

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010  
(UNAUDITED)**

POPULATION LAST CENSUS 55,181

NET VALUATION TAXABLE 2010 1,285,701,596

MUNICODE 1214

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2011  
MUNICIPALITIES - FEBRUARY 10, 2011**

**ANNUAL FINANCIAL STATEMENTS 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.**

City                      of                      New Brunswick                     , County of                      Middlesex                     

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

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 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature *Joseph J. Facone*  
Joseph J. Facone  
Title Registered Municipal Accountant #100

(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) ~~formulate 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 certify that I, Douglas A. Petix, am the Chief Financial Officer, License # 400, of the City of New Brunswick, County of Middlesex 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, 2010, 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, 2010.

Signature *[Signature]*  
Title Chief Financial Officer

Address 78 Bayard Street, New Brunswick, New Jersey 08901

Phone Number (732) 745 - 5045

Fax Number (732) 246 - 7806

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.

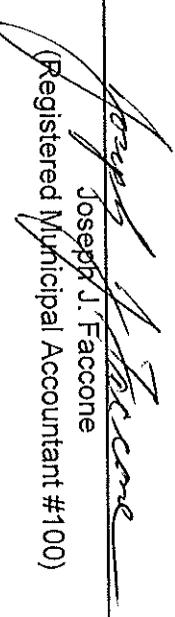
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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 \_\_\_\_\_ City of New Brunswick as of December 31, 2010 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, (~~except for circumstances 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 2010 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:

  
Joseph J. Faccone  
(Registered Municipal Accountant #100)

Samuel Klein and Company  
(Firm Name)

550 Broad Street  
(Address)

Newark, NJ 07102  
(Address)

(973) 624-6100  
(Phone Number)

(973) 624-6101  
(Fax Number)

Certified by me

this 7th day of February, 2011.

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

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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for the fiscal year 2010 as required under (N.J.A.C. 5:23-4.17).

Printed name: William B. Schrum

Signature: 

Certificate #: 2878

Date: February 10, 2011

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY  
CHIEF FINANCIAL OFFICER

N/A

*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 the 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 an appropriation or levy "CAP" waiver.
10. The municipality will not apply for Extraordinary Aid for 2011.

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:

\_\_\_\_\_

Chief Financial Officer:

\_\_\_\_\_

Signature:

\_\_\_\_\_

Certificate #:

\_\_\_\_\_

Date:

\_\_\_\_\_

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet ALL 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:

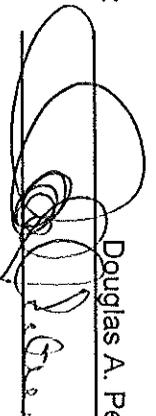
\_\_\_\_\_

Certificate #:

\_\_\_\_\_

Date:

\_\_\_\_\_



Douglas A. Petix

400

2-10-11

22-6002127

Fed. I.D. #

City of New Brunswick

Municipality

Middlesex

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2010

	(1)	(2)	(3)
Federal Programs			
Expended			
(administered		State	Other Federal
by the State)		Programs	Programs
		Expended	Expended
TOTAL	\$ 908,585.13	\$ 4,040,569.51	\$ 1,115,052.12

Type of Audit required by OMB A-133 and OMB 98-07:

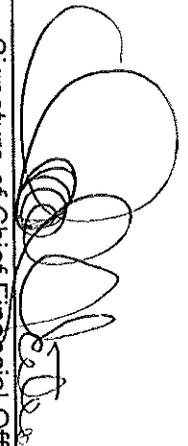
Single Audit

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 OMB A-133 (Revised June 24, 1998) and OMB 04-04. Expenditures are defined in Section 205 of OMB A-133.

- (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.

  
 \_\_\_\_\_  
 Signature of Chief Financial Officer

2-10-11  
 \_\_\_\_\_  
 Date













**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2009: (1) \$ 24,602.24  
x \_\_\_\_\_ 25%  
(2) \$ 6,150.56

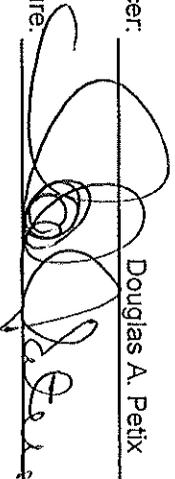
Municipal Public Defender Trust Cash Balance December 31, 2010: (3) \$ 2,550.00

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) = \_\_\_\_\_ \$ \_\_\_\_\_ 0.00

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: \_\_\_\_\_ Douglas A. Petix

Signature:  \_\_\_\_\_

Certificate #: \_\_\_\_\_ 400

Date: \_\_\_\_\_ 2-10-11

CITY OF NEW BRUNSWICK  
TRUST FUND

SPECIAL RESERVES

	Balance Dec. 31, 2009	Receipts	Disbursements	Adjustment	Balance Dec. 31, 2010
Tax Redemption	\$ 294,800.17	\$ 2,958,740.91	\$ 3,224,145.22	\$	\$ 29,395.86
Premium from Tax Sale	346,900.00	144,200.00	293,900.00		197,200.00
Marriage License Trust	2,100.00	8,000.00	8,275.00		1,825.00
State Unemployment Insurance	23,841.93	79,103.41	49,231.51		53,713.83
Municipal Court - Unclaimed Bail	5,952.05				5,952.05
Police Department - Special Duty	264,483.44	2,193,184.60	2,070,775.28		386,892.76
Title III Sr. Center Contributions	100.00	195.00	245.00		50.00
Parking Adjudication Fines	61,418.71	40,029.50	56,000.00		45,448.21
Senior Citizen Trust	2,330.00				2,330.00
Senior Citizen Trust - Trips	3,224.86	2,468.50	2,865.00		2,828.36
Burial Permits	90.00	215.00	255.00		50.00
Recycling Program	8,327.82	5,496.60	2,600.00		11,224.42
Proceeds from Forfeited Properties	108,172.76	44,330.81	74,861.62		77,641.95
Due to State of New Jersey - DCA Fees	11,280.00	73,249.00	75,156.00		9,373.00
Penalties - Uniform Fire Safety	38,242.27	26,685.50	35,730.16		29,197.61
Dumpster and Crane Permits	48,141.53	29,000.00	36,000.00		41,141.53
Site Plan Review Escrow	7,368.00				7,368.00
Rutgers Village	26,182.87				26,182.87
Site Inspection Fees - Engineering	46,290.44	5,329.02	2,505.20		49,114.26
HUB City Open	4,518.33	2,711.25	3,469.55		3,760.03
Public Defender	6,862.76	30,400.00	34,712.76		2,550.00
Elevator Inspections	61,054.60	134,922.00	118,708.00		77,268.60
Tree Replacement	49,723.95		6,173.00		43,550.95
Recycling Containers	4,706.01	2,578.41	5,547.39		1,737.03
Sidewalk Permit Escrow	69,885.46	50,646.13	47,126.34		73,405.25
Training/Equipment Penalty	20,597.87	4,812.50			25,410.37
D.A.R.E.	16,095.58	27,292.35	9,352.88		34,035.05
LBPAP Escrow	100.00				100.00
Recreation Trust	11,235.41	7,500.00	7,264.02		11,471.39
Youth Service System - Donations	45.26				45.26
Unallocated Receipts	332.34		332.34		-
	<u>\$ 1,544,404.42</u>	<u>\$ 5,871,090.49</u>	<u>\$ 6,165,231.27</u>	<u>\$ -</u>	<u>\$ 1,250,263.64</u>

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

N/A

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Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009	RECEIPTS					Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
* Less Assets "Unfinanced"	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Totals								

\* Show as red figure





CASH RECONCILIATION DECEMBER 31, 2010 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:	
Wachovia Bank - Account #2081305015076	6,566,688.13
ANIMAL CONTROL TRUST:	
Wachovia Bank - Account #2011300362862	414.40
TRUST FUND - OTHER:	
Wachovia Bank - Account #2011300322763	1,074,119.60
New Millenium Bank:	
Account #04010001552	77,641.95
Account #21008000000	472.53
TD Bank:	
Account # 7200098389 - not finished yet!	599,414.55
Account # 7200098490	119,376.49
Magyar Bank:	
Account # 743534	83,452.67
	1,951,477.79
PAYROLL TRUST FUND:	
Wachovia Bank - Account #2011300352568	490,198.81
	490,198.81
SEWER CAPITAL:	
Magyar Savings Bank:	
Account #748749	3,240,231.34

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.







