

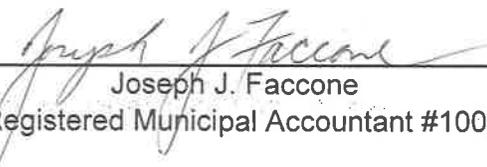
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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, 2015 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 2015 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)

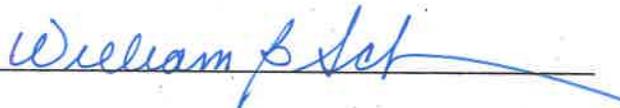
Certified by me

this 8th day of February, 2016

**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 2015 as required under (N.J.A.C. 5:23-4.17).

Printed name: William B. Schrum

Signature: 

Certificate #: 2878

Date: February 9, 2016

**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

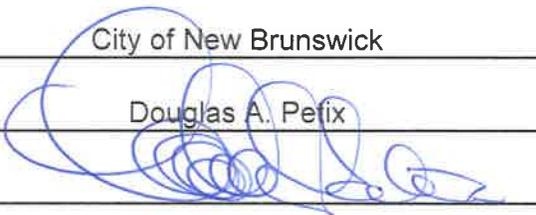
1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of the total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of 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 2016.

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: _____ 2-10-2016

22-6002127

Fed. I.D. #

City of New Brunswick

Municipality

Middlesex

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2015

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 760,370.54	\$ 1,957,306.47	\$

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

Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1998) and OMB 04-04. Expenditures are defined in Section 205 of OMB A-133.

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

Signature of Chief Financial Officer

2-10-2016

Date

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 2015 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, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,264,841,000.00



SIGNATURE OF TAX ASSESSOR

City of New Brunswick
MUNICIPALITY

Middlesex
COUNTY

CITY OF NEW BRUNSWICK COUNTY OF MIDDLESEX

**NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2015

REVISED

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

Title of Account	Debit	Credit
Cash - Checking	8,330,193.28	
Change Funds	1,535.00	
SUB-TOTAL	8,331,728.28	
Due from State of New Jersey - Ch. 20, P.L. 1971	35,795.03	
Receivables Offset by Reserves:		
Delinquent Taxes	37,835.06	
Tax Title Liens	431,325.09	
Demolition and Other Liens	16,563.29	
Property Acquired for Taxes at Assessed Valuation	5,353,500.00	
Other Accounts Receivable	98,849.97	
Mortgage Receivable	27,377.55	
Due from Federal and State Grant Fund	629,278.47	
Sales Contract Receivable	8,610.00	
	6,603,339.43	
Deferred Charge:		
Special Emergency	800,000.00	
Appropriation Reserves:		
Committed		2,253,998.14
Reserved		1,952,188.56
Due to Trust Fund		335.29
Due to General Capital Fund Fund		54.59
Due to Sewer Operating Fund		124,583.14
Due to Redflex Traffic Systems		755.60
Tax Overpayments		115,697.67
Accounts Payable		115,846.97
Due to Library		7,406.00
Reserve for Revaluation		800,000.00

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

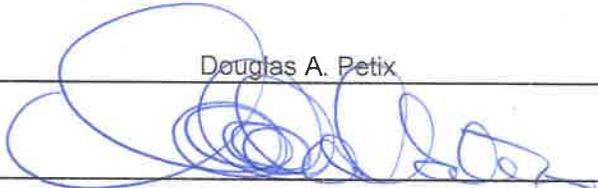
Municipal Public Defender Expended Prior Year 2014:	(1)	\$	31,225.00
		x	<u>25%</u>
	(2)	\$	<u>7,806.25</u>
Municipal Public Defender Trust Cash Balance December 31,2015	(3)	\$	<u>0.00</u>

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 #: _____ N0400 _____

Date: _____ 2-10-2016 _____

Schedule of Trust Fund Deposits and Reserves

	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2015</u>
1.				\$
2.				
3.				
4.				
5.	See Attached Sheet			
6.				
7.				
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CITY OF NEW BRUNSWICK
TRUST FUND

SPECIAL RESERVES

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Tax Redemption	\$ 161,208.00	\$ 2,637,934.24	\$ 2,726,345.21	\$ 72,797.03
Premium from Tax Sale	1,639,900.00	2,510,000.00	1,569,000.00	2,580,900.00
Marriage License Trust	3,057.00	10,300.00	10,150.00	3,207.00
State Unemployment Insurance	214,757.01	55,746.89	18,854.62	251,649.28
Municipal Court - Unclaimed Bail	5,952.05			5,952.05
Police Department - Special Duty	545,016.20	3,285,005.21	2,816,479.41	1,013,542.00
Title III Senior Center Contributions	100.00	105.00	130.00	75.00
Parking Adjudication Fines	59,144.49	27,319.50	38,096.00	48,367.99
Senior Citizen Trust	8,530.00	225.00	6,692.00	2,063.00
Senior Citizen Trust - Trips	2,625.86			2,625.86
Burial Permits	5.00	130.00	110.00	25.00
Seized/Found Funds	3,691.25		2,095.00	1,596.25
Recycling Program	13,944.26	4,137.28	18,000.00	81.54
Proceeds from Forfeited Properties	47,730.32	64,544.59	29,087.81	83,187.10
Due to State of New Jersey - DCA Fees	26,568.00	70,920.00	76,838.00	20,650.00
Penalties - Uniform Fire Safety	38,542.37	32,906.25	22,238.75	49,209.87
Dumpster and Crane Permits	62,616.53	24,248.75	13,000.00	73,865.28
Site Plan Review Escrow	7,563.00			7,563.00
Rutgers Village	8,202.37			8,202.37
Site Inspection Fees - Engineering	46,620.15	11,355.00	8,550.95	49,424.20
HUB City Open	3,294.13	2,339.64	3,956.89	1,676.88
Public Defender	1,350.00	24,551.00	25,901.00	
Elevator Inspections	82,698.60	151,876.00	134,885.00	99,689.60
Tree Replacement	106,610.65	3,780.00	7,876.00	102,514.65
Recycling Containers	457.06	4,871.26		5,328.32
Sidewalk Permit Escrow	129,697.85	55,212.68	46,616.16	138,294.37
Training/Equipment Penalty	3,446.17	2,656.25		6,102.42
Sister Cities Program Donations	9,351.40			9,351.40
D.A.R.E.	11,613.69	71,881.00	37,378.81	46,115.88
LBPAP Escrow	100.00			100.00
City Parks Department	6,900.00	11,334.00	3,439.00	14,795.00
Recreation Trust	16,816.47	28,931.82	39,127.89	6,620.40
Youth Service System - Donations	45.26			45.26
	<u>\$ 3,268,155.14</u>	<u>\$ 9,092,311.36</u>	<u>\$ 7,654,848.50</u>	<u>\$ 4,705,618.00</u>

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

N/A

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Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS				Disbursements	Balance Dec. 31, 2015
		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							

* Show as red figure

CASH RECONCILIATION DECEMBER 31, 2015 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

REVISED

CURRENT FUND:	
Wells Fargo Bank - Account #XXXXXXXXXX076	8,334,726.27
Amboy National Bank - Account #XXX998	800,000.00
	9,134,726.27
ANIMAL CONTROL TRUST:	
Amboy Bank - Account #XXX021	440.02
TRUST FUND - OTHER:	
Amboy National Bank #XXX013	5,797,546.18
New Millenium Bank:	
Account #XXXXXXXX552	83,187.10
TD Bank:	
Account #XXXXXXXX389	701,665.42
Account #XXXXXXXX490	391,330.76
Magyar Bank:	
Account #XXX534	371,569.52
	7,345,298.98
PAYROLL TRUST FUND	
Amboy Bank - Account #XXX412	432,207.49
Wells Fargo Bank - Account #XXXXXXXXXX568	19,811.70
	452,019.19
SEWER CAPITAL:	
Magyar Savings Bank:	
Account #XXX749	10,002,388.76

