

DIVISION OF LOCAL GOVERNMENT SERVICES  
**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014**  
**(UNAUDITED)**

POPULATION LAST CENSUS 4,126  
NET VALUATION TAXABLE 2014 762,750,681  
MUNICODE 0316

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2015**  
**MUNICIPALITIES - FEBRUARY 10, 2015**

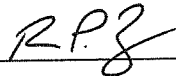
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES  
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO  
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township of Hainesport, County of Burlington

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.  
DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, ~~40 to 51a and 62 to 65a~~ are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

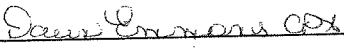
Signature   
Name Robert P. Nehila, Jr.  
Title Registered Municipal Accountant  
Email Rnehila@bowmanllp.com

(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, Dawn Emmons, am the Chief Financial Officer, License # N-0662, of the Township of Burlington and that the Hainesport, County of Burlington statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances 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, 2014.

Signature   
Title Chief Financial Officer  
Address One Hainesport Centre, PO Box 477, Hainesport, NJ 08036  
Phone Number (609) 267-2730  
Fax Number (609) 267-0806  
Email Demmons@HainesportTownship.com

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:**

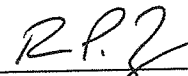
**Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)**

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ Township of Hainesport as of December 31, 2014 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. 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2014 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 the 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:

NONE



Robert P. Nehila, Jr.  
Registered Municipal Accountant

Bowman & Company LLP  
(Firm Name)

601 White Horse Road  
(Address)

Voorhees, New Jersey 08043  
(Address)

(856) 435-6200  
(Phone Number)

Rnehila@bowmanllp.com  
(Email)

(856) 782-5007  
(Fax Number)

Certified by me


This 31<sup>st</sup> day of JAN, 2015

**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

\_\_\_\_\_

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2014 as required under N.J.A.C. 5:23-4.17.

Printed Name: M. Gene Blair

Signature: 

Certificate #: 2093

Date: 2-6-15

**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" referendum.
10. The municipality will not apply for Transitional Aid for 2015.

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 Hainesport  
Chief Financial Officer: Dawn Emmons  
Signature: Dawn Emmons CFI  
Certificate #: N-0662  
Date: February 9, 2015

**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: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

21-6006461

Fed I.D. #

Township of Hainesport  
Municipality

Burlington  
County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: December 31, 2014

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	\$ _____	\$ <u>228,828.23</u>	\$ _____

Type of Audit required by OMB A-133 and OMB 04-04:

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

X 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 OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state governments. 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 governments.

Dave Emmons CPA  
Signature Of Chief Financial Officer

Feb 9, 2015  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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 \_\_\_\_\_ Hainesport County of \_\_\_\_\_ Burlington during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Signature \_\_\_\_\_ 

Name \_\_\_\_\_ Robert P. Nehila, Jr.

Title \_\_\_\_\_ Registered Municipal Accountant

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

#### NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 761,053,271.

  
SIGNATURE OF TAX ASSESSOR

Township of Hainesport  
MUNICIPALITY

Burlington  
COUNTY

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

# POST CLOSING TRIAL BALANCE - CURRENT FUND AS AT DECEMBER 31, 2014

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

Title of Account	Debit	Credit
Cash	4,259,828.40	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	163,521.81	
Tax Title Liens	23,077.44	
Property Acquired by Taxes	366,200.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Accounts Receivable	66.93	
Due Federal and State Grant Fund	96,300.17	
Due Trust Assessment Fund	836.62	
Due from Trust Other Fund	215,503.24	
Due from General Capital Fund	191,757.01	
<b>Sub-total Receivables with Full Reserves</b>	1,057,263.22	
Deferred Charges (Sheets 28, 29 & 30)	-	
Deferred School Taxes (Sheets 13 & 14)	5,106,205.26	
<b>Sub-total</b>	10,423,296.88	-

(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, 2014

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	10,423,296.88	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		622,958.68
Due to State of New Jersey - Senior Citizens & Veterans Deductions		14,273.32
Local District School Tax Payable		132,928.67
Regional School Tax Payable		-
Regional High School Tax Payable		124,263.24
County Taxes Payable		-
Due County for Added and Omitted Taxes		6,552.83
Special District Taxes Payable		-
State Library Aid ( See Sheet 16 )		-
Reserve for Encumbrances		77,036.53
Prepaid Taxes		90,649.86
Tax Overpayments		1,083.01
Due to Trust -- Municipal Open Space Fund		502.58
Accounts Payable		22,397.99
<b>Sub-total Cash Liabilities</b> C		1,092,646.71
Reserve for Receivables		1,057,263.22
School Taxes Deferred (Sheets 13& 14)		5,106,205.26
Fund Balance		3,167,181.69
<b>Total</b>	10,423,296.88	10,423,296.88