CITY OF NEW BRUNSWICK  
CURRENT FUND

MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>2010 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
Federal:					
Bulletproof Vest Program 2006	\$ 15,799.68	\$ -	\$ 10,514.70	\$ -	\$ 5,284.98
Bulletproof Vest Program 2008	10,000.00				10,000.00
Home Program - Prior Years	1,543,689.09		526,984.77		1,016,704.32
Home Program - 2008	520,920.00		18,454.12		502,465.88
Home Program - 2009	580,249.00		517,993.07		62,255.93
Byrne Grant	759,364.10		429,115.81		330,248.29
Byrne Grant - 2009DJ-BX-1259	190,195.00		51,571.35		138,623.65
HUD Special Purpose (College Avenue)	147,000.00				147,000.00
HUD Community Dev BLK Grant	215,552.00				215,552.00
FEMA - Safer Hiring Grant	908,179.00		394,320.00		513,859.00
US Department of Energy: Energy Efficiency Loan		538,000.00	40,335.00		497,665.00
US Department of HUD (NB High School Access Road)		215,552.00			215,552.00
CTY MDLSX Cultural/Heritage Commission		2,475.00	1,856.00		619.00
NBT - Family Friendly		45,463.00			45,463.00
Sustainable Economic Growth Improvement Grant		92,492.40			92,492.40
Middlesex County - Office on Aging		3,000.00			3,000.00
Middlesex County - Office on Aging - Congregate		22,715.56			22,715.56
Summer Food Program		192,589.92	155,202.92		37,387.00
Title V Delinquency Prevention					
State of New Jersey: Pedestrian/Decoy		8,000.00	3,855.58		4,144.42
State of New Jersey: Over The Limit Under Arrest		4,400.00	4,298.08		101.92
Bias Prevention and Education		5,000.00	4,700.00		300.00
Body Armor 2010		10,986.65	10,986.65		
Over The Limit Under Arrest Year End		5,000.00			5,000.00
State:					
Neighborhood Preservation Program - 2002-2003	84,463.00				84,463.00
NPP - French Street	17,377.00				17,377.00
Neighborhood Preservation Program - 2007-2008	100,000.00				100,000.00
Transportation Trust Fund:					
CY 2006 - George Street Downtown Pedestrian Safety	200,000.00		150,000.00		50,000.00
CY 2008 - Sicard Street	263,500.00		135,993.89		127,506.11
CY 2008 - Joyce Kilmer	112,841.50				112,841.50
Commercial Avenue	328,456.00		246,342.00		82,114.00
Transit Village	100,000.00		75,000.00		25,000.00
George Street Discretionary AID	200,000.00		150,000.00		50,000.00
George Street Discretionary AID	200,000.00		150,000.00		50,000.00
MC Sustainable Economic Growth	75,000.00				75,000.00
Pedestrian Safety - 2009 Safe St To Tran	147,000.00				147,000.00
Over The Limit Under Arrest	4,871.00		4,871.00		
Municipal Alliance on Alcoholism and Drug Abuse:					
CY 2009	43,334.00		43,334.00		
Office on Aging	1,298.00		1,298.00		
Hazardous D.S.R. Fund - 2000	1,500.00				1,500.00

CITY OF NEW BRUNSWICK  
CURRENT FUND

MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE

<u>Program</u>	<u>Balance Dec. 31, 2009</u>	<u>2010 Budget Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2010</u>
State:					
Hazardous D.S.R. Fund - 2004	4,865.32				4,865.32
Safe and Secure Grant	33,360.25		33,360.25		
Lead Based Paint Abatement Program	202,804.22				202,804.22
Lead Interventions for Children	72,500.00				72,500.00
COPS Universal Hiring	10,000.00		10,000.00		
Cultural and Heritage Commission:					
Library	375.00				375.00
Digitize	625.00		625.00		
Recycling Enhancement Grant	5,000.97		5,000.97		
Body Armor Replacement Fund	13,243.15				13,243.15
Summer Food Program	34,293.12				34,293.12
Summer Program Grant	9,300.00		9,300.00		
Urban Enterprise Zone:					
Administration - FY 2007	25,814.37				25,814.37
Administration - FY 2009	63,909.13		47,310.98		16,598.15
Project 08-31	119,400.00				119,400.00
Project 08-32	50,000.00				50,000.00
Clean team Project	290,953.00				290,953.00
George Street Reconstruction	1,960,961.00		110,353.57		1,850,607.43
Business Certification & retention Specialist year 1 (09-164)	50,000.00		28,208.32		21,791.68
Accion Loan Consultant Year 1	51,480.00				51,480.00
NJ Department of Environmental Protection:					
New Brunswick Landing A	1,000,000.00		1,000,000.00		
New Brunswick Landing B	800,000.00		800,000.00		
New Brunswick Landing C	100,000.00		32,239.30		67,760.70
Alcohol Education, Rehabilitation and Enforcement		2,815.29	2,815.29		
NJ State Library-Gates		1,200.00	1,200.00		
New Brunswick Branch English Speaking		5,000.00	5,000.00		
NJ Historical Commission Willow grove		600.00	600.00		
MCCH - Summer Photography Contest		995.00	995.00		
New Jersey State Library - CD Anti-Trust Settlement		575.00	575.00		
Mae Kramer Silver - Library Grant		10,000.00	10,000.00		
Anshe Emeth Memorial Temple - Holocaust		1,000.00	1,000.00		
NJ Board of Public Utilities: Clean Energy		58,906.00			58,906.00
City Market Clean Team Grant		85,000.00	42,500.00		42,500.00
State of New Jersey UEZ Administrative Grant		92,360.00			92,360.00
Clean Communities		47,653.91	47,653.91		
Office on Aging		5,000.00			5,000.00
Dial a Ride - DYFS		56,315.00	56,315.00		
NBT - Family Friendly Center		45,463.00	45,463.00		
Municipal Alliance		43,334.00			43,334.00
Middlesex County - Byrne Grant		12,000.00	6,000.00		6,000.00
State of New Jersey - SRTS ENFOR		162,000.00			162,000.00

CITY OF NEW BRUNSWICK  
CURRENT FUND

MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>2010 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
State:					
Body Armor	\$ -	\$ 3,845.25	\$ 3,845.25	\$ -	\$ -
Click It or Ticket It		4,000.00	3,914.00		86.00
State of New Jersey Safety Camera Surveillance		280,000.00			280,000.00
Safe and Secure Grant		60,000.00	25,000.00		35,000.00
Home Grant Yr 2010		576,567.00			576,567.00
DOJ - Byrne Grant 2010-DJ-BX-1381		186,520.00			186,520.00
AUS DOJ: 2010 Cops Hiring Grant (Yr 1)		421,057.00			421,057.00
BUS DOJ: 2010 Cops Hiring Grant (Yr 2)		548,702.00			548,702.00
CUS DOJ: 2010 Cops Hiring Grant (Yr 3)		618,905.00			618,905.00
Local:					
City Market Clean Team	<u>42,500.00</u>		<u>42,500.00</u>		
	<u>\$ 11,711,972.90</u>	<u>\$ 4,475,487.98</u>	<u>\$ 5,498,801.78</u>	<u>\$ -</u>	<u>\$ 10,688,659.10</u>



CITY OF NEW BRUNSWICK  
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Sheet #1

<u>Program</u>	<u>Balance</u> <u>Jan. 1, 2010</u>	<u>Transferred from 2010</u> <u>Budget Appropriations</u>		<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>				
Law and Public Safety:							
Safe and Secure Communities Grant	\$ 19,063.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,063.00
Homeland Security - FEMA:							
Safer Hiring Grant	908,179.00				266,632.00		641,547.00
COPS Universal Hiring Program	34,746.50				34,746.50		
Over the Limit Under Arrest	4,871.00				4,871.00		
Bulletproof Vest Program 2008 - Federal	22,632.43				22,632.43		
JAG 1	759,364.10				429,115.81		330,248.29
JAG 2	190,195.00				51,571.35		138,623.65
Department of Housing and Urban Development:							
Home Program	149,710.96						149,710.96
Home Program - 2002	3,144.00						3,144.00
Home Program - 2003	15,795.00				15,795.00		
Home Program - 2005	86,081.00				72,749.80		13,331.20
Home Program - 2006	64,005.00				62,627.16		1,377.84
Home Program - 2006 - Reprogrammed	353,920.00				104,662.80		249,257.20
Home Program - 2007	312,732.13				7,790.13		304,942.00
Home Program - 2008	520,920.00				20,938.00		499,982.00
Home Program - 2009	580,249.00				37,113.85		543,135.15
Unity Square	748,385.17				607,846.39		140,538.78