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, 2014</u>	<u>2015 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Federal:					
Home Program - Prior Years	\$ 698,294.19	\$	\$ 390,996.68	\$	\$ 307,297.51
Home Program - 2013	78,802.75				78,802.75
Byrne JAG Grant - 2013	22,863.36		22,727.87		135.49
Byrne JAG Grant - 2012	1,200.15		1,166.10		34.05
Byrne JAG Grant - 2015		84,504.00			84,504.00
HUD Special Purpose (College Avenue)	147,000.00				147,000.00
FEMA - Emergency Generator		221,196.00			221,196.00
FEMA - Water Treatment Plant - Emergency Generator		778,804.00			778,804.00
Urban Area Security Initiative Grant		150,000.00			150,000.00
Bulletproof Vest Partnership Grant	14,707.00		14,707.00		
Bulletproof Vest Partnership Grant - 2015		14,801.14			14,801.14
Municipal Alliance on Alcohol and Drug Abuse		44,034.00	33,916.17		10,117.83
Home Grant - 2012	252,236.54		18.00		252,218.54
NPP - French Street	17,377.00				17,377.00
Transportation Trust Fund:					
Terminal Road		343,190.00	257,392.50		85,797.50
George's Road		247,487.00			247,487.00
Commercial Avenue	82,114.00				82,114.00
Somerset Street	75,802.00				75,802.00
Suydam Street	87,165.25				87,165.25
2012 Municipal Aid Program - College Avenue	66,523.56				66,523.56
Pedestrian Safety - 2009 Safe St To Tran	147,000.00				147,000.00
Pedestrian Safety - 2015		15,000.00			15,000.00

CITY OF NEW BRUNSWICK
CURRENT FUND

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>2015 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
State:					
Summer Food Program Grant					
Shuttle Service	31,250.20				31,250.20
Middlesex County Municipal Alliance	28,554.27				28,554.27
Senior Citizens Dial-a-Ride		56,315.00	56,315.00		
State of NJ Safety Camera Surveillance	280,000.00				280,000.00
Recycling Tonnage Grant		91,128.06			91,128.06
Summer Food Program		406,540.03	219,323.45		187,216.58
Highway Safety Program "Safe Corridors"		9,276.57			9,276.57
Local:					
Middlesex County Cultural and Heritge Art Grant		1,400.00	1,050.00		350.00
Middlesex County Cultural and Heritge Commission - Art Grant		1,450.00	1,088.00		362.00
Rutgers Neighborhood Patrol Team - 2015		130,000.00			130,000.00
Rutgers Neighborhood Patrol Team	56,996.66		55,675.83		1,320.83
NBPD Drug Detection - Johnson & Johnson		10,000.00	10,000.00		
Historical Commission Grant		2,600.00	1,950.00		650.00
Municipal Alliance on Alcohol and Drug Abuse	44,034.00		34,063.98		9,970.02
New Brunswick City Market - Clean Team		113,000.00	113,000.00		
New Jersey Forest Services - No Net Loss	79,500.00				79,500.00
New Jersey Department of Law and Public Safety:					
Safe and Secure Communities	20,000.00		20,000.00		

CITY OF NEW BRUNSWICK
CURRENT FUND

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>2015 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
New Jersey Department of Treasury: Clean Communities	\$ 710.00	\$ 62,453.78	\$ 62,453.78	\$ -	\$ -
County of Middlesex - Office of Aging			710.00		
County of Middlesex - Office of Aging - Meals		10,000.00	7,308.00		2,692.00
"Click It Or Ticket" NHTSA Grant		4,000.00	4,000.00		
Department of Transportation - Hamilton Street	343,460.00				343,460.00
County of Middlesex - Office of Aging 2015		5,000.00	2,500.00		2,500.00
NBT Family Friendly		25,463.00	15,888.34		9,574.66
New Brunswick Alliance Extension '13	21,667.00				21,667.00
Distracted Driving Crackdown (FY 2014)		5,000.00	5,000.00		
Pedestrian Safety, Education & Enforcement Fund	15,000.00		14,999.88		0.12
Edward Byrne Memorial Justice Assistance Grant (JAG)	96,070.00		14,622.23		81,447.77
Bulletproof Vest Partnership Grant	14,258.94				14,258.94
Body Armor Fund		12,371.38	12,371.38		
US Department of Housing & Urban Development	347,458.00		118,581.74		228,876.26
US Department of Housing & Urban Development 2015		350,778.00	15,950.00		334,828.00
Municipal Public Access Plan and Coastal	25,000.00				25,000.00
Driver Sober or Get Pulled Over		5,000.00	5,000.00		
NJDOA - Summer Food Program	13,380.70				13,380.70
Safe & Secure Communities Grant		60,000.00	40,000.00		20,000.00
Municipal Alcohol Education / Rehabilitation Program		3,712.79	3,712.79		
Year End Holiday Crackdown	7,500.00		6,750.00		750.00
	<u>\$ 3,115,925.57</u>	<u>\$ 3,264,504.75</u>	<u>\$ 1,563,238.72</u>	<u>\$ -</u>	<u>\$ 4,817,191.60</u>

CITY OF NEW BRUNSWICK
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Transferred from 2015</u> <u>Budget Appropriations</u>		<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>			
Law and Public Safety:						
Safe and Secure Communities Grant	\$ -	\$ -	\$ 60,000.00	\$ 55,000.00	\$ -	\$ 5,000.00
FEMA:						
Emergency Generator			221,196.00			221,196.00
Water Treatment Plant Emergency Generator			778,804.00			778,804.00
Department of Housing and Urban Development:						
Home Program	147,000.00					147,000.00
Home Program - 2012	25,434.75			25,434.75		
Supportive Needs - Reprogrammed	293,758.00			8,579.87		285,178.13
Supportive Needs - Reprogrammed - 2015				(483,735.30)		483,735.30
Supportive Needs - Reprogrammed - 2015				(79,265.61)		79,265.61
Home Program - 2015			350,778.00	260,557.54		90,220.46
NBPD Drug Detection - Johnson & Johnson		10,000.00		9,762.36		237.64
UEZ - Shuttle Service	31,250.20					31,250.20
State of New Jersey - UEZ	149,624.02			149,624.02		

