

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)**

POPULATION LAST CENSUS 55,181

NET VALUATION TAXABLE 2013 1,238,158,900

MUNICODE 1214

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2014
MUNICIPALITIES - FEBRUARY 10, 2014**

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature *Joseph J. Faccone*
Joseph J. Faccone
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) ~~[eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do certify that I, Douglas A. Petix, am the Chief Financial Officer, License # NO 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, 2013, 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, 2013.

Signature *Douglas A. Petix*
Title Chief Financial Officer

Address 78 Bayard Street, New Brunswick, New Jersey 08091

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.

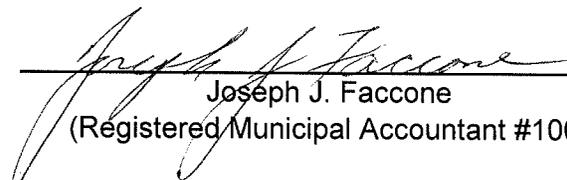
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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, 2013 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 as set forth below, no matters)~~ or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2013 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. Faccione
(Registered Municipal Accountant #100)

Samuel Klein and Company
(Firm Name)

550 Broad Street, 11th Floor
(Address)

Newark, New Jersey 07102
(Address)

(973) 624-6100
(Phone Number)

(973) 624-6101
(Fax Number)

Certified by me

this 7th day of February, 2014

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

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 2013 as required under (N.J.A.C. 5:23-4.17).

Printed name: William B. Schrum

Signature: William B. Schrum

Certificate #: 2878

Date: February 19, 2014

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

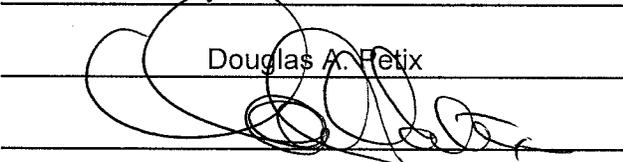
1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of the total appropriations;
3. The tax collection rate exceeded 90%;
4. Total deferred charges did not equal or exceed 4% of the total tax 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 a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2014.

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: City of New Brunswick
Chief Financial Officer: Douglas A. Petix
Signature: 
Certificate #: N0400
Date: February 19, 2014

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____ County of _____ during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,233,102,900.00



SIGNATURE OF TAX ASSESSOR

City of New Brunswick
MUNICIPALITY

Middlesex
COUNTY

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

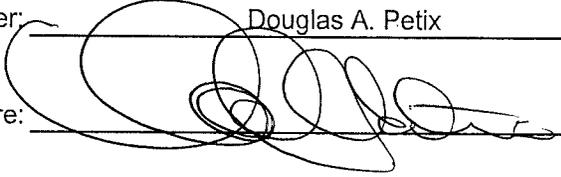
Municipal Public Defender Expended Prior Year 2012:	(1)	\$	29,992.00
		x	<u>25%</u>
	(2)	\$	<u>7,498.00</u>
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	\$	<u>2,400.00</u>

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 #: No 400

Date: February 19, 2014

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2013</u>
1. _____	_____	_____	_____	\$ _____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. See Attached Sheet	_____	_____	_____	_____
6. _____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____
16. _____	_____	_____	_____	_____
17. _____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____
20. _____	_____	_____	_____	_____
21. _____	_____	_____	_____	_____
22. _____	_____	_____	_____	_____
23. _____	_____	_____	_____	_____
24. _____	_____	_____	_____	_____
25. _____	_____	_____	_____	_____
26. _____	_____	_____	_____	_____
27. _____	_____	_____	_____	_____
28. _____	_____	_____	_____	_____
29. _____	_____	_____	_____	_____
30. _____	_____	_____	_____	_____

CITY OF NEW BRUNSWICK
TRUST FUND

SPECIAL RESERVES

	Balance <u>Dec. 31, 2012</u>	Receipts	Disbursements	Balance <u>Dec. 31, 2013</u>
Tax Redemption	\$ 132,817.58	\$ 2,662,820.80	\$ 2,700,259.63	\$ 95,378.75
Premium from Tax Sale	531,600.00	1,315,900.00	585,500.00	1,262,000.00
Marriage License Trust	1,700.00	10,447.00	8,775.00	3,372.00
State Unemployment Insurance	129,314.65	55,796.10	6,268.73	178,842.02
Municipal Court - Unclaimed Bail	5,952.05			5,952.05
Police Department - Special Duty	560,253.50	1,986,574.85	2,097,318.37	449,509.98
Title III Senior Center Contributions	10.00	255.00	165.00	100.00
Parking Adjudication Fines	32,469.49	36,189.00		68,658.49
Senior Citizen Trust	3,330.00			3,330.00
Senior Citizen Trust - Trips	2,625.86			2,625.86
Burial Permits	10.00	300.00	285.00	25.00
Seized/Found Funds	3,691.25			3,691.25
Recycling Program	10,686.22	1,818.04		12,504.26
Proceeds from Forfeited Properties	78,907.86	42,276.55	40,680.29	80,504.12
Due to State of New Jersey - DCA Fees	16,700.00	93,961.00	98,134.00	12,527.00
Penalties - Uniform Fire Safety	37,235.43	16,877.00	13,340.97	40,771.46
Dumpster and Crane Permits	53,141.53	20,060.00	19,535.00	53,666.53
Site Plan Review Escrow	7,563.00			7,563.00
Rutgers Village	26,182.87		17,980.50	8,202.37
Site Inspection Fees - Engineering	56,485.12	12,330.00	12,436.04	56,379.08
HUB City Open	3,938.14	1,137.42		5,075.56
Public Defender	1,850.00	24,920.00	24,370.00	2,400.00
Elevator Inspections	68,846.60	124,335.00	121,637.00	71,544.60
Tree Replacement	66,494.65	67,140.00	28,682.00	104,952.65
Recycling Containers	3,730.95	1,934.57	2,167.32	3,498.20
Sidewalk Permit Escrow	87,527.09	76,472.43	54,019.74	109,979.78
Training/Equipment Penalty	6,713.51	1,125.00	3,142.34	4,696.17
Sister Cities Program Donations		9,351.40		9,351.40
D.A.R.E.	38,533.36	5,547.25	25,434.78	18,645.83
LBPAP Escrow	100.00			100.00
Recreation Trust	9,837.99	31,500.00	30,217.32	11,120.67
Youth Service System - Donations	45.26			45.26
	<u>\$ 1,978,293.96</u>	<u>\$ 6,599,068.41</u>	<u>\$ 5,890,349.03</u>	<u>\$ 2,687,013.34</u>

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

N/A

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
* Less Assets "Unfinanced"	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Totals							

S
h
e
e
t
7

* Show as red figure

CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:	
Wells Fargo Bank - Account #2081305015076	11,401,408.49
ANIMAL CONTROL TRUST:	
Wells Fargo Bank - Account #2011300362862	439.00
TRUST FUND - OTHER:	
Wells Fargo Bank - Account #2011300322763	1,582,196.81
New Millenium Bank:	
Account #04010001552	80,504.12
TD Bank:	
Account #7200098389	993,694.92
Account #7200098490	322,979.32
Magyar Bank:	
Account #743534	219,134.41
	3,198,509.58
PAYROLL TRUST FUND	
Wells Fargo Bank - Account #2020800990000	952,590.97
Wells Fargo Bank - Account #2011300352568	1,223,171.21
	2,175,762.18
SEWER CAPITAL:	
Magyar Savings Bank:	
Account #748749	3,954,650.69