CITY OF NEW BRUNSWICK  
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Sheet #2

<u>Program</u>	<u>Balance</u> <u>Jan. 1, 2010</u>	<u>Transferred from 2010</u> <u>Budget Appropriations</u>		<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>				
Department of Housing and Urban Development:							
Green Acres Program - New Brunswick Landing	\$ 1,000,000.00	\$	\$	\$	1,000,000.00	\$	\$
Green Acres Program - New Brunswick Landing	800,000.00				800,000.00		
Green Acres Program - New Brunswick Landing	100,000.00				32,239.30		67,760.70
Transportation Trust Fund:							
CY 2006 - Downtown Pedestrian Safety - George Street	200,000.00				192,539.60		7,460.40
CY 2008 - Joyce Kilmer	7,282.48				6,153.41		1,129.07
CY 2008 - Sicard Street	263,500.00				238,866.61		24,633.39
Alcohol Education, Rehabilitation and Enforcement Fund	2,904.66						2,904.66
Middlesex County Open Space - Playground Equipment	35,024.19						35,024.19
Municipal Alliance on Alcoholism and Drug Abuse:							
2009	29,404.15				29,404.15		
Drunk Driving Enforcement Program	22,657.75				1,130.00		21,527.75
Recycling Tonnage Grant - 2007	130,482.51				73,003.36		57,479.15
Recycling Tonnage Grant - 2008	16,016.61				11,824.58		4,192.03
Neighborhood Preservation Program:							
FY 2003	79,189.64						79,189.64
FY 2001 - French Street	32,650.00						32,650.00
FY 2006	100,000.00						100,000.00
DCA - Local Library Aid	108,634.43						108,634.43

CITY OF NEW BRUNSWICK  
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Sheet #3

<u>Program</u>	<u>Balance</u> <u>Jan. 1, 2010</u>	<u>Transferred from 2010</u> <u>Budget Appropriations</u>		<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>				
Recycling Enhancement Program	\$ 5,001.29	\$	\$	\$	\$	\$	\$ 5,001.29
HUD Special Purpose - College Avenue - 2009	147,000.00				5,001.29		141,998.71
HUD Community Development Block Grant	215,552.00						215,552.00
NJ Department of Transportation - George Street Discretionary Aid	200,000.00				200,000.00		
NJ Department of Transportation - George Street Discretionary Aid	200,000.00				200,000.00		
NJ Department of Transportation - Transit Village	100,000.00				100,000.00		
NJ Department of Transportation - Commercial Avenue	328,456.00				186,375.38		142,080.62
NJ Department of Transportation - FY 2009 Safe Streets To Transit Program	147,000.00						147,000.00
Middlesex County Sustainable Economic Growth Improvement Fund Grant	100,000.00				13,566.30		86,433.70
Body Armor Replacement Program - 2007	6,143.03				6,143.03		
Body Armor Replacement Program - 2008	11,206.73				8,239.94		2,966.79
Middlesex County - Summer Program Grant	5,936.50				5,936.50		
Urban Enterprise Zone:							
Administration - FY 2009	9,366.13						9,366.13
Administration - FY 2007	25,814.37						25,814.37
Administration - FY 2010 Budget	54,543.00			6,060.40	47,310.98		13,292.42
Business Certification and Retention Specialist Year 1	50,000.00				28,208.32		21,791.68
Accion Loan Consultant Year 1	51,480.00						51,480.00
Marketing and Event Projects	119,400.00						119,400.00
Creation of Business Council	50,000.00						50,000.00
Clean Team Project 1	290,953.00				137,471.76		153,481.24
George Street Reconstruction	1,960,961.00						1,960,961.00
Middlesex County Cultural and Heritage Grant:							
Arts Council	10,000.00						10,000.00
Summer Photograph	162.33				162.33		
Digitize	3,750.00				3,750.00		
Department of Community Affairs:							
Lead Based Paint Abatement	202,804.22						202,804.22
HOME Lead Interventions for Children	72,500.00						72,500.00
Statewide Livable Communities:							
Henry Guest House	39,000.00				22,000.00		17,000.00
US Department of Energy: Energy Efficiency Loan		538,000.00			40,335.00		497,665.00
US Department of HUD ( NB High School Access Road )		215,552.00			215,552.00		
CTY MDLSX Cultural/Heritage Commission			2,475.00	1,237.50			3,712.50
NBT-Family Friendly			45,463.00		45,292.76		170.24
Sustainable Economic Growth Improvement Grant			92,492.40				92,492.40

CITY OF NEW BRUNSWICK  
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Sheet #4

Program	Balance Jan. 1, 2010	Transferred from 2010 Budget Appropriations		Adjustments	Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriated by 40A: 4-87				
Department of Community Affairs:							
Middlesex CTY-Office On Aging	\$	\$	\$ 3,000.00	\$	\$ 3,000.00	\$	\$
MDLSX CTY-Office on Aging-Congregate			22,715.56		20,359.00		2,356.56
Summer Food Program			192,589.92		155,202.92		37,387.00
Title V Delinquency Prevention							
ST OF NJ: Pedestrian/Decoy			8,000.00		3,855.58		4,144.42
ST OF NJ: Over The Limit Under Arrest			4,400.00		4,298.08		101.92
Bias Prevention & Education			5,000.00		4,700.00		300.00
Body Armor 2010			10,986.65				10,986.65
Over The Limit Under Arrest Year End			5,000.00				5,000.00
Alcohol Education Rehab and Enforcement		2,815.29					2,815.29
NJ State Library-Gates		1,200.00			1,171.29		28.71
New Brunswick Branch English Speaking		5,000.00			5,000.00		
NJ Historical Commission Willow grove		600.00			600.00		
MCCH-Summer Photography Contest		1,492.50			925.32		567.18
NJ ST Library- CD Anti-Trust Settlement		575.00					575.00
Mae Kramer Silver-Library Grant		10,000.00			10,000.00		
Anshe Emeth Memorial Temple- Holocaust		1,000.00					1,000.00
NJ Board of Public Utilities: Clean Energy		58,906.00			44,179.50		14,726.50
City Market Clean Team Grant		85,000.00					85,000.00
ST of NJ UEZ Administrative Grant		92,360.00					92,360.00
Clean Communities		47,653.91			45,784.71		1,869.20
Office On Aging		14,250.00			14,250.00		
Dial a Ride-DYFS		69,052.00			69,052.00		
NBT-Family Friendly Center		45,463.00					45,463.00
Municipal Alliance		54,168.00			45,621.92		8,546.08
MDLSX CTY-Byrne Grant		12,000.00			12,000.00		
State of NJ-SRTS ENFOR		162,000.00			124,840.32		37,159.68
Body Armor		3,845.25					3,845.25
Click it or Ticket It		4,000.00					4,000.00
ST of NJ Safety Camera Surveillance		280,000.00			19,100.00		260,900.00
Safe and Secure Grant		60,000.00			60,000.00		
Home Grant YR 2010			576,567.00				576,567.00
DOJ-Byrne Grant 2010-DJ-BX-1381			186,520.00		26,308.60		160,211.40
AUS DOJ: 2010 Cops Hiring Grant (Yr 1)			421,057.00				421,057.00
BUS DOJ: 2010 Cops Hiring Grant (Yr 2)			548,702.00				548,702.00
CUS DOJ: 2010 Cops Hiring Grant (Yr 3)			618,905.00				618,905.00
City Market - Sidewalk Repairs	7,955.00				4,358.70		3,596.30
City Market - Clean Team Grant	85,000.00						85,000.00
	<u>\$ 12,250,876.39</u>	<u>\$ 1,764,932.95</u>	<u>\$ 2,743,873.53</u>	<u>\$ 7,297.90</u>	<u>\$ 6,064,206.76</u>	<u>\$ -</u>	<u>\$ 10,702,774.01</u>



\* LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010)	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXXXXXXXXXXXX	26,516,670.00
Paid	26,516,670.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)		XXXXXXXXXXXXXXXXXXXX
	26,516,670.00	26,516,670.00

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

# Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

N/A

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	
2010 Levy	XXXXXXXXXXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXXXXXXXXXXXX

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85032-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85034-00		XXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

**REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85042-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85044-00		XXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

**COUNTY TAXES PAYABLE**

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXXXXXXXXXX	
2010 Levy:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	XXXXXXXXXXXXXXXXXX	9,679,484.23
County Library	XXXXXXXXXXXXXXXXXX	
County Health	XXXXXXXXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXXXXXXXX	696,189.61
Due County for Added and Omitted Taxes	XXXXXXXXXXXXXXXXXX	24,055.40
Paid	10,399,729.24	XXXXXXXXXXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes		XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXXXXXXXXXX
	10,399,729.24	10,399,729.24

**SPECIAL DISTRICT TAXES**

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXX	24,511.37
2010 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fire -	81108-00	XXXXXXXXXXXXXXXXXX
Sewer -	81111-00	XXXXXXXXXXXXXXXXXX
Water -	81112-00	XXXXXXXXXXXXXXXXXX
Garbage -	81109-00	XXXXXXXXXXXXXXXXXX
Special Improvement District	498,827.00	XXXXXXXXXXXXXXXXXX
Total 2010 Levy	80003-07	498,827.00
Paid	80003-08	XXXXXXXXXXXXXXXXXX
Balance December 31, 2010	80003-09	XXXXXXXXXXXXXXXXXX
	523,338.37	523,338.37

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, 2010	80004-01 XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2010	80004-02 XXXXXXXXXXXXXXXXXXXX	23,245.00
Expended	80004-09 23,245.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	80004-10 23,245.00	23,245.00

N/A

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

	Debit	Credit
Balance January 1, 2010	80004-03 XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2010	80004-04 XXXXXXXXXXXXXXXXXXXX	
Expended	80004-11 80004-11	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	80004-12 80004-12	

N/A

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

	Debit	Credit
Balance January 1, 2010	80004-05 XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2010	80004-06 XXXXXXXXXXXXXXXXXXXX	
Expended	80004-13 80004-13	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	80004-14 80004-14	

N/A

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

	Debit	Credit
Balance January 1, 2010	80004-07 XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2010	80004-08 XXXXXXXXXXXXXXXXXXXX	
Expended	80004-15 80004-15	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	80004-16 80004-16	

**STATEMENT OF GENERAL BUDGET REVENUES 2010**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	1,200,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Adopted Budget	42,868,620.75	43,717,503.39	848,882.64
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Sheet 17a	2,743,873.53	2,743,873.53	
Total Miscellaneous Revenue Anticipated	80103-	46,461,376.92	848,882.64
Receipts from Delinquent Taxes	80104-		
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	27,775,725.43	xxxxxxxxxxxxxxxx
(b) Addition to Local District School Tax	80106-	1,692,510.08	xxxxxxxxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	29,754,195.80	285,960.29
		77,415,572.72	1,134,842.93
	76,280,729.79		

**ALLOCATION OF CURRENT TAX COLLECTIONS**

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	66,833,568.95
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Local District School Tax	80109-00	26,516,670.00
Regional School Tax	80119-00	xxxxxxxxxxxxxxxx
Regional High School Tax	80110-00	xxxxxxxxxxxxxxxx
County Taxes	80111-00	10,375,673.84
Due County for Added and Omitted Taxes	80112-00	24,055.40
Special District Taxes	80113-00	498,827.00
Municipal Open Space Tax	80120-00	xxxxxxxxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	335,853.09
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxxxxxxxx
Balance for Support of Municipal Budget (or)	80116-00	29,754,195.80
* Excess Non-Budget Revenue (see footnote)	80117-00	xxxxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxxxxxxxx
	67,169,422.04	67,169,422.04

\* 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.



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010**

2010 Budget as Adopted	80012-01	73,536,856.26
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	2,743,873.53
Appropriated for 2010 (Budget Statement Item 9)	80012-03	76,280,729.79
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	76,280,729.79
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	76,280,729.79
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	75,409,589.71
Paid or Charged - Reserve for Uncollected Taxes	80012-09	335,853.09
Reserved	80012-10	533,187.03
Total Expenditures	80012-11	76,278,629.83
Unexpended Balances Canceled (see footnote)	80012-12	2,099.96

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)

2010 Authorizations		N/A	
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			
Deduct Expenditures:			
Paid or Charged			
Reserved			
Total Expenditures			

**RESULTS OF 2010 OPERATION**  
**CURRENT FUND**

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	848,882.64
Delinquent Tax Collections	80013-02	-
	xxxxxxxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	285,960.29
Unexpended Balances of 2010 Budget Appropriations	80013-04	2,099.96
Miscellaneous Revenue Not Anticipated	81113-	405,818.07
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	
Payments in Lieu of Taxes on Real Property	81120-	
Sale of Municipal Assets		
Unexpended Balance of 2009 Appropriation Reserves	80013-05	803,267.73
Prior Years Interfunds Returned in 2010	80013-06	12,760.80
Other Accounts Receivable Liquidated		134,350.41
Tax Overpayments Cancelled		
	xxxxxxxxxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		
Balance January 1, 2010	80013-07	
Balance December 31, 2010	80013-08	
Deficit in Anticipated Revenues:	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	xxxxxxxxxxxxxxxxxx
Delinquent Tax Collections	80013-10	xxxxxxxxxxxxxxxxxx
	xxxxxxxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-11	xxxxxxxxxxxxxxxxxx
Interfund Advances Originating in 2010	80013-12	xxxxxxxxxxxxxxxxxx
Prior Year Senior Citizens Disallowed		xxxxxxxxxxxxxxxxxx
State Tax Court Judgements	108,802.68	xxxxxxxxxxxxxxxxxx
Refunds of Prior Year Revenue	3,512.39	xxxxxxxxxxxxxxxxxx
Special Improvement District Receivable Established		xxxxxxxxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	
Surplus Balance - To Surplus (Sheet 21)	80013-14	
	2,380,824.83	xxxxxxxxxxxxxxxxxx
	2,493,139.90	2,493,139.90



**SURPLUS - CURRENT FUND  
YEAR 2010**

	Debit	Credit
1. Balance January 1, 2010	80014-01 XXXXXXXXXXXXXXXXXXXX	1,252,156.27
2.	XXXXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2010 Operations	80014-02 XXXXXXXXXXXXXXXXXXXX	2,380,824.83
4. Amount Appropriated in the 2010 Budget - Cash	80014-03 1,200,000.00	XXXXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXXXXXXXXXXXXXX
6.		XXXXXXXXXXXXXXXXXXXX
7. Balance December 31, 2010	80014-05 2,432,981.10	XXXXXXXXXXXXXXXXXXXX
	3,632,981.10	3,632,981.10

**ANALYSIS OF BALANCE DECEMBER 31, 2010  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	5,800,260.28
Investments	80014-07	
Change Fund		1,535.00
Sub Total		5,801,795.28
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08	3,415,603.91
Cash Surplus	80014-09	2,386,191.37
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	46,789.73
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	46,789.73
	80014-15	2,432,981.10

- \* 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 2011 BUDGET.
- (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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 Expenditures, 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 - 2010 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$ 66,367,914.80
	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ 498,827.00
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	\$ 153,470.83
5a. Subtotal 2010 Levy	\$ 67,020,212.63	
5b. Reductions due to tax appeals**	\$ _____	
5c. Total 2010 Levy	82106-00	\$ 67,020,212.63
6. Transferred to Tax Title Liens	82107-00	\$ 19,920.16
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ 154,062.12
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash:	In 2009	82121-00 \$ 257,217.16
	In 2010 *	82122-00 \$ 66,477,806.85
R.E.A.P. Revenue		\$ _____
State's Share of 2010 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 98,544.94
Total to Line 14	82111-00	\$ 66,833,568.95
11. Total Credits		\$ 67,007,551.23
12. Amount Outstanding December 31, 2010	83120-00	\$ 12,661.40
13. Percentage of Cash Collections to Total 2010 Levy, (Item 10 divided by Item 5c) is		99.72% 82112-00
Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here <input type="checkbox"/> & complete sheet 22a.		
14. <u>Calculation of Current Taxes Realized in Cash:</u>		
Total of Line 10		\$ 66,833,568.95
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ 66,833,568.95

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 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 2010 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 2010**

