



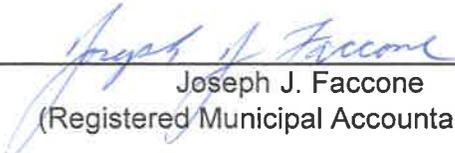
**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

**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, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (~~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 2014 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

  
\_\_\_\_\_  
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

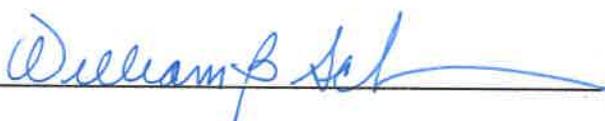
this 4th day of February, 2014

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

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

Printed name: William B. Schrum

Signature: 

Certificate #: 2878

Date: February 11, 2015

**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 2015.

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet ALL of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: \_\_\_\_\_ City of New Brunswick  
Chief Financial Officer: \_\_\_\_\_ Douglas A. Petix  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_ N0400  
Date: \_\_\_\_\_ February 11, 2015

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: 12/31/2014

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>1,154,175.22</u>	\$ <u>712,926.64</u>	\$ _____

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

February 11, 2015  
\_\_\_\_\_  
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 2014 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.

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,260,969,100.00



\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
City of New Brunswick  
MUNICIPALITY

\_\_\_\_\_  
Middlesex  
COUNTY













**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

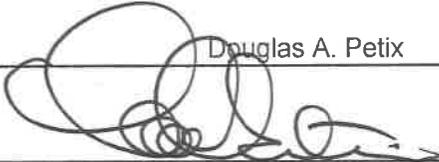
Municipal Public Defender Expended Prior Year 2013:	(1)	\$	24,370.00
		x	<u>25%</u>
	(2)	\$	<u>6,092.50</u>
Municipal Public Defender Trust Cash Balance December 31, 2014: .....	(3)	\$	<u>1,350.00</u>

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: February 11, 2015

# Schedule of Trust Fund Deposits and Reserves

	Amount Dec. 31, 2013 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2014</u>
1. _____	_____	_____	_____	\$ _____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. <b>See Attached Sheet</b>	_____	_____	_____	_____
6. _____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____
16. _____	_____	_____	_____	_____
17. _____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____
20. _____	_____	_____	_____	_____
21. _____	_____	_____	_____	_____
22. _____	_____	_____	_____	_____
23. _____	_____	_____	_____	_____
24. _____	_____	_____	_____	_____
25. _____	_____	_____	_____	_____
26. _____	_____	_____	_____	_____
27. _____	_____	_____	_____	_____
28. _____	_____	_____	_____	_____
29. _____	_____	_____	_____	_____
30. _____	_____	_____	_____	_____

CITY OF NEW BRUNSWICK  
TRUST FUND

SPECIAL RESERVES

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
Tax Redemption	\$ 95,378.75	\$ 2,542,557.04	\$ 2,476,727.79	\$ 161,208.00
Premium from Tax Sale	1,262,000.00	1,405,200.00	1,027,300.00	1,639,900.00
Marriage License Trust	3,372.00	9,285.00	9,600.00	3,057.00
State Unemployment Insurance	178,842.02	35,914.99		214,757.01
Municipal Court - Unclaimed Bail	5,952.05			5,952.05
Police Department - Special Duty	449,509.98	3,026,977.60	2,931,471.38	545,016.20
Title III Senior Center Contributions	100.00	120.00	120.00	100.00
Parking Adjudication Fines	68,658.49	27,835.00	37,349.00	59,144.49
Senior Citizen Trust	3,330.00	5,200.00		8,530.00
Senior Citizen Trust - Trips	2,625.86	895.00	895.00	2,625.86
Burial Permits	25.00	75.00	95.00	5.00
Seized/Found Funds	3,691.25			3,691.25
Recycling Program	12,504.26	1,440.00		13,944.26
Proceeds from Forfeited Properties	80,504.12	14,720.87	47,494.67	47,730.32
Due to State of New Jersey - DCA Fees	12,527.00	101,494.00	87,453.00	26,568.00
Penalties - Uniform Fire Safety	40,771.46	16,418.00	18,647.09	38,542.37
Dumpster and Crane Permits	53,666.53	19,450.00	10,500.00	62,616.53
Site Plan Review Escrow	7,563.00			7,563.00
Rutgers Village	8,202.37			8,202.37
Site Inspection Fees - Engineering	56,379.08	1,500.00	11,258.93	46,620.15
HUB City Open	5,075.56	925.00	2,706.43	3,294.13
Public Defender	2,400.00	30,175.00	31,225.00	1,350.00
Elevator Inspections	71,544.60	139,003.00	127,849.00	82,698.60
Tree Replacement	104,952.65	3,600.00	1,942.00	106,610.65
Recycling Containers	3,498.20	1,707.04	4,748.18	457.06
Sidewalk Permit Escrow	109,979.78	69,572.04	49,853.97	129,697.85
Training/Equipment Penalty	4,696.17	2,750.00	4,000.00	3,446.17
Sister Cities Program Donations	9,351.40			9,351.40
D.A.R.E.	18,645.83	8,436.00	15,468.14	11,613.69
LBPAP Escrow	100.00			100.00
City Parks Department		6,900.00		6,900.00
Recreation Trust	11,120.67	25,565.55	19,869.75	16,816.47
Youth Service System - Donations	45.26			45.26
	<u>\$ 2,687,013.34</u>	<u>\$ 7,497,716.13</u>	<u>\$ 6,916,574.33</u>	<u>\$ 3,268,155.14</u>

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

N/A

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals							

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**CASH RECONCILIATION DECEMBER 31, 2014 (cont'd.)**

**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>CURRENT FUND:</b>	
Wells Fargo Bank - Account #XXXXXXXXXX076	8,374,999.90
<b>ANIMAL CONTROL TRUST:</b>	
Wells Fargo Bank - Account #XXXXXXXXXX862	379.34
<b>TRUST FUND - OTHER:</b>	
Amboy National Bank #XXX013	1,853,969.97
New Millenium Bank:	
Account #XXXXXXXX552	49,310.32
TD Bank:	
Account #XXXXXXX389	743,964.30
Account #XXXXXXX490	350,790.93
Magyar Bank:	
Account #XXX534	124,511.84
	<b>3,122,547.36</b>
<b>PAYROLL TRUST FUND</b>	
Wells Fargo Bank - Account #XXXXXXXX990000	12,794.21
Wells Fargo Bank - Account #XXXXXXXXXX568	446,076.55
	458,870.76
<b>SEWER CAPITAL:</b>	
Magyar Savings Bank:	
Account #XXX749	5,990,120.83

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

**CASH RECONCILIATION DECEMBER 31, 2014 (cont'd.)**

**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>WATER OPERATING:</b>	
TD Bank:	
Account #XXXXXXXX090	377,854.03
Account #XXX-XXX758	300,356.68
	<u>678,210.71</u>
<b>WATER CAPITAL:</b>	
TD Bank:	
Account #XXXXXXXX766	5,750,551.30
Account #XXXXXXXX634	219,645.11
	<u>5,970,196.41</u>
<b>GRANT TRUST FUND:</b>	
Bank of Princeton	
Account #XXXXXXXX549	3,177,228.73
Magyar Savings Bank:	
Account #071-700105-8	
Account #071-700108-2	
Account #071-700106-6	
Account #895623	
Account #930057	
Account #936658	14,532.19
	<u>3,191,760.92</u>

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

**CASH RECONCILIATION DECEMBER 31, 2014 (cont'd.)**

**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>SEWER OPERATING:</b>	
Maygar Bank #XXX731	1,300,977.23
<b>GENERAL CAPITAL:</b>	
Amboy National Bank:	
Account #XXX998	8,263,054.73
Wells Fargo Bank:	
Account #2081305014967	23,532.29
Account #XXXXXXXXXX196	76,904.32
Account #XXXXXXXXXX365	1,529,076.01
Magyar Savings Bank:	
Account #XXX615	36,691.16
Account #XXXXXX012	179,894.26
Account #XXX640	1,651,947.26
Account #XXXXXX041	215,630.99
Account #XXX599	1,198.80
Account #XXX625	33,681.55
Account #XXX633	176,149.08
New Millenium Bank:	
Account #XXXXXXXX220	30,583.43
Account #XXXXXXXX990	785,869.69
Account #XXXXXXXX253	59,174.89
TD Bank:	
Account #XXXXXXXX385	121,650.31
<b>GRAND TOTAL "CASH ON DEPOSIT" SHEET 9</b>	
	<b>42,273,102.23</b>