(Do not crowd - add additional sheets)

Accounts #1 and #2\*  
AS AT DECEMBER 31, 2014

(Do not crowd - add additional sheets)

Township of Hainesport, Muni Code: 0316

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Cash	-	
Federal and State Grants Receivable	236,340.68	
Due from General Capital Fund	17,924.79	
Appropriated Reserves for Federal and State Grants		88,023.07
Unappropriated Reserves for Federal and State Grants		19,567.48
Reserve for Encumbrances		50,374.75
Due Current Fund		96,300.17
Total	254,265.47	254,265.47

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b>Trust Assessment Fund</b>		
Cash	1,895,503.38	
Deferred Charges	-	
Assessments Receivable	1,245,254.67	
Assessment Bonds		2,982,577.51
Assessment Notes		-
Fund Balance		157,343.92
Due Current Fund		836.62
<b>Total Trust Assessment Fund</b>	<b>3,140,758.05</b>	<b>3,140,758.05</b>
<b>Animal Control Fund</b>		
Cash	616.00	
Deferred Charges	-	
Due State of NJ		14.40
Reserve for Animal Control Fund Expenditures		601.60
<b>Total Animal Control Fund</b>	<b>616.00</b>	<b>616.00</b>

(Do not crowd - add additional sheets)

(Assessment Section Must be Separately Stated)  
AS AT DECEMBER 31, 2014

Township of Hainesport, Muni Code: 0316

## AS AT DECEMBER 31, 2014

Township of Hainesport, Muni Code: 0316

## AS AT DECEMBER 31, 2014

Township of Hainesport, Muni Code: 0316

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**  
Public Law 1998, C. 256

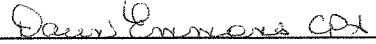
Municipal Public Defender Expended Prior Year 2013: ..... (1) \$ \_\_\_\_\_  
x \_\_\_\_\_ 25%  
(2) \$ \_\_\_\_\_ -

Municipal Public Defender Trust Cash Balance December 31, 2014: ..... (3) \$ \_\_\_\_\_

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 + 2) = ..... \$ NONE

The undersigned certifies that the municipality has complied  
with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Dawn Emmons  
Signature:   
Certificate #: N-0662  
Date: February 9, 2015

TOWNSHIP OF HAINESPORT  
TRUST - OTHER FUNDS  
Statement of Changes in Miscellaneous Trust Other Reserves  
For the Year Ended December 31, 2014

	Balance Dec. 31, 2013	Increased by		Decreased by		Balance Dec. 31, 2014
		Due Current Fund	Receipts	Disbursements	Due Current Fund	
Collector:						
Reserve For:						
Premiums Received at Tax Sale	\$ 66,900.00		\$ 25,000.00	\$ 36,700.00		\$ 55,200.00
Tax Title Lien Redemption	<u>7,565.57</u>		<u>102,868.29</u>	<u>100,665.35</u>		<u>9,768.51</u>
	<u>74,465.57</u>		<u>127,868.29</u>	<u>137,365.35</u>		<u>64,968.51</u>
Treasurer:						
Reserve for:						
Planning and Zoning Board Escrow	241,414.04		71,825.34	161,768.74		151,470.64
Recreation Commission	101,460.31		9,408.76	17,685.83		93,183.24
Affordable Housing	506,363.82		2,278.75	15,358.39	\$ 17,688.93	475,595.25
Fire Safety Fund	1,667.43	50.00	1,200.00	900.00		2,017.43
Net Payroll			474,863.62	474,863.62		
Payroll Deductions Payable	<u>1,988.12</u>		<u>301,193.01</u>	<u>284,243.14</u>	<u>16,949.87</u>	<u>1,988.12</u>
	<u>852,893.72</u>	<u>50.00</u>	<u>860,769.48</u>	<u>954,819.72</u>	<u>34,638.80</u>	<u>724,254.68</u>
	<u>\$ 927,359.29</u>	<u>\$ 50.00</u>	<u>\$ 988,637.77</u>	<u>\$ 1,092,185.07</u>	<u>\$ 34,638.80</u>	<u>\$ 789,223.19</u>

