#1320	1,142,153.87
#1347	4,400.49
#7184	129.55
#1411	2,147,671.18
General Capital Fund:	
#1312	2,403,176.05
TD Wealth:	
#9802	1,858.08
#9307	1,362,032.29
#9604	359,279.04
#8606	3,000.00
#9000	249.24
PAGE TOTAL	13,195,569.15

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, 2023 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PREVIOUS PAGE TOTAL	13,195,569.15
TOTAL PAGE	13,195,569.15

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, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
Prior Year Grants:	-					-
Body-Worn Camera Grant	16,273.52					16,273.52
Bullet Proof Vest Partnership Grant	2,915.52					2,915.52
Drunk Driving Enforcement Fund	6,156.39					6,156.39
NJ DOT Hopkins Road	129,098.00					129,098.00
NJ DOT Tower Road	91,792.15					91,792.15
Bullet Proof Vest Partnership Grant	3,422.50					3,422.50
Community Development Block Grant	35,000.00					35,000.00
DMHAS Youth Leadership Grant	5,158.90		5,158.90			-
LEAP Implementation Grant	250,000.00					250,000.00
Municipal Alliance on Alcoholism and Drug Abuse	7,987.00		7,987.00			-
NJ DOT Lakeview Drive	378,000.00					378,000.00
Current Year Grants:						-
Alcohol Education and Rehabilitation Fund	-	1,297.95	1,297.95			-
Body Armor Replacement Fund		1,305.76	1,305.76			-
Bullet Proof Vest Partnership Grant		1,284.00				1,284.00
Clean Communities Program		21,105.86	21,105.86			-
DMHAS Youth Leadership Grant		5,458.57				5,458.57
Local Recreation Improvement Grant		13,668.00				13,668.00
PAGE TOTALS	925,803.98	44,120.14	36,855.47	-	-	933,068.65

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	925,803.98	44,120.14	36,855.47	-	-	933,068.65
Municipal Alliance on Alcoholism and Drug Abuse		7,987.00				7,987.00
NJ DOT Fieldcrest and Brindletown		376,680.00				376,680.00
Ocean County Tourism		750.00				750.00
Plumsted Senior Center		10,000.00	10,000.00			-
Recycling Tonnage Grant		4,157.87	4,157.87			-
Safe and Secure Communities Program		16,200.00	16,200.00			-
Stormwater Assistance Grant		25,000.00	25,000.00			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
PAGE TOTALS	925,803.98	484,895.01	92,213.34	-	-	1,318,485.65

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

Grant	Balance Jan. 1, 2023	2023 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2023
PREVIOUS PAGE TOTALS	925,803.98	484,895.01	92,213.34	-	-	1,318,485.65
						-
						-
						-
						-
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						-
						-
						-
						-
						-
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						-
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						-
						-
						-
						-
						-
TOTALS	925,803.98	484,895.01	92,213.34	-	-	1,318,485.65

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Alcohol Education and Rehabilitation Fund	11,193.03		1,297.95				12,490.98
Body Armor Replacement Fund	5,878.59	1,305.76					7,184.35
Bullet Proof Vest Partnership Grant	3,381.64	1,284.00					4,665.64
Clean Communities Program	38,457.72		21,105.86	6,323.77			53,239.81
Community Development Block Grant	35,000.00			35,000.00			-
Drunk Driving Enforcement Fund	2,913.91			86.86			2,827.05
Ocean County Tourism	0.00	1,500.00					1,500.00
Municipal Alliance on Alcoholism and Drug Abuse	10,012.86	12,487.00		14,062.99			8,436.87
NJ DOT Tower Road	34,552.24			1,785.00			32,767.24
NJ DOT Hopkins Road	93,157.41			4,443.00			88,714.41
NJ DOT Lakeview Drive	378,000.00						378,000.00
Plumsted Senior Center	-	10,000.00		10,000.00			-
Recycling Revenue Sharing Grant	43,727.97						43,727.97
Recycling Tonage Grant	14,776.59	4,157.87		9,720.52			9,213.94
Safe & Secure Communities Program	-	20,250.00		20,250.00			-
Supplemental Fire Services Program	246.52	2,140.00		2,140.00			246.52
Body-Worn Camera Grant	16,273.52			9,654.24			6,619.28
American Rescue Plan Act (EMS Services)	-						-
DMHAS Youth Leadership Grant	5,158.90	5,458.57		5,158.90			5,458.57
PAGE TOTALS	692,730.90	58,583.20	22,403.81	118,625.28	-	-	655,092.63