CITY OF NEW BRUNSWICK
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Transferred from 2015</u> <u>Budget Appropriations</u>		<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>			
Transportation Trust Fund:						
CY 2015 - Terminal Road		\$ -	\$ 343,190.00	\$ 343,190.00		\$ -
CY 2015 - George's Street			247,487.00			247,487.00
CY 2012 - College Avenue	8,520.96					8,520.96
Alcohol Education, Rehabilitation and Enforcement Fund	10,009.64					10,009.64
Alcohol Education, Rehabilitation and Enforcement Fund - 2015			3,712.79			3,712.79
Middlesex County Open Space - Playground Equipment	35,024.19					35,024.19
Drunk Driving Enforcement Program	3,874.13					3,874.13
Neighborhood Preservation Program:						
FY 2001 - French Street	32,650.00					32,650.00
Urban Area Security Initiative Grant			150,000.00			150,000.00
DOT - Suydam Street	49,264.97					49,264.97
Historical Commission Grant			3,900.00			3,900.00
Summer Food Program			406,540.03	238,588.30		167,951.73
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 Dec. 31, 2014	Transferred from 2015 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2015
		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		91,128.06		87,927.49		3,200.57
Clean Communities Grant - 2013	52.50			52.50		
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	22,812.98			22,727.87		85.11
Department of Justice - Byrne Grant			84,504.00			84,504.00
Department of Justice - Byrne Grant - 2012	34.05					34.05
Highway Safety Program "Safe Corridors"	94.53					94.53
Highway Safety Program "Safe Corridors" - 2015			9,276.57			9,276.57
Recycling Tonnage Grant	1,373.37			909.30		464.07
Recycling Tonnage Grant - 2013	5,803.52			5,692.59		110.93
NBT - Family Friendly Center Grant		25,463.00		15,888.34		9,574.66
Highway Traffic Safety - 2015 Pedestrian Safety Grant			15,000.00			15,000.00
Bulletproof Vest Partnership Grant	16,146.35			16,146.35		
Body Armor Fund			12,371.38			12,371.38
Body Armor Fund - 2013	1,425.02			1,425.02		
NJ Clean Communities Grant			62,453.78	54,069.39		8,384.39
New Brunswick City Market Clean Team Grant			113,000.00	73,637.40		39,362.60
Drive Sober or Get Pulled Over			5,000.00	5,000.00		
US Department of Energy: Energy Efficiency Loan	210,687.00			210,687.00		
Middlesex County Cultural/Heritage Arts Grant		2,100.00		1,770.89		329.11
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>Dec. 31, 2014</u>	<u>Transferred from 2015</u> <u>Budget Appropriations</u>		<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>			
Department of Community Affairs:						
Anshe Emeth Memorial Temple - Holocaust	\$ 1,000.00	\$ -	\$ -		\$ -	\$ 1,000.00
State of New Jersey Safety Camera Surveillance	117,925.00			20,000.00		117,925.00
Safe and Secure Grant - 2013	20,000.00			3,451.76		
Home Grant Year 2010	3,451.76			14,598.26		7,662.14
Municipal Alliance on Alcohol and Drug Abuse - 2013	22,260.40			1,262.55		187.45
Middlesex County Cultural and Heritage Commission (Arts Grant)		1,450.00				316.84
Drunk Driving Enforcement Fund - 2013	316.84					
Office on Aging Grant		5,000.00		5,000.00		
City Market - Clean Team Grant	4,893.18			4,893.18		
Senior Citizens Dial-A-Ride Program		69,052.00		69,052.00		
Municipal Alliance on Alcohol and Drug Abuse	51,132.47			41,162.45		9,970.02
Municipal Alliance on Alcohol and Drug Abuse - 2015		55,043.00		2,748.47		52,294.53
Supportive Needs Program - Reallocated	722,788.97			630,521.39		92,267.58

CITY OF NEW BRUNSWICK
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Transferred from 2015</u> <u>Budget Appropriations</u>		<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>			
Distracted Driving Crackdown	\$	\$ 5,000.00	\$	\$ 5,000.00	\$	\$
Municipal Alliance on Alcohol and Drug Abuse	21,373.23			12,730.27		8,642.96
New Brunswick City Market - Clean Team	34,226.02			34,226.02		
New Jersey Forest Services - No Net Loss	79,500.00					79,500.00
Safe and Secure Communities	20,000.00			20,000.00		
New Jersey Department of Treasury: Clean Communities	12,938.23			12,938.23		
County of Middlesex - Office on Aging - Meals		10,000.00		10,000.00		
NJ Library Makerspaces	2,735.24			1,030.22		1,705.02
Click It or Ticket NHTSA Grant			4,000.00	4,000.00		
New Jersey Transportation Trust Fund Authority Act:						
Hamilton Street	343,460.00			343,460.00		
Municipal Alcohol Education / Rehabilitation Program	2,481.37			980.70		1,500.67
Municipal Public Access Plan and Coastal	25,000.00					25,000.00
Municipal Public Access Plan and Coastal - Match		10,000.00				10,000.00
NJDOA - Summer Food Program	194,604.65			181,223.95		13,380.70
Rutgers Neighborhood Patrol Team	56,996.66			55,675.83		1,320.83
Rutgers Neighborhood Patrol Team - 2015		130,000.00				130,000.00
Body Armor Fund	11,296.97			11,296.97		
Edward Byrne Memorial Justice Assistance Grant (JAG)	96,070.00			41,569.19		54,500.81
Pedestrian Safety, Education & Enforcement Fund	15,000.00			14,999.88		0.12
Bulletproof Vest Partnership Grant - 2015			29,602.28			29,602.28
Bulletproof Vest Partnership Grant	28,517.88					28,517.88
Year End Holiday Crackdown	7,500.00			6,750.00		750.00
US Department of Housing & Urban Development - Home Grant	331,358.00			160,066.06		171,291.94
	<u>\$ 3,606,639.39</u>	<u>\$ 414,236.06</u>	<u>\$ 2,900,815.83</u>	<u>\$ 2,733,778.15</u>	<u>\$ -</u>	<u>\$ 4,187,913.13</u>

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

Grant	Balance Jan. 1, 2015	Transferred to 2015 Budget Appropriations			Received	Refunded		Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	91,128.06	91,128.06						
Totals	91,128.06	91,128.06						

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*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXXXXXXXXXXXX	26,834,533.00
Paid	26,834,533.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00		XXXXXXXXXXXXXXXXXXXX
	26,834,533.00	26,834,533.00

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

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

N/A

	Debit	Credit
Balance January 1, 2015 85045-00	XXXXXXXXXXXXXXXXXXXX	
2015 Levy 81105-00	XXXXXXXXXXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2015 85046-00		XXXXXXXXXXXXXXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

N/A

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85032-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85034-00		XXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

N/A

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00		XXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXX	
2015 Levy:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	11,849,492.29
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	964,635.09
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	44,419.71
Paid		12,858,547.09	XXXXXXXXXXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXXXXXXXXXX
		12,858,547.09	12,858,547.09

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2015	80003-06	XXXXXXXXXXXXXXXXXX	
2015 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	500,916.02	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total 2015 Levy	80003-07	XXXXXXXXXXXXXXXXXX	500,916.02
Paid	80003-08	500,916.02	XXXXXXXXXXXXXXXXXX
Balance December 31, 2015	80003-09		XXXXXXXXXXXXXXXXXX
		500,916.02	500,916.02

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, 2015	80004-01	xxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2015	80004-02	xxxxxxxxxxxxxxxxxx	28,956.00
Expended	80004-09	28,956.00	xxxxxxxxxxxxxxxxxx
Balance December 31, 2015	80004-10		
		28,956.00	28,956.00

N/A

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

		Debit	Credit
Balance January 1, 2015	80004-03	xxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2015	80004-04	xxxxxxxxxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxxxxxxxxx
Balance December 31, 2015	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, 2015	80004-05	xxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2015	80004-06	xxxxxxxxxxxxxxxxxx	
Expended	80004-13		xxxxxxxxxxxxxxxxxx
Balance December 31, 2015	80004-14		

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2015	80004-07	xxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2015	80004-08	xxxxxxxxxxxxxxxxxx	
Expended	80004-15		xxxxxxxxxxxxxxxxxx
Balance December 31, 2015	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	900,000.00	900,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Adopted Budget	50,740,419.46	50,880,604.32	140,184.86
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Sheet 17a	2,884,714.69	2,884,714.69	
Total Miscellaneous Revenue Anticipated 80103-	53,625,134.15	53,765,319.01	140,184.86
Receipts from Delinquent Taxes 80104-			
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	30,003,736.40	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-	1,500,256.28	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(c) Minimum Library Tax	1,048,365.77	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Total Amount to be Raised by Taxation 80107-	32,552,358.45	33,060,349.03	507,990.58
	87,077,492.60	87,725,668.04	648,175.44

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxxxx	72,887,519.35
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Local District School Tax 80109-00	26,834,533.00	xxxxxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxxxxx
County Taxes 80111-00	12,814,127.38	xxxxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	44,419.71	xxxxxxxxxxxxxxxx
Special District Taxes 80113-00	500,916.02	xxxxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00		xxxxxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxxxx	366,825.79
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	33,060,349.03	xxxxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxxxx	
	73,254,345.14	73,254,345.14