# 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, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Construction of a Sewerage							-
Conveyance System	1,928,693.60	253,435.32				444,806.08	1,737,322.84
							-
							-
							-
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
Due Current Fund: to / (from)	1,993.79	33,269.21				34,426.38	836.62
							-
							-
Other Liabilities							-
Trust Surplus	157,343.92						157,343.92
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
Total	2,088,031.31	286,704.53	-	-	-	479,232.46	1,895,503.38

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,156,280.25	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	1,156,280.25
Cash	454.32	
Deferred Charges	-	
Due from Bank	183.63	
Waste Water Treatment Loans Receivable	208,224.64	
Due from Burlington County - Open Space Grant	67,200.00	
Deferred Charges to Future Taxation--Funded	2,276,643.30	
Deferred Charges to Future Taxation--Unfunded	1,968,530.25	
Reserve for Encumbrances		202,364.65
Due to Current Fund		191,757.01
Due to Grant Fund		17,924.79
Due to Trust - Municipal Open Space Fund		65,000.00
General Capital Bonds		-
Assessment Serial Bonds		
Bond Anticipation Notes		812,250.00
Assessment Notes		-
Loans Payable		215,543.29
Loans Payable		2,061,100.01
Improvement Authorizations - Funded		125,396.28
Improvement Authorizations - Unfunded		505,597.95
Capital Improvement Fund		278,000.00
Down Payments on Improvements		-
Capital Surplus		11,520.23
Reserve for Interest		24,786.67
Reserve for Prelim Expenses: Purchase of Land for Open Space		9,995.26
<b>Total</b>	<b>5,677,516.39</b>	<b>5,677,516.39</b>

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	2,484.59	4,289,253.83	31,910.02	4,259,828.40
Trust - Assessment		1,895,503.38		1,895,503.38
Trust - Dog License		1,066.00	450.00	616.00
Trust - Other		1,010,743.56	2,745.31	1,007,998.25
Capital - General		454.32		454.32
Water - Operating    Utility Operating				-
Water - Capital      Utility Capital				-
Utility Operating				-
Utility Capital				-
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund		242,863.60		242,863.60
Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	2,484.59	7,439,884.69	35,105.33	7,407,263.95

\* - Include Deposits In Transit

\*\* - Be sure to include a Public Assistance 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, 2014.

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 passbooks at December 31, 2014.

All "Certificates of Deposit", "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: 

Title: Registered Municipal Accountant

**CASH RECONCILIATION DECEMBER 31, 2014(cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

[illegible]

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

TOWNSHIP OF HAINESPORT  
FEDERAL AND STATE GRANT FUND  
Federal and State Grants Receivable  
For the Year Ended December 31, 2014

<u>Program</u>	<u>Balance Dec. 31, 2013</u>	<u>Realized as Miscellaneous Revenue in 2014 Budget</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2014</u>
<b>Federal Grants:</b>				
Community Development Block Grant	\$ 7,444.68			\$ 7,444.68
<b>Total Federal Grants</b>	<b>7,444.68</b>			<b>7,444.68</b>
<b>State Grants:</b>				
Clean Communities		\$ 13,057.40	\$ 13,057.40	
Community Development Prgrm (Sidewalk Installation)		65,000.00	65,000.00	
Hazardous Discharge Site Remediation Grant	20,896.00			20,896.00
Recycling Tonnage		7,208.94	7,208.94	
Burlington County Park Grant Round 2	250,000.00		250,000.00	
Burlington County Park Grant Round 3	120,000.00			120,000.00
Burlington County Park Grant Round 4		88,000.00		88,000.00
<b>Total State Grants</b>	<b>390,896.00</b>	<b>173,266.34</b>	<b>335,266.34</b>	<b>228,896.00</b>
<b>Total Federal and State Grants Receivable</b>	<b>\$ 398,340.68</b>	<b>\$ 173,266.34</b>	<b>\$ 335,266.34</b>	<b>\$ 236,340.68</b>
Original Budget		\$ 108,266.34		
Appropriation by 40A:4-87		65,000.00		
Cash Received			315,000.00	
Transferred from Unappropriated Grants			20,266.34	
		<b>\$ 173,266.34</b>	<b>\$ 335,266.34</b>	