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	692,730.90	58,583.20	22,403.81	118,625.28	-	-	655,092.63
LEAP Implementation Grant	63,000.00						63,000.00
Local Recreation Improvement Grant		13,668.00		13,668.00			-
NJ DOT Fieldcrest and Brindletown		376,680.00					376,680.00
Stormwater Assistance Grant			25,000.00	15,000.00			10,000.00
ARP Transferred from 2022 Budget							-
Storm Drains					17,828.44		17,828.44
Sewer Hook-ups					123,716.06		123,716.06
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
PAGE TOTALS	755,730.90	448,931.20	47,403.81	147,293.28	141,544.50	-	1,246,317.13

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	755,730.90	448,931.20	47,403.81	147,293.28	141,544.50	-	1,246,317.13
							-
							-
							-
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							-
							-
							-
							-
							-
PAGE TOTALS	755,730.90	448,931.20	47,403.81	147,293.28	141,544.50	-	1,246,317.13

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Sheet 11
Totals

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	755,730.90	448,931.20	47,403.81	147,293.28	141,544.50	-	1,246,317.13
							-
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							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
TOTALS	755,730.90	448,931.20	47,403.81	147,293.28	141,544.50	-	1,246,317.13

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2023	Transferred from 2023 Budget Appropriations		Received	Other	Balance Dec. 31, 2023
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
American Rescue Plan Tranche #1 & #2	427,813.18	330,500.00				97,313.18
Body Armor Replacement Fund	1,305.76	1,305.76		1,395.83		1,395.83
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	429,118.94	331,805.76	-	1,395.83	-	98,709.01

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	860,300.65
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXX	5,787,199.61
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXX	13,779,753.00
Levy Calendar Year 2023	XXXXXXXXXX	
Paid	13,516,533.00	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,123,520.65	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)	5,787,199.61	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	20,427,253.26	20,427,253.26

Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2022 - 2023)	XXXXXXXXXXXX	
Levy School Year July 1, 2023 - June 30, 2024	XXXXXXXXXXXX	
Levy Calendar Year 2023	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2023 - 2024)		XXXXXXXXXXXX
# Must include unpaid requisitions.	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2023 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	3,288,464.83
County Library	XXXXXXXXXX	311,295.97
County Health	XXXXXXXXXX	180,578.86
County Open Space Preservation	XXXXXXXXXX	130,661.94
Due County for Added and Omitted Taxes	XXXXXXXXXX	17,475.61
Paid	3,928,477.21	XXXXXXXXXX
Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	(0.00)	XXXXXXXXXX
	3,928,477.21	3,928,477.21

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2023	XXXXXXXXXX	
2023 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 2,410,491.00	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2023 Levy	XXXXXXXXXX	2,410,491.00
Paid	2,410,491.00	XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	2,410,491.00	2,410,491.00

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

STATEMENT OF GENERAL BUDGET REVENUES 2023

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	770,000.00	770,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	3,140,316.78	3,359,226.09	218,909.31
Added by N.J.S.A. 40A:4-87 (List on 17a)	47,403.81	47,403.81	-
			-
			-
Total Miscellaneous Revenue Anticipated	3,187,720.59	3,406,629.90	218,909.31
Receipts from Delinquent Taxes		6,166.53	6,166.53
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	2,482,102.22	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	2,482,102.22	2,601,097.92	118,995.70
	6,439,822.81	6,783,894.35	344,071.54

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	22,818,158.35
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	13,779,753.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	3,911,001.60	xxxxxxxxxx
Due County for Added and Omitted Taxes	17,475.61	xxxxxxxxxx
Special District Taxes	2,410,491.00	xxxxxxxxxx
Municipal Open Space Tax	157,571.04	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	59,231.82
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	2,601,097.92	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.	22,877,390.17	22,877,390.17