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, 2013</u>	<u>2014 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
Federal:					
Home Program - Prior Years	\$ 745,282.27	\$	\$ 46,988.08	\$	\$ 698,294.19
Home Program - 2013	78,802.75				78,802.75
Byrne JAG Grant - 2013	93,383.00		70,519.64		22,863.36
Byrne JAG Grant - 2012	46,683.15		45,483.00		1,200.15
HUD Special Purpose (College Avenue)	147,000.00				147,000.00
County of Middlesex - Byrne Grant Narcotics Task Force					
New Brunswick City Market Clean Team Grant					
Safe and Secure Communities Grant			20,000.00		
Safe and Secure Communities Grant - 2013	20,000.00				169,124.00
FEMA - Safer Hiring Grant	169,124.00				2,240.00
US Department of Energy: Energy Efficiency Loan	2,240.00				
COPS Hiring Grant	831,015.44		831,015.44		
COPS in Shops					14,707.00
Bulletproof Vest Partnership Grant	14,707.00				252,236.54
Home Grant - 2012	275,780.25		23,543.71		
Municipal Alliance on Alcohol and Drug Abuse	29.11				29.11
DOJ - Byrne Grant					17,377.00
State:	17,377.00				
NPP - French Street					
Transportation Trust Fund:					
CY 2006 - George Street Downtown Pedestrian Safety					10,000.33
CY 2008 - Sicard Street	10,000.33				82,114.00
Commercial Avenue	82,114.00				
Transit Village					
George Street Discretionary Aid					75,802.00
George Street Discretionary Aid					87,165.25
Somerset Street	75,802.00				66,523.56
Suydam Street	87,165.25				147,000.00
2012 Municipal Aid Program - College Avenue	66,523.56				
Pedestrian Safety - 2009 Safe St To Tran	147,000.00				
Pedestrian Safety - 2013					
Pedestrian Safety - 2014	15,000.00		8,496.14	6,503.86	
Click It or Ticket - 2013					

CITY OF NEW BRUNSWICK  
CURRENT FUND

MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE

<u>Program</u>	<u>Balance Dec. 31, 2013</u>	<u>2014 Budget Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2014</u>
State:					
Hazard Mitigation Grant Program - Energy Allocation Initiative	\$ 142,080.00	\$	\$	\$ 142,080.00	\$ -
Cultural and Heritage Commission:					375.00
Library	375.00			51,815.78	
Summer Food Program Grant	51,815.78				31,250.20
Shuttle Service	31,250.20				
Middlesex County Office on Aging - Meals			13,355.85		
Title V Delinquency Prevention - 2013	13,355.85				28,554.27
Title V Delinquency Prevention - 2012					
Middlesex County Municipal Alliance	28,554.27			1,173.00	
Middlesex County - Audio Digitization	1,173.00		19,846.29		1,777.07
NBT - Family Friendly Center - 2012	21,623.36		33,944.71		3,214.97
State of NJ - SRTS ENFOR	37,159.68				
Drunk Driving Enforcement Fund					
Senior Citizens Dial-a-Ride					
Body Armor			(80,400.00)		280,000.00
State of NJ Safety Camera Surveillance	199,600.00				
NJ Clean Communities Grant					491.36
DOJ - Byrne Grant 2010-DJ-BX-1381	491.36		4,400.00	6.86	
Drive Sober or Get Pulled Over	4,406.86				
BUS DOJ: 2010 COPS Hiring Grant (Yr. 2)			151,681.81		
CUS DOJ: 2010 COPS Hiring Grant (Yr. 3)	151,681.81		80.00		
Middlesex County Office on Aging - Congregate Meals	80.00				
Middlesex County Summer Photography					3,792.64
Middlesex County Emergency Management	3,792.64				
Middlesex County Office on Aging			1,250.00		
Middlesex County Office on Aging - 2013	1,250.00				
Recycling Tonnage Grant					
Summer Food Program				18,503.54	
Highway Safety Program "Safe Corridors"	18,503.54				
Local:					
Middlesex County Prosecutor's Grant - 2012 Quality of Life Grant			80,400.00	19,600.00	
Middlesex County Prosecutor's Grant - 2nd Ward Cameras	100,000.00		56,315.00		
Senior Citizens Dial-A-Ride Program		56,315.00			44,034.00
Municipal Alliance on Alcohol and Drug Abuse		44,034.00			
New Brunswick City Market - Clean Team		113,000.00	68,349.82	44,650.18	
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		60,000.00	40,000.00		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, 2013</u>	<u>2014 Budget</u> <u>Revenue Realized</u>	<u>Received</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
New Jersey Department of Treasury: Clean Communities	\$	\$ 51,208.07	\$ 51,208.07	\$	\$
County of Middlesex - Office of Aging		5,000.00	3,750.00		1,250.00
County of Middlesex - Office of Aging - Meals		10,000.00	10,540.00		(540.00)
"Click It Or Ticket" NHTSA Grant		4,000.00	4,000.00		
Department of Transportation - Hamilton Street		343,460.00			343,460.00
NJ Library Makerspaces		10,000.00	10,000.00		
NBT Family Friendly		24,463.00	24,463.00		
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			15,000.00
Edward Byrne Memorial Justice Assistance Grant (JAG)		96,070.00			96,070.00
Bulletproof Vest Partnership Grant		14,258.94			14,258.94
Body Armor Fund		11,296.97	11,296.97		
US Department of Housing & Urban Development		347,458.00			347,458.00
NJ Department of Transportation		17,291.07			17,291.07
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		191,719.52	178,338.82		13,380.70
Safe & Secure Communities Grant		60,000.00		60,000.00	
Rutgers Neighborhood Patrol Team		130,000.00	73,003.34		56,996.66
Municipal Alcohol Education / Rehabilitation Program		2,481.37	2,481.37		
Year End Holiday Crackdown		7,500.00			7,500.00
	<u>\$ 3,732,222.46</u>	<u>\$ 1,750,722.94</u>	<u>\$ 1,814,351.06</u>	<u>\$ 344,333.22</u>	<u>\$ 3,324,261.12</u>

3,324,261.12



CITY OF NEW BRUNSWICK  
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Transferred from 2014</u> <u>Budget Appropriations</u>		<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>			
Law and Public Safety:						
Safe and Secure Communities Grant	\$ -	\$ -			\$ -	\$ -
Homeland Security - FEMA:						
Safer Hiring Grant	169,124.00					169,124.00
COPS Universal Hiring Program	831,015.44			831,015.44		
Department of Housing and Urban Development:						
Home Program	149,710.96			2,710.96		147,000.00
Home Program - 2006 - Reprogrammed	2,811.11			2,811.11		
Home Program - 2007	81,083.00			81,083.00		
Home Program - 2008	79,138.00			79,138.00		
Home Program - 2009	1,784.10			1,784.10		
Home Program - 2011	81,341.98			81,341.98		
Home Program - 2011 - Administration	50,572.00			50,572.00		
Home Program - 2012	275,780.25			250,345.50		25,434.75
Home Program - 2013	78,802.75			78,802.75		
Supportive Needs - Reprogrammed	416,308.00			122,550.00		293,758.00
Recycling Tonnage Grant	14,877.01			14,877.01		
UEZ - Shuttle Service	31,250.20					31,250.20
State of New Jersey - UEZ	181,863.52			32,239.50		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, 2013</u>	<u>Transferred from 2014</u> <u>Budget Appropriations</u>		<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>			
Transportation Trust Fund:						
CY 2008 - Joyce Kilmer	\$ 0.07	\$ -	\$ -	\$ -		\$ 0.07
CY 2008 - Sicard Street	11,450.13					11,450.13
CY 2011 - Somerset Street						
CY 2012 - College Avenue	8,520.96					8,520.96
Alcohol Education, Rehabilitation and Enforcement Fund	10,009.64					10,009.64
Middlesex County Open Space - Playground Equipment	35,024.19					35,024.19
Drunk Driving Enforcement Program	14,411.63			10,537.50		3,874.13
Recycling Tonnage Grant - 2007						
Neighborhood Preservation Program:						
FY 2001 - French Street	32,650.00					32,650.00
DCA - Local Library Aid	8,987.26			8,977.24		10.02
DOT - Suydam Street	49,264.97					49,264.97
Middlesex County Office on Aging - Congregate Meals	9,740.80					9,740.80
Summer Food Program	40,627.35				40,627.35	
Middlesex County - Emergency Management	3,189.14					3,189.14
2011 Body Armor	1,470.70					1,470.70