TOWNSHIP OF HAINESPORT  
FEDERAL AND STATE GRANT FUND  
Statement of Reserve for Federal and State Grants--Appropriated  
For the Year Ended December 31, 2014

Program	Balance Dec. 31, 2013	Transferred from 2014 Budget Appropriation	Prior Year Encumbrances Reclassified	Paid or Charged	Encumbered	Balance Dec. 31, 2014
Federal Grants:						
Municipal Aid Grant:						
Easton Way Improvements			\$ 517.00		\$ 517.00	
Easton Way Improvements Phase II			118.14		118.14	
Community Development Block Grant	\$ 18,880.00		6,605.85		6,605.85	\$ 18,880.00
	18,880.00	-	7,240.99		7,240.99	18,880.00
State Grants:						
Hazardous Discharge Site Remediation Grant	21,178.96		\$ 649.50	\$ 8,977.50		12,850.96
Community Development Prgrm (Sidewalk Installation)		\$ 65,000.00		65,000.00		
Municipal Stormwater Regulation Program	3,672.22					3,672.22
All Hazards Emergency Operations Planning Grant	717.14					717.14
Recycling Tonnage Grant	7,517.61	7,208.94		6,050.41		8,676.14
Clean Communities Grant	10,160.60	13,057.40		16,809.11	85.57	6,323.32
Burlington County Park Grant Round 2			1,545.21		1,545.21	
Burlington County Park Grant Round 3	102,075.21		7,088.98	102,075.21	7,088.98	
Burlington County Park Grant Round 4		88,000.00		29,916.00	34,414.00	23,670.00
Comcast Technology Grant	13,233.29					13,233.29
Total State Grants	158,555.03	173,266.34	9,283.69	228,828.23	43,133.76	69,143.07
Total Federal and State Grants	\$ 177,435.03	\$ 173,266.34	\$ 16,524.68	\$ 228,828.23	\$ 50,374.75	\$ 88,023.07
Original Budget		\$ 108,268.34				
Appropriation by 40A:4-87		65,000.00				
Disbursements				\$ 246,753.02		
Reimbursements - Due from General Capital Fund				(17,924.79)		
		\$ 173,266.34		\$ 228,828.23		

TOWNSHIP OF HAINESPORT  
 FEDERAL AND STATE GRANT FUND  
 Statement of Reserve for Federal and State Grants--Unappropriated  
 For the Year Ended December 31, 2014

<u>Program</u>	Balance <u>Dec. 31, 2013</u>	Realized as Miscellaneous Revenue in <u>2014 Budget</u>	<u>Received</u>	Balance <u>Dec. 31, 2014</u>
State Grants:				
Clean Communities	\$ 13,057.40	\$ 13,057.40	\$ 12,246.85	\$ 12,246.85
Recycling Tonnage Grant	7,208.94	7,208.94	7,320.63	7,320.63
Total Federal and State Grants	\$ 20,266.34	\$ 20,266.34	\$ 19,567.48	\$ 19,567.48

## \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2014		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	43,178.67
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXX	3,875,805.50
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXX	
Levy Calendar Year 2014		XXXXXXXX	8,017,409.00
Paid		7,927,659.00	XXXXXXXX
Balance December 31, 2014		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	132,928.67	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00	3,875,805.50	XXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		11,936,393.17	11,936,393.17

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2014	85045-00	XXXXXXXX	331,261.53
2014 Levy	85105-00	XXXXXXXX	228,825.20
Added and Omitted Levy		XXXXXXXX	502.58
Interest Earned		XXXXXXXX	
Expenditures		252,223.13	XXXXXXXX
Balance December 31, 2014	85046-00	308,366.18	XXXXXXXX
		560,589.31	560,589.31

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2013 - 2014) 85032-00	XXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXX	
Levy Calendar Year 2014	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2014	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXX
School Tax Deferred		
(Not in excess of 50% of Levy - 2014 - 2015) 85034-00	-	XXXXXXXX
# Must include unpaid requisitions	-	-