STATEMENT OF GENERAL BUDGET REVENUES 2023
(Continued)

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

Source	Budget	Realized	Excess or Deficit
Alcohol Education and Rehabilitation Fund	1,297.95	1,297.95	-
Bullet Proof Vest Partnership Grant		-	-
Clean Communities Program	21,105.86	21,105.86	-
Community Development Block Grant		-	-
Municipal Alliance on Alcoholism and Drug Abuse		-	-
Recycling Revenue Sharing Grant		-	-
DMHAS Youth Leadership Grant		-	-
LEAP Implementation Grant		-	-
Stormwater Assistance Grant	25,000.00	25,000.00	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	47,403.81	47,403.81	-

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:

cfo@plumsted.org

STATEMENT OF GENERAL BUDGET REVENUES 2023

(Continued)

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

[illegible]

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:

cfo@plumsted.org

Sheet 17a Totals

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2023

2023 Budget As Adopted		6,392,419.00
2023 Budget - Added by N.J.S.A. 40A:4-87		47,403.81
Appropriated for 2023 (Budget Statement Item 9)		6,439,822.81
Appropriated for 2023 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		6,439,822.81
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		6,439,822.81
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	5,747,319.30	
Paid or Charged - Reserve for Uncollected Taxes	59,231.82	
Reserved	622,823.35	
Total Expenditures		6,429,374.47
Unexpended Balances Canceled (see footnote)		10,448.34

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)

2023 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 2023 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	218,909.31
Delinquent Tax Collections	xxxxxxxxxx	6,166.53
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	118,995.70
Unexpended Balances of 2023 Budget Appropriations	xxxxxxxxxx	10,448.34
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	68,093.43
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 2022 Appropriation Reserves	xxxxxxxxxx	523,147.88
Prior Years Interfunds Returned in 2023	xxxxxxxxxx	
Canceled Tax Overpayments		6,528.46
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2023	5,787,199.61	xxxxxxxxxx
Balance - December 31, 2023	xxxxxxxxxx	5,787,199.61
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 2023		xxxxxxxxxx
Refund of Prior Year Revenue	4,568.01	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	947,721.64	xxxxxxxxxx
	6,739,489.26	6,739,489.26

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
PREVIOUS PAGE TOTALS	-
Pilots - Lennar	
Municipal Clerk	2,635.87
Finance	50,709.78
Police	550.00
Recycling	650.75
Construction	490.00
Tax Collector	
Cares Act	
Clothing Bin	
Homstead Benefit Admin. Fee	
SC/Vets Admin Fee	
Wind Damage	
Miscellaneous	13,057.03
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	68,093.43

SURPLUS - CURRENT FUND
YEAR 2023

	Debit	Credit
1. Balance - January 1, 2023	xxxxxxxxxx	1,465,924.35
2.	xxxxxxxxxx	
3. Excess Resulting from 2023 Operations	xxxxxxxxxx	947,721.64
4. Amount Appropriated in the 2023 Budget - Cash	770,000.00	xxxxxxxxxx
5. Amount Appropriated in 2023 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2023	1,643,645.99	xxxxxxxxxx
	2,413,645.99	2,413,645.99

ANALYSIS OF BALANCE AS AT DECEMBER 31, 2023
(FROM CURRENT FUND - TRIAL BALANCE)

Cash	5,566,255.27
Investments	
	750.00
Sub Total	5,567,005.27
Deduct Cash Liabilities Marked with "C" on Trial Balance	3,925,828.40
Cash Surplus	1,641,176.87
Deficit in Cash Surplus	
Other Assets Pledged to Surplus:*	
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	2,469.12
Deferred Charges #	
Cash Deficit #	
Total Other Assets	2,469.12
* 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 2024 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	1,643,645.99