CITY OF NEW BRUNSWICK  
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Transferred from 2014</u> <u>Budget Appropriations</u>		<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>			
Recycling Enhancement Program	\$ 5,001.29	\$ -	\$ -	\$ -	\$ -	\$ 5,001.29
HUD Special Purpose - College Avenue - 2009	141,998.71					141,998.71
Recycling Tonnage Grant						
Clean Communities Grant - 2013	7,047.69			6,995.19		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	93,383.00			70,570.02		22,812.98
Hazard Mitigation Grant Program - Energy Allocation Initiative	142,080.00				142,080.00	
Department of Justice - Byrne Grant	28.81					28.81
Department of Justice - Byrne Grant - 2012	46,683.15			46,649.10		34.05
Summer Food Program						
Highway Safety Program "Safe Corridors"	13,672.75			13,578.22		94.53
Highway Safety Program "Safe Corridors" - 2013	18,503.54			1,185.28	17,318.26	
Middlesex County Prosecutor's Office - 2012 Quality to Live Grant						
Recycling Tonnage Grant	3,419.99			2,046.62		1,373.37
Recycling Tonnage Grant - 2013	97,307.41			91,503.89		5,803.52
NBT - Family Friendly Center Grant	18,189.28			16,412.21		1,777.07
Highway Traffic Safety - 2013 Pedestrian Safety Grant						
Highway Traffic Safety - 2014 Pedestrian Safety Grant	15,000.00			8,793.14	6,206.86	
Drunk Driving Enforcement Fund						
Bulletproof Vest Partnership Grant	12,527.35			(3,619.00)		16,146.35
Body Armor Fund						
Body Armor Fund - 2013	15,683.96			14,258.94		1,425.02
NJ Clean Communities Grant						
New Brunswick City Market Clean Team Grant						
Middlesex County - Summer Photography						
Middlesex County - Audio Digitization	782.00			782.00		
Drive Sober or Get Pulled Over	4,406.86			4,400.00	6.86	
Statewide Livable Communities:						
Henry Guest House	2,370.37			2,370.37		
US Department of Energy: Energy Efficiency Loan	214,532.00			1,605.00		212,927.00
Middlesex County Cultural/Heritage Commission						
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, 2013</u>	<u>Transferred from 2014</u> <u>Budget Appropriations</u>		<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
		<u>Budget</u>	<u>Appropriated</u> <u>by 40A: 4-87</u>			
Department of Community Affairs:						
NJ State Library - Gates	\$ 28.71	\$ -	\$ -		\$ -	\$ 28.71
MCCH - Summer Photography Contest						
Anshe Emeth Memorial Temple - Holocaust	1,000.00					1,000.00
Office on Aging	1,251.00					1,251.00
State of New Jersey - SRTS ENFOR	16,019.03			16,019.03		
State of New Jersey Safety Camera Surveillance	117,925.00					117,925.00
Safe and Secure Grant - 2013	20,000.00					20,000.00
Home Grant Year 2010	29,533.12			26,081.36		3,451.76
DOJ - Byrne Grant 2010-DJ-BX-1381	491.36					491.36
BUS DOJ: 2010 COPS Hiring Grant (Yr. 2)						
CUS DOJ: 2010 COPS Hiring Grant (Yr. 3)	151,681.81			151,681.81		
Senior Citizens Dial-A-Ride						
Municipal Alliance on Alcohol and Drug Abuse - 2012	6.84					6.84
Municipal Alliance on Alcohol and Drug Abuse - 2013	32,601.43			10,341.03		22,260.40
Middlesex County Cultural and Heritage Commission (Arts Grant)	7.52					7.52
Byrne Grant - Narcotics Task Force						
County of Middlesex - Office on Aging - Meals - 2013	80.00			80.00		
Title V Delinquency Prevention						
Title V Delinquency Prevention - 2013	12,100.85			12,100.85		
Click It or Ticket NHTSA Grant						
Drunk Driving Enforcement Fund - 2013	4,798.09			4,481.25		316.84
Office on Aging Grant						
COPS in Shops						
Middlesex County Prosecutor's Grant - (2nd Ward Cameras)	19,600.00				19,600.00	
City Market - Sidewalk Repairs						
City Market - Clean Team Grant	103,640.86			98,747.68		4,893.18
Senior Citizens Dial-A-Ride Program		69,052.00		69,052.00		
Municipal Alliance on Alcohol and Drug Abuse		55,043.00		3,910.53		51,132.47
Supportive Needs Program - Reallocated				(722,788.97)		722,788.97
State of NJ - Srts Enforcement - Reallocated				(3,214.97)		3,214.97

CITY OF NEW BRUNSWICK  
CURRENT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Program	Balance Dec. 31, 2013	Transferred from 2014 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriated by 40A: 4-87			
Distracted Driving Crackdown (FY 2014)	\$	\$ 5,000.00	\$	\$ 5,000.00	\$	\$
Municipal Alliance on Alcohol and Drug Abuse		27,083.75		5,710.52		21,373.23
New Brunswick City Market - Clean Team		113,000.00		34,123.80	44,650.20	34,226.00
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		60,000.00	60,000.00	40,000.00	60,000.00	20,000.00
New Jersey Department of Treasury: Clean Communities		51,208.07		38,269.84		12,938.23
Office on Aging Grant		21,502.00		21,502.00		
County of Middlesex - Office on Aging - Meals		17,000.00		17,000.00		
NJ Library Makerspaces		10,000.00		7,264.76		2,735.24
NBT Family Friendly Center		24,463.00		24,463.00		
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			2,481.37
Municipal Public Access Plan and Coastal			25,000.00			25,000.00
NJDOA - Summer Food Program			191,719.52	(2,885.13)		194,604.65
Rutgers Neighborhood Patrol Team			130,000.00	73,003.34		56,996.66
Driver Sober or Get Pulled Over			5,000.00	5,000.00		
Body Armor Fund			11,296.97			11,296.97
Edward Byrne Memorial Justice Assistance Grant (JAG)			96,070.00			96,070.00
Pedestrian Safety, Education & Enforcement Fund			15,000.00			15,000.00
NJ Department of Transportation			17,291.07			17,291.07
Bulletproof Vest Partnership Grant			14,258.94	(14,258.94)		28,517.88
Year End Holiday Crackdown			7,500.00			7,500.00
US Department of Housing & Urban Development - Home Grant			347,458.00	16,100.00		331,358.00
	<u>\$ 4,220,694.58</u>	<u>\$ 880,311.82</u>	<u>\$ 923,075.87</u>	<u>\$ 1,867,101.86</u>	<u>\$ 330,489.53</u>	<u>\$ 3,826,490.88</u>

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

Grant	Balance Jan. 1, 2014	Transferred to 2014 Budget Appropriations			Received	Refunded		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant					91,128.06			91,128.06
<b>Totals</b>					91,128.06			91,128.06

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**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2014		XXXXXXXXXXXXXXXXXXXX	26,556,921.00
Paid		26,556,921.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax)	85003-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00		XXXXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		26,556,921.00	26,556,921.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE**

		Debit	Credit
			N/A
Balance January 1, 2014	85045-00	XXXXXXXXXXXXXXXXXXXX	
2014 Levy	81105-00	XXXXXXXXXXXXXXXXXXXX	
Interest Earned		XXXXXXXXXXXXXXXXXXXX	
Expenditures			XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014	85046-00		XXXXXXXXXXXXXXXXXXXX

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

N/A

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

**REGIONAL HIGH SCHOOL TAX**

N/A

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00		XXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