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

CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

WATER OPERATING:	
TD Bank:	
Account #7856034090	249,846.00
Account #426-3463758	1,874,582.69
	<u>2,124,428.69</u>
WATER CAPITAL:	
TD Bank:	
Account #4263463766	450,073.84
Account #7856035634	599,116.45
	<u>1,049,190.29</u>
GRANT TRUST FUND:	
New Millenium Bank:	
Account #04010001461	2,431.89
Magyar Savings Bank:	
Account #071-700105-8	
Account #071-700108-2	52,746.95
Account #071-700106-6	
Account #895623	
Account #930057	
Account #936658	13,613.23
	<u>68,792.07</u>

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, 2012</u>	<u>2013 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Federal:					
Home Program - Prior Years	\$ 1,361,689.59	\$ -	\$ 616,407.32	\$ -	\$ 745,282.27
Home Program - 2013		315,211.00		236,408.25	78,802.75
Byrne JAG Grant - 2013		93,383.00			93,383.00
Byrne JAG Grant - 2012	96,249.00		49,565.85		46,683.15
HUD Special Purpose (College Avenue)	147,000.00				147,000.00
County of Middlesex - Byrne Grant Narcotics Task Force	3,000.00			3,000.00	
New Brunswick City Market Clean Team Grant		113,000.00	113,000.00		
Safe and Secure Communities Grant	20,000.00		20,000.00		
Safe and Secure Communities Grant - 2013		60,000.00	40,000.00		20,000.00
FEMA - Safer Hiring Grant	169,124.00				169,124.00
US Department of Energy: Energy Efficiency Loan	2,240.00				2,240.00
COPS Hiring Grant	1,427,898.93		596,883.49		831,015.44
COPS in Shops	2,800.00			2,800.00	
Bulletproof Vest Partnership Grant	14,707.00				14,707.00
Home Grant - 2012	337,905.00			62,124.75	275,780.25
Municipal Alliance on Alcohol and Drug Abuse	25,880.47		25,880.47		
DOJ - Byrne Grant	65,959.38		65,930.27		29.11
State:					
NPP - French Street	17,377.00				17,377.00
Transportation Trust Fund:					
CY 2006 - George Street Downtown Pedestrian Safety	50,000.00		50,000.00		
CY 2008 - Sicard Street	127,506.11		117,505.78		10,000.33
Commercial Avenue	82,114.00				82,114.00
Transit Village	25,000.00		25,000.00		
George Street Discretionary Aid	50,000.00		50,000.00		
George Street Discretionary Aid	50,000.00		50,000.00		
Somerset Street	303,208.00		227,406.00		75,802.00
Suydam Street	87,165.25				87,165.25
2012 Municipal Aid Program - College Avenue	263,300.00		196,776.44		66,523.56
Pedestrian Safety - 2009 Safe St To Tran	147,000.00				147,000.00
Pedestrian Safety - 2013	15,000.00		14,000.00	1,000.00	
Pedestrian Safety - 2014		15,000.00			15,000.00
Click It or Ticket - 2013		4,000.00	4,000.00		

CITY OF NEW BRUNSWICK
CURRENT FUND

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>2013 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
State:					
Hazard Mitigation Grant Program - Energy Allocation Initiative		\$ 142,080.00	\$ -		\$ 142,080.00
Cultural and Heritage Commission:					
Library	375.00				375.00
Summer Food Program Grant		179,466.85	127,651.07		51,815.78
Shuttle Service	31,250.20				31,250.20
Middlesex County Office on Aging - Meals	1,918.00		1,918.00		
Title V Delinquency Prevention - 2013		32,020.00	18,664.15		13,355.85
Title V Delinquency Prevention - 2012	12,046.02		10,545.55	1,500.47	
Middlesex County Municipal Alliance		43,334.00	14,779.73		28,554.27
Middlesex County - Audio Digitization		1,564.00	391.00		1,173.00
NBT - Family Friendly Center - 2012	45,462.62		23,839.64	(0.38)	21,623.36
State of NJ - SRTS ENFOR	37,159.68				37,159.68
Drunk Driving Enforcement Fund		4,798.09	4,798.09		
Senior Citizens Dial-a-Ride		56,315.00	56,315.00		
Body Armor	-	15,683.96	15,683.96		-
State of NJ Safety Camera Surveillance	199,600.00				199,600.00
NJ Clean Communities Grant		54,632.44	54,632.44		
DOJ - Byrne Grant 2010-DJ-BX-1381	74,461.36		73,970.00		491.36
Drive Sober or Get Pulled Over		8,800.00	4,393.14		4,406.86
BUS DOJ: 2010 COPS Hiring Grant (Yr. 2)	220,154.36		220,154.36		
CUS DOJ: 2010 COPS Hiring Grant (Yr. 3)	618,905.00		467,223.19		151,681.81
Middlesex County Office on Aging - Congregate Meals		10,000.00	9,920.00		80.00
Middlesex County Summer Photography		1,000.00	1,000.00		
Middlesex County Emergency Management	3,792.64				3,792.64
Middlesex County Office on Aging	1,030.00		1,250.00	(220.00)	
Middlesex County Office on Aging - 2013		5,000.00	3,750.00		1,250.00
Recycling Tonnage Grant		97,307.41	97,307.41		
Summer Food Program	43,204.55			43,204.55	
Highway Safety Program "Safe Corridors"		18,503.54			18,503.54
Local:					
Middlesex County Prosecutor's Grant - 2012 Quality of Life Grant	5,000.00		5,000.00		
Middlesex County Prosecutor's Grant - 2nd Ward Cameras	100,000.00				100,000.00
	<u>\$ 6,286,483.16</u>	<u>\$ 1,271,099.29</u>	<u>\$ 3,475,542.35</u>	<u>\$ 349,817.64</u>	<u>\$ 3,732,222.46</u>

CITY OF NEW BRUNSWICK
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

<u>Program</u>	<u>Balance</u> <u>Jan. 1, 2013</u>	<u>Transferred from 2013</u> <u>Budget Appropriations</u>		<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>				
Law and Public Safety:							
Safe and Secure Communities Grant	\$ 20,000.00	\$ -		\$ -	\$ 20,000.00	\$ -	\$ -
Homeland Security - FEMA:							
Safer Hiring Grant	169,124.00						169,124.00
COPS Universal Hiring Program	1,427,898.93				596,883.49		831,015.44
Department of Housing and Urban Development:							
Home Program	149,710.96						149,710.96
Home Program - 2006 - Reprogrammed	2,811.11						2,811.11
Home Program - 2007	81,083.00						81,083.00
Home Program - 2008	79,138.00						79,138.00
Home Program - 2009	1,784.10						1,784.10
Home Program - 2011	324,347.30				243,005.32		81,341.98
Home Program - 2011 - Administration	50,572.00						50,572.00
Home Program - 2012	337,905.00					62,124.75	275,780.25
Home Program - 2013			315,211.00			236,408.25	78,802.75
Supportive Needs - Reprogrammed	514,623.00				98,315.00		416,308.00
Recycling Tonnage Grant	15,431.79				554.78		14,877.01
UEZ - Shuttle Service	31,250.20						31,250.20
State of New Jersey - UEZ	438,790.02				256,926.50		181,863.52