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2023 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$	20,351,757.28
	\$	
2. Amount of Levy - Special District Taxes	\$	2,415,535.14
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	33,313.25
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	58,028.85
5a. Subtotal 2023 Levy	\$	22,858,634.52
5b. Reductions Due to Tax Appeals**	\$	
5c. Total 2023 Tax Levy	\$	22,858,634.52
6. Transferred to Tax Title Liens	\$	8,805.80
7. Transferred to Foreclosed Property	\$	
8. Remitted, Abated or Canceled	\$	31,599.98
9. Discount Allowed	\$	
10. Collected in Cash: In 2022	\$	224,794.86
In 2023*	\$	22,543,196.78
Homestead Benefit Credit	\$	
State's Share of 2023 Senior Citizens and Veterans Deductions Allowed	\$	50,166.71
Total To Line 14	\$	22,818,158.35
11. Total Credits	\$	22,858,564.13
12. Amount Outstanding December 31, 2023	\$	70.39
13. Percentage of Cash Collections to Total 2023 Levy, (Item 10 divided by Item 5c) is		99.82%

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>	
Total of Line 10	\$ 22,818,158.35
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 22,818,158.35

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 2023 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 2023

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)	\$ 22,818,158.35
LESS: Proceeds from Accelerated Tax Sale	85,966.66
Net Cash Collected	\$ 22,732,191.69
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 22,858,634.52
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.45%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 22,818,158.35
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$ 22,818,158.35
Line 5c (sheet 22) Total 2023 Tax Levy	\$ 22,858,634.52
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.82%

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

	Debit	Credit
1. Balance - January 1, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	325.18	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	5,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	42,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,071.75	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2022)	572.19	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	905.04
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2022)	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	48,594.96
10.		
11.		
12. Balance - December 31, 2023	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	2,469.12
Due To State of New Jersey	-	XXXXXXXXXX
	51,969.12	51,969.12

Calculation of Amount to be included on Sheet 22, Item 10 -
2023 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>5,750.00</u>
Line 3	<u>42,250.00</u>
Line 4	<u>3,071.75</u>
Sub - Total	<u>51,071.75</u>
Less: Line 7	<u>905.04</u>
To Item 10, Sheet 22	<u><u>50,166.71</u></u>

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, 2023		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2023 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, 2023		-	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, 2023		-	-

taxcollector@plumsted.org

Signature of Tax Collector

T-8558

License #

3/4/2024

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2023		66,035.62	XXXXXXXXXX
A. Taxes	41.39	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	65,994.23	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			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	66,035.62
8. Totals		66,035.62	66,035.62
9. Balance Brought Down		66,035.62	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	6,166.53
A. Taxes	41.39	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	6,125.14	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2023 Tax Sale		1,220.11	XXXXXXXXXX
12. 2023 Taxes Transferred to Liens		8,805.80	XXXXXXXXXX
13. 2023 Taxes		70.39	XXXXXXXXXX
14. Balance - December 31, 2023		XXXXXXXXXX	69,965.39
A. Taxes	70.39	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	69,895.00	XXXXXXXXXX	XXXXXXXXXX
15. Totals		76,131.92	76,131.92

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 9.33%

17. Item No.14 multiplied by percentage shown above is 6,527.77 and represents the maximum amount that may be anticipated in 2024.

(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, 2023	196,900.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2023	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, 2023	XXXXXXXXXX	196,900.00
	196,900.00	196,900.00

CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2023		XXXXXXXXXX
16. 2023 Sales from Foreclosed Property		XXXXXXXXXX
17. Collected*	XXXXXXXXXX	
18.	XXXXXXXXXX	
19. Balance - December 31, 2023	XXXXXXXXXX	-
	-	-

MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2023		XXXXXXXXXX
21. 2023 Sales from Foreclosed Property		XXXXXXXXXX
22. Collected*	XXXXXXXXXX	
23.	XXXXXXXXXX	
24. Balance - December 31, 2023	XXXXXXXXXX	-
	-	-

Analysis of Sale of Property: \$ -

*Total Cash Collected in 2023

Realized in 2023 Budget

To Results of Operation (Sheet 19) -

(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.)