**COUNTY TAXES PAYABLE**

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXX	
2014 Levy:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	11,603,084.16
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	946,093.82
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	46,148.14
Paid		12,595,326.12	XXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXXXXXXXXXX
		12,595,326.12	12,595,326.12

**SPECIAL DISTRICT TAXES**

		Debit	Credit
Balance January 1, 2014	80003-06	XXXXXXXXXXXXXXXXXX	
2014 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	487,473.90	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total 2014 Levy	80003-07	XXXXXXXXXXXXXXXXXX	487,473.90
Paid	80003-08	487,473.90	XXXXXXXXXXXXXXXXXX
Balance December 31, 2014	80003-09		XXXXXXXXXXXXXXXXXX
		487,473.90	487,473.90

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

**STATE LIBRARY AID**

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

		Debit	Credit
Balance January 1, 2014	80004-01	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxxxxxxxxxxxxxxxx	29,981.00
Expended	80004-09	29,981.00	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	80004-10		
		29,981.00	29,981.00

N/A

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

		Debit	Credit
Balance January 1, 2014	80004-03	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2014	80004-04	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	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, 2014	80004-05	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2014	80004-06	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-13		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	80004-14		

N/A

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

**STATEMENT OF GENERAL BUDGET REVENUES 2014**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,050,000.00	2,050,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Adopted Budget	48,590,487.44	48,472,211.41	(118,276.03)
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Sheet 17a	923,075.87	923,075.87	
Total Miscellaneous Revenue Anticipated 80103-	49,513,563.31	49,395,287.28	(118,276.03)
Receipts from Delinquent Taxes 80104-			
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	27,777,646.89	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(b) Addition to Local District School Tax 80106-	1,413,865.91	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(c) Minimum Library Tax	1,045,220.24	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Total Amount to be Raised by Taxation 80107-	30,236,733.04	30,656,238.61	419,505.57
	81,800,296.35	82,101,525.89	301,229.54

**ALLOCATION OF CURRENT TAX COLLECTIONS**

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXXXXXXXXXX		69,972,201.01
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX
Local District School Tax 80109-00		26,556,921.00	XXXXXXXXXXXXXXXXXX
Regional School Tax 80119-00			XXXXXXXXXXXXXXXXXX
Regional High School Tax 80110-00			XXXXXXXXXXXXXXXXXX
County Taxes 80111-00		12,549,177.98	XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		46,148.14	XXXXXXXXXXXXXXXXXX
Special District Taxes 80113-00		487,473.90	XXXXXXXXXXXXXXXXXX
Municipal Open Space Tax 80120-00			XXXXXXXXXXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXXXXXXXXXX		323,758.62
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXXXXXXXXXX		
Balance for Support of Municipal Budget (or) 80116-00		30,656,238.61	XXXXXXXXXXXXXXXXXX
* Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXXXXXXXXXXXX
* Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXXXXXXXXXX		
		70,295,959.63	70,295,959.63

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



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014**

2014 Budget as Adopted	80012-01	80,877,220.48
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	923,075.87
Appropriated for 2014 (Budget Statement Item 9)	80012-03	81,800,296.35
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	<b>81,800,296.35</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	80012-07	<b>81,800,296.35</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	79,969,695.81
Paid or Charged - Reserve for Uncollected Taxes	80012-09	323,758.62
Reserved	80012-10	1,506,841.92
<b>Total Expenditures</b>	80012-11	<b>81,800,296.35</b>
Unexpended Balances Canceled (see footnote)	80012-12	

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

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

**RESULTS OF 2014 OPERATION**

**CURRENT FUND**

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	(118,276.03)
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	419,505.57
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	876,855.20
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 2013 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	797,733.77
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXXXXXXXXXX	950.39
Other Accounts Receivable Liquidated		XXXXXXXXXXXXXXXXXX	134,741.39
Federal and State Grants Cancelled		XXXXXXXXXXXXXXXXXX	
Tax Overpayments Cancelled		XXXXXXXXXXXXXXXXXX	17,502.93
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2014	80013-07		XXXXXXXXXXXXXXXXXX
Balance December 31, 2014	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 2014	80013-12	2,400.61	XXXXXXXXXXXXXXXXXX
Prior Year Senior Citizens Disallowed			XXXXXXXXXXXXXXXXXX
State Tax Court Judgements		1,383,486.83	XXXXXXXXXXXXXXXXXX
Grants Cancelled		13,843.69	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	729,282.09	XXXXXXXXXXXXXXXXXX
		2,129,013.22	2,129,013.22



**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXXXXXXXXXX	2,378,755.37
2.		XXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXXXXXXXXXX	729,282.09
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	2,050,000.00	XXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXXXXXX
7. Balance December 31, 2014	80014-05	1,058,037.46	XXXXXXXXXXXXXXXXXX
		3,108,037.46	3,108,037.46

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		6,930,988.92
Investments	80014-07		
Change Fund			1,535.00
Sub Total			6,932,523.92
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08		5,907,589.96
Cash Surplus	80014-09		1,024,933.96
Deficit in Cash Surplus	80014-10		( )
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	33,103.50	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
<b>Total Other Assets</b>	<b>80014-14</b>		<b>33,103.50</b>
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		1,058,037.46

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)  
CURRENT TAXES - 2014 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>69,349,707.39</u>
	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>487,473.90</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>256,623.20</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>                    </u>
5a. Subtotal 2014 Levy		\$	<u>70,093,804.49</u>
5b. Reductions due to tax appeals**		\$	<u>91,652.45</u>
5c. Total 2014 Levy	82106-00	\$	<u><u>70,002,152.04</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>15,657.21</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>36.38</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash:			
In 2013	82121-00	\$	<u>436,254.06</u>
In 2014 *	82122-00	\$	<u>69,456,780.77</u>
R.E.A.P. Revenue		\$	<u>                    </u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>79,166.18</u>
Total to Line 14	82111-00	\$	<u><u>69,972,201.01</u></u>
11. Total Credits		\$	<u><u>69,987,894.60</u></u>
12. Amount Outstanding December 31, 2014	83120-00	\$	<u>14,257.44</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is			<u>99.95%</u>
	82112-00		<u>                    </u>

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

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

Total of Line 10	\$	<u>69,972,201.01</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>69,972,201.01</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 2014 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2014

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22) .....	\$ 69,972,201.01
LESS: Proceeds from Accelerated Tax Sale .....	<u>1,318,918.41</u>
<b>NET Cash Collected</b> .....	\$ <u>68,653,282.60</u>
Line 5c (sheet 22) Total 2014 Tax Levy .....	\$ <u>70,002,152.04</u>
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is .....	<u>98.07%</u>

---

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22) .....	\$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium) .....	_____
<b>Net Cash Collected</b> .....	\$ _____
Line 5c (sheet 22) Total 2014 Tax Levy .....	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is .....	_____

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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	26,937.32	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	22,000.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	54,666.18	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	3,000.00	XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Allowed By Tax Collector - 20		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	73,000.00
10. Cancelled		
11.		
12. Balance December 31, 2014	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	33,103.50
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	<b>106,603.50</b>	<b>106,603.50</b>

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

Line 2	22,000.00
Line 3	54,666.18
Line 4	3,000.00
Line 5	
Sub-Total	79,666.18
Less: Line 7	500.00
To Item 10, Sheet 22	79,166.18

**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, 2014		XXXXXXXXXXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2014 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)			XXXXXXXXXXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXXXXXXXXXX
Balance December 31, 2014			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, 2014.