N/A

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	.....	_____
<b>NET Cash Collected</b>	.....	\$ _____
Line 5c (sheet 22) Total 2010 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)	.....	_____
<b>Net Cash Collected</b>	.....	\$ _____
Line 5c (sheet 22) Total 2010 Tax Levy	.....	\$ _____
Percentage of Collection Excluding Tax Levy 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, 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	46,494.79	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	31,297.16	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	69,250.00	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	2,747.78	
6. Veterans Deductions Allowed By Tax Collector - 20		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	4,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2009 Taxes	XXXXXXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	98,250.00
10.		
11.		
12. Balance December 31, 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	46,789.73
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	149,789.73	149,789.73

Calculation of Amount to be included on Sheet 22, Item 10 -  
2010 Senior Citizens and Veterans Deductions Allowed

Line 2	31,297.16
Line 3	69,250.00
Line 4	
Line 5	2,747.78
Sub-Total	103,294.94
Less: Line 7	4,750.00
To Item 10, Sheet 22	<u>98,544.94</u>



**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.

N/A

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  
[(2011 Estimated Total Levy - 2010 Total Levy)/2010 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) \$ \_\_\_\_\_

**2011 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, 2010		484,799.97	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	105,637.60	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	379,162.37	xxxxxxxxxxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxxxxxxxxxx
A. Taxes	83105-00		xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83106-00		xxxxxxxxxxxxxxxxxxxx
3. Transferred to Foreclosed Tax Title Liens			xxxxxxxxxxxxxxxxxxxx
A. Taxes	83108-00		xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83109-00		xxxxxxxxxxxxxxxxxxxx
4. Added Taxes	83110-00		xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens	83111-00		xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00		xxxxxxxxxxxxxxxxxxxx (1)
B. Tax Title Liens - Transfers from Taxes	83107-00	44,393.44	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxxxxxxxxxxxx
8. Totals		529,193.41	529,193.41
9. Balance Brought Down		465,293.04	xxxxxxxxxxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxxxxxxxxxx
A. Taxes	83116-00	41,737.23	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2010 Tax Sale	83118-00	10,118.30	xxxxxxxxxxxxxxxxxxxx
12. 2010 Taxes Transferred to Liens	83119-00	19,920.16	xxxxxxxxxxxxxxxxxxxx
13. 2010 Taxes	83123-00	12,661.40	xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2010			466,255.67
A. Taxes	83121-00	12,661.40	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	453,594.27	xxxxxxxxxxxxxxxxxxxx
15. Totals		507,992.90	507,992.90

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 8.97%

17. Item No. 14 multiplied by percentage shown above is \$ 41,823.13 and represents the maximum amount that may be anticipated in 2011. 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, 2010	84101-00 5,353,500.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXXXXXXXXXX
5A. Other Liens	84102-00	XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX
8. Sales	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2010	84114-00 5,353,500.00	5,353,500.00

**CONTRACT SALES**

	Debit	Credit
15. Balance January 1, 2010	84115-00 8,610.00	XXXXXXXXXXXXXXXXXX
16. 2010 Sales	84116-00	XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX
18. Cancelled	84118-00	XXXXXXXXXXXXXXXXXX
19. Balance December 31, 2010	84119-00 8,610.00	8,610.00

**MORTGAGE SALES**

	Debit	Credit
20. Balance January 1, 2010	84120-00 27,377.55	XXXXXXXXXXXXXXXXXX
21. 2010 Sales from Foreclosed Property	84121-00	XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX
23.	84123-00	XXXXXXXXXXXXXXXXXX
24. Balance December 31, 2010	84124-00 27,377.55	27,377.55

Analysis of Sale of Property: \$ \_\_\_\_\_

\* Total Cash Collected in 2010 (84125-00) \_\_\_\_\_

Realized in 2010 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.)

N/A

	Amount Dec. 31, 2009 Per Audit Report	Amount in 2010 Budget	Amount Resulting from 2010	Balance as at Dec. 31, 2010
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

\* 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**

N/A

	Date	Purpose	Amount
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

N/A

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2011
1. _____	_____	_____	_____	\$ _____	_____
2. _____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	\$ _____	_____

FUND: \_\_\_\_\_

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.

N/A

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Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Canceled by Resolution	
Totals							

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.

\_\_\_\_\_

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, 2010" must be entered here and then raised in the 2011 budget.

FUND: \_\_\_\_\_

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY -  
 N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY -

DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD.  
 PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES.

N/A

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Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Canceled by Resolution	
Totals							

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. 40A:4-55.13 et seq. and are recorded on this page.

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2010" must be entered here and then raised in the 2011 budget.





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS**

**TYPE I SCHOOL REFUNDING BONDS**

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	80034-01 XXXXXXXXXXXXXXXXXX	5,995,000.00	
Paid	80034-02 2,035,000.00	XXXXXXXXXXXXXXXXXX	
Issued		29,505,000.00	
Outstanding December 31, 2010	80034-03 33,465,000.00	XXXXXXXXXXXXXXXXXX	
	35,500,000.00	35,500,000.00	
2011 Bond Maturities - Refunding Bonds	80034-04		\$ 1,615,000.00
2011 Interest on Bonds *	80034-05	\$ 1,349,637.50	
<b>TYPE I SCHOOL SERIAL BOND</b>			
Outstanding January 1, 2010	80034-06 XXXXXXXXXXXXXXXXXX	28,275,000.00	
Issued	80034-07 XXXXXXXXXXXXXXXXXX		
Paid	80034-08 5,000.00	XXXXXXXXXXXXXXXXXX	
Bonds Refunded		28,195,000.00	
Outstanding December 31, 2010	80034-09 75,000.00	XXXXXXXXXXXXXXXXXX	
	28,275,000.00	28,275,000.00	
2011 Interest on Bonds *	80034-10	\$ 1,487.50	
2011 Bond Maturities - Serial Bonds		80034-11	\$ 5,000.00
Total "Interest on Bonds - Type I School Debt Service" (* Items)		80034-12	\$ 1,351,125.00

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Refunding Bonds - Series 2010	115,000.00	29,505,000.00	7-29-2010	Various
Total	80035- 115,000.00	29,505,000.00		

**2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

1. Emergency Notes	80036-	\$ _____	Outstanding Dec. 31, 2010	2011 Interest Requirement
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)**

N/A

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	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 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: 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 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 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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**

N/A

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	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 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								

80051-01      80051-02

Memo: \* See Sheet 33 for clarification of "Original Date of Issue".

Assessment Notes with an original date of issue of December 31, 2006 or prior must be appropriated in full in the 2011 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

N/A

	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
Purpose			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

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CITY OF NEW BRUNSWICK  
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

<u>Ordinance Number</u>	<u>Description</u>	<u>Balance Dec. 31, 2009</u>		<u>2010 Authorization</u>	<u>Paid or Charged</u>	<u>Balance Dec. 31, 2010</u>	
		<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
	<u>General Improvements</u>						
039101	Expansion and Development of Boyd Park	\$ 5,819.29	\$	\$	\$ 4,531.34	\$ 1,287.95	\$
069308	Construction of Men's Transitional Housing						
069902	Facility	63,419.79				63,419.79	
059603	Various Capital Improvements and Acquisitions:						
	a. Fire Projects	327.92				327.92	
	b. Police Projects	1.61				1.61	
	c. Engineering Projects:						
	1. Soil Testing at Police Headquarters	6,258.00				6,258.00	
	2. Storm Sewer Drainage - Lorain Street	30,321.99			30,321.99		
	3. Other Projects	8,906.77				8,906.77	
	e. Public Property Projects	50.32				50.32	
	f. Municipal Court Projects	77.36				77.36	
	2. Reconstruction of Delevan and May Streets	957.61			957.61		
	h. Animal Control Projects	285.57				285.57	
	i. Recreation Projects	206.84				206.84	
069701	Various Capital Improvements and Acquisitions:						
	a. Public Buildings Projects	1,879.36				1,879.36	
	b. Street and Sidewalk Projects	4,450.67				4,450.67	
040106	Youth Sports Complex	37,913.49				37,913.49	
069802	1998 Capital Improvement Program:						
	a. Public Buildings Projects	5,054.52				5,054.52	
	b. Street and Sidewalk Projects	2,729.75			1,025.00	1,704.75	
	c. Equipment Projects	596.77				596.77	
	d. Vehicle Projects	2,961.92			2,328.81	633.11	
019904	Homeowners' Affordable Rehabilitation Program						
129903	and Buy and Fix It Program - Piscataway	6,880.00				6,880.00	
069907	1999 Capital Improvement Program:						
	a. Public Buildings Projects	2,357.90				2,357.90	
	b. Street and Sidewalk Projects	27.53				27.53	
	c. Equipment Projects	5,293.12			2,216.25	3,076.87	
	d. Vehicle Projects	353.75				353.75	