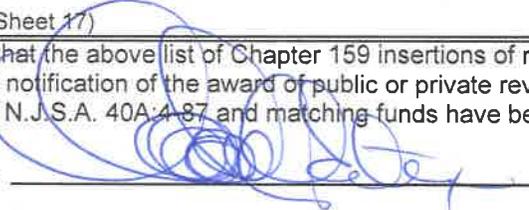
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2015
(Continued)

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

Source	Budget	Realized	Excess or Deficit
Municipal Alcohol Education / Rehabilitation Program	3,712.79	3,712.79	
FEMA - Fire Department Generators	221,196.00	221,196.00	
NJDOA - Summer Food Program	406,540.03	406,540.03	
DOT - Safe Corridors	9,276.57	9,276.57	
Urban Area Security Initiative Grant	150,000.00	150,000.00	
Body Armor Fund	12,371.38	12,371.38	
Edward Byrne Memorial Justice Assistance Grant (JAG)	84,504.00	84,504.00	
Pedestrian Safety, Education & Enforcement Fund	15,000.00	15,000.00	
Historical Commssion Grant	2,600.00	2,600.00	
Bulletproof Vest Partnership Grant	14,801.14	14,801.14	
Drive SOBER or Get Pulled Over	5,000.00	5,000.00	
US Department of Housing & Urban Development - Home Grant	350,778.00	350,778.00	
New Jersey Department of Law and Public Safety:			
Safe and Secure Communities	60,000.00	60,000.00	
Department of Transportation:			
Terminal Road	343,190.00	343,190.00	
Georges Road	247,487.00	247,487.00	
Clean Communities Grant	62,453.78	62,453.78	
New Brunswick City Market - Clean Team Grant	113,000.00	113,000.00	
Click It or Ticket It	4,000.00	4,000.00	
FEMA - Water Treatment Plant & Pump Station Generator	778,804.00	778,804.00	
Total (Sheet 17)	2,884,714.69	2,884,714.69	

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: 

CITY OF NEW BRUNSWICK

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

REVISED

2015 Budget as Adopted	80012-01	84,192,777.91
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	2,884,714.69
Appropriated for 2015 (Budget Statement Item 9)	80012-03	87,077,492.60
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	87,077,492.60
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	87,077,492.60
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	84,758,478.25
Paid or Charged - Reserve for Uncollected Taxes	80012-09	366,825.79
Reserved	80012-10	1,952,188.56
Total Expenditures	80012-11	87,077,492.60
Unexpended Balances Canceled (see footnote)	80012-12	(0.00)

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".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

2015 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 2015 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	140,184.86
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	507,990.58
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	378,702.46
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 2014 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	1,347,040.48
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXXXXXXXXXXXX	2,430.31
Other Accounts Receivable Liquidated		XXXXXXXXXXXXXXXXXX	139,175.80
Federal and State Grants Cancelled		XXXXXXXXXXXXXXXXXX	
Tax Overpayments Cancelled		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2015	80013-07		XXXXXXXXXXXXXXXXXX
Balance December 31, 2015	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 2015	80013-12	629,278.47	XXXXXXXXXXXXXXXXXX
Prior Year Senior Citizens Disallowed			XXXXXXXXXXXXXXXXXX
State Tax Court Judgements		261,428.73	XXXXXXXXXXXXXXXXXX
Grants Cancelled			XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,624,817.29	XXXXXXXXXXXXXXXXXX
		2,515,524.49	2,515,524.49

CITY OF NEW BRUNSWICK
SURPLUS - CURRENT FUND
YEAR 2015

REVISED

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXXXXXXXXXX	1,255,378.48
2.		XXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXXXXXXXXXX	1,624,817.29
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	900,000.00	XXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2015 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXXXXXX
7. Balance December 31, 2015	80014-05	1,980,195.77	XXXXXXXXXXXXXXXXXX
		2,880,195.77	2,880,195.77

ANALYSIS OF BALANCE DECEMBER 31, 2015
(FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		8,330,193.28
Investments	80014-07		
Change Fund			1,535.00
Sub Total			8,331,728.28
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08		6,387,327.54
Cash Surplus	80014-09		1,944,400.74
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	35,795.03	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		35,795.03
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		1,980,195.77

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 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 - 2015 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00	\$ <u>72,203,090.27</u>
		82113-00	\$ _____
2. Amount of Levy Special District Taxes		82102-00	\$ <u>500,916.02</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	\$ <u>19,053.16</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00	\$ <u>251,149.85</u>
5a. Subtotal 2015 Levy	\$ <u>72,974,209.30</u>		
5b. Reductions due to tax appeals**	\$ <u>44,032.94</u>		
5c. Total 2015 Levy		82106-00	\$ <u>72,930,176.36</u>
6. Transferred to Tax Title Liens		82107-00	\$ <u>9,110.07</u>
7. Transferred to Foreclosed Property		82108-00	\$ _____
8. Remitted, Abated or Canceled		82109-00	\$ <u>89.51</u>
9. Discount Allowed		82110-00	\$ _____
10. Collected in Cash:			
In 2014	82121-00	\$ <u>919,702.40</u>	
In 2015 *	82122-00	\$ <u>71,894,893.23</u>	
R.E.A.P. Revenue		\$ _____	
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>72,923.72</u>	
Total to Line 14	82111-00	\$ <u>72,887,519.35</u>	
11. Total Credits			\$ <u>72,896,718.93</u>
12. Amount Outstanding December 31, 2015		83120-00	\$ <u>33,457.43</u>
13. Percentage of Cash Collections to Total 2015 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>72,887,519.35</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>72,887,519.35</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 2015 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 2015

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>72,887,519.35</u>
LESS: Proceeds from Accelerated Tax Sale	.....		<u>941,568.62</u>
NET Cash Collected	.....	\$	<u>71,945,950.73</u>
Line 5c (sheet 22) Total 2015 Tax Levy	.....	\$	<u>72,930,176.36</u>
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	.....		<u>98.65%</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 2015 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, 2015	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	33,103.50	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	24,673.72	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	47,500.00	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
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 2014 Taxes	XXXXXXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	70,232.19
10. Cancelled		
11.		
12. Balance December 31, 2015	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	35,795.03
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	106,027.22	106,027.22

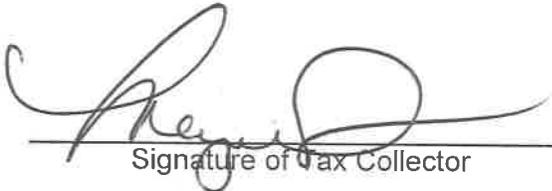
Calculation of Amount to be included on Sheet 22, Item 10 -
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>24,673.72</u>
Line 3	<u>47,500.00</u>
Line 4	<u> </u>
Line 5	<u>750.00</u>
Sub-Total	<u>72,923.72</u>
Less: Line 7	<u> </u>
To Item 10, Sheet 22	<u><u>72,923.72</u></u>

**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, 2015		XXXXXXXXXXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2015 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
Balance December 31, 2015			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, 2015.		None	None



 Signature of Tax Collector

T-1532

February 10, 2016

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 _____ %
[(2016 Estimated Total Levy - 2015 Total Levy)/2015 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) \$ _____

2016 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, 2015			457,266.26	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	17,915.95	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	439,350.31	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxxxxxxxxxxxx	
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)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1)	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxxxxxxxxxxxx	457,266.26
8. Totals			457,266.26	457,266.26
9. Balance Brought Down			457,266.26	xxxxxxxxxxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxxxxxxxxxx	30,673.61
A. Taxes	83116-00	13,538.32	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00	17,135.29	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2015 Tax Sale				xxxxxxxxxxxxxxxxxxxx
12. 2015 Taxes Transferred to Liens			9,110.07	xxxxxxxxxxxxxxxxxxxx
13. 2015 Taxes			33,457.43	xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2015			xxxxxxxxxxxxxxxxxxxx	469,160.15
A. Taxes	83121-00	37,835.06	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	431,325.09	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals			499,833.76	499,833.76

