

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018
(UNAUDITED)**

WWT

POPULATION LAST CENSUS: 27,615
NET VALUATION TAXABLE 2018: \$6,000,159,290
MUNICODE: 1113
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2019
MUNICIPALITIES - FEBRUARY 10, 2019

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

Township of West Windsor, County of Mercer

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

	Date	Examined By:
1		Preliminary Check
2		Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a, 63 to 65a and A63 to A65a (if applicable) are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

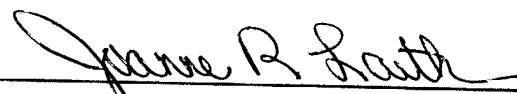
Name: 
Title: Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Joanne R. Louth, am the Chief Financial Officer, License #O-0542, of the Township of West Windsor, County of Mercer and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Signature: 

Title: Chief Financial Officer

Address: P.O. Box 38, West Windsor, NJ 08550

Phone Number: 609-799-2400

Fax Number: 609-799-2044

email address: jlouth@westwindsortwp.com

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

WWT

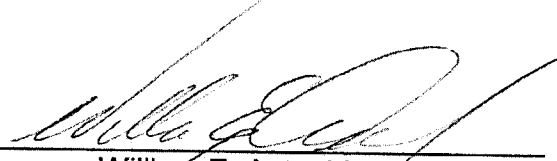
Preparation by Registered Municipal Accountant

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of West Windsor as of December 31, 2018 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2018 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, taken as a whole.

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

NONE



William E. Antonides, Jr.
Registered Municipal Accountant No. 417
William E. Antonides and Company
P.O. Box 37
Adelphia, NJ 07719
Phone Number: 732-681-0980

Certified by me

This _____ day of MARCH, 2019

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90%;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous year and does not plan to conduct one in the current year.
9. The current year budget does not contain an appropriation of levy "CAP Waiver".
10. The municipality will not apply for Extraordinary Aid for 2019.

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

Municipality: Township of West Windsor

Chief Financial Officer: Joanne R. Louth

Signature: *Joanne R. Louth*

Certificate Number: O-0542

Date: 3/7/19

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of West Windsor

Chief Financial Officer: Joanne R. Louth

Signature: IN A

Certificate Number: O-0542

Date: _____

22-6001354

Federal ID #

Township of West Windsor

Municipality

Mercer

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (Administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>3,520.00</u>	\$ <u>56,953.12</u>	\$ _____

Type of Audit required by US Uniform Guidance and NJ OMB 15-08:

_____ Single Audit

_____ Program Specific Audits

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with the fiscal year starting January 1, 2015.

(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 agencies. **Exclude state aid (i.e., CMPTRA, Energy Receipts Tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Joanne R. South

Signature of Chief Financial Officer

3/7/19

Date

IMPORTANT!

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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 Township of West Windsor, County of Mercer during the year 2018 and that sheets 40 to 68 are unnecessary.

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

Name: _____ *N/A*

Title: Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$.

This number has not of yet been certified by the Mercer County Board of Taxation. When certification is received, it will be forwarded to you.

Laurie M Jones

SIGNATURE OF TAX ASSESSOR

Township of West Windsor
MUNICIPALITY

Mercer
COUNTY

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2018

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	13,781,403.76	
Change Fund	975.00	
	13,782,378.76	
Investments - Notes of Other Municipalities	8,195,341.00	
Due from State, Chapter 20, P.L. 1971		
	21,977,719.76	
Receivables Offset with Reserves:		
Taxes Receivable	616,000.88	
Tax Title Liens Receivable	90,714.05	
Foreclosed Property	137,700.00	
Sewer Service Charges	55,230.91	
Police Special Duty	59,992.50	
Revenue Accounts Receivable	44,006.33	
Interfunds:		
Assessment Trust Fund		
Animal Control Trust Fund		
General Capital Fund		
	1,003,644.67	
Special Emergency Authorization		
Cash Liabilities:		
Appropriation Reserves		927,732.46
Reserve for Encumbrances		2,281,956.02
Accounts Payable		4,690,374.69
Prepaid Taxes		1,356,048.72
Tax Overpayments		7,668.87
Prepaid Sewer Service Charges		105,216.42
Sewer Service Charge Overpayments		1,582.04
Due to State - Fees Collected		55,535.00
Due to County for Added and Omitted Taxes		322,285.20
Reserve for Tree Planting		
Due to State, Chapter 20, P.L. 1971		5,029.55
Interfunds:		
Grant Fund		201,334.81
Other Trust Fund		
General Capital Fund		

(Do not crowd - add additional sheets)

POST CLOSING

WWT

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
ASSESSMENT TRUST FUND		
Cash	460,531.25	
Assessments Held in Abeyance	4,788.87	
Deferred Assessments	152,481.38	
Assessments Receivable	519,506.03	
Overpayment of Assessment		
Serial Bonds Payable		175,000.00
Reserve for Assessments		676,776.28
Fund Balance		285,531.25
	1,137,307.53	1,137,307.53
ANIMAL CONTROL TRUST FUND		
Cash	17,349.89	
Interfund - Current Fund		
Due to State of New Jersey		
Reserve for Expenditures		17,349.89
	17,349.89	17,349.89
OTHER TRUST FUND		
Cash and Cash Equivalents	5,810,837.95	
Investments - Notes of Other Municipalities	7,026,808.00	
Funds Held by Trustee	1,302,579.33	
Interfund - Current Fund		
LOSAP Program		1,302,579.33
Miscellaneous Reserves		12,837,645.95
	14,140,225.28	14,140,225.28

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

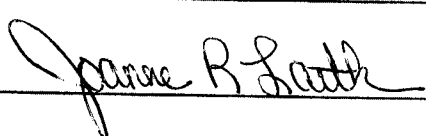
Municipal Public Defender Expended Prior Year 2017	(1) \$	7,104.00
	x	<u>25%</u>
	(2) \$	1,776.00
Municipal Public Defender Trust Cash Balance December 31, 2018	(3) \$	800.00

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

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$.00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Joanne R. Louth

Signature: 