CITY OF NEW BRUNSWICK
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

<u>Program</u>	<u>Balance</u> <u>Jan. 1, 2013</u>	<u>Transferred from 2013</u> <u>Budget Appropriations</u>		<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>				
Transportation Trust Fund:							
CY 2008 - Joyce Kilmer	\$ 0.07	\$ -	\$ -	\$ -	\$ -		\$ 0.07
CY 2008 - Sicard Street	11,450.13						11,450.13
CY 2011 - Somerset Street	237,624.30				237,624.30		
CY 2012 - College Avenue	263,300.00				254,779.04		8,520.96
Alcohol Education, Rehabilitation and Enforcement Fund	10,009.64						10,009.64
Middlesex County Open Space - Playground Equipment	35,024.19						35,024.19
Drunk Driving Enforcement Program	21,527.75				7,116.12		14,411.63
Recycling Tonnage Grant - 2007	493.27				493.27		
Neighborhood Preservation Program:							
FY 2001 - French Street	32,650.00						32,650.00
DCA - Local Library Aid	8,987.26						8,987.26
DOT - Suydam Street	49,264.97						49,264.97
Middlesex County Office on Aging - Congregate Meals	9,740.80						9,740.80
Summer Food Program			179,466.85		138,839.50		40,627.35
Middlesex County - Emergency Management	3,792.64				603.50		3,189.14
2011 Body Armor	1,470.70						1,470.70

CITY OF NEW BRUNSWICK
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Program	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Adjustments	Expended	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriated by 40A: 4-87				
Recycling Enhancement Program	\$ 5,001.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,001.29
HUD Special Purpose - College Avenue - 2009	141,998.71						141,998.71
Recycling Tonnage Grant	8,100.71				8,100.71		
Clean Communities Grant - 2013		54,632.44			47,584.75		7,047.69
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	19,237.64						19,237.64
Byrne JAG Grant - 2013			93,383.00				93,383.00
Hazard Mitigation Grant Program - Energy Allocation Initiative			142,080.00				142,080.00
Department of Justice - Byrne Grant	65,959.38				65,930.57		28.81
Department of Justice - Byrne Grant - 2012	96,249.00				49,565.85		46,683.15
Summer Food Program	45,163.67				1,959.12	43,204.55	
Highway Safety Program "Safe Corridors"	13,672.75						13,672.75
Highway Safety Program "Safe Corridors" - 2013			18,503.54				18,503.54
Middlesex County Prosecutor's Office - 2012 Quality to Live Grant	5,000.00				5,000.00		
Recycling Tonnage Grant	77,123.47				73,703.48		3,419.99
Recycling Tonnage Grant - 2013			97,307.41				97,307.41
NBT - Family Friendly Center Grant	42,477.14				24,287.86		18,189.28
Highway Traffic Safety - 2013 Pedestrian Safety Grant	15,000.00				14,000.00	1,000.00	
Highway Traffic Safety - 2014 Pedestrian Safety Grant			15,000.00				15,000.00
Drunk Driving Enforcement Fund	18,273.88				18,273.88		
Bulletproof Vest Partnership Grant	14,707.00				2,179.65		12,527.35
Body Armor Fund	12,846.77				12,846.77		
Body Armor Fund - 2013			15,683.96				15,683.96
NJ Clean Communities Grant	3,088.98				3,088.98		
New Brunswick City Market Clean Team Grant	75,572.93				75,572.93		
Middlesex County - Summer Photography		1,500.00			1,500.00		
Middlesex County - Audio Digitization		2,346.00			1,564.00		782.00
Drive Sober or Get Pulled Over			8,800.00		4,393.14		4,406.86
Statewide Livable Communities:							
Henry Guest House	5,298.37				2,928.00		2,370.37
US Department of Energy: Energy Efficiency Loan	436,271.00				221,739.00		214,532.00
Middlesex County Cultural/Heritage Commission	1,703.50				1,700.00	3.50	
Sustainable Economic Growth Improvement Grant	20,264.00						20,264.00

CITY OF NEW BRUNSWICK
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

<u>Program</u>	<u>Balance</u> <u>Jan. 1, 2013</u>	<u>Transferred from 2013</u> <u>Budget Appropriations</u>		<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>				
Department of Community Affairs:							
NJ State Library - Gates	\$ 28.71	\$ -	\$ -	\$ -		\$ -	\$ 28.71
MCCH - Summer Photography Contest	264.51					264.51	
Anshe Emeth Memorial Temple - Holocaust	1,000.00						1,000.00
Office on Aging	1,251.00						1,251.00
State of New Jersey - SRTS ENFOR	16,019.03						16,019.03
State of New Jersey Safety Camera Surveillance	117,925.00						117,925.00
Safe and Secure Grant - 2013		60,000.00			40,000.00		20,000.00
Home Grant Year 2010	124,975.37				95,442.25		29,533.12
DOJ - Byrne Grant 2010-DJ-BX-1381	74,466.36				73,975.00		491.36
BUS DOJ: 2010 COPS Hiring Grant (Yr. 2)	220,154.36				220,154.36		
CUS DOJ: 2010 COPS Hiring Grant (Yr. 3)	618,905.00				467,223.19		151,681.81
Senior Citizens Dial-A-Ride		69,052.00			69,052.00		
Municipal Alliance on Alcohol and Drug Abuse - 2012	28,536.94				28,530.10		6.84
Municipal Alliance on Alcohol and Drug Abuse - 2013		54,168.00			21,566.57		32,601.43
Middlesex County Cultural and Heritage Commission (Arts Grant)	26.43				18.91		7.52
Byrne Grant - Narcotics Task Force	3,000.00					3,000.00	
County of Middlesex - Office on Aging - Meals - 2013		10,000.00			9,920.00		80.00
Title V Delinquency Prevention	14,747.02				13,246.55	1,500.47	
Title V Delinquency Prevention - 2013			32,020.00		19,919.15		12,100.85
Click It or Ticket NHTSA Grant		4,000.00			4,000.00		
Drunk Driving Enforcement Fund - 2013			4,798.09				4,798.09
Office on Aging Grant		14,250.00			14,250.00		
COPS in Shops	2,800.00					2,800.00	
Middlesex County Prosecutor's Grant - (2nd Ward Cameras)	19,600.00						19,600.00
City Market - Sidewalk Repairs	3,596.30				3,596.30		
City Market - Clean Team Grant		113,000.00			9,359.14		103,640.86
	<u>\$ 6,847,111.35</u>	<u>\$ 382,948.44</u>	<u>\$ 922,253.85</u>	<u>\$ -</u>	<u>\$ 3,581,313.03</u>	<u>\$ 350,306.03</u>	<u>\$ 4,220,694.58</u>

*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXXXXXXXXXXXX	26,547,562.00
Paid	26,547,562.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00		XXXXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	26,547,562.00	26,547,562.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

N/A

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXXXXXXXXXXXX	
2013 Levy 81105-00	XXXXXXXXXXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013 85046-00		XXXXXXXXXXXXXXXXXXXX

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXX	
2013 Levy:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	10,944,205.96
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	929,560.61
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	10,444.28
Paid		11,884,210.85	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXXXXXXXXXX
		11,884,210.85	11,884,210.85

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2013	80003-06	XXXXXXXXXXXXXXXXXX	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fire -	81108-00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Sewer -	81111-00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Water -	81112-00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Garbage -	81109-00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Special Improvement District	476,794.90	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total 2013 Levy	80003-07	XXXXXXXXXXXXXXXXXX	476,794.90
Paid	80003-08	476,794.90	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80003-09		XXXXXXXXXXXXXXXXXX
		476,794.90	476,794.90

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, 2013	80004-01	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXXXXXXXXXXXXX	24,175.00
Expended	80004-09	24,175.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80004-10		
		24,175.00	24,175.00

N/A

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

		Debit	Credit
Balance January 1, 2013	80004-03	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-11		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	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, 2013	80004-05	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-13		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80004-14		