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 6.70%

17. Item No. 14 multiplied by percentage shown above is \$ 31,433.73 and represents the maximum amount that may be anticipated in 2016. 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, 2015	84101-00	5,353,500.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2015		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, 2015	84114-00	XXXXXXXXXXXXXXXXXX	5,353,500.00
		5,353,500.00	5,353,500.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2015	84115-00	8,610.00	XXXXXXXXXXXXXXXXXX
16. 2015 Sales	84116-00		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18. Cancelled	84118-00		
19. Balance December 31, 2015	84119-00	XXXXXXXXXXXXXXXXXX	8,610.00
		8,610.00	8,610.00

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2015	84120-00	27,377.55	XXXXXXXXXXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXXXXXX	
24. Balance December 31, 2015	84124-00	XXXXXXXXXXXXXXXXXX	27,377.55
		27,377.55	27,377.55

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2015 (84125-00)

Realized in 2015 Budget _____

To Results of Operation (Sheet 19) _____

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

N/A

<u>Caused By</u>	<u>Amount Dec. 31, 2014 Per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</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**

N/A
Amount

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A
Appropriated for
in Budget of
Year 2016

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Amount</u>
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____

FUND: _____

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

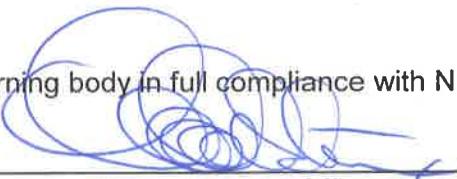
DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD.
 PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES.

N/A

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Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 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, 2015" must be entered here and then raised in the 2016 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS**

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	xxxxxxxxxxxxxxxx	12,831,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxx	12,135,000.00	
Paid	80033-03	1,100,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2015	80033-04	23,866,000.00	xxxxxxxxxxxxxxxx	
		24,966,000.00	24,966,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	\$ 3,250,000.00
2016 Interest on Bonds *		80033-06	\$ 890,958.76	
REFUNDING SERIAL BONDS				
Outstanding January 1, 2015	80033-07	xxxxxxxxxxxxxxxx	2,209,000.00	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	2,209,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2015	80033-10		xxxxxxxxxxxxxxxx	
		2,209,000.00	2,209,000.00	
2016 Bond Maturities - Refunding Bonds			80033-11	\$
2016 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 890,958.76

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvements	550,000.00	12,135,000.00	6/9/2015	Various
Total	550,000.00	12,135,000.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS**

(COUNTY) (MUNICIPAL) GREEN TRUST LOANS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	xxxxxxxxxxxxxxxx	708,814.51	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	83,259.76	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2015	80033-04	625,554.75	xxxxxxxxxxxxxxxx	
		708,814.51	708,814.51	
2016 Loan Maturities			80033-05	\$ 84,417.90
2016 Interest on Loans			80033-06	\$ 4,782.78
Total 2016 Debt Service for Green Trust Loan			80033-13	\$ 89,200.68
CAPITAL APPRECIATION BONDS				
Outstanding January 1, 2015	80033-07	xxxxxxxxxxxxxxxx	6,456,635.35	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	407,048.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2015	80033-10	6,049,587.35	xxxxxxxxxxxxxxxx	
		6,456,635.35	6,456,635.35	
2016 Appreciation Bonds			80033-11	\$ 674,010.90
2016 Interest on Appreciation Bonds			80033-12	\$ 855,989.10
Total 2016 Debt Service for Capital Appreciation Bonds			80033-13	\$ 1,530,000.00

LIST OF LOANS ISSUED DURING 2015

				N/A
Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL REFUNDING BONDS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	xxxxxxxxxxxxxxxx	26,980,000.00	
Paid	80034-02		xxxxxxxxxxxxxxxx	
Issued		1,600,000.00		
Outstanding December 31, 2015	80034-03	25,380,000.00	xxxxxxxxxxxxxxxx	
		26,980,000.00	26,980,000.00	
2016 Bond Maturities - Refunding Bonds	80034-04			\$ 1,675,000.00
2016 Interest on Bonds *	80034-05		\$ 1,085,837.50	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2015	80034-06			
Issued	80034-07	xxxxxxxxxxxxxxxx		
Paid	80034-08		xxxxxxxxxxxxxxxx	
Bonds Refunded				
Outstanding December 31, 2015	80034-09		xxxxxxxxxxxxxxxx	
2016 Interest on Bonds *	80034-10		\$	
2016 Bond Maturities - Serial Bonds	80034-11			\$
Total "Interest on Bonds - Type I School Debt Service" (* Items)	80034-12			\$ 1,085,837.50

LIST OF BONDS ISSUED DURING 2015

				N/A
Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2015	N/A 2016 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 2016 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL TERM BONDS

N/A

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	XXXXXXXXXXXXXXXXXX		
Paid	80034-02		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015	80034-03		XXXXXXXXXXXXXXXXXX	
2016 Bond Maturities - Term Bonds		80034-04	\$	
2016 Interest on Bonds *		80034-05	\$	
TYPE I SCHOOL - SCHOOL FACILITIES LOAN				
Outstanding January 1, 2015	80034-06	XXXXXXXXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015	80034-09		XXXXXXXXXXXXXXXXXX	
2016 Interest on Loans *		80034-10		
2016 Bond Maturities - Loans			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12	\$

LIST OF BONDS ISSUED DURING 2015

N/A

Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

N/A

	Outstanding Dec. 31, 2015	2016 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)

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	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	9,734,000.00	06-09-2015	9,734,000.00	06-08-2016	2.00%		194,139.22	6-08-2016
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	9,734,000.00		9,734,000.00				194,139.22	

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 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 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	

Sheet 34

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

Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2016 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, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
Purpose			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total		80051-01	80051-02

S h e e t 3 4 a

(Do not crowd - add additional sheets)

CITY OF NEW BRUNSWICK
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

<u>Ordinance Number</u>	<u>Description</u>	<u>Balance Dec. 31, 2014</u>		<u>2015 Authorization</u>	<u>Paid or Charged</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2015</u>	
		<u>Funded</u>	<u>Unfunded</u>				<u>Funded</u>	<u>Unfunded</u>
	<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/Bernardsville RCA	40,419.79				20,237.87	20,181.92	
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	4,702.21				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	1,216.05				1,216.05		
	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			450.00	113.04		
	b. Street and Sidewalk Projects	1,704.75				1,704.75		
	c. Equipment Projects	254.64				254.64		
	d. Vehicle Projects	633.11			89.00	544.11		
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		
	c. Equipment Projects	1,256.08				1,256.08		
	d. Vehicle Projects	353.75				353.75		
030208	Improvements to Memorial Stadium	80.16				80.16		
080006	Contribution Agreement (RCA) - Monroe	18,119.18					18,119.18	