CITY OF NEW BRUNSWICK  
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Balance Dec. 31, 2009		2010 Authorization	Paid or Charged	Balance Dec. 31, 2010	
		Funded	Unfunded			Funded	Unfunded
	<u>General Improvements</u>						
129902	Improvements to Boyd Park	\$ 83,167.75	\$	\$	\$	\$ 83,167.75	\$
080006	Contribution Agreement (RCA) - Monroe	18,119.18				18,119.18	
070002	2000 Capital Improvement Program:						
	a. Public Buildings Projects	2,046.06				2,046.06	
	b. Street and Sidewalk Projects	37,458.45			18,785.49	18,672.96	
	c. Equipment Projects	3,015.29				3,015.29	
070101	2001 Capital Improvement Program:						
	a. Public Building Projects	421,577.42			54,595.87	366,981.55	
	b. Streets and Sidewalk Projects	3,376.83			326.00	3,050.83	
	c. Equipment Projects	7,679.86				7,679.86	
	d. Vehicle Replacement	2,760.32			379.98	2,380.34	
090104	Contribution Agreement (RCA) - Rocky Hill	1,300.00				1,300.00	
020103	Contribution Agreement (RCA) - Branchburg	3,464.00				3,464.00	
040203	Contribution Agreement (RCA) - Raritan	23,140.00				23,140.00	
030208	Improvements to Memorial Stadium	9,307.61			9,227.45	80.16	
080204	2002 Capital Improvement Program:						
	a. Public Building Projects	769,942.25			3,925.35	766,016.90	
	b. Streets and Sidewalk Projects	143,138.26			33,634.52	109,503.74	
	c. Equipment Projects	81,492.79				81,492.79	
	d. Vehicle Replacement	41.77				41.77	
080303	2003 Capital Improvement Program:						
	a. Public Building Projects		161,281.99		86,659.14		74,622.85
	b. Streets and Sidewalk Projects		343,405.62		35,872.38		307,533.24
	c. Equipment Projects		1,556.66		1,235.78		320.88
	d. Vehicle Replacement		30,000.00				30,000.00
010402	Contribution Agreement (RCA) - Monroe	14,900.00			12,100.00	2,800.00	
010403	Contribution Agreement (RCA) - Raritan	45,914.44				45,914.44	

CITY OF NEW BRUNSWICK  
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

<u>Ordinance Number</u>	<u>Description</u>	<u>Balance Dec. 31, 2009</u>		<u>2010 Authorization</u>	<u>Paid or Charged</u>	<u>Balance Dec. 31, 2010</u>	
		<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
	<u>General Improvements</u>						
040403	2004 Capital Improvement Program						
	a. Public Building Projects	\$	\$ 198,361.22	\$	\$ 30,976.10	\$	\$ 167,385.12
	b. Streets and Sidewalk Projects		29,104.36		16,639.00		12,465.36
	c. Equipment Projects		39,901.15		22,097.75		17,803.40
020504	Various Capital Improvements		11,372.59		1,143.45		10,229.14
030505	Contribution Agreement (RCA) - Helmetta	17,820.00			6,375.00	11,445.00	
030507	Contribution Agreement (RCA) - Clinton	113,425.00			58,271.00	55,154.00	
030509	Contribution Agreement (RCA) - Bethlehem	2,800.00				2,800.00	
080502	2005 Capital Improvement Program		576,738.65		112,277.52		464,461.13
010602	Contribution Agreement (RCA) - Clinton	820,200.00				820,200.00	
010603	Contribution Agreement (RCA) - Various	239,550.00				239,550.00	
010604	Contribution Agreement (RCA) - Monroe	85,370.00			42,860.00	42,510.00	
040603	Monument Square and Library Improvements		37,830.92				37,830.92
050606	Various Capital Improvements		91,083.16		68,498.00		22,585.16
060605	Computer Equipment and GIS		11,891.98		8,907.00		2,984.98
090602	Various Capital Improvements		618,033.23		103,399.21		514,634.02
050705	Various Capital Improvements		854,409.37		380,951.81		473,457.56
080801	Various Capital Improvements		366,707.32		100,411.68		266,295.64
120903	Construction of the New Brunswick Landing Project		500,000.00		500,000.00		
080908	2009 Capital Improvement Program						
	a. Public Facilities Projects	24,000.00	476,000.00		10,000.00	14,000.00	476,000.00
	b. Streets and Sidewalk Projects	28,500.00	565,500.00		60,533.87		533,466.13
	c. Safety Office and Equipment Projects	8,028.95	305,000.00		42,020.35		271,008.60
	d. Vehicle Replacement	1,500.00	28,500.00		26,996.00		3,004.00
040906	Reconstruction of George Streets		1,824,142.00		960,170.40		863,971.60
090907	Contribution Agreement (RCA) - Warren	91,836.87			66,917.60	24,919.27	
031004	Police Headquarters Improvements and Purchase of Various Police Equipment			240,000.00	4,403.65	7,596.35	228,000.00
	2010 Capital Improvement Program						
	a. Public Facilities Projects			97,000.00	5,545.00	40.00	91,415.00
	b. Streets and Sidewalk Projects			250,000.00	75,154.02		174,845.98
	c. Safety Office and Equipment Projects			62,800.00	15,327.32		47,472.68
	d. Vehicle Replacement			697,994.00	3,270.00	36,926.00	657,798.00
	<b>Total General Improvements</b>	<b>3,292,004.95</b>	<b>7,070,820.22</b>	<b>1,347,794.00</b>	<b>3,021,268.69</b>	<b>2,939,759.09</b>	<b>5,749,591.39</b>
	<u>School Improvements</u>						
080103	Purchase of Land/Construction of School	26,278.95				26,278.95	
	<b>Total General Improvements and School Improvements</b>	<b>\$ 3,318,283.90</b>	<b>\$ 7,070,820.22</b>	<b>\$ 1,347,794.00</b>	<b>\$ 3,021,268.69</b>	<b>\$ 2,966,038.04</b>	<b>\$ 5,749,591.39</b>





**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR - 2010

	Debit	Credit
Balance January 1, 2010	80029-01	402,894.91
Premium on Sale of Bonds	XXXXXXXXXXXXXXXXXXXX	43.22
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	XXXXXXXXXXXXXXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	80029-04	XXXXXXXXXXXXXXXXXXXX
	402,938.13	402,938.13

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

N/A

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, 2010 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2010 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2011 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2011 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 2010 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 2010 was \$ 67,020,212.63
  2. Amount of Item 1 Collected in 2010 (\*) \$ 66,833,568.95
  3. Seventy (70) percent of Item 1 \$ 46,914,148.84
- (\*) Including prepayments and overpayments applied

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2010?  
Answer YES or NO: Yes
  2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2010?  
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 2011 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 2009 \$ \_\_\_\_\_
  2. 4% of 2009 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  3. Cash Deficit 2010 \$ \_\_\_\_\_
  4. 4% of 2010 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____	\$ _____
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts	\$ _____	\$ _____	\$ _____	\$ _____
for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**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 2010, please observe instructions of Sheet 2.**







**ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

N/A

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Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009	RECEIPTS					Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Totals								

\* Show as red figure

**WATER UTILITY FUND**

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	91301-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-	8,626,000.00	446,835.21
Fire Hydrant Service	91304-		
Miscellaneous	91305-	239,000.00	201,343.49
Service to Other Systems - Rents		1,449,000.00	(129,366.99)
Interest on Delinquent Water Rents		74,000.00	9,151.41
Added by N.J.S. 40A:4-87: (List)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal		10,388,000.00	527,963.12
Deficit (General Budget) **	91306-		
	91307-	10,388,000.00	527,963.12

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 45.

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	10,388,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	10,388,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	10,388,000.00
Deduct Expenditures:	
Paid or Charged	10,159,806.22
Reserved	193,671.42
Surplus (General Budget)	
Total Expenditures	10,353,477.64
Unexpended Balance Canceled (See Footnote)	34,522.36

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".

**WATER UTILITY FUND  
WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2010 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".  
Section 2 should be filled out in every case.