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

**ACCELERATED TAX SALE - CHAPTER 99**

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

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

N/A

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

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

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

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

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

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

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

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

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

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

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

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

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

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

			Debit	Credit
1. Balance January 1, 2014			449,274.18	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	23,350.17	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	425,924.01	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			83110-00	xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens			83111-00	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	449,274.18
8. Totals			449,274.18	449,274.18
9. Balance Brought Down			449,274.18	xxxxxxxxxxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxxxxxxxxxx	21,922.57
A. Taxes	83116-00	19,691.66	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00	2,230.91	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2014 Tax Sale			83118-00	xxxxxxxxxxxxxxxxxxxx
12. 2014 Taxes Transferred to Liens			83119-00	15,657.21
13. 2014 Taxes			83123-00	14,257.44
14. Balance December 31, 2014			xxxxxxxxxxxxxxxxxxxx	457,266.26
A. Taxes	83121-00	17,915.95	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	439,350.31	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals			479,188.83	479,188.83

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 4.87%

17. Item No. 14 multiplied by percentage shown above is \$ 22,268.86 and represents the  
83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1. Balance January 1, 2014	84101-00	5,353,500.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2014		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, 2014	84114-00	XXXXXXXXXXXXXXXXXX	5,353,500.00
		5,353,500.00	5,353,500.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2014	84115-00	8,610.00	XXXXXXXXXXXXXXXXXX
16. 2014 Sales	84116-00		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18. Cancelled	84118-00		
19. Balance December 31, 2014	84119-00	XXXXXXXXXXXXXXXXXX	8,610.00
		8,610.00	8,610.00

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2014	84120-00	27,377.55	XXXXXXXXXXXXXXXXXX
21. 2014 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXXXXXX	
24. Balance December 31, 2014	84124-00	XXXXXXXXXXXXXXXXXX	27,377.55
		27,377.55	27,377.55

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

Realized in 2014 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_

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

N/A

<u>Caused By</u>	<u>Amount Dec. 31, 2013 Per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</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>N/A Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

N/A  
Appropriated for  
in Budget of  
Year 2015

<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 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

**N.J.S. 40A:4-53 SPECIAL EMERGENCY** - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

N/A

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
Totals							
				80025-00	80026-00		

S h e e t 2 9

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

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

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

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

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

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

N/A

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Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 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, 2014" must be entered here and then raised in the 2015 budget.

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

**(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXXXXXXXXXX	13,731,000.00	
Issued	80033-02	XXXXXXXXXXXXXXXXXX		
Paid	80033-03	900,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80033-04	12,831,000.00	XXXXXXXXXXXXXXXXXX	
		13,731,000.00	13,731,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 1,100,000.00
2015 Interest on Bonds *		80033-06	\$ 388,718.76	
<b>REFUNDING SERIAL BONDS</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXXXXXXXXXXXX	4,135,000.00	
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09	1,926,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80033-10	2,209,000.00	XXXXXXXXXXXXXXXXXX	
		4,135,000.00	4,135,000.00	
2015 Bond Maturities - Refunding Bonds			80033-11	\$ 2,209,000.00
2015 Interest on Bonds *		80033-12	\$ 66,270.00	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 454,988.76

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS**

**(COUNTY) (MUNICIPAL) GREEN TRUST LOANS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXXXXXXXXXX	790,938.95	
Issued	80033-02	XXXXXXXXXXXXXXXXXX		
Paid	80033-03	82,124.44	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80033-04	708,814.51	XXXXXXXXXXXXXXXXXX	
		790,938.95	790,938.95	
2015 Loan Maturities			80033-05	\$ 83,259.76
2015 Interest on Loans			80033-06	\$ 5,940.92
Total 2015 Debt Service for Green Trust Loan			80033-13	\$ 89,200.68
<b>CAPITAL APPRECIATION BONDS</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXXXXXXXXXXXX	6,870,747.35	
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09	414,112.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80033-10	6,456,635.35	XXXXXXXXXXXXXXXXXX	
		6,870,747.35	6,870,747.35	
2015 Appreciation Bonds			80033-11	\$ 407,048.00
2015 Interest on Appreciation Bonds			80033-12	\$ 442,952.00
Total 2015 Debt Service for Capital Appreciation Bonds			80033-13	\$ 850,000.00

**LIST OF LOANS ISSUED DURING 2014**

N/A

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

**TYPE I SCHOOL REFUNDING BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	xxxxxxxxxxxxxxxx	28,600,000.00	
Paid	80034-02		xxxxxxxxxxxxxxxx	
Issued		1,620,000.00		
Outstanding December 31, 2014	80034-03	26,980,000.00	xxxxxxxxxxxxxxxx	
		28,600,000.00	28,600,000.00	
2015 Bond Maturities - Refunding Bonds	80034-04			\$ 1,600,000.00
2015 Interest on Bonds *	80034-05		\$ 1,133,837.50	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2014	80034-06			
Issued	80034-07	xxxxxxxxxxxxxxxx		
Paid	80034-08		xxxxxxxxxxxxxxxx	
Bonds Refunded				
Outstanding December 31, 2014	80034-09		xxxxxxxxxxxxxxxx	
2015 Interest on Bonds *	80034-10		\$	
2015 Bond Maturities - Serial Bonds	80034-11			\$
Total "Interest on Bonds - Type I School Debt Service" (* Items)	80034-12			\$ 1,133,837.50

**LIST OF BONDS ISSUED DURING 2014**

N/A

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

**2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

N/A

	Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036- \$ _____	\$ _____
2. Special Emergency Notes	80037- \$ _____	\$ _____
3. Tax Anticipation Notes	80038- \$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039- \$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

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

**TYPE I SCHOOL TERM BONDS**

N/A

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

**LIST OF BONDS ISSUED DURING 2014**

N/A

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

**2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

N/A

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	5,587,000.00	06-26-2012	4,762,000.00	06-18-2015	1.50%	272,784.00	71,430.00	6-18-2015
2.	Various Capital Improvements	2,615,000.00	06-21-2013	2,615,000.00	06-18-2015	1.50%		39,225.00	6-18-2015
3.	Various Capital Improvements	4,758,000.00	06-19-2014	4,758,000.00	06-18-2015	1.50%		71,370.00	6-18-2015
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	12,960,000.00		12,135,000.00			272,784.00	182,025.00	

80051-01      80051-02

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.

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.

\*\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued. All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

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**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

N/A

Sheet 34

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

80051-01      80051-02

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
Purpose			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
<b>Total</b>		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**

Ordinance Number	Description	Balance Dec. 31, 2013		2014 Authorization	Paid or Charged	Balance Dec. 31, 2014	
		Funded	Unfunded			Funded	Unfunded
	<b>General Improvements</b>						
039101	Expansion and Development of Boyd Park	\$ 1,287.95	\$	\$	\$	\$ 1,287.95	\$
069308	Construction of Men's Transitional Housing					40,419.79	
069902	Facility	40,419.79					
059603	Various Capital Improvements and Acquisitions:						
	a. Fire Projects	327.92				327.92	
	b. Police Projects	1.61				1.61	
	c. Engineering Projects:						
	1. Soil Testing at Police Headquarters	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:				420.68		
	a. Public Buildings Projects	1,636.73				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				563.04	
	b. Street and Sidewalk Projects	1,704.75				1,704.75	
	c. Equipment Projects	254.64				254.64	
	d. Vehicle Projects	633.11				633.11	
019904	Homeowners' Affordable Rehabilitation Program						
129903	and Buy and Fix It Program - Piscataway	6,880.00				6,880.00	
069907	1999 Capital Improvement Program:						
	a. Public Buildings Projects	2,357.90				2,357.90	
	b. Street and Sidewalk Projects	27.53			27.53		
	c. Equipment Projects	1,256.08				1,256.08	
	d. Vehicle Projects	353.75				353.75	

CITY OF NEW BRUNSWICK  
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Balance Dec. 31, 2013		2014 Authorization	Paid or Charged	Balance Dec. 31, 2014	
		Funded	Unfunded			Funded	Unfunded
	<u>General Improvements</u>						
129902	Improvements to Boyd Park	\$ 83,167.75	\$	\$	\$	\$ 83,167.75	\$
080006	Contribution Agreement (RCA) - Monroe	18,119.18				18,119.18	
070002	2000 Capital Improvement Program:						
	a. Public Buildings Projects	2,046.06				2,046.06	
	b. Street and Sidewalk Projects	10,191.01				10,191.01	
	c. Equipment Projects	3,015.29			13.00	3,002.29	
070101	2001 Capital Improvement Program:						
	a. Public Building Projects	167,556.49			98,972.33	68,584.16	
	b. Streets and Sidewalk Projects	270.68			163.76	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) - Branchburg	3,464.00				3,464.00	
020109							
040203	Contribution Agreement (RCA) - Raritan	23,140.00				23,140.00	
030208	Improvements to Memorial Stadium	80.16				80.16	
080204	2002 Capital Improvement Program:						
	a. Public Building Projects	670,719.83			40,321.18	630,398.65	
	b. Streets and Sidewalk Projects	0.93				0.93	
	c. Equipment Projects	49,927.60			8,567.99	41,359.61	
	d. Vehicle Replacement	41.77				41.77	
080303	2003 Capital Improvement Program:						
	a. Public Building Projects	7,587.95			1,643.78	5,944.17	
	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				135,020.42	
	b. Streets and Sidewalk Projects	11,856.86				11,856.86	
	c. Equipment Projects	2,945.09			509.35	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	287,163.81			73,444.41	213,719.40	
010602	Contribution Agreement (RCA) - Clinton	614,387.70			170,151.00	444,236.70	
010603	Contribution Agreement (RCA) - Various	150,891.37			31,610.00	119,281.37	