CITY OF NEW BRUNSWICK
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Balance Dec. 31, 2014		2015 Authorization	Paid or Charged	Cancelled	Balance Dec. 31, 2015	
		Funded	Unfunded				Funded	Unfunded
	<u>General Improvements</u>							
129902	Improvements to Boyd Park	\$ 83,167.75	\$	\$	\$	\$ 19,431.62	\$ 63,736.13	\$
070002	2000 Capital Improvement Program:							
	a. Public Buildings Projects	2,046.06				2,046.06		
	b. Street and Sidewalk Projects	10,191.01				10,191.01		
	c. Equipment Projects	3,002.29				3,002.29		
070101	2001 Capital Improvement Program:							
	a. Public Building Projects	68,584.16			16,102.50	8,170.31	44,311.35	
	b. Streets and Sidewalk Projects	106.92				106.92		
	c. Equipment Projects	7,660.86				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) - Plainsboro	3,464.00					3,464.00	
040203	Contribution Agreement (RCA) - Raritan	23,140.00					23,140.00	
080204	2002 Capital Improvement Program:							
	a. Public Building Projects	630,398.65			35,569.02	7,488.44	587,341.19	
	b. Streets and Sidewalk Projects	0.93				0.93		
	c. Equipment Projects	41,359.61			10,065.25	28.00	31,266.36	
	d. Vehicle Replacement	41.77				41.77		
080303	2003 Capital Improvement Program:							
	a. Public Building Projects	5,944.17			3,523.36	2,420.81		
	b. Streets and Sidewalk Projects	4,634.66				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	135,020.42			10,180.00	5,316.12	119,524.30	
	b. Streets and Sidewalk Projects	11,856.86				396.55	11,460.31	
	c. Equipment Projects	2,435.74				2,435.74		
020504	Various Capital Improvements	229.14				229.14		
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	213,719.40			104,257.01	73,543.79	35,918.60	
010602	Contribution Agreement (RCA) - Clinton	444,236.70			73,882.00		370,354.70	
090602	Various Capital Improvements	110,317.80			38,439.29	37,583.51	34,295.00	
050705	Various Capital Improvements	208,026.59			40,516.68	125,459.03	42,050.88	
080801	Various Capital Improvements	185,771.03			47,200.39		138,570.64	
010603	Contribution Agreement (RCA) - Various	119,281.37			31,742.10		87,539.27	

**CITY OF NEW BRUNSWICK
GENERAL CAPITAL FUND**

IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Balance Dec. 31, 2014		2015 Authorization	Paid or Charged	Cancelled	Balance Dec. 31, 2015	
		Funded	Unfunded				Funded	Unfunded
	<u>General Improvements</u>							
010604	Contribution Agreement (RCA) - Monroe	\$ 25,491.20	\$	\$	\$		\$ 25,491.20	\$
040603	Monument Square and Library Improvements	2,013.60				651.00	1,362.60	
050606	Various Capital Improvements	355.16				355.16		
060605	Computer Equipment and GIS	90.99				90.99		
080908	2009 Capital Improvement Program:							
	a. Public Facilities Projects	135,646.18			23,069.52		112,576.66	
	b. Streets and Sidewalk Projects	11,365.46					11,365.46	
	c. Safety Office and Equipment Projects	51,393.63			1,190.04		50,203.59	
	d. Vehicle Replacement	1,631.00			1,249.41		381.59	
040906	Reconstruction of George Street	42,784.44	578,000.00				620,784.44	
081003	2010 Capital Improvement Program:							
	a. Public Facilities Projects		71,163.10		57,725.72		13,437.38	
	b. Streets and Sidewalk Projects		270.03		43.64		226.39	
	c. Safety Office and Equipment Projects		6,489.13		5,015.06		1,474.07	
	d. Vehicle Replacement		6,700.65		1,037.60		5,663.05	
031103	Rehabilitation of the Remsen Avenue Fire House		21,613.58		5,100.00		16,513.58	
071106	2011 Capital Improvement Program:							
	a. Public Facilities Projects		156,959.73		41,331.24		115,628.49	
	b. Streets and Sidewalk Projects		103,746.25		84,566.01		19,180.24	
	c. Safety Office and Equipment Projects		848.10				848.10	
	d. Vehicle Replacement		484,091.71		441,875.71		42,216.00	
061203	2012 Capital Improvement Program							
	a. Public Facilities Projects		572,727.80		280,510.80		292,217.00	
	b. Streets and Sidewalk Projects		104,560.75		67,989.85		36,570.90	
	c. Safety Office and Equipment Projects		102,139.82		29,861.30		72,278.52	
	d. Vehicle Replacement		199,570.74		193,527.00		6,043.74	
071302	2013 Capital Improvement Program							
	a. Public Facilities Projects		2,858,051.44		1,542,196.45		1,315,854.99	
	b. Streets and Sidewalk Projects		291,529.50		262,143.81		29,385.69	
	c. Safety Office and Equipment Projects		55,962.40		9,399.96		46,562.44	
	d. Vehicle Replacement		78,317.16		69,812.00		8,505.16	
061401	2014 Capital Improvement Program							
	a. Public Facilities Projects	21,559.00	428,441.00		222,138.32			227,861.68
	b. Streets and Sidewalk Projects	98,956.00	1,862,171.92		238,132.35			1,722,995.57
	c. Safety Office and Equipment Projects	19,896.00	312,870.73		267,325.53			65,441.20
	d. Vehicle Replacement	25,514.00	463,061.00		121,168.46			367,406.54
041501	2015 Capital Improvement Program							
	a. Public Facilities Projects			3,549,525.00	24,770.11		144,754.89	3,380,000.00
	b. Streets and Sidewalk Projects			1,333,300.00	229,109.49			1,104,190.51
	c. Safety Office and Equipment Projects			1,081,284.00	411,289.14			669,994.86
	d. Vehicle Replacement			797,793.00	90,939.75			706,853.25
	Total General Improvements	<u>2,980,744.97</u>	<u>8,759,286.54</u>	<u>6,761,902.00</u>	<u>5,136,297.82</u>	<u>428,952.64</u>	<u>4,691,939.44</u>	<u>8,244,743.61</u>
	<u>School Improvements</u>							
080103	Purchase of Land/Construction of School	<u>26,278.95</u>				<u>26,278.95</u>		
	Total General Improvements and School Improvements	<u>\$ 3,007,023.92</u>	<u>\$ 8,759,286.54</u>	<u>\$ 6,761,902.00</u>	<u>\$ 5,136,297.82</u>	<u>\$ 455,231.59</u>	<u>\$ 4,691,939.44</u>	<u>\$ 8,244,743.61</u>

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

		Debit	Credit
Balance January 1, 2015	80030-01	xxxxxxxxxxxxxxxx	
Received from 2015 Budget Appropriation *	80030-02	xxxxxxxxxxxxxxxx	
Received from 2015 Emergency Appropriation *	80030-03	xxxxxxxxxxxxxxxx	
Received from County of Monmouth			
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Balance December 31, 2015	80030-05		xxxxxxxxxxxxxxxx

* The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2015
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 2015 or Prior Years
Ordinance #O-041501				
2015 Capital Improvement Plan -				
Various Improvements	6,761,902.00	6,437,000.00	324,902.00	324,902.00
Total	80032-00 6,761,902.00	6,437,000.00	324,902.00	324,902.00

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXXXXXXXXXXXX	268,844.85
Premium on Sale of Bonds		XXXXXXXXXXXXXXXXXXXX	964,076.41
Funded Improvement Authorizations Canceled		XXXXXXXXXXXXXXXXXXXX	428,952.64
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXXXXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03	268,000.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2015	80029-04	1,393,873.90	XXXXXXXXXXXXXXXXXXXX
		1,661,873.90	1,661,873.90

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2016 \$ _____
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

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

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

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 2015 was \$ 72,930,176.36
- 2. Amount of Item 1 Collected in 2015 (*) \$ 72,887,519.35
- 3. Seventy (70) percent of Item 1 \$ 51,051,123.45

(*) Including prepayments and overpayments applied

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2015?

Answer YES or NO: Yes

- 2. Have payments been made for all bonded obligations or notes due on or before

December 31, 2015?

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 2016 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 2014 \$ _____
- 2. 4% of 2014 Tax Levy for all purposes:
 Levy -- \$ _____ = \$ _____
- 3. Cash Deficit 2015 \$ _____
- 4. 4% of 2015 Tax Levy for all purposes:
 Levy -- \$ _____ = \$ _____

E.	<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____	\$ _____
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts				
for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2015, please observe instructions of Sheet 2.