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	58,337.76
School Tax Deferred		
(Not in excess of 50% of Levy - 2013 - 2014) 85042-00	XXXXXXXX	1,230,399.76
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXX	2,709,343.00
Levy Calendar Year 2014	XXXXXXXX	
Paid	2,643,417.52	XXXXXXXX
Balance December 31, 2014	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00	124,263.24	XXXXXXXX
School Tax Deferred		
(Not in excess of 50% of Levy - 2014 - 2015) 85044-00	1,230,399.76	XXXXXXXX
# Must include unpaid requisitions	3,998,080.52	3,998,080.52

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	10,570.25
2014 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	2,612,499.36
County Library 80003-04	XXXXXXXXXX	239,969.39
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	116,378.12
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	6,552.83
Paid	2,979,417.12	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	6,552.83	XXXXXXXXXX
	2,985,969.95	2,985,969.95

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014 80003-06	XXXXXXXXXX	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2014 80003-09	-	
	-	-

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2014	80004-01	XXXXXXXX	
State Library Aid Received in 2014	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2014	80004-10	-	
		-	-

## RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2014	80004-03	XXXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance December 31, 2014	80004-12	-	
		-	-

## RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2014	80004-05	XXXXXXXX	
State Library Aid Received in 2014	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2014	80004-14	-	
		-	-

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	XXXXXXXX	
State Library Aid Received in 2014	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2014	80004-16	-	
		-	-

## STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	800,000.00	800,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	795,530.34	804,835.06	9,304.72
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
	65,000.00	65,000.00	-
			-
Total Miscellaneous Revenue Anticipated 80103-	860,530.34	869,835.06	9,304.72
Receipts from Delinquent Taxes 80104-	135,950.00	164,676.88	28,726.88
			-
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	2,291,693.88	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	2,291,693.88	2,309,375.71	17,681.83
	4,088,174.22	4,143,887.65	55,713.43

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	16,040,913.81
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	8,017,409.00	XXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXX
Regional High School Tax 80110-00	2,709,343.00	XXXXXXXX
County Taxes 80111-00	2,968,846.87	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	6,552.83	XXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXX
Municipal Open Space Tax 80120-00	229,327.78	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	199,941.38
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	2,309,375.71	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	16,240,855.19	16,240,855.19

\* 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.

## (Continued)

Source	Budget	Realized	Excess or Deficit
<b>Community Development Program (Sidewalk Installation)</b>	65,000.00	65,000.00	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total (Sheet 17)	65,000.00	65,000.00	-

CFO Signature: Deer Emmons Cpx

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	4,023,174.22
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	65,000.00
Appropriated for 2014 (Budget Statement Item 9)	80012-03	4,088,174.22
Appropriated for 2014 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	4,088,174.22
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	4,088,174.22
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	3,265,238.38
Paid or Charged - Reserve for Uncollected Taxes	80012-09	199,941.38
Reserved	80012-10	622,958.68
Total Expenditures	80012-11	4,088,138.44
Unexpended Balances Canceled (see footnote)	80012-12	35.78

**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)

2014 Authorizations	XXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	XXXXXXXX	-
Deduct Expenditures:	XXXXXXXX	
Paid or Charged		
Reserved		
Total Expenditures		-

# RESULTS OF 2014 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	9,304.72
Delinquent Tax Collections	80013-02	XXXXXXXXXX	28,726.88
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	17,681.83
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX	35.78
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	214,921.89
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXXXX	646,680.34
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXX	497,135.11
Tax Overpayments Canceled		XXXXXXXXXX	6,640.60
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014	80013-07	5,106,205.26	XXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXX	5,106,205.26
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2014	80013-12	83,828.77	XXXXXXXXXX
Senior Citizens' Deductions Disallowed Prior Year		250.00	XXXXXXXXXX
Refund of Prior Year Revenue		38,579.51	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,298,468.87	XXXXXXXXXX
		6,527,332.41	6,527,332.41

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

<b>Source</b>	<b>Amount Realized</b>
Comcast Franchise Fee	\$17,021.19
Verizon Franchise Fee	19,503.21
Safety Reimbursement	1,300.00
LEA Rebates	19,750.93
PILOT- Davenport Village	115,852.43
PILOT - Other	2,000.00
NJEIT Savings Credits	31,483.41
Miscellaneous	8,010.72
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	214,921.89

# SURPLUS - CURRENT FUND

## YEAR 2014

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	2,668,712.82
2.		XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	1,298,468.87
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	800,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2014	80014-05	3,167,181.69	XXXXXXXXXX
		3,967,181.69	3,967,181.69