**SECTION 1:**

N/A

Revenue Realized:		xxxxxxxxxxxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Canceled *		
<b>Total Revenue Realized</b>		
Expenditures:		xxxxxxxxxxxxxxxx
Appropriations (Not Including "Surplus (General Budget)")		xxxxxxxxxxxxxxxx
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>		
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2010 Operation"		
Remainder = ("Excess in Operations - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2010 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

**SECTION 2:**

The following item of "2009 Appropriation Reserves Canceled in 2010 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the Water Utility for 2009:

2009 Appropriation Reserves Canceled in 2010		630,131.70
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>630,131.70</b>

\*\* Items must be shown in same amounts on Sheet 44.

WATER UTILITY FUND

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	527,963.12
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	34,522.36
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	630,131.70
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Prior Year Revenue Refunded	857.89	XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	1,191,759.29	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,192,617.18	1,192,617.18

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	1,309,718.15
Excess in Results of 2010 Operations	XXXXXXXXXXXXXXXXXXXX	1,191,759.29
Amount Appropriated in 2010 Budget - Cash		XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated Revenue - Current Fund	1,125,000.00	
Balance December 31, 2010	1,376,477.44	XXXXXXXXXXXXXXXXXXXX
	2,501,477.44	2,501,477.44

ANALYSIS OF BALANCE DECEMBER 31, 2010  
(FROM WATER UTILITY - TRIAL BALANCE)

Cash	3,117,334.32	
Investments		
Interfund Accounts Receivable	2,024.71	
Subtotal	3,119,359.03	
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,742,881.59	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,376,477.44	
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		1,376,477.44

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.

\* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would be also pledged to cash liabilities.

WATER UTILITY FUND

Balance December 31, 2009 \$ 675,680.54

Increased by:  
 Water Rents Levied \$ 10,539,190.38

Decreased by:  
 Collections \$ 10,392,468.22  
 Overpayments applied \$ \_\_\_\_\_  
 Transfer to Water Liens \$ 9,514.15  
 Other \$ \_\_\_\_\_

Balance December 31, 2010 \$ 10,401,982.37  
\$ 812,888.55

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2009 \$ 5,443.65

Increased by:  
 Transfers from Accounts Receivable \$ 9,514.15  
 Penalties and Costs \$ \_\_\_\_\_  
 Other \$ \_\_\_\_\_

Decreased by:  
 Collections \$ \_\_\_\_\_  
 Other \$ 45.59

Balance December 31, 2010 \$ 14,912.21

**WATER UTILITY FUND  
- MANDATORY CHARGES ONLY -  
WATER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)  
N/A

	Amount Dec. 31, 2009 Per Audit Report	Amount in 2010 Budget	Amount Resulting from 2010	Balance as at Dec. 31, 2010
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

\* 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**

	Date	Purpose	Amount
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

N/A

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2011
1. _____	_____	_____	_____	\$ _____	_____
2. _____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	\$ _____	_____

**WATER UTILITY FUND  
AND 2011 DEBT SERVICE FOR BONDS**

**WATER UTILITY REFUNDING BONDS**

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxxxxxxxx	2,485,000.00	
Issued	xxxxxxxxxxxxxxxx		
Paid	630,000.00		
Outstanding December 31, 2010	1,855,000.00	xxxxxxxxxxxxxxxx	
	2,485,000.00	2,485,000.00	
2011 Bond Maturities - Refunding Bonds			\$ 625,000.00
2011 Interest on Bonds *		\$ 83,375.00	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2010	xxxxxxxxxxxxxxxx	5,388,000.00	
Issued	xxxxxxxxxxxxxxxx	3,271,000.00	
Paid	120,000.00	xxxxxxxxxxxxxxxx	
Bonds Refunded			
Outstanding December 31, 2010	8,539,000.00	xxxxxxxxxxxxxxxx	
	8,659,000.00	8,659,000.00	
2011 Bond Maturities - Capital Bonds			\$ 145,000.00
2011 Interest on Bonds *		\$ 377,293.36	

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2011 Interest on Bonds (* Items)		\$ 460,668.36	
Less: Interest Accrued to 12/31/10 (Trial Balance)		\$ 130,355.75	
Subtotal		\$ 330,312.61	
Add: Interest to be Accrued as of 12/31/11		\$ 112,908.36	
Required Appropriation 2011			\$ 443,220.97

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Serial Bonds - 2010 Series	25,000.00	3,271,000.00	6/02/2010	Various
Total	25,000.00	3,271,000.00		

WATER UTILITY FUND  
AND 2011 DEBT SERVICE FOR LOANS

WATER UTILITY NJEIT LOAN

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	XXXXXXXXXXXXXXXXXX	19,345,899.77	
Issued	XXXXXXXXXXXXXXXXXX		
Cancelled			
Paid	1,043,418.10	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2010	18,302,481.67	XXXXXXXXXXXXXXXXXX	
	19,345,899.77	19,345,899.77	
2011 Loan Maturities			\$ 1,041,988.38
2011 Interest on Loans *		\$ 222,306.26	
<b>WATER UTILITY LOAN</b>			
Outstanding January 1, 2010	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2010		XXXXXXXXXXXXXXXXXX	
2011 Loan Maturities			\$
2011 Interest on Loans *		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2011 Interest on Loans (* Items)		\$ 222,306.26	
Less: Interest Accrued to 12/31/10 (Trial Balance)		\$ 178,170.67	
Subtotal		\$ 44,135.59	
Add: Interest to be Accrued as of 12/31/11		\$ 88,148.44	
Required Appropriation 2011			\$ 132,284.03

LIST OF LOANS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
				N/A
Total				

**DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN ASSESSMENT NOTES)**

N/A

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	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total								

Important: If there is more than one utility in the municipality, identify each note.

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.

\* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2011 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/10 (Trial Balance)	
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/11	
Required Appropriation 2011	\$ -

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

N/A

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	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 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.									
15.									
	<b>Total</b>								

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: \* See Sheet 33 for clarification of "Original Date of Issue".  
 Utility Assessment Notes with an original date of issue of December 31, 2006 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.  
 \*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>		80051-01	80051-02

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CITY OF NEW BRUNSWICK  
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS - CAPITAL SECTION

Improvement Description	Ordinance Number	Date	Amount	Balance Dec. 31, 2009		2010 Authorizations	Paid or Charged	Balance Dec. 31, 2010	
				Funded	Unfunded			Funded	Unfunded
<u>General Improvements</u>									
Rehabilitation of Weston's Mill Pond, Arch and Davidson Dams	089104(a)	8-22-91	1,143,000.00	\$ 200.00	\$	\$	\$	\$ 200.00	\$
Various Capital Improvements	119411	12-07-94	1,981,600.00	52,954.74				52,954.74	
Improvement to the Sedimentation Basis at the Water Treatment Plant	069709	7-02-97	1,385,000.00	4,511.69				4,511.69	
Acquisition and Replacement of Motors for the Water Utility's Raw Water Pumping Stations	069803	6-17-98	560,000.00	34.36				34.36	
Various Capital Improvements:	069907	7-21-99							
Water Main Cleaning and Lining	069907(a)	7-21-99	750,000.00	76,878.39		76,878.39			
Security System	069907(c)	7-21-99	50,000.00	1,300.00				1,300.00	
Replacement of Water Mains and Filter Media	070102	7-24-01	1,800,000.00	4,888.10				4,888.10	
Rehabilitation of Water Tank	070104	7-24-01	300,968.25	4,872.16				4,872.16	
Water Security System	080206	8-07-02	100,000.00	1,006.01			903.80	102.21	
Upgrade Water Pipes - Rt. 18	070404	7-21-04	300,000.00		5,396.20		5,396.20		
Various Water Improvements	100602	10-18-06	565,000.00		564,122.36				564,122.36
Water Meters	090603	9-14-06	400,000.00		22,820.03		21,438.30		1,381.73
Various Water Improvements	050702	5-24-07	470,000.00		39,003.12				39,003.12
Various Water Improvements	080802	8-20-08	1,054,000.00		1,004,586.00		529,920.00		474,666.00
Various Water Improvements	080909	9-02-09	548,200.00		548,200.00		32,497.10		515,702.90
Various Water Improvements	081001	9-01-10	962,000.00			962,000.00			962,000.00
				<u>\$ 146,645.45</u>	<u>\$ 2,184,127.71</u>	<u>\$ 962,000.00</u>	<u>\$ 667,033.79</u>	<u>\$ 68,863.26</u>	<u>\$ 2,556,876.11</u>

**WATER UTILITY FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	58,010.00
Received from 2010 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010	58,010.00	XXXXXXXXXXXXXXXXXXXX
	58,010.00	58,010.00

**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXXXX	
Received from 2010 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Received from 2010 Emergency Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXXXXXXXXXXXX

\* The full amount of the 2010 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.