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2013	80004-07	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-15		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,630,000.00	1,630,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Adopted Budget	46,180,818.39	46,408,906.19	228,087.80
Added by N.J.S. 40A:4-87: (List on 17a) Sheet 17a	XXXXXXXXXXXXXXXXXX 922,253.85	XXXXXXXXXXXXXXXXXX 922,253.85	XXXXXXXXXXXXXXXXXX
Total Miscellaneous Revenue Anticipated 80103-	47,103,072.24	47,331,160.04	228,087.80
Receipts from Delinquent Taxes 80104-			
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	27,961,763.50	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(b) Addition to Local District School Tax 80106-	1,661,892.44	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(c) Minimum Library Tax	1,025,678.35	XX	
Total Amount to be Raised by Taxation 80107-	30,649,334.29	30,842,193.78	192,859.49
	79,382,406.53	79,803,353.82	420,947.29

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXXXXXXXXXX	69,401,023.73
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local District School Tax 80109-00	26,547,562.00	XXXXXXXXXXXXXXXXXX
Regional School Tax 80119-00		XXXXXXXXXXXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXXXXXXXXXXXX
County Taxes 80111-00	11,873,766.57	XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	10,444.28	XXXXXXXXXXXXXXXXXX
Special District Taxes 80113-00	476,794.90	XXXXXXXXXXXXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXXXXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXXXXXXXXXX	349,737.80
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	30,842,193.78	XXXXXXXXXXXXXXXXXX
* Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXXXXXXXXXX
* Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXXXXXXXXXX	
	69,750,761.53	69,750,761.53

* 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 2013

2013 Budget as Adopted	80012-01	78,460,152.68
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	922,253.85
Appropriated for 2013 (Budget Statement Item 9)	80012-03	79,382,406.53
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	79,382,406.53
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	79,382,406.53
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	77,822,433.11
Paid or Charged - Reserve for Uncollected Taxes	80012-09	349,737.80
Reserved	80012-10	1,210,002.84
Total Expenditures	80012-11	79,382,173.75
Unexpended Balances Canceled (see footnote)	80012-12	232.78

FOOTNOTES -

RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

2013 Authorizations		
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 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	228,087.80
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	192,859.49
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	232.78
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	711,606.10
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXXXXXXXX	
Unexpended Balance of 2012 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	1,266,238.39
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXXXXXXXXXX	
Other Accounts Receivable Liquidated		XXXXXXXXXXXXXXXXXX	183,222.05
Federal and State Grants Cancelled		XXXXXXXXXXXXXXXXXX	488.39
		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2013	80013-07		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXXXXXXXXXX	
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 2013	80013-12	950.39	XXXXXXXXXXXXXXXXXX
Prior Year Senior Citizens Disallowed			XXXXXXXXXXXXXXXXXX
State Tax Court Judgements		309,397.32	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,272,387.29	XXXXXXXXXXXXXXXXXX
		2,582,735.00	2,582,735.00

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
CMS Retiree Rebate	299,622.53
Vending Machine Commissions	668.46
Roll-Out Containers	645.84
Lease Payment - Parking Buccleuch Park	5,400.00
Rent for Election	450.00
Insurance Claim Refunds - Police Cars	25,824.09
Insurance Claim Refunds - General	18,698.32
Fire Safety Inspection Fees	3,822.54
Police Auction	26,910.00
Discovery Fees	3,239.52
DMV - Inspection Fines	2,250.00
Miscellaneous Reimbursements	78,639.83
Plans and Specifications	3,295.00
AST Trolley Contribution	25,000.00
Interest on Investments	85.51
Copies	280.90
Administrative Fee - Senior Citizens and Veterans	1,590.00
Planning	585.10
Restitution	9,924.96
Other	1,013.13
Engineering Fees	29,023.06
Farrington Lake Easement	2,520.00
Redeveloper Fee	4,000.00
Prior Year Taxes/Liens	160,337.39
I.D. Photo Police	1,207.00
Tax Exemption Fee	1,171.92
Rental of Stadium/Park Facilities	5,400.00
Damon House Rent	1.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	711,606.10

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXXXXXXXXXX	1,738,881.40
2.		XXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXXXXXXXXXX	2,272,387.29
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	1,630,000.00	XXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXXXXXX
7. Balance December 31, 2013	80014-05	2,381,268.69	XXXXXXXXXXXXXXXXXX
		4,011,268.69	4,011,268.69

**ANALYSIS OF BALANCE DECEMBER 31, 2013
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		10,456,945.90
Investments	80014-07		
Change Fund			1,535.00
Sub Total			10,458,480.90
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08		8,104,149.53
Cash Surplus	80014-09		2,354,331.37
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	26,937.32	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		26,937.32
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		2,381,268.69

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 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 Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	\$	<u>69,076,899.01</u>
or				
(Abstract of Ratables)		82113-00	\$	<u> </u>
2. Amount of Levy Special District Taxes		82102-00	\$	<u>476,794.90</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	\$	<u>60,734.03</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00	\$	<u> </u>
5a. Subtotal 2013 Levy	\$			<u>69,614,427.94</u>
5b. Reductions due to tax appeals**	\$			<u>173,477.33</u>
5c. Total 2013 Levy		82106-00	\$	<u><u>69,440,950.61</u></u>
6. Transferred to Tax Title Liens		82107-00	\$	<u>16,926.69</u>
7. Transferred to Foreclosed Property		82108-00	\$	<u> </u>
8. Remitted, Abated or Canceled		82109-00	\$	<u> </u>
9. Discount Allowed		82110-00	\$	<u> </u>
10. Collected in Cash:				
In 2012		82121-00	\$	<u>390,625.47</u>
In 2013 *		82122-00	\$	<u>68,927,306.88</u>
R.E.A.P. Revenue			\$	<u> </u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed		82123-00	\$	<u>83,091.38</u>
Total to Line 14		82111-00	\$	<u><u>69,401,023.73</u></u>
11. Total Credits			\$	<u><u>69,417,950.42</u></u>
12. Amount Outstanding December 31, 2013		83120-00	\$	<u>23,000.19</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is				<u>99.94%</u>
		82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$	<u>69,401,023.73</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)			\$	<u><u>69,401,023.73</u></u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by 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 2013 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 2013

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)	\$	<u>69,401,023.73</u>
LESS: Proceeds from Accelerated Tax Sale		<u>1,426,566.68</u>
NET Cash Collected	\$	<u>67,974,457.05</u>
Line 5c (sheet 22) Total 2013 Tax Levy	\$	<u>69,440,950.61</u>
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>97.89%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	<u> </u>
LESS: Proceeds from Tax Levy Sale (excluding premium)		<u> </u>
Net Cash Collected	\$	<u> </u>
Line 5c (sheet 22) Total 2013 Tax Levy	\$	<u> </u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u> </u>

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	23,345.94	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	25,750.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	56,341.38	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Allowed By Tax Collector - 20		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	79,500.00
10. Cancelled		
11.		
12. Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	26,937.32
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	106,437.32	106,437.32

Calculation of Amount to be included on Sheet 22, Item 10 -
2013 Senior Citizens and Veterans Deductions Allowed

Line 2		25,750.00			
Line 3		56,341.38			
Line 4		1,000.00			
Line 5					
Sub-Total		83,091.38			
Less: Line 7					
To Item 10, Sheet 22		83,091.38			

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

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX
Taxes Pending Appeals *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.