Certificate Number: 0-0542

Date: 3/7/19

Schedule of Trust Fund Deposits and Reserves

WWT

Purpose	Amount			Balance as at Dec. 31, 2018
	Dec. 31, 2017	Per Audit Report	Increases Decreases	
1 Accumulated Absences	\$ 1,133,000.00	\$ 10,000.00	\$ 31,262.35	\$ 1,111,737.65
2 Acquisition Escrow		586,500.00		586,500.00
3 Affordable Housing Fees	1,798,277.95	95,107.40	253,581.86	1,639,803.49
4 Bequests	200.00	200.00		400.00
5 Cash Performance Bonds	3,367,786.47	173,040.56	1,408,913.25	2,131,913.78
6 Charter Club at Princeton Junction	75,000.00			75,000.00
7 D&R Canal Sewer Interceptor	28,056.76			28,056.76
8 Deposits for Third Party Liens	2,923.30	176,283.41	101,616.78	77,589.93
9 Developers Agreement - Sewer	383,523.07			383,523.07
10 Development Inspection Fee Escrow	1,116,333.41	70,495.89	173,714.45	1,013,114.85
11 Development Plan Review Escrow	291,950.23	427,423.68	428,390.77	290,983.14
12 Duck Pond Run	18,671.77			18,671.77
13 Duck Pond Run Pump Station	9,284.79			9,284.79
14 Electronic Receipt Fees	61,776.51	12,683.30	2,458.90	72,000.91
15 Grover's Mill Pond Restoration	32,850.00			32,850.00
16 Installation of a Public Water Supply	5,530.28			5,530.28
17 Interim Road Improvements	31,590.71			31,590.71
18 K-9 Unit	500.00	9,000.00		9,500.00
19 Line Road Widening	24,418.00			24,418.00
20 Maintenance of Open Space	123,977.32	253.19	100,000.00	24,230.51
21 Mercer County Rapid Response	5,000.00	33,200.00	37,824.13	375.87
22 Municipal Law Enforcement Trust	5,653.29	511.89	5,826.33	338.85
23 Municipal Share of Developer Escrow	4,011.00	3,990.00	4,011.00	3,990.00
24 New Edinburg Road	32,222.08			32,222.08
25 Off-Tract Road Assessments	1,001,539.02	19,213.89	473,049.07	547,703.84
26 Off-Tract Street Improvements	138,945.30	488.68	3,990.00	135,443.98
27 Open Space	2,905,377.60	3,025,646.64	3,461,415.16	2,469,609.08
28 Parking Offenses Adjudication Act	4,704.13	3,438.00	2,811.60	5,330.53
29 Playground Equipment	3,500.00			3,500.00
30 Premiums at Tax Sale	320,700.00		40,200.00	280,500.00
31 Property Rent	394,649.42	430,118.24	394,649.42	430,118.24
32 Public Defender Trust		7,778.00	6,978.00	800.00
33 Recreation Commission	348,078.29	542,438.70	565,519.03	324,997.96
34 Recycling	90,153.44	58,596.40	83,512.45	65,237.39
35 Security Deposit	2,040.00			2,040.00
36 Senior Citizen Center	15,824.40	34,554.61	33,132.23	17,246.78
37 Sewer Cleaning Funds	67,761.68			67,761.68
38 Sewer Extension Backup	3,436.47			3,436.47
39 Sewer Infrastructure Improvements	179,430.16			179,430.16
40 Sewer Litigation Escrow	82,943.68			82,943.68
41 Sidewalk Installation	1,036.00			1,036.00
42 South Meadows Detention Basin	16,316.06			16,316.06
43 Storm Recovery	361,238.41	126,151.18	173,716.03	313,673.56
44 Stormwater Management	70,655.13	377.65		71,032.78
45 Traffic Improvement District	3,177.18	11.21		3,188.39
46 Unemployment Compensation Ins.	157,501.01	21,174.32	21,340.61	157,334.72
47 Uniform Fire Code - Firefighters	18,840.52	20,025.00	13,400.05	25,465.47
48 Uniform Fire Code - Local	17,632.27	21,000.00	15,784.53	22,847.74
49 Water Monitoring	7,025.00			7,025.00
Totals:	\$ 14,765,042.11	\$ 5,909,701.84	\$ 7,837,098.00	\$ 12,837,645.95

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

WWT

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2017	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Ordinance 07-04	275,000.00	98,601.11			(98,601.11)	100,000.00	175,000.00	
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus	390,930.14				98,601.11	204,000.00	285,531.25	
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Infund - Current Fund			23,052.23			23,052.23		
Totals	665,930.14	98,601.11	.00	23,052.23	.00	327,052.23	460,531.25	

* Show as red figure.

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

WWT

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,016,570.48	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	2,016,570.48
Cash and Cash Equivalents	18,864,366.30	
Investments	1,300,000.00	
Grants Receivable		
Deferred Charges to Future Taxation:		
Funded	34,090,000.00	
Unfunded	2,016,570.48	
Funded - Open Space	2,381,134.69	
Unfunded - Open Space		
Funded - Special Assessment		
Capital Improvement Fund		141,329.58
Improvement Authorizations:		
Funded		17,493,791.53
Unfunded		1,591,570.48
Funded - Open Space		1,292,742.20
Unfunded - Open Space		
Serial Bonds:		
General		34,090,000.00
Open Space		1,175,000.00
Special Assessment		
Green Trust Loan Payable - Open Space		590,306.80
Environmental Infrastructure Loans - Open Space		615,827.89
Bond Anticipation Notes		
Reserve for:		
Arbitrage		336,941.21
Payment of Debt Service		56,264.10
Payment of Debt Service - Redevelopment		46,042.92
Penn Lyle Park		3,768.00
Retainage Due Contractors		116,359.47
Fund Balance		1,102,127.29
	60,668,641.95	60,668,641.95

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2018 (cont'd) wwt

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

GENERAL CAPITAL FUND	
PNC Bank	
ending in 8253	18,881,342.79
OTHER TRUST FUND	
PNC Bank	
ending in 9332	1,066,922.32
ending in 9447	24,230.51
ending in 9519	106,013.37
ending in 9367	18,336.57
ending in 9455	2,469,609.08
ending in 9535	326,450.23
ending in 9463	158,668.35
ending in 9383	97,699.23
Bank of America	
ending in 1565	
ending in 1573	
Sun Bank	
ending in 5965	1,532,607.33
	5,800,536.99
Total	39,000,794.48

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

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 10

SCHEDULE OF GRANTS RECEIVABLE

GRANT FUND

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>2018</u> <u>Budget</u> <u>Revenue</u>	<u>Realized</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
2018 Year Grants:					
Alcohol Education Rehabilitation	\$	\$ 1,830.81	\$ 1,830.81	\$	\$
Clean Communities Program		56,594.10	56,594.10		
Drive Sober or Get Pulled Over		5,500.00			5,500.00
Drunk Driving Enforcement Fund		11,220.57	11,220.57		
2017 Year Grants:					
Pedestrian Safety Grant	<u>10,585.00</u>		<u>9,900.00</u>	<u>685.00</u>	
	<u>\$ 10,585.00</u>	<u>\$ 75,145.48</u>	<u>\$ 79,545.48</u>	<u>\$ 685.00</u>	<u>\$ 5,500.00</u>
Interfund - Current Fund			\$ 68,324.91		
Unappropriated Reserves			<u>11,220.57</u>		
			<u>\$ 79,545.48</u>		

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES

GRANT FUND

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Transfer from</u> <u>2018 Budget</u> <u>Appropriations</u>	<u>Prior Year</u> <u>Encumbrances</u>	<u>Expended</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
2018 Year Grants:	\$	\$	\$	\$	\$	\$
Alcohol Education Rehabilitation		1,830.81		106.33		1,724.48
Clean Communities Program		56,594.10				56,594.10
Drive Sober or Get Pulled Over		5,500.00				5,500.00
Drunk Driving Enforcement Fund		11,220.57				11,220.57
2017 Year Grants:						
Alcohol Education Rehabilitation	4,503.79			750.00		3,753.79
Body Armor Fund	841.55		2,568.00	3,409.55		59,059.86
Clean Communities Program	59,059.86					59,059.86
Pedestrian Safety Grant	4,205.00			3,520.00	685.00	
2016 Year Grants:						
Alcohol Education Rehabilitation	53.72					53.72
Clean Communities Program	66,272.94			46,930.41		19,342.53
Drunk Driving Enforcement Fund	20,525.73					20,525.73
2015 Year Grants:						
Alcohol Education Rehabilitation	67.83					67.83
Clean Communities Program	7,754.83			7,754.83		
2014 Year Grants:						
Clean Communities Program	2,924.46					2,924.46
Drunk Driving Enforcement Fund	8,988.99					8,988.99
2012 Year Grants:						
Drunk Driving Enforcement Fund	10,323.88					10,323.88
Recreation Opportunities for Disabled	717.00					717.00
Smart Future Planning Grant	100.00					100.00
2011 Year Grants:						
Drunk Driving Enforcement Fund	4,706.00			570.00		4,136.00
2009 Year Grants:						
HDSRF - Compost Facility	253.12					253.12
HDSRF - Municipal Garage	4.75					4.75
	\$ 191,303.45	\$ 75,145.48	\$ 2,568.00	\$ 63,041.12	\$ 685.00	\$ 205,290.81
Reserve for Encumbrances				\$ 1,544.00		
Interfund - Current Fund				61,497.12		
				\$ 63,041.12		