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
		\$
		\$
		\$
		\$
		\$

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2023</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, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
					By 2023 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

cfo@plumsted.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, 2023' must be entered here and then raised in the 2024 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, 2022	REDUCED IN 2023		Balance Dec. 31, 2023
						By 2023 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

cfo@plumsted.org

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, 2023' must be entered here and then raised in the 2024 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - General Capital Bonds			\$
2024 Interest on Bonds*		\$	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Assessment Bonds			\$
2024 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
DBIZ IMP. ZONE LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxxxx	137,936.78	
Issued	xxxxxxxxxx		
Paid	34,484.22	xxxxxxxxxx	
Refunded			
Outstanding - December 31, 2023	103,452.56	xxxxxxxxxx	
	137,936.78	137,936.78	
2024 Loan Maturities			\$ 34,484.22
2024 Interest on Loans			\$
Total 2024 Debt Service for DBIZ IMP. ZONE Loan			\$ 34,484.22
NJ I-BANK LOAN			
Outstanding - January 1, 2023	xxxxxxxxxx	21,290,782.63	
Issued	xxxxxxxxxx	6,045,789.00	
Paid	583,242.22	xxxxxxxxxx	
Canceled	135,232.00		
Outstanding - December 31, 2023	26,618,097.41	xxxxxxxxxx	
	27,336,571.63	27,336,571.63	
2024 Loan Maturities			\$ 607,975.95
2024 Interest on Loans			\$ 541,920.62
Total 2024 Debt Service for NJ I-BANK Loan			\$ 1,149,896.57

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
GREEN TRUST LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	xxxxxxxx	45,760.22	
Issued	xxxxxxxx		
Paid	5,329.63	xxxxxxxx	
Refunded			
Outstanding - December 31, 2023	40,430.59	xxxxxxxx	
	45,760.22	45,760.22	
2024 Loan Maturities			\$ 5,436.75
2024 Interest on Loans			\$ 781.57
Total 2024 Debt Service for GREEN TRUST Loan			\$ 6,218.32
NJ I-BANK INTERIM FINANCING LOAN			
Outstanding - January 1, 2023	xxxxxxxx	5,928,994.00	
Issued	xxxxxxxx	116,795.00	
Paid		xxxxxxxx	
Transferred to Permanent	6,045,789.00		
Outstanding - December 31, 2023	-	xxxxxxxx	
	6,045,789.00	6,045,789.00	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for NJ I-BANK INTERIM FINANCING Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
NJ I-BANK INTERIM FINANCING		116,795.00	9/27/2023	0%
Total	-	116,795.00		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR LOANS
LOAN

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Loan Maturities			\$
2024 Interest on Loans			\$
Total 2024 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2023

Purpose	2024 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2024 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS

	Debit	Credit	2024 Debt Service
Outstanding - January 1, 2023	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Bond Maturities - Term Bonds		\$	
2024 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2023	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2023	-	XXXXXXXXXX	
	-	-	
2024 Interest on Bonds		\$	
2024 Bond Maturities - Term Bonds		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)		\$ -	

LIST OF BONDS ISSUED DURING 2023

Purpose	2024 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2024 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2023	2024 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)

Sheet 33

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
Various Capital Improvements and Other								
Related Expenses	1,500,000.00	9/20/2016	100,000.00	8/29/2024	5.0000%	25,000.00	4,986.00	8/29/2024
Various Capital Improvements and Other								
Related Expenses	121,085.18	9/19/2017	45,545.18	8/29/2024	5.0000%	11,385.00	2,269.04	8/29/2024
Aid to New Egypt Redevelopment Project	28,914.82	9/11/2018	14,454.82	8/29/2024	5.0000%	3,615.00	722.74	8/29/2024
Aid to New Egypt Redevelopment Project	200,000.00	10/10/2019	100,000.00	8/29/2024	7.0000%	50,000.00	2,361.73	8/29/2024
Aid to New Egypt Redevelopment Project	300,000.00	10/6/2020	216,669.00	8/29/2024	7.0000%	27,777.00	15,166.83	8/29/2024
Aid to New Egypt Redevelopment Project	500,000.00	10/5/2021	405,554.00	8/29/2024	7.0000%	47,223.00	28,388.78	8/29/2024
Various Capital Improvements and the								
Acquisition of Various Capital								
Equipment	325,000.00	9/9/2020	227,500.00	8/29/2024	5.0000%	32,500.00	11,273.96	8/29/2024
Various Capital Improvements and the								
Acquisition of Various Capital								
Equipment	500,000.00	8/20/2023	500,000.00	8/29/2024	5.0000%	71,500.00	25,000.00	8/29/2024
Page Totals	3,475,000.00		1,609,723.00			269,000.00	90,169.08	