Signature of Tax Collector

License #

Date

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 _____ %
[(2014 Estimated Total Levy - 2013 Total Levy)/2013 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) \$ _____

2014 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, 2013			607,605.58	XXXXXXXXXXXXXXXXXXXX
A. Taxes	83102-00	109,567.16	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83103-00	498,038.42	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2. Canceled:			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXXXXXXXXXXXX	39,685.21
B. Tax Title Liens		83106-00	XXXXXXXXXXXXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXXXXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXXXXXXXXXXXX	
4. Added Taxes				XXXXXXXXXXXXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXXXXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXXXXXXXXXXXX	(1) 8,757.05
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 8,757.05	XXXXXXXXXXXXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXXXXXXXXXXXX	567,920.37
8. Totals			616,362.63	616,362.63
9. Balance Brought Down			567,920.37	XXXXXXXXXXXXXXXXXXXX
10. Collected:			XXXXXXXXXXXXXXXXXXXX	160,337.39
A. Taxes	83116-00	60,774.92	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83117-00	99,562.47	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			1,764.32	XXXXXXXXXXXXXXXXXXXX
12. 2013 Taxes Transferred to Liens			16,926.69	XXXXXXXXXXXXXXXXXXXX
13. 2013 Taxes			23,000.19	XXXXXXXXXXXXXXXXXXXX
14. Balance December 31, 2013			XXXXXXXXXXXXXXXXXXXX	449,274.18
A. Taxes	83121-00	23,350.17	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83122-00	425,924.01	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
15. Totals			609,611.57	609,611.57

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 28.23%

17. Item No. 14 multiplied by percentage shown above is \$ 126,830.10 and represents the
maximum amount that may be anticipated in 2014. 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, 2013	84101-00	5,353,500.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2013		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, 2013	84114-00	XXXXXXXXXXXXXXXXXX	5,353,500.00
		5,353,500.00	5,353,500.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2013	84115-00	8,610.00	XXXXXXXXXXXXXXXXXX
16. 2013 Sales	84116-00		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18. Cancelled	84118-00		
19. Balance December 31, 2013	84119-00	XXXXXXXXXXXXXXXXXX	8,610.00
		8,610.00	8,610.00

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2013	84120-00	27,377.55	XXXXXXXXXXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXXXXXXXXXX	27,377.55
		27,377.55	27,377.55

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>N/A Balance as at Dec. 31, 2013</u>
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**

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>N/A Appropriated for in Budget of Year 2014</u>
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

S
h
e
e
t

2
9

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 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, 2013" must be entered here and then raised in the 2014 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

S
h
e
e
t
3
0

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 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, 2013" must be entered here and then raised in the 2014 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS**

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxxxxxxx	13,831,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	100,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-04	13,731,000.00	xxxxxxxxxxxxxxxx	
		13,831,000.00	13,831,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 900,000.00
2014 Interest on Bonds *		80033-06	\$ 415,718.76	
REFUNDING SERIAL BONDS				
Outstanding January 1, 2013	80033-07	xxxxxxxxxxxxxxxx	7,292,000.00	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	3,157,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-10	4,135,000.00	xxxxxxxxxxxxxxxx	
		7,292,000.00	7,292,000.00	
2014 Bond Maturities - Refunding Bonds			80033-11	\$ 1,926,000.00
2014 Interest on Bonds *		80033-12	\$ 124,050.00	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 539,768.76

LIST OF BONDS ISSUED DURING 2013

N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS**

(COUNTY) (MUNICIPAL) GREEN TRUST LOANS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxxxxxxx	893,059.80	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	102,120.84	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-04	790,938.96	xxxxxxxxxxxxxxxx	
		893,059.80	893,059.80	
2014 Loan Maturities			80033-05	\$ 82,124.44
2014 Interest on Loans			80033-06	\$ 7,076.23
Total 2014 Debt Service for Green Trust Loan			80033-13	\$ 89,200.67
CAPITAL APPRECIATION BONDS				
Outstanding January 1, 2013	80033-07	xxxxxxxxxxxxxxxx	6,870,747.35	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-10	6,870,747.35	xxxxxxxxxxxxxxxx	
		6,870,747.35	6,870,747.35	
2014 Appreciation Bonds			80033-11	\$ 414,112.00
2014 Interest on Appreciation Bonds			80033-12	\$ 385,888.00
Total 2014 Debt Service for Capital Appreciation Bonds			80033-13	\$ 800,000.00

LIST OF LOANS ISSUED DURING 2013

N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL REFUNDING BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	xxxxxxxxxxxxxxxx	30,260,000.00	
Paid	80034-02	1,660,000.00	xxxxxxxxxxxxxxxx	
Issued				
Outstanding December 31, 2013	80034-03	28,600,000.00	xxxxxxxxxxxxxxxx	
		30,260,000.00	30,260,000.00	
2014 Bond Maturities - Refunding Bonds	80034-04			\$ 1,620,000.00
2014 Interest on Bonds *	80034-05		\$ 1,182,437.50	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034-06	xxxxxxxxxxxxxxxx		
Issued	80034-07	xxxxxxxxxxxxxxxx		
Paid	80034-08		xxxxxxxxxxxxxxxx	
Bonds Refunded				
Outstanding December 31, 2013	80034-09		xxxxxxxxxxxxxxxx	
2014 Interest on Bonds *	80034-10		\$	
2014 Bond Maturities - Serial Bonds	80034-11			\$
Total "Interest on Bonds - Type I School Debt Service" (* Items)	80034-12			\$ 1,182,437.50

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate	N/A
Total	80035-				

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	xxxxxxxxxxxxxxxx		
Paid	80034-02		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80034-03		xxxxxxxxxxxxxxxx	
2014 Bond Maturities - Term Bonds	80034-04		\$	
2014 Interest on Bonds *	80034-05		\$	
TYPE I SCHOOL - SCHOOL FACILITIES LOAN				
Outstanding January 1, 2013	80034-06	xxxxxxxxxxxxxxxx	326,052.66	
Issued	80034-07	xxxxxxxxxxxxxxxx		
Paid	80034-08	326,052.66	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80034-09		xxxxxxxxxxxxxxxx	
		326,052.66	326,052.66	
2014 Interest on Loans *	80034-10			
2014 Bond Maturities - Loans	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (* Items)	80034-12		\$	

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

S
h
e
e
t
3
3

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	5,587,000.00	06-26-2012	5,587,000.00	06-20-2014	1.50%		83,805.00	06-20-2014
2.	Various Capital Improvements	2,615,000.00	06-21-2013	2,615,000.00	06-20-2014	1.50%		39,225.00	06-20-2014
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	8,202,000.00		8,202,000.00				123,030.00	

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 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 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

S
h
e
e
t

3
4

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 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, 2009 or prior must be appropriated in full in the 2014 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, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Purpose			
Total			

S
h
e
e
t

3
4
a

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.
11.
12.
13.