## ANALYSIS OF BALANCE December 31, 2014 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	4,259,828.40
Investments	80014-07	-
Sub Total		4,259,828.40
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,092,646.71
Cash Surplus	80014-09	3,167,181.69
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	-
Cash Deficit #	80014-13	
Total Other Assets	80014-14	-
* 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 2015 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	3,167,181.69

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 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 - 2014 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	_____
or		
(Abstract of Ratables)	82113-00	<u>16,216,117.95</u>
2. Amount of Levy Special District Taxes	82102-00	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	<u>43,166.27</u>
5a. Subtotal 2014 Levy		<u>16,259,284.22</u>
5b. Reductions due to tax appeals **		_____
5c. Total 2014 Tax Levy	82106-00	<u>16,259,284.22</u>
6 Transferred to Tax Title Liens	82107-00	<u>10,359.20</u>
7. Transferred to Foreclosed Property	82108-00	_____
8. Remitted, Abated or Canceled	82109-00	<u>61,113.07</u>
9. Discount Allowed	82110-00	_____
10. Collected in Cash: In 2013	82121-00	<u>85,202.34</u>
In 2014 *	82122-00	<u>15,869,326.15</u>
R.E.A.P. Revenue	82124-00	_____
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>86,385.32</u>
Total to Line 14	82111-00	<u>16,040,913.81</u>
11. Total Credits		<u>16,112,386.08</u>
12. Amount Outstanding December 31, 2014	83120-00	<u>146,898.14</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is <u>98.66%</u>	82112-00	_____

**Note:** If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_ \$ Complete Sheet 22a

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	<u>16,040,913.81</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	<u>16,040,913.81</u>

**Note A:** In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$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 2014 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. (N.J.S.A. 40A:4-41)**

## ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

### To Calculate Underlying Tax Collection Rate for 2014

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).....

LESS: Proceeds from Accelerated Tax Sale.....

**NET Cash Collected** .....

Line 5c (sheet 22) Total 2014 Tax Levy.....

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is.....

---

---

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Tax Levy Sale (excluding premium).....

**NET Cash Collected** .....

Line 5c (sheet 22) Total 2014 Tax Levy.....

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is.....

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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	12,178.64
2. Sr. Citizens Deductions Per Tax Billings	10,750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	74,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,500.00	XXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	114.68
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXX	250.00
9. Received in Cash from State	XXXXXXXX	88,230.00
10.		
11.		
12. Balance December 31, 2014	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	14,273.32	XXXXXXXX
	100,773.32	100,773.32

Calculation of Amount to be included on Sheet 22, Item 10-  
2014 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>10,750.00</u>
Line 3	<u>74,250.00</u>
Line 4	<u>1,500.00</u>
Sub-Total	<u>86,500.00</u>
Less: Line 7	<u>114.68</u>
To Item 10, Sheet 22	<u>86,385.32</u>

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

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	-
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXX
Closed to Results of Operations		XXXXXXXX
(Portion of Appeal won by Municipality, including Interest)		
Balance December 31, 2014	-	XXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX
	-	-

\* Includes State Tax Court and County Board of Taxation  
Appeals Not Adjusted by December 31, 2014

Harold A. Demirey  
Signature of Tax Collector

T1504  
License #

2/6/15  
Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2015 MUNICIPAL BUDGET

	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		8,017,409.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		2,709,343.00
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		2,968,846.87
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		229,327.78
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2014.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	-	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		

# ACCELERATED TAX SALE - CHAPTER 99

## Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of \_\_\_\_\_  
Collection (Item 16)

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2015 Estimated Total Levy - 2014 Total Levy)/2014 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
[(B x C) + B]

E. Net Reserve for Uncollected Taxes  
Appropriation in Current Budget \$ \_\_\_\_\_  
(A - D)

### 2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2014		151,290.10	XXXXXXXXXX
	A. Taxes	83102-00 131,505.01	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 19,785.09	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes	83110-00	41,295.18	XXXXXXXXXX
5.	Added Tax Title Liens	83111-00	682.40	XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	4,656.43
	B. Tax Title Liens - Transfers from Taxes	83107-00	4,656.43	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	193,267.68
8.	Totals		197,924.11	197,924.11
9.	Balance Brought Down		193,267.68	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	164,676.88
	A. Taxes	83116-00 151,520.09	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00 13,156.79	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2014 Tax Sale	83118-00	751.11	XXXXXXXXXX
12.	2014 Taxes Transferred to Liens	83119-00	10,359.20	XXXXXXXXXX
13.	2014 Taxes	83123-00	146,898.14	XXXXXXXXXX
14.	Balance December 31, 2014		XXXXXXXXXX	186,599.25
	A. Taxes	83121-00 163,521.81	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 23,077.44	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		351,276.13	351,276.13