**CITY OF NEW BRUNSWICK  
GENERAL CAPITAL FUND**

**IMPROVEMENT AUTHORIZATIONS**

Ordinance Number	Description	Balance Dec. 31, 2013		2014 Authorization	Paid or Charged	Balance Dec. 31, 2014	
		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	5,692.92			3,679.32	2,013.60	
050606	Various Capital Improvements	355.16				355.16	
060605	Computer Equipment and GIS	422.98			331.99	90.99	
090602	Various Capital Improvements	110,518.23			200.43	110,317.80	
050705	Various Capital Improvements	224,932.11			16,905.52	208,026.59	
080801	Various Capital Improvements	193,570.75			7,799.72	185,771.03	
080908	2009 Capital Improvement Program:						
	a. Public Facilities Projects	139,129.94			3,483.76	135,646.18	
	b. Streets and Sidewalk Projects	14,457.96			3,092.50	11,365.46	
	c. Safety Office and Equipment Projects	51,393.63				51,393.63	
	d. Vehicle Replacement	1,631.00				1,631.00	
040906	Reconstruction of George Street	42,784.44	578,000.00			42,784.44	578,000.00
031004	Police Headquarters Improvements and Purchase of Various Police Equipment		5,591.06		5,591.06		
	2010 Capital Improvement Program:						
	a. Public Facilities Projects		81,845.10		10,682.00		71,163.10
	b. Streets and Sidewalk Projects		270.03				270.03
	c. Safety Office and Equipment Projects		8,109.01		1,619.88		6,489.13
	d. Vehicle Replacement		6,700.65				6,700.65
031103	Rehabilitation of the Remsen Avenue Fire House		351,834.08		330,220.50		21,613.58
071106	2011 Capital Improvement Program:						
	a. Public Facilities Projects		326,828.49		169,868.76		156,959.73
	b. Streets and Sidewalk Projects		108,488.40		4,742.15		103,746.25
	c. Safety Office and Equipment Projects		10,422.82		9,574.72		848.10
	d. Vehicle Replacement		487,255.55		3,163.84		484,091.71
061203	2012 Capital Improvement Program						
	a. Public Facilities Projects		894,756.80		322,029.00		572,727.80
	b. Streets and Sidewalk Projects		281,715.03		177,154.28		104,560.75
	c. Safety Office and Equipment Projects		226,914.33		124,774.51		102,139.82
	d. Vehicle Replacement		199,570.74				199,570.74
071302	2013 Capital Improvement Program						
	a. Public Facilities Projects	151,661.00	3,022,289.00		315,898.56		2,858,051.44
	b. Streets and Sidewalk Projects		1,003,739.46		712,209.96		291,529.50
	c. Safety Office and Equipment Projects		125,999.17		70,036.77		55,962.40
	d. Vehicle Replacement	26,376.00	525,624.00		473,682.84		78,317.16
061401	2014 Capital Improvement Program						
	a. Public Facilities Projects			450,000.00		21,559.00	428,441.00
	b. Streets and Sidewalk Projects			2,065,000.00	103,872.08	98,956.00	1,862,171.92
	c. Safety Office and Equipment Projects			415,310.00	82,543.27	19,896.00	312,870.73
	d. Vehicle Replacement			532,585.00	44,010.00	25,514.00	463,061.00
	<b>Total General Improvements</b>	<b>3,454,195.22</b>	<b>8,245,953.72</b>	<b>3,462,895.00</b>	<b>3,423,012.43</b>	<b>2,980,744.97</b>	<b>8,759,286.54</b>
	<u>School Improvements</u>						
080103	Purchase of Land/Construction of School	26,278.95				26,278.95	
	<b>Total General Improvements and School Improvements</b>	<b>\$ 3,480,474.17</b>	<b>\$ 8,245,953.72</b>	<b>\$ 3,462,895.00</b>	<b>\$ 3,423,012.43</b>	<b>\$ 3,007,023.92</b>	<b>\$ 8,759,286.54</b>



**GENERAL CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		N/A	
		Debit	Credit
Balance January 1, 2014	80030-01	xxxxxxxxxxxxxxxx	
Received from 2014 Budget Appropriation *	80030-02	xxxxxxxxxxxxxxxx	
Received from 2014 Emergency Appropriation *	80030-03	xxxxxxxxxxxxxxxx	
Received from County of Monmouth			
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Balance December 31, 2014	80030-05		xxxxxxxxxxxxxxxx

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Ordinance #O-061401				
2014 Capital Improvement Plan -				
Various Improvements	3,462,895.00	3,297,000.00	165,895.00	165,895.00
<b>Total</b>	80032-00 3,462,895.00	3,297,000.00	165,895.00	165,895.00

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

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2014**

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXXXXXXXXXXXX	196,183.77
Premium on Sale of Notes		XXXXXXXXXXXXXXXXXXXX	268,661.08
Funded Improvement Authorizations Canceled		XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXXXXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03	196,000.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014	80029-04	268,844.85	XXXXXXXXXXXXXXXXXXXX
		464,844.85	464,844.85

**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, 2014 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2015 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement \$ \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
7. Net Appropriation Required \$ \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!!**

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*

**(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)**

A.

- 1. Total Tax Levy for the Year 2014 was \$ 70,002,152.04
  - 2. Amount of Item 1 Collected in 2014 (\*) \$ 69,972,201.01
  - 3. Seventy (70) percent of Item 1 \$ 49,001,506.42
- (\*) Including prepayments and overpayments applied

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2014?  
Answer YES or NO: Yes
- 2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2014?  
Answer YES or NO: Yes If answer is "NO" give details.

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered.**

- C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

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

E.	<u>Unpaid</u>	<u>2013</u>	<u>2014</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 2014, 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, 2014  
**Operating and Capital Sections**  
(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER UTILITY OPERATING FUND</b>		
Cash	1,674,141.00	
Due from Current Fund	1,715.46	
Due from Water Capital Fund	497.86	
Receivables with Offsetting Reserves:		
Consumer Accounts Receivable	750,637.54	
Service to Other Municipal Systems Receivable	111,048.05	
Water Liens	51,554.78	
Other Accounts Receivable	5,854.66	
Inventory	42,869.55	
	961,964.58	
Deferred Charge - Emergency Appropriation	550,000.00	
Appropriation Reserves:		
Encumbered		742,320.91
Unencumbered		190,474.91
Accounts Payable		5,630.92
Prepaid Water Rents		19,580.00
Due to Sewer Operating Fund		1,441.95
Accrued Interest on Bonds		66,060.00
Accrued Interest on Notes		21,645.96
Accrued Interest on Loans		72,502.69
Water Rent Overpayments		11,041.34
		1,130,698.68 C
Reserve for Receivables		961,964.58
Fund Balance		1,095,655.64
	3,188,318.90	3,188,318.90

(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, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		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
<b>Totals</b>							

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**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-	9,300,351.04	9,548,475.70	248,124.66
Fire Hydrant Service 91304-			
Miscellaneous 91305-	500,000.00	891,942.65	391,942.65
Service to Other Systems - Rents	1,150,000.00	1,114,373.22	(35,626.78)
Interest on Delinquent Water Rents			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	10,950,351.04	11,554,791.57	604,440.53
Deficit (General Budget) ** 91306-			
	91307-	10,950,351.04	11,554,791.57
			604,440.53

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	10,950,351.04
Added by N.J.S. 40A:4-87	
Emergency	550,000.00
Total Appropriations	11,500,351.04
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	11,500,351.04
Deduct Expenditures:	
Paid or Charged	10,321,681.04
Reserved	190,474.91
Surplus (General Budget)	988,195.09
Total Expenditures	11,500,351.04
Unexpended Balance Canceled (See Footnote)	(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".