WATER UTILITY FUND
Section in the same manner as set forth in General Capital Fund Sheet 8
POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND
AS AT DECEMBER 31, 2015
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
WATER UTILITY OPERATING FUND		
Cash	1,818,225.41	
Due from Water Capital Fund	23.01	
Receivables with Offsetting Reserves:		
Consumer Accounts Receivable	816,889.87	
Service to Other Municipal Systems Receivable	116,217.92	
Water Liens	59,565.35	
Other Accounts Receivable	4,740.21	
Inventory	42,869.55	
	1,040,282.90	
Deferred Charge - Emergency Appropriation	430,000.00	
Appropriation Reserves:		
Encumbered		836,872.38
Unencumbered		158,950.60
Accounts Payable		5,630.92
Prepaid Water Rents		11,178.51
Due to Sewer Operating Fund		2,569.35
Accrued Interest on Bonds		59,946.67
Accrued Interest on Notes		37,819.00
Accrued Interest on Loans		73,336.74
Water Rent Overpayments		23,064.40
		1,209,368.57 C
Reserve for Receivables		1,040,282.90
Fund Balance		1,038,879.85
	3,288,531.32	3,288,531.32

(Do not crowd - add additional sheets)

**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, 2014	RECEIPTS				Disbursements	Balance Dec. 31, 2015
		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							

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* Show as red figure

WATER UTILITY FUND

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	9,548,000.00	10,334,007.20	786,007.20
Fire Hydrant Service 91304-			
Miscellaneous 91305-	804,298.98	286,818.53	(517,480.45)
Service to Other Systems - Rents	1,111,000.00	1,416,761.44	305,761.44
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Additional Water Rents	477,000.00		(477,000.00)
Subtotal	11,940,298.98	12,037,587.17	97,288.19
Deficit (General Budget) ** 91306-			
91307-	11,940,298.98	12,037,587.17	97,288.19

** 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	11,940,298.98
Added by N.J.S. 40A:4-87	
Emergency	430,000.00
Total Appropriations	12,370,298.98
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	12,370,298.98
Deduct Expenditures:	
Paid or Charged	11,159,088.44
Reserved	158,950.60
Surplus (General Budget)	1,023,180.00
Total Expenditures	12,341,219.04
Unexpended Balance Canceled (See Footnote)	29,079.94

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 2015 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)")	12,037,587.17	
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *	216,856.08	
Total Revenue Realized		12,254,443.25
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	11,159,088.44	
Reserved	158,950.60	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	11,318,039.04	
Less: Deferred Charges Included in Above "Total Expenditures"	430,000.00	
Total Expenditures - As Adjusted		10,888,039.04
Excess		1,366,404.21
Budget Appropriation - Surplus (General Budget) **	1,023,180.00	
Remainder = Balance of "Results of 2015 Operation" ("Excess in Operations - Sheet 46)	343,224.21	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2015 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of "2014 Appropriation Reserves Canceled in 2015 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Water Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	216,856.08	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		216,856.08

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

WATER UTILITY FUND

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	97,288.19
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	29,079.94
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	216,856.08
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	343,224.21	XXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	343,224.21	343,224.21

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXX	1,095,655.64
Excess in Results of 2015 Operations	XXXXXXXXXXXXXXXXXX	343,224.21
Amount Appropriated in 2015 Budget - Cash		XXXXXXXXXXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXX
Anticipated Revenue - Current Fund	400,000.00	
Balance December 31, 2015	1,038,879.85	XXXXXXXXXXXXXXXXXX
	1,438,879.85	1,438,879.85

**ANALYSIS OF BALANCE DECEMBER 31, 2015
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash		1,818,225.41
Investments		
Interfund Accounts Receivable		23.01
Subtotal		1,818,248.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,209,368.57
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		608,879.85
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	430,000.00	
Operating Deficit #		
Total Other Assets		430,000.00
		1,038,879.85

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 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, 2014		\$ <u>750,637.54</u>
Increased by:		
Water Rents Levied		\$ <u>10,408,270.10</u>
Decreased by:		
Collections	\$ <u>10,334,007.20</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ <u>8,010.57</u>	
Other	\$ _____	
		\$ <u>10,342,017.77</u>
Balance December 31, 2015		\$ <u><u>816,889.87</u></u>

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2014		\$ <u>51,554.78</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>8,010.57</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>8,010.57</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2015		\$ <u><u>59,565.35</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>	<u>Amount Dec. 31, 2014 Per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</u>
1. Emergency Authorization - *	\$ 550,000.00	\$ 550,000.00	\$ 430,000.00	\$ 430,000.00
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 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**WATER UTILITY FUND
AND 2016 DEBT SERVICE FOR BONDS**

WATER UTILITY REFUNDING BONDS

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXXXXXXXXXX	4,422,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	503,000.00		
Outstanding December 31, 2015	3,919,000.00	XXXXXXXXXXXXXXXXXX	
	4,422,000.00	4,422,000.00	
2016 Bond Maturities - Refunding Bonds			\$ 520,000.00
2016 Interest on Bonds *		\$ 104,920.00	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2015	XXXXXXXXXXXXXXXXXX	3,171,000.00	
Issued	XXXXXXXXXXXXXXXXXX	8,224,000.00	
Paid	200,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015	11,195,000.00	XXXXXXXXXXXXXXXXXX	
	11,395,000.00	11,395,000.00	
2016 Bond Maturities - Capital Bonds			\$ 200,000.00
2016 Interest on Bonds *		\$ 461,879.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2016 Interest on Bonds (* Items)	\$ 566,799.00	
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 59,946.67	
Subtotal	\$ 506,852.33	
Add: Interest to be Accrued as of 12/31/16	\$ 137,412.29	
Required Appropriation 2016		\$ 644,264.62

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Various Improvements	Zero	8,224,000.00	06/09/15	Various
Total		8,224,000.00		

**WATER UTILITY FUND
AND 2016 DEBT SERVICE FOR LOANS**

WATER UTILITY NJEIT LOAN

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXXXXXXXXXX	14,044,872.17	
Issued	XXXXXXXXXXXXXXXXXX		
Cancelled			
Paid	1,098,134.43	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015	12,946,737.74	XXXXXXXXXXXXXXXXXX	
	14,044,872.17	14,044,872.17	
2016 Loan Maturities			\$ 1,116,443.86
2016 Interest on Loans *		\$ 179,106.26	
WATER UTILITY LOAN			
Outstanding January 1, 2015	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015		XXXXXXXXXXXXXXXXXX	
2016 Loan Maturities			\$
2016 Interest on Loans *		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2016 Interest on Loans (* Items)	\$ 179,106.26	
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 73,336.74	
Subtotal	\$ 105,769.52	
Add: Interest to be Accrued as of 12/31/16	\$ 68,794.28	
Required Appropriation 2016		\$ 174,563.80

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 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, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	1,282,000.00	06-09-2015	1,282,000.00	06-08-2016	2.00%		25,568.78	06-08-2016
2.									
3.									
4.									
5.									
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10.									
	Total	1,282,000.00		1,282,000.00				25,568.78	

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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 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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	
2016 Interest on Notes	\$ 25,568.78
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 37,819.00
Subtotal	\$ (12,250.22)
Add: Interest to be Accrued as of 12/31/16	\$ 12,250.22
Required Appropriation 2016	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
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7.									
8.									
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15.									
	Total								

Sheet 51

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, 2011 or prior must be appropriated in full in the 2016 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, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
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Total			

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CITY OF NEW BRUNSWICK
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS - CAPITAL SECTION