***LOCAL DISTRICT SCHOOL TAX**

WWT

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2017-2018) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2018-2019) 85004-00		XXXXXXXXXX
	.00	.00

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

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018 85045-00	XXXXXXXXXX	
2018 Levy 81105-00	XXXXXXXXXX	1,200,031.86
Interest Earned	XXXXXXXXXX	
Expenditures	1,200,031.86	XXXXXXXXXX
Balance December 31, 2018 85046-00		XXXXXXXXXX
	1,200,031.86	1,200,031.86

REGIONAL SCHOOL TAX

WWT

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2017-2018) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	92,892,979.00
Paid	92,892,979.00	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2018-2019) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.	92,892,979.00	92,892,979.00

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2017-2018) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2018-2019) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions.	.00	.00

COUNTY TAXES PAYABLE

WWT

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	30,310.93
2018 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	39,866,245.02
County Library 80003-04	XXXXXXXXXX	4,032,676.17
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,681,609.54
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	322,285.20
Paid	45,610,841.66	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	322,285.20	XXXXXXXXXX
	45,933,126.86	45,933,126.86

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018 80003-06	XXXXXXXXXX	
2018 Levy: (List Each Type of District Tax Separately)*	XXXXXXXXXX	XXXXXXXXXX
Fire: 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer: 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water: 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage: 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2018 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2018 80003-09		XXXXXXXXXX
	.00	.00

* Please state the number of districts in each instance.

STATE LIBRARY AID

WWT

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2018	80004-01	XXXXXXXXXX	
State Library Aid Received in 2018	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2018	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2018	80004-03	XXXXXXXXXX	
State Library Aid Received in 2018	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2018	80004-12		
		.00	.00

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

		Debit	Credit
Balance January 1, 2018	80004-05	XXXXXXXXXX	
State Library Aid Received in 2018	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2018	80004-14		
		.00	.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2018	80004-07	XXXXXXXXXX	
State Library Aid Received in 2018	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2018	80004-16		
		.00	.00

STATEMENT OF GENERAL BUDGET REVENUES 2018 WWT

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	4,225,000.00	4,225,000.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	10,900,790.18	12,270,173.20	1,369,383.02
Added by N.J.S. 40A:4-87: (List on 17a)	63,924.91	63,924.91	.00
Total Miscellaneous Revenue Anticipated 80103-	10,964,715.09	12,334,098.11	1,369,383.02
Receipts from Delinquent Taxes 80104-	525,000.00	557,557.47	32,557.47
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	25,075,430.39	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	25,075,430.39	27,155,498.49	2,080,068.10
	40,790,145.48	44,272,154.07	3,482,008.59

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	165,311,287.28
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	.00	XXXXXXXXXX
Regional School Tax 80119-00	92,892,979.00	XXXXXXXXXX
Regional High School Tax 80110-00	.00	XXXXXXXXXX
County Taxes 80111-00	45,580,530.73	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	322,285.20	XXXXXXXXXX
Special District Taxes 80113-00	.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	1,200,031.86	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,840,038.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) 80116-00	27,155,498.49	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) 80118-00	XXXXXXXXXX	
	167,151,325.28	167,151,325.28

*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 2018 WWT

2018 Budget as Adopted	80012-01	40,726,220.57
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	63,924.91
Appropriated for 2018 (Budget Statement Item 9)	80012-03	40,790,145.48
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	40,790,145.48
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	40,790,145.48
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	38,022,375.02
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,840,038.00
Reserved	80012-10	927,732.46
Total Expenditures	80012-11	40,790,145.48
Unexpended Balances Cancelled (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 it
Re: Unexpended Balances Cancelled:

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 Cancelled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2018 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		.00
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		.00

RESULTS OF 2018 OPERATIONS

WWT

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	1,369,383.02
Delinquent Tax Collections	80013-02	XXXXXXXXXX	32,557.47
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	2,080,068.10
Unexpended Balances of 2018 Budget Appropriations	80013-04	XXXXXXXXXX	.00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	611,281.70
Miscellaneous Revenue Not Anticipated:		XXXXXXXXXX	XXXXXXXXXX
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	80013-05	XXXXXXXXXX	861,538.16
Prior Years Interfunds Returned in 2018	80013-06	XXXXXXXXXX	
Tax Overpayments Cancelled		XXXXXXXXXX	.01
Grant Appropriation Cancelled		XXXXXXXXXX	685.00
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2018	80013-07	.00	XXXXXXXXXX
Balance December 31, 2018	80013-08	XXXXXXXXXX	.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	.00	XXXXXXXXXX
Delinquent Tax Collections	80013-10	.00	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	.00	XXXXXXXXXX
Interfund Advances Originating in 2018	80013-12		XXXXXXXXXX
Reserve for Receivable - Police Special Duty		35,492.19	XXXXXXXXXX
Tax Office Shortage		65.00	XXXXXXXXXX
Prior Year Deductions Disallowed		640.41	XXXXXXXXXX
Grant Receivable Cancelled		685.00	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,918,630.86	XXXXXXXXXX
		4,955,513.46	4,955,513.46

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2018 LEVY

WWT

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 164,764,374.88
or		
(Abstract of Ratables)	82113-00	_____
2. Amount of Levy Special District Taxes	82102-00	_____
3. Amount Levied for Omitted Taxes Under N.J.S.A. 54:4-63.12 et. seq.	82103-00	<u>3,683.44</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	<u>1,159,573.15</u>
5a. Subtotal 2018 Levy		\$ <u>165,927,631.47</u>
5b. Reductions due to tax appeals**		_____
5c. Total 2018 Levy	82106-00	<u>165,927,631.47</u>
6. Transferred to Tax Title Liens	82107-00	<u>14,706.83</u>
7. Transferred to Foreclosed Property	82108-00	_____
8. Remitted, Abated or Cancelled	82109-00	<u>(14,363.52)</u>
9. Discount Allowed	82110-00	_____
10. Collected in Cash: In 2017	82121-00	\$ <u>15,817,718.78</u>
In 2018*	82122-00	<u>149,430,318.50</u>
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>63,250.00</u>
Homestead Benefit Credits	82124-00	_____
Total To Line 14	82111-00	<u>165,311,287.28</u>
11. Total Credits		<u>165,311,630.59</u>
12. Amount Outstanding December 31, 2018	83120-00	\$ <u>616,000.88</u>
13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is 99.62%		
82112-00		

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

14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		\$ <u>165,311,287.28</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		_____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>165,311,287.28</u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 / \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

#Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include
Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2018 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2018

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)	\$.00
<i>LESS</i> : Proceeds from Accelerated Tax Sale		_____
NET Cash Collected	\$.00
Line 5c (Sheet 22) Total 2018 Tax Levy	\$.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		0.00%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$.00
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)		_____
NET Cash Collected	\$.00
Line 5c (Sheet 22) Total 2018 Tax Levy	\$.00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		0.00%

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

	Debit	Credit
1. Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	3,517.36
2. Sr. Citizens Deductions Per Tax Billings	5,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	58,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	1,500.00	XXXXXXXXXX
6. Prior Year Deductions Allowed	250.00	XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2017 Taxes	XXXXXXXXXX	640.41
9. Received in Cash from State	XXXXXXXXXX	64,371.78
10. Veterans Deductions Disallowed	XXXXXXXXXX	
11.	XXXXXXXXXX	
12. Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	.00
Due To State of New Jersey	5,029.55	XXXXXXXXXX
	70,279.55	70,279.55

Calculation of Amount to be included on Sheet 22, Item 10-
2018 Senior Citizen and Veterans Deductions Allowed

Line 2	5,500.00
Line 3	58,000.00
Line 4 & 5	1,500.00
Sub-Total	65,000.00
Less: Line 7 & 10	1,750.00
To Item 10, Sheet 22	63,250.00

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

		Debit	Credit
Balance January 1, 2018		XXXXXXXXXX	4,799,549.12
Taxes Pending Appeals	4,799,549.12	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2018		4,799,549.12	XXXXXXXXXX
Taxes Pending Appeals*	4,799,549.12	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		4,799,549.12	4,799,549.12

*Includes State Tax Court and County Board of Taxation
Appeals Not Adjusted by December 31, 2018


Signature of Tax Collector

1581
License Number

3/7/19
Date

TOWNSHIP OF WEST WINDSOR, COUNTY OF MERCER
COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2019 MUNICIPAL BUDGET

WWT

		YEAR 2019	YEAR 2018
1. Total General Appropriations for 2019 Municipal Budget Statement			
Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	40,027,491.12	XXXXXXXXXX
2. Local District School Tax-	80016-		
Actual			
Estimate **	80017-		XXXXXXXXXX
3. Regional School District Tax-	80025-		92,892,979.00
Actual			
Estimate *	80026-	92,900,000.00	XXXXXXXXXX
4. Regional High School Tax-	80018-		
School Budget			
Estimate *	80019-		XXXXXXXXXX
5. County Tax	80020-		45,580,530.73
Actual			
Estimate *	80021-	45,926,670.00	XXXXXXXXXX
6. Special District Taxes	80022-		
Actual			
Estimate *	80023-		XXXXXXXXXX
7. Municipal Open Space Tax	80027-		1,200,031.86
Actual			
Estimate *	80028-	1,200,031.86	XXXXXXXXXX
8. Total General Appropriation & Other Taxes	80024-01	180,054,192.98	
9. Less: Total Anticipated Revenues from 2019 in			
Municipal Budget (Item 5)	80024-02	16,504,123.25	
10. Cash Required from 2019 Taxes to Support			
Local Municipal Budget and Other Taxes	80024-03	163,550,069.73	
11. Amount of Item 10 Divided by 98.88% [80024-04]			
Equals Amount to Raised by Taxation (Percentage			
used must not exceed the applicable percentage			
shown by Item 13, Sheet 22)	80024-05	165,402,578.61	
Analysis of Item 11:			
Local District School Tax		.00	
(Amount Shown on Line 2 Above)			
Regional School District Tax		92,900,000.00	
(Amount Shown on Line 3 Above)			
Regional High School Tax		.00	
(Amount Shown on Line 4 Above)			
County Tax		45,926,670.00	
(Amount Shown on Line 5 Above)			
Special District Tax		.00	
(Amount Shown on Line 6 Above)			
Municipal Open Space Tax		1,200,031.86	
(Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget		25,375,876.75	
Total Amount (see Line 11)		165,402,578.61	
12. Appropriation: Reserve for Uncollected Taxes (Budget			
Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	1,852,508.88	
<u>Computation of "Tax in Local Municipal Budget"</u>			
Item 1 - Total General Appropriations		40,027,491.12	
Item 12 - Appropriations : Reserve for Uncollected Taxes		1,852,508.88	
Sub-Total		41,880,000.00	
Less: Item 9 - Total Anticipated Revenues		16,504,123.25	
Amount to be Raised by Taxation in Municipal Budget	80024-07	25,375,876.75	

* May not be stated in an amount less than actual Tax of year 2018.

** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2019 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Average of Collections

2018

2017

2016

0.00%

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 first time in the current year.

- A. Reserve for Uncollected Taxes (Sheet 25, Item12)** \$ _____
- B. Reserve for Uncollected Taxes Exclusion:**
 Outstanding Balance of Delinquent Taxes
 (Sheet 26, Item 14A) times Percent of
 Collection (Item 16) \$ _____
- C. TIMES: % of increase of Amount to be**
 Raised by Taxes over Prior Year _____ 0.00%
 [(2019 Estimated Total Levy - 2018 Total Levy) / 2018 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount**
 [(B * C) + B] \$ _____
- E. Net Reserve for Uncollected Taxes**
 Appropriation in Current Budget \$ _____
 (A - D)

2019 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 WWT

			Debit	Credit
1. Balance January 1, 2018			664,743.57	XXXXXXXXXX
A. Taxes	83102-00	558,633.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	106,110.36	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	(1,328.55)
B. Tax Title Liens	83106-00		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	32,507.43
4. Added Taxes			83110-00	XXXXXXXXXX
5. Added Tax Title Liens			83111-00	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens ⁽¹⁾	83104-00		XXXXXXXXXX	2,404.29
B. Tax Title Liens - Transfers from Taxes ⁽¹⁾	83107-00		2,404.29	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	633,564.69
8. Totals			667,147.86	667,147.86
9. Balance Brought Down			633,564.69	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	557,557.47
A. Taxes	83116-00	557,557.47	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2018 Tax Sale			83118-00	XXXXXXXXXX
12. 2018 Taxes Transferred to Liens			83119-00	14,706.83
13. 2018 Taxes			83123-00	616,000.88
14. Balance December 31, 2018			XXXXXXXXXX	706,714.93
A. Taxes	83121-00	616,000.88	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	90,714.05	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,264,272.40	1,264,272.40

16. Percentage of Cash Collections to Adjusted Amount

Outstanding (Item #10 divided by Item #9) is:

88.00%

17. Item #14 multiplied by percentage shown above is:

621,932.05	83125-00
------------	----------

and represents the maximum amount that may be anticipated in 2019.

(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)

WWT

		Debit	Credit
1. Balance January 1, 2018	84101-00	5,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2018		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	32,507.43	XXXXXXXXXX
4. Taxes Receivable	84104-00	.00	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	100,192.57	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2018	84114-00	XXXXXXXXXX	137,700.00
		137,700.00	137,700.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2018	84115-00		XXXXXXXXXX
16. 2018 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2018	84119-00	XXXXXXXXXX	.00
		.00	.00

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2018	84120-00		XXXXXXXXXX
21. 2018 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2018	84124-00	XXXXXXXXXX	.00
		.00	.00

Analysis of Sale of Property:

*Total Cash Collected in 2018

.00

(84125-00)

Realized in 2018 Budget

To Results of Operation (Sheet 19)

.00

DEFERRED CHARGES

WWT

-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.)