80051-01 80051-02

(Do not crowd - add additional sheets)

CITY OF NEW BRUNSWICK
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Balance Dec. 31, 2012		2013 Authorization	Paid or Charged	Balance Dec. 31, 2013	
		Funded	Unfunded			Funded	Unfunded
	<u>General Improvements</u>						
039101	Expansion and Development of Boyd Park	\$ 1,287.95	\$	\$	\$	\$ 1,287.95	\$
069308	Construction of Men's Transitional Housing						
069902	Facility	40,419.79				40,419.79	
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			1,555.79	4,702.21	
	3. Other Projects	8,906.77				8,906.77	
	e. Public Property Projects	50.32				50.32	
	f. Municipal Court Projects	2.96				2.96	
	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	1,636.73				1,636.73	
	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	563.04				563.04	
	b. Street and Sidewalk Projects	1,704.75				1,704.75	
	c. Equipment Projects	254.64				254.64	
	d. Vehicle Projects	633.11				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	1,256.08				1,256.08	
	d. Vehicle Projects	353.75				353.75	

CITY OF NEW BRUNSWICK
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Balance Dec. 31, 2012		2013 Authorization	Paid or Charged	Balance Dec. 31, 2013	
		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	13,791.23			3,600.22	10,191.01	
	c. Equipment Projects	3,015.29				3,015.29	
070101	2001 Capital Improvement Program:						
	a. Public Building Projects	353,855.89			186,299.40	167,556.49	
	b. Streets and Sidewalk Projects	270.68				270.68	
	c. Equipment Projects	7,662.86			2.00	7,660.86	
	d. Vehicle Replacement	2,380.34				2,380.34	
090104	Contribution Agreement (RCA) - Rocky Hill	1,300.00				1,300.00	
020103	Contribution Agreement (RCA) -						
020109	Branchburg	3,464.00				3,464.00	
040203	Contribution Agreement (RCA) -						
	Raritan	23,140.00				23,140.00	
030208	Improvements to Memorial Stadium	80.16				80.16	
080204	2002 Capital Improvement Program:						
	a. Public Building Projects	759,222.88			88,503.05	670,719.83	
	b. Streets and Sidewalk Projects	3,489.84			3,488.91	0.93	
	c. Equipment Projects	55,063.60			5,136.00	49,927.60	
	d. Vehicle Replacement	41.77				41.77	
080303	2003 Capital Improvement Program:						
	a. Public Building Projects	30,351.91			22,763.96	7,587.95	
	b. Streets and Sidewalk Projects	21,373.18			16,738.52	4,634.66	
	c. Equipment Projects	320.88				320.88	
	d. Vehicle Replacement	30,000.00				30,000.00	
010402	Contribution Agreement (RCA) - Monroe	2,800.00				2,800.00	
010403	Contribution Agreement (RCA) - Raritan	45,914.44				45,914.44	
040403	2004 Capital Improvement Program:						
	a. Public Building Projects	149,499.87			14,479.45	135,020.42	
	b. Streets and Sidewalk Projects	12,465.36			608.50	11,856.86	
	c. Equipment Projects	3,970.04			1,024.95	2,945.09	
020504	Various Capital Improvements	10,229.14			10,000.00	229.14	

**CITY OF NEW BRUNSWICK
GENERAL CAPITAL FUND**

IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Balance Dec. 31, 2012		2013 Authorization	Paid or Charged	Balance Dec. 31, 2013	
		Funded	Unfunded			Funded	Unfunded
	<u>General Improvements</u>						
030505	Contribution Agreement (RCA) - Helmetta	\$ 11,445.00	\$	\$	\$	\$ 11,445.00	\$
030507	Contribution Agreement (RCA) - Clinton	475.00				475.00	
030509	Contribution Agreement (RCA) - Bethlehem	2,800.00				2,800.00	
080502	2005 Capital Improvement Program	350,644.98			63,481.17	287,163.81	
010602	Contribution Agreement (RCA) - Clinton	711,484.40			97,096.70	614,387.70	
010603	Contribution Agreement (RCA) - Various	165,426.67			14,535.30	150,891.37	
010604	Contribution Agreement (RCA) - Monroe	25,491.20				25,491.20	
040603	Monument Square and Library Improvements	28,614.58			22,921.66	5,692.92	
050606	Various Capital Improvements		985.16		630.00		355.16
060605	Computer Equipment and GIS	422.98				422.98	
090602	Various Capital Improvements	132,326.60			21,808.37	110,518.23	
050705	Various Capital Improvements	342,091.44			117,159.33	224,932.11	
080801	Various Capital Improvements	220,124.70			26,553.95	193,570.75	
080908	2009 Capital Improvement Program:						
	a. Public Facilities Projects	139,129.94				139,129.94	
	b. Streets and Sidewalk Projects	24,740.06			10,282.10	14,457.96	
	c. Safety Office and Equipment Projects	52,033.59			639.96	51,393.63	
	d. Vehicle Replacement	1,631.00				1,631.00	
040906	Reconstruction of George Street	53,794.47	578,369.44		11,379.47	42,415.00	578,369.44
031004	Police Headquarters Improvements and Purchase of Various Police Equipment		5,591.06				5,591.06
	2010 Capital Improvement Program:						
	a. Public Facilities Projects		85,917.97		4,072.87		81,845.10
	b. Streets and Sidewalk Projects		270.03				270.03
	c. Safety Office and Equipment Projects		32,725.19		24,616.18		8,109.01
	d. Vehicle Replacement		6,700.65				6,700.65
031103	Rehabilitation of the Remsen Avenue Fire House	22,207.64	1,904,000.00		1,574,373.56		351,834.08
071106	2011 Capital Improvement Program:						
	a. Public Facilities Projects		335,566.49		8,738.00		326,828.49
	b. Streets and Sidewalk Projects		333,787.91		225,299.51		108,488.40
	c. Safety Office and Equipment Projects		31,907.90		21,485.08		10,422.82
	d. Vehicle Replacement		487,255.55				487,255.55
061203	2012 Capital Improvement Program						
	a. Public Facilities Projects	47,039.00	940,761.00		93,043.20		894,756.80
	b. Streets and Sidewalk Projects		659,012.76		377,297.73		281,715.03
	c. Safety Office and Equipment Projects		666,752.15		439,837.82		226,914.33
	d. Vehicle Replacement	11,544.00	226,456.00		38,429.26		199,570.74
071302	2013 Capital Improvement Program						
	a. Public Facilities Projects			3,173,950.00			3,173,950.00
	b. Streets and Sidewalk Projects			1,114,310.00	110,570.54		1,003,739.46
	c. Safety Office and Equipment Projects			156,500.00	30,500.83		125,999.17
	d. Vehicle Replacement			552,000.00			552,000.00
	Total General Improvements	4,096,283.02	6,296,059.26	4,996,760.00	3,688,953.34	3,275,433.62	8,424,715.32
	<u>School Improvements</u>						
080103	Purchase of Land/Construction of School	26,278.95				26,278.95	
	Total General Improvements and School Improvements	\$ 4,122,561.97	\$ 6,296,059.26	\$ 4,996,760.00	\$ 3,688,953.34	\$ 3,301,712.57	\$ 8,424,715.32

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

		Debit	Credit
Balance January 1, 2013	80030-01	xxxxxxxxxxxxxxxx	
Received from 2013 Budget Appropriation *	80030-02	xxxxxxxxxxxxxxxx	
Received from 2013 Emergency Appropriation *	80030-03	xxxxxxxxxxxxxxxx	
Received from County of Monmouth			
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Balance December 31, 2013	80030-05		xxxxxxxxxxxxxxxx

* The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2013
AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
2013 Capital Improvement Plan -				
Various Improvements	4,996,760.00	4,758,000.00	238,760.00	238,760.00
Total	80032-00 4,996,760.00	4,758,000.00	238,760.00	238,760.00

Note - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

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 2013 was | \$ <u>69,440,950.61</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ <u>69,401,023.73</u> |
| 3. Seventy (70) percent of Item 1 | \$ <u>48,608,665.42</u> |

(*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO: Yes

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?

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 2014 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 2012 | \$ _____ |
| 2. 4% of 2012 Tax Levy for all purposes: | |
| Levy - - \$ _____ | = \$ _____ |
| 3. Cash Deficit 2013 | \$ _____ |
| 4. 4% of 2013 Tax Levy for all purposes: | |
| Levy - - \$ _____ | = \$ _____ |

E.