<u>Improvement Description</u>	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2014</u>		<u>2015 Authorization</u>	<u>Paid or Charged</u>	<u>Balance Dec. 31, 2015</u>	
				<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
<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		169.64				169.64
Water Meters	090603	9-14-06	400,000.00	123.44				123.44	
Various Water Improvements	050702	5-24-07	470,000.00	9,003.12			500.00	8,503.12	
Various Water Improvements	080802	8-20-08	1,054,000.00	52,691.55				52,691.55	
Various Water Improvements	080909	9-02-09	548,200.00	9,945.39				9,945.39	
Various Water Improvements	081001	9-01-10	962,000.00		210,224.47		172,099.90	38,124.57	
Various Water Improvements	071107	8-03-11	410,000.00		5,113.42		1,929.37	3,184.05	
Various Water Improvements	061204	7-05-12	930,000.00		930,000.00		793,911.56	136,088.44	
Various Water Improvements	071303	8-07-13	1,920,702.00		1,045,670.33			1,045,670.33	
Acquisition and Installation of Generators for the Water Treatment Plant and the D & R Canal Raw Water Pump Station	121306	12-31-13	1,850,000.00		1,850,000.00		1,331,337.84	518,662.16	
Various Water Improvements	051404	5-21-14	2,260,108.00		2,097,571.16		721,169.51	1,376,401.65	
Various Water Improvements	051503	4-15-15	980,000.00			968,000.00	199,228.48		768,771.52
				<u>\$ 96,549.53</u>	<u>\$ 6,138,749.02</u>	<u>\$ 968,000.00</u>	<u>\$ 3,220,176.66</u>	<u>\$ 3,214,180.73</u>	<u>\$ 768,941.16</u>

WATER UTILITY FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXXXX	62,907.00
Received from 2015 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	110,000.00
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	47,000.00	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2015	125,907.00	XXXXXXXXXXXXXXXXXXXX
	172,907.00	172,907.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXXXX	
Received from 2015 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Received from 2015 Emergency Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXXXXXXXXXXXX

* The full amount of the 2015 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 2015
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 2015 or Prior Years
Various Water Capital Improvements				
#051503	968,000.00	921,000.00	47,000.00	47,000.00
Total	968,000.00	921,000.00	47,000.00	47,000.00

**WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS**

YEAR 2015

N/A

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXX	
Premium on Sale of Notes	XXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXX
Appropriated to 2015 Budget Revenue		XXXXXXXXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXXXXXXXX

**ANALYSIS OF SEWER 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, 2014	RECEIPTS				Disbursements	Balance Dec. 31, 2015
		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							

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STATEMENT OF SEWER UTILITY BUDGET - 2015

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	11,212,000.00	12,002,236.59	790,236.59
Miscellaneous			
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Miscellaneous	1,147,395.60	675,164.05	(472,231.55)
Additional Sewer Rents	490,000.00		(490,000.00)
Subtotal	12,849,395.60	12,677,400.64	(171,994.96)
Deficit (General Budget) ** _____ 06			
_____ 07	12,849,395.60	12,677,400.64	(171,994.96)

** 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	12,849,395.60
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	12,849,395.60
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	12,849,395.60
Deduct Expenditures:	
Paid or Charged	9,792,859.60
Reserved	64,875.36
Surplus (General Budget) **	2,867,077.50
Total Expenditures	12,724,812.46
Unexpended Balance Canceled (See Footnote)	124,583.14

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 2015 OPERATION
SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 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)")	12,677,400.64	
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled * (Excess Revenue Realized)	47,411.82	
Total Revenue Realized		12,724,812.46
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	9,792,859.60	
Reserved	64,875.36	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	9,857,734.96	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		9,857,734.96
Excess		2,867,077.50
Budget Appropriation - Surplus (General Budget) **	2,867,077.50	
Remainder = Balance of "Results of 2015 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2015 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

The following Item of "2014 Appropriation Reserves Canceled in 2015 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Sewer Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	47,411.82	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		47,411.82

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

RESULTS OF 2015 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	124,583.14
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	47,411.82
Deficit in Anticipated Revenues	171,994.96	XXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus		XXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	171,994.96	171,994.96

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXX	2,232,423.84
Excess in Results of 2015 Operations	XXXXXXXXXXXXXXXXXX	
Amount Appropriated in 2015 Budget - Cash		XXXXXXXXXXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget	2,100,000.00	
Balance December 31, 2015	132,423.84	XXXXXXXXXXXXXXXXXX
	2,232,423.84	2,232,423.84

**ANALYSIS OF BALANCE DECEMBER 31, 2015
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash (including Change Fund)	335,668.90
Investments	
Interfund Accounts Receivable	127,603.65
Subtotal	463,272.55
Deduct Cash Liabilities Marked with "C" on Trial Balance	330,848.71
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	132,423.84
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
	132,423.84

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014		\$ <u>758,319.36</u>
Increased by:		
Sewer Rents Levied		\$ <u>12,137,075.63</u>
Decreased by:		
Collections	\$ <u>12,002,236.59</u>	
Overpayments applied	\$ _____	
Transfer to Sewer Liens	\$ <u>8,523.03</u>	
Other	\$ _____	
		\$ <u>12,010,759.62</u>
Balance December 31, 2015		\$ <u><u>884,635.37</u></u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2014		\$ <u>44,354.22</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>8,523.03</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>8,523.03</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2015		\$ <u><u>52,877.25</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, 2014 Per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>N/A Balance as at Dec. 31, 2015</u>
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 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS**

SEWER UTILITY ASSESSMENT BONDS

N/A

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015		XXXXXXXXXXXXXXXXXX	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *		\$	

SEWER UTILITY CAPITAL/REFUNDING BONDS

Outstanding January 1, 2015	XXXXXXXXXXXXXXXXXX	5,673,000.00	
Issued	XXXXXXXXXXXXXXXXXX	4,773,000.00	
Paid	303,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015	10,143,000.00	XXXXXXXXXXXXXXXXXX	
	10,446,000.00	10,446,000.00	
2016 Bond Maturities - Capital Bonds			\$ 370,000.00
2016 Interest on Bonds *		\$ 391,216.59	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2016 Interest on Bonds (* Items)	\$ 391,216.59	
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 54,974.88	
Subtotal	\$ 336,241.71	
Add: Interest to be Accrued as of 12/31/16	\$ 101,079.95	
Required Appropriation 2016		\$ 437,321.66

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Sewer Improvement Bonds	Zero	4,773,000.00	6/9/15	Various
Total		4,773,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS**

SEWER UTILITY WASTE WATER TREATMENT LOAN

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXXXXXXXXXX	3,417,652.52	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	631,556.49	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015	2,786,096.03	XXXXXXXXXXXXXXXXXX	
	3,417,652.52	3,417,652.52	
2016 Loan Maturities			\$ 618,474.80
2016 Interest on Loans *		\$ 85,918.36	
SEWER UTILITY LOAN			
Outstanding January 1, 2015	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2015		XXXXXXXXXXXXXXXXXX	
2016 Loan Maturities			\$
2016 Interest on Loans *		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2016 Interest on Loans (* Items)	\$ 85,918.36	
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 28,154.39	
Subtotal	\$ 57,763.97	
Add: Interest to be Accrued as of 12/31/16	\$ 26,019.72	
Required Appropriation 2016		\$ 83,783.69

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
				N/A
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, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	4,865,000.00	06-09-2015	4,865,000.00	06-08-2016	2.000%		97,029.72	06-08-2016
2.									
3.									
4.									
5.									
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7.									
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9.									
10.									
	Total	4,865,000.00		4,865,000.00				97,029.72	

Sheet 64

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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	
2016 Interest on Notes	\$ 97,029.72
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 41,061.78
Subtotal	\$ 55,967.94
Add: Interest to be Accrued as of 12/31/16	\$ 33,061.45
Required Appropriation - 2016	\$ 89,029.39

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

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	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
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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, 2013 or prior must be appropriated in full in the 2016 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

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	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
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	Total		80051-01	80051-02

(Do not crowd - add additional sheets)

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXX	3,000.00
Received from 2015 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
Reimbursement of Improvement Authorization financed by CIF		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2015	3,000.00	XXXXXXXXXXXXXXXXXX
	3,000.00	3,000.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXXXXXXXX	
Received from 2015 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	
Received from 2015 Emergency Appropriation *	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXXXXXXXXXX

* The full amount of the 2015 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 2015

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 2015 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 2015
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 2015
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.	2015 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 2015; Utility Capital Surplus