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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	3,475,000.00		1,609,723.00			269,000.00	90,169.08	
PAGE TOTALS	3,475,000.00		1,609,723.00			269,000.00	90,169.08	

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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
PREVIOUS PAGE TOTALS	3,475,000.00		1,609,723.00			269,000.00	90,169.08	
PAGE TOTALS	3,475,000.00		1,609,723.00			269,000.00	90,169.08	

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 2021 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2024 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, 2023	Date of Maturity	Rate of Interest	2024 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1. N/A								
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 2021 or prior must be appropriated in full in the 2024 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, 2023	2024 Budget Requirements	
		For Principal	For Interest/Fees
1. N/A			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
Acquisition and Development of Lands for								
Open Space, Natural Lands, Recreation,								
Historic and Farmland Preservation and								
Other Related Expenses		255,294.27						255,294.27
Various Capital Improvements		1,273.89					1,273.89	
Various Capital Improvements	9,124.65						9,124.65	
Aid to New Egypt Redevelopment Project		4,225,858.03			691,503.37			3,534,354.66
Aid to New Egypt Redevelopment Project		91.37						91.37
Various Capital Improvements and the Acquisition of								
Various Capital Equipment		1,799,875.35			240,283.24			1,559,592.11
Page Total	9,124.65	6,282,392.91	-	-	931,786.61	-	10,398.54	5,349,332.41

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, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	9,124.65	6,282,392.91	-	-	931,786.61	-	10,398.54	5,349,332.41
PAGE TOTALS	9,124.65	6,282,392.91	-	-	931,786.61	-	10,398.54	5,349,332.41

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, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	9,124.65	6,282,392.91	-	-	931,786.61	-	10,398.54	5,349,332.41
PAGE TOTALS	9,124.65	6,282,392.91	-	-	931,786.61	-	10,398.54	5,349,332.41

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.)

Sheet 35 Totals

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2023		2023 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2023	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	9,124.65	6,282,392.91	-	-	931,786.61	-	10,398.54	5,349,332.41
GRAND TOTALS	9,124.65	6,282,392.91	-	-	931,786.61	-	10,398.54	5,349,332.41

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, 2023	xxxxxxxxx	82,731.39
Received from 2023 Budget Appropriation*	xxxxxxxxx	
	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, 2023	82,731.39	xxxxxxxxx
	82,731.39	82,731.39

*The full amount of the 2023 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, 2023	XXXXXXXXXX	
Received from 2023 Budget Appropriation*	XXXXXXXXXX	
Received from 2023 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2023	-	XXXXXXXXXX
	-	-

***The full amount of the 2023 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.**

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2023
AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Total	-	-	-	-

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 - 2023

	Debit	Credit
Balance - January 1, 2023	xxxxxxxxx	581.91
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Sale of Bond Anticipation Notes		4.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2023 Budget Revenue		xxxxxxxxx
Balance - December 31, 2023	585.91	xxxxxxxxx
	585.91	585.91

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 2023 was

\$ 22,858,634.52
2. Amount of Item 1 Collected in 2023 (*)

\$ 22,818,158.35
3. Seventy (70) percent of Item 1

\$ 16,001,044.16

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2023?

Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2023?

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 2024 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 2022

\$
2. 4% of 2022 Tax Levy for all purposes:

Levy --

\$

=

\$
3. Cash Deficit 2023

\$
4. 4% of 2023 Tax Levy for all purposes:

Levy --

\$

=

\$

E.

	Unpaid	2022	2023	Total
1. State Taxes	\$		\$	\$ -
2. County Taxes	\$	-	\$ (0.00)	\$ (0.00)
3. Amounts due Special Districts	\$		\$ -	\$ -
4. Amount due School Districts for School Tax	\$	860,300.65	\$ 1,123,520.65	\$ 1,983,821.30

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 2023, please observe instructions of Sheet 2.