<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts			
for Local School Tax	\$ _____	\$ _____	\$ _____

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

N/A

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals							

* Show as red figure

S
h
e
e
t

4
3

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-	9,040,000.00	9,311,812.52	271,812.52
Fire Hydrant Service 91304-			
Miscellaneous 91305-	250,000.00	518,758.39	268,758.39
Service to Other Systems - Rents	1,500,000.00	1,150,364.52	(349,635.48)
Interest on Delinquent Water Rents			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	10,790,000.00	10,980,935.43	190,935.43
Deficit (General Budget) ** 91306-			
	91307-	10,790,000.00	10,980,935.43
			190,935.43

** 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	10,790,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	10,790,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	10,790,000.00
Deduct Expenditures:	
Paid or Charged	9,759,517.75
Reserved	3,101.16
Surplus (General Budget)	988,195.09
Total Expenditures	10,750,814.00
Unexpended Balance Canceled (See Footnote)	39,186.00

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 2013 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:

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	10,980,935.43	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *	582,268.10	
Total Revenue Realized		11,563,203.53
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	9,759,517.75	
Reserved	3,101.16	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	9,762,618.91	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		9,762,618.91
Excess		1,800,584.62
Budget Appropriation - Surplus (General Budget) **	988,195.09	
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations - Sheet 46)	812,389.53	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Water Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	582,268.10	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		582,268.10

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

WATER UTILITY FUND

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	190,935.43
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	39,186.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	582,268.10
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	812,389.53	XXXXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	812,389.53	812,389.53

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	1,321,065.47
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXXXX	812,389.53
Amount Appropriated in 2013 Budget - Cash		XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated Revenue - Current Fund	1,200,000.00	
Balance December 31, 2013	933,455.00	XXXXXXXXXXXXXXXXXXXX
	2,133,455.00	2,133,455.00

**ANALYSIS OF BALANCE DECEMBER 31, 2013
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash	2,125,138.12
Investments	
Interfund Accounts Receivable	
Subtotal	2,125,138.12
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,191,683.12
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	933,455.00
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
	933,455.00

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 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, 2012		\$ <u>782,996.62</u>
Increased by:		
Water Rents Levied		\$ <u>9,291,671.44</u>
Decreased by:		
Collections	\$ <u>9,311,812.52</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ <u>7,190.73</u>	
Other	\$ _____	
		\$ <u>9,319,003.25</u>
Balance December 31, 2013		\$ <u><u>755,664.81</u></u>

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2012		\$ <u>32,264.08</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>7,190.73</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>7,190.73</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ <u><u>39,454.81</u></u>

**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)

<u>Caused By</u>	Amount Dec. 31, 2012 Per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013 N/A
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**

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	N/A Appropriated for in Budget of Year 2014
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**WATER UTILITY FUND
AND 2014 DEBT SERVICE FOR BONDS**

WATER UTILITY REFUNDING BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxxxxxxxx	5,674,000.00	
Issued	xxxxxxxxxxxxxxxx		
Paid	742,000.00		
Outstanding December 31, 2013	4,932,000.00	xxxxxxxxxxxxxxxx	
	5,674,000.00	5,674,000.00	
2014 Bond Maturities - Refunding Bonds			\$ 510,000.00
2014 Interest on Bonds *		\$ 135,310.00	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	xxxxxxxxxxxxxxxx	3,221,000.00	
Issued	xxxxxxxxxxxxxxxx		
Paid	25,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	3,196,000.00	xxxxxxxxxxxxxxxx	
	3,221,000.00	3,221,000.00	
2014 Bond Maturities - Capital Bonds			\$ 25,000.00
2014 Interest on Bonds *		\$ 110,840.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 246,150.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 71,393.06	
Subtotal	\$ 174,756.94	
Add: Interest to be Accrued as of 12/31/14	\$ 66,060.00	
Required Appropriation 2014		\$ 240,816.94

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				N/A

**WATER UTILITY FUND
AND 2014 DEBT SERVICE FOR LOANS**

WATER UTILITY NJEIT LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxxxxxxxx	16,195,467.76	
Issued	xxxxxxxxxxxxxxxx		
Cancelled			
Paid	1,072,188.89	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	15,123,278.87	xxxxxxxxxxxxxxxx	
	16,195,467.76	16,195,467.76	
2014 Loan Maturities			\$ 1,078,406.70
2014 Interest on Loans *		\$ 188,056.26	
WATER UTILITY _____ LOAN			
Outstanding January 1, 2013	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013		xxxxxxxxxxxxxxxx	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ 188,056.26	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 122,582.78	
Subtotal	\$ 65,473.48	
Add: Interest to be Accrued as of 12/31/14	\$ 72,660.79	
Required Appropriation 2014		\$ 138,134.27

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

S
h
e
e
t
5
0

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	1,372,000.00	06-26-2012	1,372,000.00	06-20-2014	1.50%		20,580.00	06-20-2014
2.	Various Capital Improvements	930,000.00	06-21-2013	930,000.00	06-20-2014	1.50%		13,950.00	06-20-2014
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total	2,302,000.00		2,302,000.00				34,530.00	

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 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 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	
2014 Interest on Notes	\$ 34,530.00
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 10,690.17
Subtotal	\$ 23,839.83
Add: Interest to be Accrued as of 12/31/14	\$ 23,000.00
Required Appropriation 2014	\$ 46,839.83

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

S
h
e
e
t

5
1

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 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, 2009 or prior must be appropriated in full in the 2014 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

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 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

(Do not crowd - add additional sheets)

S h e e t 5 1 a

CITY OF NEW BRUNSWICK
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS - CAPITAL SECTION

Improvement Description	Number	Ordinance Date	Amount	Balance Dec. 31, 2012		2013 Authorization	Paid or Charged	Balance Dec. 31, 2013	
				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	8,979.72				8,979.72	
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						
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	
Various Water Improvements	100602	10-18-06	565,000.00		27,103.10				27,103.10
Water Meters	090603	9-14-06	400,000.00		123.44				123.44
Various Water Improvements	050702	5-24-07	470,000.00		39,003.12		30,000.00		9,003.12
Various Water Improvements	080802	8-20-08	1,054,000.00		71,591.55		13,500.00		58,091.55
Various Water Improvements	080909	9-02-09	548,200.00		75,419.83		59,827.90		15,591.93
Various Water Improvements	081001	9-01-10	962,000.00		784,482.61		562,918.14		221,564.47
Various Water Improvements	071107	8-03-11	410,000.00		319,004.79		287,178.25		31,826.54
Various Water Improvements	061204	7-05-12	930,000.00		930,000.00				930,000.00
Various Water Improvements	071303	8-xx-13	1,920,702.00			1,920,702.00			1,920,702.00
Acquisition and Installation of Generators for the Water Treatment Plant and the D & R Canal Raw Water Pump Station	121306		1,850,000.00			1,850,000.00	409,108.32		1,440,891.68
				<u>\$ 24,786.03</u>	<u>\$ 2,246,728.44</u>	<u>\$ 3,770,702.00</u>	<u>\$ 1,362,532.61</u>	<u>\$ 24,786.03</u>	<u>\$ 4,654,897.83</u>

WATER UTILITY FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	58,010.00
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	58,010.00	XXXXXXXXXXXXXXXXXX
	58,010.00	58,010.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX

* The full amount of the 2013 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

WATER UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 2013
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)
UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Various Water Capital Improvements				
#071303	1,920,702.00	1,920,702.00		
Water Utility - Generators #121306	1,850,000.00	1,850,000.00		
Total	3,770,702.00	3,770,702.00		

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR 2013

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	
Premium on Sale of Notes	XXXXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX

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

N/A

S
h
e
e
t
5
7

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating 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
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Totals								

* Show as red figure

STATEMENT OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated _____ 01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Rents	10,601,200.00	11,118,753.65	517,553.65
Miscellaneous	100,000.00	1,776,644.14	1,676,644.14
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Subtotal	10,701,200.00	12,895,397.79	2,194,197.79
Deficit (General Budget) ** _____ 06			
_____ 07	10,701,200.00	12,895,397.79	2,194,197.79

** 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 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxxxxxxx
Adopted Budget	10,701,200.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	10,701,200.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	10,701,200.00
Deduct Expenditures:	
Paid or Charged	8,788,568.10
Reserved	64,616.46
Surplus (General Budget) **	1,848,015.44
Total Expenditures	10,701,200.00
Unexpended Balance Canceled (See Footnote)	

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".