	Amount Dec. 31, 2017 Per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Caused By				
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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2019
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2019 DEBT SERVICE FOR BONDS
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXXXX	27,730,000.00	
Issued	80033-02	XXXXXXXXXX	10,500,000.00	
Paid	80033-03	4,140,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-04	34,090,000.00	XXXXXXXXXX	
		38,230,000.00	38,230,000.00	
2019 Bond Maturities - General Capital Bonds			80033-05	4,295,000.00
2019 Interest on Bonds*		80033-06	997,595.33	

ASSESSMENT SERIAL BONDS

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-07	XXXXXXXXXX	275,000.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	100,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-10	175,000.00	XXXXXXXXXX	
		275,000.00	275,000.00	
2019 Bond Maturities - Assessment Bonds			80033-11	175,000.00
2019 Interest on Bonds*		80033-12	3,188.00	
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	1,047,783.33

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds	500,000.00	10,500,000.00	10/04/2018	Various
Total	500,000.00	10,500,000.00		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2019 DEBT SERVICE FOR BONDS
OPEN SPACE SERIAL BONDS**

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXXXX	1,570,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	395,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-04	1,175,000.00	XXXXXXXXXX	
		1,570,000.00	1,570,000.00	
2019 Bond Maturities - Open Space Serial Bonds			80033-05	395,000.00
2019 Interest on Bonds*		80033-06	47,000.00	

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2019 DEBT SERVICE FOR LOANS
OPEN SPACE - GREEN TRUST LOAN**

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXXXX	657,704.34	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	67,397.54	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-04	590,306.80	XXXXXXXXXX	
		657,704.34	657,704.34	
2019 Loan Maturities			80033-05	68,752.23
2019 Interest on Loans			80033-06	11,464.09
Total 2019 Debt Service for Open Space - Green Trust Loan			80033-13	80,216.32

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2019 DEBT SERVICE FOR LOANS
INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXXXX	470,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	110,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-04	360,000.00	XXXXXXXXXX	
		470,000.00	470,000.00	
2019 Loan Maturities			80033-05	115,000.00
2019 Interest on Loans			80033-06	17,387.50
Total 2019 Debt Service for Infrastructure Trust Loan			80033-13	132,387.50

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2019 DEBT SERVICE FOR LOANS
ZERO INTEREST INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXXXX	341,902.64	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	86,074.75	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-04	255,827.89	XXXXXXXXXX	
		341,902.64	341,902.64	
2019 Loan Maturities			80033-05	85,750.89
2019 Interest on Loans			80033-06	
Total 2019 Debt Service for Zero Interest Infrastructure Trust Loan			80033-13	85,750.89

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2019 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2018	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2019 Bond Maturities - Term Bonds			80034-04	
2019 Interest on Bonds*	80034-05			

TYPE I SCHOOL SERIAL BOND

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2018	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2019 Bond Maturities - Serial Bonds			80034-11	
2019 Interest on Bonds*	80034-10			
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2018	2019 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)

WWT

1 Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
Totals								

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.
 All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 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.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

WWT

1. Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed (Insert Date)	
						For Principal	For Interest **		
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total	.00		.00			.00	.00		.00

Memo: *See Sheet 33 for clarification of "Original Date of Issue" Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2019 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".

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

WWT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total		.00	.00	.00

80051-01 80051-02

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 1 of 5

Ordinance Number	Improvement Description	Ordinance Amount		Balance Dec. 31, 2017		2018 Authorizations		Balance Dec. 31, 2018	
		Date	Amount	Funded	Unfunded	Charged	Cancelled	Funded	Unfunded
95-14.3,	General Improvements:	3/20/1995	\$ 10,000.00						
97-23.2	Cleaning of Sewer Lines	12/15/1997	10,000.00	\$ 9,768.28	\$			9,768.28	\$
96-07C	Improvements and Renovations to Meeting Room A	4/29/1996	174,150.00	6,014.11				6,014.11	
99-22L,	Acquisition of Land for Fire House	9/07/1999	2,296,875.00						
01-13		5/29/2001	808,500.00	8,900.00				8,900.00	
00-19A	Renovations to Municipal Complex	8/21/2000	85,785.00						
00-19G	Improvements to Schenck Farm	8/21/2000	111,250.00	2,618.00				2,618.00	
00-21,	Construction of Princeton Junction Firehouse	8/21/2000	2,519,000.00						
01-21		10/22/2001	300,000.00		24,697.85				
01-25	Community Development Projects	12/17/2001	146,475.00	6,193.13					
04-30	Improvements to the Schenck Farm Homestead	11/08/2004	126,000.00	2,165.00					
07-10B	Acquisition of Emergency Generator	5/14/2007	85,785.00	43,550.64				1,682.00	
07-10C	Improvements of Administration Building	5/14/2007	154,455.00	2,466.50				2,466.50	
07-10H	Improvements to Schenck Farmstead	5/14/2007	126,210.00	1,443.00				1,443.00	
07-10K	Improvements to Parks	5/14/2007	782,460.00	4,554.00				4,554.00	
07-10L	Improvement to Municipal Facilities	5/14/2007	302,820.00	15,080.56				15,080.56	
07-10O	Installation of Diesel Exhaust Capture System	5/14/2007	60,585.00	8,235.65				1,090.00	
09-17	Improvements to Parks	6/23/2008	883,050.00	124,854.59				115,824.88	
08-11L	Acquisition of Human Services Office Equipment	6/23/2008	75,600.00	3,997.16				3,727.16	
08-11N	Senior Center Building Landscaping	6/23/2008	9,030.00	2,000.00				2,000.00	
08-26	Sanitary Sewer System Improvements	9/21/2009	304,030.00	11,883.89				988,895.80	4,707.32
09-14D	Bicycle and Pedestrian Improvements	9/21/2009	252,420.00		677,784.24			11,883.89	
09-14F	Renovations to Princeton Junction Firehouse	9/21/2009	363,300.00	20,000.00				53,366.94	
09-14J	Improvements to the Schenck Farm Homestead	9/21/2009	210,000.00	3,835.60				12,578.30	
09-15	Princeton Junction Redevelopment Plan	9/20/2010	454,335.00	5,750.48				3,436.85	
10-18C	Bicycle and Pedestrian Improvements	9/20/2010	757,050.00	2,356.75				5,750.48	
10-18E	Annual Road Improvement Program	9/20/2010	1,798,350.00	596,648.57				2,356.75	
10-18F	Traffic Safety Improvements	9/20/2010	277,200.00	6,106.56				7,750.45	
10-18I	Improvements to Parks	9/20/2010	878,635.44	479,144.60				588,898.12	
10-19.1	Meadow Road Improvements	3/07/2011	380,000.00	19,820.34				6,106.56	
11-06	Public Land Maintenance	4/25/2011	1,157,420.40	30,517.43				229,144.60	
11-08.01	Alexander Road, Meadow Road, North Post Road and Vaughn Drive Improvements							19,820.34	
11-08.03	Princeton Hightstown Road, Old Trenton Road, Edinburg Road, Rabbit Hill Road and Southfield Road Improvements							24,797.81	
11-14A	Acquisition of Office and Computer Equipment	4/25/2011	626,051.03	476,594.12				263,093.10	
11-14C	Bicycle and Pedestrian Improvements	8/01/2011	25,200.00		14,214.90				
11-14E	Annual Road Improvement Program	8/01/2011	373,590.00	241.73				241.73	
11-14F	Traffic Safety Improvement Program	8/01/2011	757,050.00	133,004.76				133,004.76	
11-14M	Improvements to Police and Court Building	8/01/2011	834,515.00	177,335.52				168,492.52	
11-14R	Municipal Court Facilities Improvements	8/01/2011	25,200.00	11,896.55				5,097.21	
12-08A.1	Acquisition of Office and Computer Equipment	6/11/2012	20,160.00	181,209.26				11,896.55	
12-08B.1	Bicycle and Pedestrian Improvements	6/11/2012	474,600.00	4,549.75				973.87	
12-08B.3	Annual Road Improvement Program	6/11/2012	757,050.00	547,334.69				63,159.78	
12-08B.4a	Traffic Safety Improvements	6/11/2012	935,000.00					4,549.75	
								401,833.92	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 2 of 5