**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

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Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009	RECEIPTS				Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Totals							

\* Show as red figure



**STATEMENT OF 2010 OPERATION  
SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2010 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".  
Section 2 should be filled out in every case.

N/A

**SECTION 1:**

Revenue Realized:		XXXXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2009 Appropriation Reserves Canceled * (Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:		XXXXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")		XXXXXXXXXXXXXXXXXXXX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included in Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2010 Operation" ("Excess in Operations - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2010 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			

**SECTION 2:**

The following item of "2009 Appropriation Reserves Canceled in 2010 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the Sewer Utility for 2009:

2009 Appropriation Reserves Canceled in 2010		49,389.90	
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
* Excess (Revenue Realized)			49,389.90

\*\* Items must be shown in same amounts on Sheet 58.

**RESULTS OF 2010 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	605,167.44
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	49,389.90
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	654,557.34	XXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	654,557.34	654,557.34

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXX	303,470.35
Excess in Results of 2010 Operations	XXXXXXXXXXXXXXXXXX	654,557.34
Amount Appropriated in 2010 Budget - Cash		XXXXXXXXXXXXXXXXXX
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget	250,000.00	
Balance December 31, 2010	708,027.69	XXXXXXXXXXXXXXXXXX
	958,027.69	958,027.69

**ANALYSIS OF BALANCE DECEMBER 31, 2010  
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash (including Change Fund)	1,015,880.02
Investments	
Interfund Accounts Receivable	3,244.57
Subtotal	1,019,124.59
Deduct Cash Liabilities Marked with "C" on Trial Balance	311,096.90
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	708,027.69
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	708,027.69

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.  
 \* In the case of a "Deficit in Operating Surplus Cash",  
 "Other Assets" would be also pledged to cash liabilities.

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2009 \$ 621,100.43

Increased by:  
     Sewer Rents Levied \$ 10,741,596.31

Decreased by:  
     Collections \$ 10,618,246.62  
     Overpayments applied \$ \_\_\_\_\_  
     Transfer to Sewer Liens \$ 9,361.01  
     Other \$ \_\_\_\_\_

Balance December 31, 2010 \$ 10,627,607.63  
\$ 735,089.11

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2009 \$ 3,821.38

Increased by:  
     Transfers from Accounts Receivable \$ 9,361.01  
     Penalties and Costs \$ \_\_\_\_\_  
     Other \$ \_\_\_\_\_

\$ 9,361.01

Decreased by:  
     Collections \$ \_\_\_\_\_  
     Other \$ \_\_\_\_\_

Balance December 31, 2010 \$ 13,182.39

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
SEWER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)  
N/A

	Amount Dec. 31, 2009 Per Audit Report	Amount in 2010 Budget	Amount Resulting from 2010	Balance as at Dec. 31, 2010
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

\* 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**

	Date	Purpose	N/A Amount
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2011
1. _____	_____	_____	_____	\$ _____	N/A
2. _____	_____	_____	_____	\$ _____	
3. _____	_____	_____	_____	\$ _____	
4. _____	_____	_____	_____	\$ _____	

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS**

**SEWER UTILITY ASSESSMENT BONDS**

N/A

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2010		xxxxxxxxxxxxxxxxxxxx	
2011 Bond Maturities - Assessment Bonds			
2011 Interest on Bonds *		\$	

**SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2010	xxxxxxxxxxxxxxxxxxxx	3,444,000.00	
Issued	xxxxxxxxxxxxxxxxxxxx	4,554,000.00	
Paid	405,000.00	xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2010		7,593,000.00	
		7,998,000.00	
2011 Bond Maturities - Capital Bonds			
2011 Interest on Bonds *		\$	330,485.81
			\$ 550,000.00

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2011 Interest on Bonds (* Items)	\$	330,485.81	
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$	131,005.24	
Subtotal	\$	199,480.57	
Add: Interest to be Accrued as of 12/31/11	\$	81,308.22	
Required Appropriation 2011			\$ 280,788.79

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Series Bonds - 2010 Series	150,000.00	4,554,000.00	6/2/2010	Various
Total	150,000.00	4,554,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR LOANS**

**SEWER UTILITY WASTE WATER TREATMENT LOAN**

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	xxxxxxxxxxxxxxxx	6,664,990.30	
Issued	xxxxxxxxxxxxxxxx		
Paid	767,148.58	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2010	5,897,841.72	xxxxxxxxxxxxxxxx	
	6,664,990.30	6,664,990.30	
2011 Loan Maturities			\$ 758,601.07
2011 Interest on Loans *		\$ 125,305.45	
<b>SEWER UTILITY LOAN</b>			
Outstanding January 1, 2010	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2010		xxxxxxxxxxxxxxxx	
2011 Loan Maturities			\$
2011 Interest on Loans *		\$	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2011 Interest on Loans (* Items)	\$ 125,305.45	
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$ 47,789.37	
Subtotal	\$ 77,516.08	
Add: Interest to be Accrued as of 12/31/11	\$ 51,389.75	
Required Appropriation 2011	\$ 128,905.83	

**LIST OF LOANS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
				N/A
Total				

**DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN ASSESSMENT NOTES)**

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total								

Sheet 64

**Important:** If there is more than one utility in the municipality, identify each note.

**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.

\* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2011 Interest on Notes	\$
Less: Interest Accrued to 12/31/10 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/11	\$
Required Appropriation - 2011	\$

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

N/A

Sheet 65

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 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.									
15.									
	Total								

Important: If there is more than one utility in the municipality, identify each note.

Memo: \* See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2006 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

80051-01

80051-02

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(Do not crowd - add additional sheets)

CITY OF NEW BRUNSWICK  
SEWER UTILITY

IMPROVEMENT AUTHORIZATIONS

	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2009</u>		<u>2010</u> <u>Authorizations</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2010</u>	
	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Funded</u>			<u>Unfunded</u>	<u>Funded</u>
<u>General Improvements</u>								
Various Sewer Projects	089805	9/16/98	\$ 700,000.00	\$ 442,344.64	\$	\$	\$ 442,344.64	\$
Various Sewer Projects	070004	7/19/00	440,000.00					144,847.68
Various Sewer Improvements	070103	7/24/01	400,000.00	159,505.63			159,505.63	
Lyle Brook Branch Sewer System Improvements	070106	7/24/01	4,654,000.00					
	040302	4/23/03	346,000.00	4,352,329.73		205,305.13	4,147,024.60	233,750.00
Sewer System Improvements	080207	8/07/02	950,000.00	318,990.92		16,035.00	302,955.92	
Sewer System Improvements	060505	7/11/05	725,000.00			707.50		51,180.39
Improvements to Sanitary Sewer System	080505	9/12/05	850,000.00					613,820.94
Sewer System Improvements	090604	9/20/06	950,000.00			396.98		233,963.42
Lyle Brook Branch Sewer System Improvements - Supplement	060803	6/18/08	1,418,000.00	105,600.00			105,600.00	1,312,000.00
Improvements to Sanitary Sewer System	070801	7/16/08	1,376,000.00			17,489.62		1,188,252.37
Rehabilitation of the College Avenue Pump Station	080910	9/02/09	364,000.00	18,000.00		129,393.01		234,606.99
Rehabilitation of the South Pennington Pump Station	081002	9/01/10	330,000.00					330,000.00
				<u>\$ 5,396,770.92</u>		<u>\$ 330,000.00</u>		<u>\$ 5,157,430.79</u>
						<u>\$ 369,327.24</u>		<u>\$ 4,342,421.79</u>

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxxxxxxxxxxxx	3,000.00
Received from 2010 Budget Appropriation *	xxxxxxxxxxxxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxxxxxxxxxxxx	
Reimbursement of Improvement Authorization financed by CIF		
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2010	3,000.00	xxxxxxxxxxxxxxxxxxxx
	3,000.00	3,000.00

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxxxxxxxxxxxx	
Received from 2010 Budget Appropriation *	xxxxxxxxxxxxxxxxxxxx	
Received from 2010 Emergency Appropriation *	xxxxxxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2010		xxxxxxxxxxxxxxxxxxxx

\* The full amount of the 2010 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2010

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet two. Those sheets not filled in should be marked "Not Applicable".

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