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 85.21%

17. Item No. 14 multiplied by percentage shown above is 158,994.94 and represents the  
maximum amount that may be anticipated in 2015. 83125-00

(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, 2014	84101-00	366,200.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	366,200.00
		366,200.00	366,200.00

## CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2014	84115-00		XXXXXXXXXX
16. 2014 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2014	84119-00	XXXXXXXXXX	-
		-	-

## MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2014	84120-00		XXXXXXXXXX
21. 2014 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2014	84124-00	XXXXXXXXXX	-
		-	-

Analysis of Sale of Property: \$ \_\_\_\_\_ -  
 \* Total Cash Collected in 2014 (84125-00) \_\_\_\_\_

Realized in 2014 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. 40A:4-55,  
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b><u>Sub-total Current Fund</u></b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**N.J.S. 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, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	80025-00	80026-00	-

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

*[Signature]*  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2014 must be entered here and then raised in the 2015 budget.

**N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
N.J.S. 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, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>					80027-00	80028-00	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq are recorded on this page

  
David J. Haines  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2014	80033-04	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - General Capital Bonds			80033-05	\$
2015 Interest on Bonds *		80033-06		
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXX	3,427,383.59	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	444,806.08	XXXXXXXX	
Outstanding December 31, 2014	80033-10	2,982,577.51	XXXXXXXX	
		3,427,383.59	3,427,383.59	
2015 Bond Maturities - Assessment Bonds			80033-11	\$ 456,920.49
2015 Interest on Bonds		80033-12	96,005.67	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 96,005.67

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS  
MUNICIPAL GREEN ACRES TRUST LOAN**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX	241,927.60	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	26,384.31	XXXXXXXX	
Outstanding December 31, 2014	80033-04	215,543.29	XXXXXXXX	
		241,927.60	241,927.60	
2015 Loan Maturities			80033-05	\$ 26,914.63
2015 Interest on Loans			80033-06	\$ 4,176.96
Total 2015 Debt Service for	Loan		80033-13	\$ 31,091.59
<b>WASTE WATER TREATMENT LOAN</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXX	2,368,481.43	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	307,381.42	XXXXXXXX	
Outstanding December 31, 2014	80033-10	2,061,100.01	XXXXXXXX	
		2,368,481.43	2,368,481.43	
2015 Loan Maturities			80033-11	\$ 315,753.04
2015 Interest on Loans			80033-12	\$ 66,344.33
Total 2015 Debt Service for	Loan		80033-13	\$ 382,097.37

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2014	80034-03	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - Term Bonds	80034-04	\$		
2015 Interest on Bonds *	80034-05	\$		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2014	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2014	80034-09	-	XXXXXXXX	
		-	-	
2015 Interest on Bonds *	80034-10	\$		
2015 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

## LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

### 2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
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, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Various Capital Improvements	1,425,000.00	11/29/2007	427,500.00	4/16/2015	1.25%	50,000.00	5,343.75	4/16/2015
2. Refurbishment of a Fire Truck	384,750.00	4/17/2014	384,750.00	4/16/2015	1.25%		4,809.38	4/16/2015
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	<b>1,809,750.00</b>		<b>812,250.00</b>			<b>50,000.00</b>	<b>10,153.13</b>	
Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.						80051-01	80051-02	

Memo: Type I School Notes should be separately listed and totaled.