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2017		2018 Authorizations	Charged	Cancelled	Balance Dec. 31, 2018	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
General Improvements (Continued):										
12-08E.3	Improvements to Police and Court Building	6/11/2012	\$ 25,200.00	\$ 1,200.00	\$ 24,000.00	\$	\$ 7,400.00	\$	\$ 17,800.00	\$
12-09.1	Improvement to Municipal Facilities	6/11/2012	100,000.00	342.47			342.47			
12-09.2	Environmental Education Exhibition	6/11/2012	150,000.00	58,511.70					58,511.70	
12-09.4	Improvements to Village, Penn Lyle and Post Roads	6/11/2012	320,522.55	104,945.50					104,945.50	
12-09.5	Open Space Maintenance and Development	6/11/2012	348,000.00	23,601.35					20,391.25	
13-09A.1	Acquisition of Office and Computer Equipment	5/14/2013	20,160.00	960.00	19,200.00		3,210.10		20,160.00	
13-09A.3	Settlement of Litigation	5/14/2013	25,200.00	1,200.00	24,000.00				1,200.00	24,000.00
13-09B.1	Bicycle and Pedestrian Improvements	5/14/2013	373,800.00	373,800.00			14,054.44		359,745.56	
13-09B.2	Emergency Road and Drainage Improvements	5/14/2013	50,400.00	46,443.00					46,443.00	
13-09B.3	Annual Road Improvement Program	5/14/2013	757,050.00	99,438.90					99,438.90	
13-09B.4a	Traffic Safety Improvements	5/14/2013	459,700.00	109,145.72					84,112.41	
13-09C.2	Improvements to Parks	5/14/2013	75,600.00	25,600.00	50,000.00				12,456.50	50,000.00
13-09E.1	Acquisition of Police Computer Equipment	5/14/2013	200,025.00	1,073.60					1,073.60	
13-09E.2	Acquisition of Police Equipment	5/14/2013	69,615.00	12,995.70						
13-09E.3	Improvements to Police and Court Building	5/14/2013	25,200.00	1,200.00	24,000.00				17,361.00	
13-09F.2	Acquisition of Public Works Vehicles	5/14/2013	434,175.00	12,405.70				12,405.70		
14-13C.1a	Bicycle and Pedestrian Improvements - Grant	8/04/2014	225,000.00		225,000.00					225,000.00
14-13C.1b	Bicycle and Pedestrian Improvements	8/04/2014	254,375.00	119,918.62			64,560.64		55,357.98	
14-13C.1c	Vaughn Drive Bus Shelter - Grant	8/04/2014	43,000.00		43,000.00					43,000.00
14-13C.3	Municipal Complex Paving	8/04/2014	328,125.00	26,672.72					26,672.72	
14-13C.4	Annual Road Improvement Program	8/04/2014	757,050.00	485,290.45					94,546.97	
14-13C.5a	Traffic Safety Improvements	8/04/2014	527,105.00	341,162.68			390,743.48		85,630.14	
14-13D	Street Tree Planting Program	8/04/2014	25,200.00	1,047.00			255,532.54		1,047.00	
14-13E.1	Improvements to Parks	8/04/2014	25,200.00	24,456.00					1,047.00	
14-13E.2	Improvements to Senior Center	8/04/2014	25,200.00	49,455.00	20,238.83		16,342.83		24,456.00	
14-13G.3	Acquisition of Police Equipment	8/04/2014	49,455.00	1,200.00			2,840.75		3,896.00	
14-13G.4	Improvements to Police and Court Building	8/04/2014	25,200.00	1,200.00	24,000.00		476.47		46,614.25	
14-13H.3	Sanitary Sewer Improvements	8/04/2014	272,475.00	85,690.18			82,060.00		723.53	24,000.00
15-06A.1	Acquisition of Office and Computer Equipment	7/13/2015	55,440.00	886.10			(293.39)		3,630.18	
15-06C.1	Bicycle and Pedestrian Improvements	7/13/2015	20,160.00	20,000.00					1,179.49	
15-06C.2	Emergency Road and Drainage Improvements	7/13/2015	50,400.00	50,000.00					20,000.00	
15-06C.3	Municipal Facilities and Related Improvements	7/13/2015	50,400.00	2,400.00	48,000.00				50,000.00	48,000.00
15-06C.4	Annual Road Improvement Program	7/13/2015	1,109,850.00	558,278.08			397,953.23		160,324.85	
15-06C.5a	Traffic Safety Improvements	7/13/2015	1,002,375.00	441,565.56			267,314.50		174,251.06	
15-06C.6	Sanitary Sewer Improvements	7/13/2015	504,000.00	500,000.00					500,000.00	
15-06E	Improvements to Parks	7/13/2015	25,200.00	25,000.00					25,000.00	
15-06F.1	Acquisition of Emergency Services Equipment	7/13/2015	181,650.00	1,051.95				1,051.95		
15-06F.2	Roof Replacement Princeton Junction Firehouse	7/13/2015	60,480.00	60,000.00			60,000.00		25,917.66	
15-06G.1	Acquisition of Police Office and Computer Equipment	7/13/2015	88,515.00	28,581.18			2,663.52		49,000.00	
15-06G.3	Acquisition of Police Equipment	7/13/2015	49,455.00	49,000.00					1,200.00	24,000.00
15-06G.4	Improvements to Police and Court Building	7/13/2015	25,200.00	1,200.00	24,000.00				1,200.00	
15-06H.1	Acquisition of Public Works Equipment	7/13/2015	120,960.00	4,394.84			699.25		3,695.59	
15-06H.2	Acquisition of Public Works Vehicles	7/13/2015	207,900.00	23,346.84			14,750.00		8,596.84	
15-06H.3	Public Work Complex Improvements	7/13/2015	25,200.00	15,113.01			9,113.39		5,999.62	
15-06H.4	Sanitary Sewer Improvements	7/13/2015	272,580.00	266,782.58			155,254.82		111,527.76	
15-07.1	Public Land Maintenance	8/03/2015	100,000.00	1,022.61						