**WATER UTILITY FUND  
WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 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)")	11,554,791.57	
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled *	89,308.52	
<b>Total Revenue Realized</b>		<b>11,644,100.09</b>
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
Paid or Charged	10,321,681.04	
Reserved	190,474.91	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	10,512,155.95	
Less: Deferred Charges Included in Above "Total Expenditures"	550,000.00	
<b>Total Expenditures - As Adjusted</b>		<b>9,962,155.95</b>
<b>Excess</b>		<b>1,681,944.14</b>
Budget Appropriation - Surplus (General Budget) **	988,195.09	
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations - Sheet 46)	693,749.05	
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

**SECTION 2:**

The following Item of "2013 Appropriation Reserves Canceled in 2014 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Water Utility for 2013:

2013 Appropriation Reserves Canceled in 2014	89,308.52	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
		<b>89,308.52</b>

\* Excess (Revenue Realized)

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

**WATER UTILITY FUND**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	604,440.53
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	(0.00)
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	89,308.52
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	693,749.05	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	693,749.05	693,749.05

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	1,001,906.59
Excess in Results of 2014 Operations	XXXXXXXXXXXXXXXXXXXX	693,749.05
Amount Appropriated in 2014 Budget - Cash		XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated Revenue - Current Fund	600,000.00	
Balance December 31, 2014	1,095,655.64	XXXXXXXXXXXXXXXXXXXX
	1,695,655.64	1,695,655.64

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash	1,674,141.00
Investments	
Interfund Accounts Receivable	2,213.32
Subtotal	1,676,354.32
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,130,698.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	545,655.64
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	550,000.00
Operating Deficit #	
Total Other Assets	550,000.00
	1,095,655.64

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 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, 2013		\$ <u>614,745.87</u>
Increased by:		
Water Rents Levied		\$ <u>9,696,467.34</u>
Decreased by:		
Collections	\$ <u>9,548,475.70</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ <u>12,099.97</u>	
Other	\$ _____	
		\$ <u>9,560,575.67</u>
Balance December 31, 2014		\$ <u><u>750,637.54</u></u>

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2013		\$ <u>39,454.81</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>12,099.97</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>12,099.97</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2014		\$ <u><u>51,554.78</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, 2013 Per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ 550,000.00	\$ 550,000.00
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 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**WATER UTILITY FUND  
AND 2015 DEBT SERVICE FOR BONDS**

**WATER UTILITY REFUNDING BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXX	4,932,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	510,000.00		
Outstanding December 31, 2014	4,422,000.00	XXXXXXXXXXXXXXXXXX	
	4,932,000.00	4,932,000.00	
2015 Bond Maturities - Refunding Bonds			\$ 503,000.00
2015 Interest on Bonds *		\$ 120,010.00	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXX	3,196,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	25,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	3,171,000.00	XXXXXXXXXXXXXXXXXX	
	3,196,000.00	3,196,000.00	
2015 Bond Maturities - Capital Bonds			\$ 200,000.00
2015 Interest on Bonds *		\$ 110,090.00	

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2015 Interest on Bonds (* Items)	\$ 230,100.00	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 66,060.00	
Subtotal	\$ 164,040.00	
Add: Interest to be Accrued as of 12/31/15	\$ 60,926.67	
Required Appropriation 2015		\$ 224,966.67

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	N/A Interest Rate
Total				

**WATER UTILITY FUND  
AND 2015 DEBT SERVICE FOR LOANS**

**WATER UTILITY NJEIT LOAN**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXX	15,123,278.87	
Issued	XXXXXXXXXXXXXXXXXX		
Cancelled			
Paid	1,078,406.70	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	14,044,872.17	XXXXXXXXXXXXXXXXXX	
	15,123,278.87	15,123,278.87	
2015 Loan Maturities			\$ 1,098,134.43
2015 Interest on Loans *		\$ 175,556.26	
<b>WATER UTILITY _____ LOAN</b>			
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014		XXXXXXXXXXXXXXXXXX	
2015 Loan Maturities			\$
2015 Interest on Loans *		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2015 Interest on Loans (* Items)	\$ 175,556.26	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 72,502.69	
Subtotal	\$ 103,053.57	
Add: Interest to be Accrued as of 12/31/15	\$ 67,627.61	
Required Appropriation 2015		\$ 170,681.18

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 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, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	1,372,000.00	06-26-2012	1,372,000.00	06-18-2015	1.50%	35,180.00	20,580.00	06-18-2015
2.	Various Capital Improvements	930,000.00	06-21-2013	930,000.00	06-18-2015	1.50%		13,950.00	06-18-2015
3.	Various Capital Improvements	5,922,000.00	06-18-2015	5,922,000.00	06-18-2015	1.50%		88,830.00	06-18-2015
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total	8,224,000.00		8,224,000.00			35,180.00	123,360.00	

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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 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 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	
2015 Interest on Notes	\$ 123,360.00
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 21,645.96
Subtotal	\$ 101,714.04
Add: Interest to be Accrued as of 12/31/15	\$ 65,851.76
Required Appropriation 2015	\$ 167,565.80

(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, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
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, 2010 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total		80051-01	80051-02

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(Do not crowd - add additional sheets)

CITY OF NEW BRUNSWICK  
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS - CAPITAL SECTION

<u>Improvement Description</u>	<u>Ordinance</u>	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Balance</u>		<u>2014</u>	<u>Paid or</u>	<u>Balance</u>	
					<u>Dec. 31, 2013</u>				<u>Authorization</u>	<u>Charged</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		27,103.10		26,933.46		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				9,003.12	
Various Water Improvements		080802	8-20-08	1,054,000.00	58,091.55			5,400.00	52,691.55	
Various Water Improvements		080909	9-02-09	548,200.00	15,591.93			5,646.54	9,945.39	
Various Water Improvements		081001	9-01-10	962,000.00		221,564.47		11,340.00		210,224.47
Various Water Improvements		071107	8-03-11	410,000.00		31,826.54		26,713.12		5,113.42
Various Water Improvements		061204	7-05-12	930,000.00		930,000.00				930,000.00
Various Water Improvements		071303	8-07-13	1,920,702.00		1,511,593.68		465,923.35		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				1,850,000.00
Various Water Improvements		051404	8-xx-14	2,260,108.00			2,260,108.00	162,536.84		2,097,571.16
					<u>\$ 107,596.07</u>	<u>\$ 4,572,087.79</u>	<u>\$ 2,260,108.00</u>	<u>\$ 704,493.31</u>	<u>\$ 96,549.53</u>	<u>\$ 6,138,749.02</u>

**WATER UTILITY FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	58,010.00
Received from 2014 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	113,005.00
	XXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	108,108.00	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2014	62,907.00	XXXXXXXXXXXXXXXXXX
	171,015.00	171,015.00

**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

N/A

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXX

\* The full amount of the 2014 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 2014**  
**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 2014 or Prior Years
Various Water Capital Improvements				
#051404	2,260,108.00	2,152,000.00	108,108.00	108,108.00
<b>Total</b>	<b>2,260,108.00</b>	<b>2,152,000.00</b>	<b>108,108.00</b>	<b>108,108.00</b>

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

**YEAR 2014**

	Debit	Credit
		N/A
Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	
Premium on Sale of Notes	XXXXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
Appropriated to 2014 Budget Revenue		XXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXX







**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, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Totals							

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\* Show as red figure

**STATEMENT OF SEWER UTILITY BUDGET - 2014**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated _____ 01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Rents	10,731,828.87	11,212,145.68	480,316.81
Miscellaneous			
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Subtotal	10,731,828.87	11,212,145.68	480,316.81
Deficit (General Budget) ** _____ 06			
_____ 07	10,731,828.87	11,212,145.68	480,316.81

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 59.