Memo: Refunding Bond Anticipation 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 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

\*\* If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	-

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
 80051-01 80051-02

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 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 of Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	80051-01	80051-02

Sheet 34a

(Do not crowd - add additional sheets)

Sheet 34a

Township of Hainesport, Muni Code: 0316

**TOWNSHIP OF HAINESPORT**  
**GENERAL CAPITAL FUND**  
**Statement of Improvement Authorizations**  
**For the Year Ended December 31, 2014**

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2013		2014 Authorizations	Prior Year Contracts/ Encumbrances Reclassified	Contracts Payable Canceled	Paid or Charged	Cancelled	Balance Dec. 31, 2014	
				Funded	Unfunded						Funded	Unfunded
General Improvements:												
2001-5-6	Construction of New Municipal Facility	07/21/01	\$ 1,800,000.00	\$	3,230.83						\$	3,230.83
2000-13-8	Construction of Sewerage Conveyance System	09/26/00	14,000,000.00		425,537.38							425,537.38
2000-14-10	Purchase of Public Works Equipment	11/28/00	20,000.00	\$	2,397.05						2,397.05	
2001-6-9	Purchase of Computer Equipment	10/23/01	25,000.00		6,256.12						6,256.12	
2003-1-4	Road Overlay Program	05/13/03	150,000.00		15,913.88						15,913.88	
2007-1-4	Acquisition of Various Pieces of Capital Equipment and the Construction and the Completion of Various Capital Improvements	05/08/07	1,500,000.00		27,863.22		305.83					
2007-10-11	Various Capital Projects	12/15/07	950,000.00		98,766.69		12,180.40		\$			
2009-8-11	Purchase of Public Works Equipment and Recreation Project Expenses	09/13/11	242,000.00		46,440.30		5,306.25				46,440.30	
2012-1-1	Purchase of a Recreation Vehicle	03/03/12	158,500.00		31,643.22							
2012-7-6	Purchase of Fire Equipment	08/14/12	17,000.00		8,652.00				19,141.29		12,501.93	
2013-2-3	Refurbishment of a Fire Truck	04/09/13	450,000.00		20,047.00		158,418.00		158,418.00		8,652.00	
2013-5-7	Purchase of Brush HAWG Grapple Truck	09/13/13	160,000.00		18,113.00						18,113.00	20,047.00
2014-6-8	Purchase of Public Works Equipment and Heating / Air-conditioning System Expenses	09/09/14	200,000.00		\$	200,000.00			184,878.00		15,122.00	
				\$	129,415.57	\$	575,445.12	\$	200,000.00	\$	176,210.48	\$
									\$	450,076.94	\$	125,396.28
												\$
												508,597.95

Capital Improvement Fund  
Reserve for Encumbrances  
Due to Federal and State Grant Fund  
Disbursed

\$	200,000.00
\$	202,364.65
	17,924.79
	229,787.50
\$	450,076.94

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2014	80031-01	XXXXXXXXXX	440,000.00
Received from 2014 Budget Appropriation *	80031-02	XXXXXXXXXX	38,000.00
		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	200,000.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80031-05	278,000.00	XXXXXXXXXX
		478,000.00	478,000.00

\* The full amount of the 2014 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, 2014	80030-01	XXXXXXXX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2014	80030-05	-	XXXXXXXX
		-	-

\*The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2014 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
2014-6-8 Purchase of PW				
Equipment and Heating / Air				
Conditioning System Expenses	200,000.00		200,000.00	200,000.00
Total 80032-00	200,000.00	-	200,000.00	200,000.00

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 - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXX	9,067.24
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Premium on Sale of Notes			2,452.99
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2014	80029-04	11,520.23	XXXXXXXXXX
		11,520.23	11,520.23

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,  
P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or  
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;  
Outstanding December 31, 2014 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1  
Maturing in 2015 \_\_\_\_\_
4. Amount of Interest on Bonds with a  
Covenant - 2015 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_ -
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_ -

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2015 appropriation column.

## 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 the Year 2014 was \$ 16,259,284.22
2. Amount of Item 1 Collected in 2014 (\*) \$ 16,040,913.81
3. Seventy (70) percent of Item 1 \$ 11,381,498.95

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2014?  
Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2014?

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 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: No

D.

1. Cash Deficit 2013 \$
2. 4% of 2013 Tax Levy for all purposes:  
Levy --                      = \$           -
3. Cash Deficit 2014 \$
4. 4% of 2014 Tax Levy for all purposes:  
Levy -- 16,259,284.22 = \$ 650,371.37

E.	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>          -          </u>
2. County Taxes	\$ <u>                    </u>	\$ <u>6,552.83</u>	\$ <u>6,552.83</u>	\$ <u>6,552.83</u>
3. Amounts due Special Districts	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. Amounts due School Districts for Local School Tax	\$ <u>                    </u>	\$ <u>132,928.67</u>	\$ <u>132,928.67</u>	\$ <u>132,928.67</u>