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

Sheet 3 of 5

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2017		2018 Authorizations	Charged	Cancelled	Balance Dec. 31, 2018	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
	General Improvements (Continued):									
16-07	Improvements to Road Intersections	5/16/2016	\$ 84,276.00	\$ 26,759.01	\$	\$	\$ 3,760.00		\$	22,999.01
16-09C.1	Bicycle and Pedestrian Improvements	6/13/2016	151,200.00	35,000.00						35,000.00
16-09C.2	Emergency Road and Drainage Improvements	6/13/2016	50,400.00	50,000.00						50,000.00
16-09C.3	Annual Road Improvement Program	6/13/2016	883,800.00	875,078.13			790,328.50			84,749.63
16-09C.3a	Annual Road Improvement Program - Grant	6/13/2016	225,000.00	225,000.00						56,250.00
16-09C.4	Traffic Safety Improvements	6/13/2016	810,075.00	126,463.44			6,799.77			168,750.00
16-09C.5	Sanitary Sewer Improvements	6/13/2016	580,440.00	577,940.75			62,634.51			119,663.67
16-09D	Street Tree Planting Program	6/13/2016	20,160.00	140.63			140.63			515,306.24
16-09E	Improvements to Parks	6/13/2016	25,200.00	25,000.00						25,000.00
16-09F.1	Acquisition of Emergency Services Equipment	6/13/2016	203,700.00	10,504.35			9,400.35			1,104.00
16-09G.1	Acquisition of Police Office and Computer Equipment	6/13/2016	171,150.00	169,500.00			59,917.80			109,582.20
16-09G.2	Acquisition of Police Vehicle	6/13/2016	37,275.00	19,601.22			19,601.22			
16-09G.3	Acquisition of Police Equipment	6/13/2016	73,710.00	3,510.00						73,710.00
16-09G.4	Improvements to Police and Court Building	6/13/2016	25,200.00	1,200.00						1,200.00
16-09H.1	Acquisition of Public Works Equipment	6/13/2016	101,745.00	4,598.40						4,598.40
16-09H.2	Acquisition of Public Works Vehicles	6/13/2016	227,115.00	26,310.13						26,310.13
16-09H.3	Public Work Complex Improvements	6/13/2016	25,200.00	25,000.00						25,000.00
16-09H.4	Sanitary Sewer Improvements	6/13/2016	272,580.00	270,000.00						270,000.00
16-10.1	Municipal Complex Renovations	6/13/2016	500,000.00	217,226.64						
16-10.2	Public Land Maintenance	6/13/2016	100,000.00	93,541.42						
16-11	Duck Pond Run Sewer Interceptor	6/13/2016	395,248.80	395,248.80			217,226.64			10,191.65
16-26	Update of the Capital Improvement Program	12/12/2016	250,000.00	229,233.69			83,349.77			395,248.80
17-20.1	Public Land Maintenance	6/12/2017	100,000.00	100,000.00			184,003.59			45,230.10
17-21A.1	Acquisition of Office and Computer Equipment	6/12/2017	52,500.00	2,500.00						100,000.00
17-21A.2	Improvement to Municipal Facilities	6/12/2017	95,865.00	2,185.00						52,500.00
17-21B	Acquisition of Community Development Vehicle	6/12/2017	21,945.00	1,045.00			40,076.77			21,945.00
17-21C.1	Bicycle and Pedestrian Improvements	6/12/2017	100,905.00	4,805.00			82,134.40			53,408.23
17-21C.2	Emergency Road and Drainage Improvements	6/12/2017	50,400.00	2,400.00			400.00			18,770.60
17-21C.3a	Municipal Complex Renovations	6/12/2017	500,000.00	500,000.00						50,000.00
17-21C.3b	Fire and Essential Services Facility Improvements	6/12/2017	156,250.00	31,250.00			188,250.49			311,749.51
17-21C.4a	Annual Road Improvement Program	6/12/2017	1,541,625.00	75,522.91			6,250.00			150,000.00
17-21C.4b	Annual Road Improvement Program - Grant	6/12/2017	225,000.00	225,000.00			159,931.29			1,373,091.62
17-21C.5	Traffic Safety Improvements	6/12/2017	494,760.00	6,724.47			227,800.69			225,000.00
17-21C.6	Sanitary Sewer Improvements	6/12/2017	504,000.00	24,000.00			4,000.00			250,123.78
17-21D.1	Street Tree Planting Program	6/12/2017	20,160.00	960.00			20,160.00			500,000.00
17-21D.2	Improvements to Parks	6/12/2017	25,200.00	1,200.00						
17-21D.3a	Senior Citizen Building Improvements	6/12/2017	25,000.00	25,000.00						1,200.00
17-21D.3b	Relocation of Health Department	6/12/2017	25,400.00				2,130.86			24,000.00
17-21E.1	Acquisition of Emergency Services Equipment	6/12/2017	415,800.00	14,813.30			5,175.62			22,869.14
17-21E.2	Acquisition of Emergency Services Vehicle	6/12/2017	136,500.00	6,500.00			117,915.47			292,897.83
17-21E.3a	Princeton Junction Fire House Building Improvements	6/12/2017	75,000.00	33,534.50			62,985.00			102,965.50
17-21E.3b	Emergency Services Facilities and Related Improvements	6/12/2017	177,315.00	12,015.00			50,284.15			24,715.85
17-21F.1	Acquisition of Police Office and Computer Equipment	6/12/2017	294,210.00	171,639.56			55,853.86			115,785.70
17-21F.2	Acquisition of Police Vehicle	6/12/2017	37,275.00	14,010.00			2,710.00			291,500.00
17-21F.3	Acquisition of Police Equipment	6/12/2017	51,450.00	1,775.00			37,275.00			
17-21F.4	Improvements to Police and Court Building	6/12/2017	25,200.00	2,450.00			450.00			51,000.00
				1,200.00						1,200.00
				24,000.00						24,000.00