**STATEMENT OF 2013 OPERATION
SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 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.

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	12,895,397.79	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	114,090.63	
Total Revenue Realized		13,009,488.42
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	8,788,568.10	
Reserved	64,616.46	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,853,184.56	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,853,184.56
Excess		4,156,303.86
Budget Appropriation - Surplus (General Budget) **	1,848,015.44	
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations - Sheet 60)	2,308,288.42	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Sewer Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	114,090.63	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		114,090.63

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

RESULTS OF 2013 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	2,194,197.79
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	114,090.63
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	2,308,288.42	XXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	2,308,288.42	2,308,288.42

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	1,253,675.55
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXX	2,308,288.42
Amount Appropriated in 2013 Budget - Cash		XXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget	1,100,000.00	
Balance December 31, 2013	2,461,963.97	XXXXXXXXXXXXXXXXXX
	3,561,963.97	3,561,963.97

**ANALYSIS OF BALANCE DECEMBER 31, 2013
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash (including Change Fund)	2,752,886.80
Investments	
Interfund Accounts Receivable	4,854.39
Subtotal	2,757,741.19
Deduct Cash Liabilities Marked with "C" on Trial Balance	295,777.22
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,461,963.97
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	2,461,963.97

* 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, 2012		\$ <u>679,181.13</u>
Increased by:		
Sewer Rents Levied		\$ <u>11,103,113.46</u>
Decreased by:		
Collections	\$ <u>11,118,753.65</u>	
Overpayments applied	\$ _____	
Transfer to Sewer Liens	\$ <u>6,836.01</u>	
Other	\$ _____	
		\$ <u>11,125,589.66</u>
Balance December 31, 2013		\$ <u><u>656,704.93</u></u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2012		\$ <u>27,281.50</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>6,836.01</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>6,836.01</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ <u><u>34,117.51</u></u>

**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)

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u> N/A
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**

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>N/A Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS**

SEWER UTILITY ASSESSMENT BONDS

N/A

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	

SEWER UTILITY CAPITAL/REFUNDING BONDS

Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX	6,503,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	526,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	5,977,000.00	XXXXXXXXXXXXXXXXXX	
	6,503,000.00	6,503,000.00	
2014 Bond Maturities - Capital Bonds			\$ 304,000.00
2014 Interest on Bonds *		\$ 192,825.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 192,825.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 60,032.08	
Subtotal	\$ 132,792.92	
Add: Interest to be Accrued as of 12/31/14	\$ 56,741.79	
Required Appropriation 2014		\$ 189,534.71

LIST OF BONDS ISSUED DURING 2013

N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS**

SEWER UTILITY WASTE WATER TREATMENT LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX	4,668,312.28	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	652,288.50	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	4,016,023.78	XXXXXXXXXXXXXXXXXX	
	4,668,312.28	4,668,312.28	
2014 Loan Maturities			\$ 598,371.26
2014 Interest on Loans *		\$ 99,957.67	
SEWER UTILITY LOAN			
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ 99,957.67	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 23,942.72	
Subtotal	\$ 76,014.95	
Add: Interest to be Accrued as of 12/31/14	\$ 34,327.84	
Required Appropriation 2014		\$ 110,342.79

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	2,067,000.00	06-26-2012	2,067,000.00	06-20-2014	1.500%		31,005.00	06-20-2014
2.	Various Capital Improvements	233,000.00	06-21-2013	233,000.00	06-20-2014	1.500%		3,495.00	06-20-2014
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total	2,300,000.00		2,300,000.00				34,500.00	

S
h
e
e
t

6
4

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 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 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	
2014 Interest on Notes	\$ 34,500.00
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 16,105.38
Subtotal	\$ 18,394.62
Add: Interest to be Accrued as of 12/31/14	\$ 18,500.00
Required Appropriation - 2014	\$ 36,894.62

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

S
h
e
e
t

6
5

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 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, 2009 or prior must be appropriated in full in the 2014 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, 2013	2014 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

(Do not crowd - add additional sheets)

S
h
e
e
t
s

CITY OF NEW BRUNSWICK
SEWER UTILITY

IMPROVEMENT AUTHORIZATIONS

	Ordinance		Balance Dec. 31, 2012		2013 Authorizations	Paid or Charged	Balance Dec. 31, 2013		
	Number	Date	Amount	Funded			Unfunded	Funded	Unfunded
<u>General Improvements</u>									
Various Sewer Projects	089805	9/16/98	\$ 700,000.00	\$ 442,344.64	\$	9,041.91	\$ 433,302.73	\$	
Various Sewer Projects	070004	7/19/00	440,000.00					114,611.95	
Various Sewer Improvements	070103	7/24/01	400,000.00	159,505.63		8,159.47		151,346.16	
Lyle Brook Branch Sewer System Improvements	070106 040302	7/24/01 4/23/03	4,654,000.00 346,000.00	378,089.49		566,895.97		44,943.52	
Sewer System Improvements	080207	8/07/02	950,000.00	105,279.41		43,141.82	62,137.59		
Sewer System Improvements	060505	7/11/05	725,000.00					51,180.39	
Improvements to Sanitary Sewer System	080505	9/12/05	850,000.00					501,828.83	
Sewer System Improvements	090604	9/20/06	950,000.00					233,963.42	
Lyle Brook Branch Sewer System Improvements - Supplement	060803	6/18/08	1,418,000.00	53,293.56		701,127.67		664,165.89	
Improvements to Sanitary Sewer System	070801	7/16/08	1,376,000.00			7,275.00		1,180,977.37	
Rehabilitation of the College Avenue Pump Station	080910	9/02/09	364,000.00					24,388.91	
Rehabilitation of the South Pennington Pump Station	081002	9/01/10	330,000.00			75,750.92		17,743.74	
Improvements to Sanitary Sewer System	071108	8/03/11	425,000.00					425,000.00	
Improvements to Sanitary Sewer System	071304	8/xx/13	2,473,000.00					2,473,000.00	
				<u>\$ 1,138,512.73</u>	<u>\$ 4,178,470.53</u>	<u>\$ 2,473,000.00</u>	<u>\$ 1,411,392.76</u>	<u>\$ 495,440.32</u>	<u>\$ 5,883,150.18</u>

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	3,000.00
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
	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, 2013	3,000.00	XXXXXXXXXXXXXXXXXXXX
	3,000.00	3,000.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX

* The full amount of the 2013 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 2013

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".

INDEX

1, 1a & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Grant Fund
6 & 6b.	Trial Balance - Trust Funds/ Schedule of Trust Fund Deposits & Reserves
6a.	Municipal Public Defender Certification -- P.L. 1998, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local School District Purposes
19.	Results of 2013 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2013
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A.54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" & "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31 & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School - Type 1 and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34 & 34a.	Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2013
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2013 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2013; Utility Capital Surplus