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	xxxxxxxxxxxxxxxx
Adopted Budget	10,731,828.87
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	10,731,828.87
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	10,731,828.87
Deduct Expenditures:	
Paid or Charged	8,813,213.83
Reserved	70,599.60
Surplus (General Budget) **	1,848,015.44
Total Expenditures	10,731,828.87
Unexpended Balance Canceled (See Footnote)	

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**STATEMENT OF 2014 OPERATION  
SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 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)")	11,212,145.68	
Miscellaneous Revenue Not Anticipated	1,305,413.82	
2013 Appropriation Reserves Canceled * (Excess Revenue Realized)	84,707.92	
<b>Total Revenue Realized</b>		<b>12,602,267.42</b>
Expenditures:	xxxxxxxxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxxxxxxxx	
Paid or Charged	8,813,213.83	
Reserved	70,599.60	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,883,813.43	
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>8,883,813.43</b>
<b>Excess</b>		<b>3,718,453.99</b>
Budget Appropriation - Surplus (General Budget) **	1,848,015.44	
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations - Sheet 60)	1,870,438.55	
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

**SECTION 2:**

The following Item of "2013 Appropriation Reserves Canceled in 2014 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Sewer Utility for 2013:

2013 Appropriation Reserves Canceled in 2014	84,707.92	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
<b>* Excess (Revenue Realized)</b>		<b>84,707.92</b>

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

**RESULTS OF 2014 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	480,316.81
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	1,305,413.82
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	84,707.92
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	1,870,438.55	XXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	1,870,438.55	1,870,438.55

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	2,460,381.47
Excess in Results of 2014 Operations	XXXXXXXXXXXXXXXXXX	1,870,438.55
Amount Appropriated in 2014 Budget - Cash		XXXXXXXXXXXXXXXXXX
Amount Appropriated in 2014 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, 2014	2,230,820.02	XXXXXXXXXXXXXXXXXX
	4,330,820.02	4,330,820.02

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash (including Change Fund)	2,452,657.88
Investments	
Interfund Accounts Receivable	3,864.14
Subtotal	2,456,522.02
Deduct Cash Liabilities Marked with "C" on Trial Balance	225,702.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,230,820.02
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
	2,230,820.02

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 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, 2013		\$ <u>654,352.40</u>
Increased by:		
Sewer Rents Levied		\$ <u>11,323,925.90</u>
Decreased by:		
Collections	\$ <u>11,212,145.68</u>	
Overpayments applied	\$ _____	
Transfer to Sewer Liens	\$ <u>10,236.71</u>	
Other	\$ _____	
		\$ <u>11,222,382.39</u>
Balance December 31, 2014		\$ <u><u>755,895.91</u></u>

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2013		\$ <u>34,117.51</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>10,236.71</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>10,236.71</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2014		\$ <u><u>44,354.22</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)  
N/A

<u>Caused By</u>	<u>Amount Dec. 31, 2013 Per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</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 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

**SEWER UTILITY ASSESSMENT BONDS**

N/A

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2014		xxxxxxxxxxxxxxxx	
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds *		\$	

**SEWER UTILITY CAPITAL/REFUNDING BONDS**

Outstanding January 1, 2014	xxxxxxxxxxxxxxxx	5,977,000.00	
Issued	xxxxxxxxxxxxxxxx		
Paid	304,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2014	5,673,000.00	xxxxxxxxxxxxxxxx	
	5,977,000.00	5,977,000.00	
2015 Bond Maturities - Capital Bonds			\$ 303,000.00
2015 Interest on Bonds *		\$ 183,705.00	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2015 Interest on Bonds (* Items)	\$ 183,705.00	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 56,741.79	
Subtotal	\$ 126,963.21	
Add: Interest to be Accrued as of 12/31/15	\$ 54,464.58	
Required Appropriation 2015		\$ 181,427.79

**LIST OF BONDS ISSUED DURING 2014**

N/A

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS**

**SEWER UTILITY WASTE WATER TREATMENT LOAN**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXX	4,016,023.78	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	598,371.26	XXXXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	3,417,652.52	XXXXXXXXXXXXXXXXXXXX	
	4,016,023.78	4,016,023.78	
2015 Loan Maturities			\$ 631,556.49
2015 Interest on Loans *		\$ 82,945.29	
<b>SEWER UTILITY _____ LOAN</b>			
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014		XXXXXXXXXXXXXXXXXXXX	
2015 Loan Maturities			\$
2015 Interest on Loans *		\$	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2015 Interest on Loans (* Items)	\$ 82,945.29
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 38,036.68
Subtotal	\$ 44,908.61
Add: Interest to be Accrued as of 12/31/15	\$ 27,216.78
Required Appropriation 2015	\$ 72,125.39

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 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, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	2,067,000.00	06-26-2012	2,067,000.00	06-18-2015	1.500%	35,968.00	31,005.00	06-18-2015
2.	Various Capital Improvements	233,000.00	06-21-2013	233,000.00	06-18-2015	1.500%		3,495.00	06-18-2015
3.	Various Capital Improvements	2,473,000.00	06-19-2014	2,473,000.00	06-18-2015	1.500%		37,095.00	06-18-2015
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	<b>Total</b>	4,773,000.00		4,773,000.00			35,968.00	71,595.00	

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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 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 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.

<b>INTEREST ON NOTES - SEWER UTILITY BUDGET</b>	
2015 Interest on Notes	\$ 71,595.00
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 18,595.84
Subtotal	\$ 52,999.16
Add: Interest to be Accrued as of 12/31/15	\$ 38,093.63
Required Appropriation - 2015	\$ 91,092.79

(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, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
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, 2012 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total		80051-01	80051-02

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(Do not crowd - add additional sheets)

CITY OF NEW BRUNSWICK  
SEWER UTILITY

IMPROVEMENT AUTHORIZATIONS

	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2013</u>		<u>2014</u> <u>Authorizations</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2014</u>		
	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Funded</u>			<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
<u>General Improvements</u>									
Various Sewer Projects	089805	9/16/98	\$ 700,000.00	\$ 433,302.73	\$	4,690.00	\$ 428,612.73	\$	
Various Sewer Projects	070004	7/19/00	440,000.00	114,611.95		35,278.75	79,333.20		
Various Sewer Improvements	070103	7/24/01	400,000.00	151,346.16		112.60	151,233.56		
Lyle Brook Branch Sewer System	070106	7/24/01	4,654,000.00						
Improvements	040302	4/23/03	346,000.00		44,943.52	21,764.44		23,179.08	
Sewer System Improvements	080207	8/07/02	950,000.00	62,137.59			62,137.59		
Sewer System Improvements	060505	7/11/05	725,000.00	51,180.39			51,180.39		
Improvements to Sanitary Sewer System	080505	9/12/05	850,000.00	501,828.83			501,828.83		
Sewer System Improvements	090604	9/20/06	950,000.00	233,963.42			233,963.42		
Lyle Brook Branch Sewer System									
Improvements - Supplement	060803	6/18/08	1,418,000.00		664,165.89	65,905.97		598,259.92	
Improvements to Sanitary Sewer System	070801	7/16/08	1,376,000.00	1,180,977.37		4,050.00	1,176,927.37		
Rehabilitation of the College Avenue Pump Station	080910	9/02/09	364,000.00	24,388.91			24,388.91		
Rehabilitation of the South Pennington Pump Station	081002	9/01/10	330,000.00		17,743.74	9,054.24		8,689.50	
Improvements to Sanitary Sewer System	071108	8/03/11	425,000.00		425,000.00	33,585.62		391,414.38	
Improvements to Sanitary Sewer System	071304	8/xx/13	2,473,000.00		2,473,000.00	11,553.75		2,461,446.25	
Improvements to Sanitary Sewer System	061402	8/xx/14	2,215,000.00			65.25		2,214,934.75	
				<u>\$ 2,753,737.35</u>	<u>\$ 3,624,853.15</u>	<u>\$ 2,215,000.00</u>	<u>\$ 186,060.62</u>	<u>\$ 2,709,606.00</u>	<u>\$ 5,697,923.88</u>

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	3,000.00
Received from 2014 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, 2014	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, 2014	XXXXXXXXXXXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXX

\* The full amount of the 2014 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 2014

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 2014 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 2014
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 2014
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

### UTILITIES ONLY

40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2013 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2014; Utility Capital Surplus