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 4 of 5

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2017		2018		Cancelled	Balance Dec. 31, 2018	
		Date	Amount	Funded	Unfunded	Authorizations	Charged		Funded	Unfunded
	General Improvements (Continued):									
17-21G.1	Acquisition of Public Works Equipment	6/12/2017	\$ 312,060.00	\$	\$ 289,323.12	\$	\$ 152,654.85	\$	\$ 136,668.27	\$
17-21G.2	Acquisition of Public Works Vehicles	6/12/2017	412,755.00		365,012.00		287,606.28		77,405.72	
17-21G.3	Public Work Complex Improvements	6/12/2017	25,200.00	1,200.00	24,000.00		200.00		25,000.00	
17-21G.4	Sanitary Sewer Improvements	6/12/2017	272,475.00	12,975.00	259,500.00		1,020.79		271,454.21	
18-15A.1	Acquisition of Office and Computer Equipment	6/11/2018	181,650.00			181,650.00			181,650.00	
18-15A.2	Improvement to Municipal Facilities	6/11/2018	25,200.00			25,200.00	200.00		25,000.00	
18-15A.3	Improvements to Post Office Building	6/11/2018	25,200.00			25,200.00	200.00		25,000.00	
18-15A.4	Security System Upgrades	6/11/2018	7,035.00			7,035.00			7,035.00	
18-15A.5	Improvements to Arts Council Building	6/11/2018	25,200.00			25,200.00	5,244.85		19,955.15	
18-15A.6	Shelving for Permanent Documents	6/11/2018	10,080.00			10,080.00			480.00	9,600.00
18-15B.1	Acquisition of Community Development Vehicle	6/11/2018	22,995.00			22,995.00	259.12		22,735.88	
18-15B.2	Bicycle and Pedestrian Improvements	6/11/2018	121,065.00			121,065.00	79,832.82		41,232.18	
18-15B.3	Emergency Road and Drainage Improvements	6/11/2018	50,400.00			50,400.00			50,400.00	
18-15B.4	Municipal Complex Renovations	6/11/2018	580,860.00			580,860.00			27,660.00	553,200.00
18-15B.5	Fire and Essential Services Facility Improvements	6/11/2018	151,200.00			151,200.00			151,200.00	
18-15B.6a	Annual Road Improvement Program	6/11/2018	1,669,150.00			1,669,150.00			1,669,150.00	
18-15B.6b	Annual Road Improvement Program - Grant	6/11/2018	350,000.00			350,000.00			350,000.00	
18-15B.7	Traffic Safety Improvements	6/11/2018	727,020.00			727,020.00			727,020.00	
18-15B.8	Sanitary Sewer Improvements	6/11/2018	504,000.00			504,000.00			504,000.00	
18-15C	Street Tree Planting Program	6/11/2018	20,160.00			20,160.00			20,160.00	
18-15D	Acquisition of Health Department Vehicle	6/11/2018	22,995.00			22,995.00	259.12		22,735.88	
18-15E	Improvements to Parks	6/11/2018	25,200.00			25,200.00			1,200.00	24,000.00
18-15F.1	Acquisition of Emergency Services Equipment	6/11/2018	163,485.00			163,485.00	10,097.85		153,387.15	
18-15F.2	Princeton Junction Fire House Building Improvements	6/11/2018	25,200.00			25,200.00	4,178.15		21,021.85	
18-15G.1	Acquisition of Police Office and Computer Equipment	6/11/2018	504,000.00			504,000.00			504,000.00	
18-15G.2	Acquisition of Police Vehicle	6/11/2018	37,170.00			37,170.00			37,170.00	
18-15G.3	Acquisition of Police Equipment	6/11/2018	51,450.00			51,450.00			51,450.00	
18-15G.4	Improvements to Police and Court Building	6/11/2018	25,200.00			25,200.00			1,200.00	24,000.00
18-15H.1	Acquisition of Public Works Equipment	6/11/2018	16,065.00			16,065.00	16,065.00		335,064.00	
18-15H.2	Acquisition of Public Works Vehicles	6/11/2018	371,595.00			371,595.00	36,531.00		25,200.00	
18-15H.3	Public Work Complex Improvements	6/11/2018	25,200.00			25,200.00			272,475.00	
18-15H.4	Sanitary Sewer Improvements	6/11/2018	272,475.00			272,475.00			100,000.00	
18-16.1	Public Land Maintenance	6/11/2018	100,000.00			100,000.00			100,000.00	
18-21	Village, New Village and North Post Road Improvements	8/20/2018	473,049.07			473,049.07	18,453.00		454,596.07	
	Total General Improvements and Local Improvements			10,842,706.43	7,483,332.56	6,584,299.07	5,805,325.27	19,650.78	17,493,791.53	1,591,570.48
	Open Space Improvements:									
06-11.2	Underground Storage Tank Remediation	8/14/2006	25,000.00	25,000.00					25,000.00	
07-11.2	Open Space Maintenance and Development	6/04/2007	350,000.00	5,108.00					5,108.00	
07-11.3	Open Space Land Acquisition	6/04/2007	50,000.00	4,923.50					4,550.00	
13-08.2b	Parks Open Space Development	5/14/2013	100,000.00	97,625.00			373.50		97,625.00	
13-08.2d	Preserve Open Space Development	5/14/2013	100,000.00	21,251.40					21,251.40	
14-12.2b	Preserve Open Space Development	8/04/2014	20,000.00	20,000.00					29,356.97	
14-12.2c	Preserve Open Space Maintenance	8/04/2014	80,000.00	33,512.13					2,551.04	
14-12.2d	Parks Open Space Development	8/04/2014	200,000.00	200,000.00					200,000.00	
14-12.3	Consultant Services - Acquisition of Land	8/04/2014	50,000.00	1,956.31			929.89		1,026.42	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 5 of 5

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2017		2018 Authorizations	Charged	Cancelled	Balance Dec. 31, 2018	
				Funded	Unfunded				Funded	Unfunded
15-07.2	Open Space Improvements (Continued):									
15-07.3	Open Space Maintenance and Development	8/03/2015	\$ 400,000.00	\$ 300,000.00	\$	\$	\$ 41,451.70	\$	\$ 258,548.30	\$
16-10.4	Open Space Acquisition - Consultant	8/03/2015	25,000.00	765.00		535.00			230.00	
17-14	Open Space Acquisition - Consultant	6/13/2016	25,000.00	6,689.17		6,689.17				
17-15	Acquisition of the Hall Parcels	5/08/2017	50,000.00	25,731.25		11,081.19			14,650.06	
17-20.3	Acquisition of the AEGLE Parcel	5/08/2017	941,000.00	901,621.20		901,621.20				
17-20.4	Parks Open Space Development	6/12/2017	200,000.00	200,000.00					200,000.00	
17-20.5	Preserve Open Space Maintenance	6/12/2017	90,000.00	90,000.00					90,000.00	
17-20.6	Preserve Open Space Development	6/12/2017	20,000.00	20,000.00					20,000.00	
18-05	Open Space Acquisition - Consultant	6/12/2017	25,000.00	16,929.02		16,929.02				
18-06	Acquisition of the Hall Parcels	3/12/2018	1,575,000.00		1,575,000.00					
18-16.2	Acquisition of the Censoni Parcel	3/12/2018	695,000.00		695,000.00				26,714.49	
18-16.3	Parks Open Space Maintenance	6/11/2018	100,000.00		100,000.00					
18-16.4	Parks Open Space Development	6/11/2018	200,000.00		200,000.00				200,000.00	
18-16.5	Preserve Open Space Maintenance	6/11/2018	90,000.00		90,000.00				90,000.00	
18-16.6	Preserve Open Space Development	6/11/2018	20,000.00		20,000.00				20,000.00	
	Open Space Acquisition - Consultant	6/11/2018	25,000.00		25,000.00		17,618.08		7,381.92	
	Total Open Space Improvements		1,971,111.98		2,705,000.00		3,383,369.78		1,292,742.20	
			\$ 12,813,818.41	\$ 7,483,332.56	\$ 9,289,299.07	\$ 9,188,695.05	\$ 19,650.78	\$ 18,786,533.73	\$ 1,591,570.48	
	Disbursed					\$ 9,094,377.93				
	Retained Percentage Due Contractors					94,317.12		19,650.78		
	Reserve for Debt Service									
	Improvement Authorizations Funded by Trust Reserves:									
	Maintenance of Open Space									
	Off-Tract Road Assessments					100,000.00				
	Open Space Tax					473,049.07				
	Deferred Charges - Unfunded:					2,705,000.00				
	General Improvements					5,725,000.00				
	Capital Improvement Fund					286,250.00				
						\$ 9,289,299.07	\$ 9,188,695.05	\$ 19,650.78		

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

WWT

		Debit	Credit
Balance January 1, 2018	80030-01	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2018	80030-05	.00	XXXXXXXXXX
		.00	.00

* The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
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 2018 or Prior Years
2018-05	1,575,000.00		1,575,000.00	
2018-06	695,000.00		695,000.00	
2018-15	6,011,250.00	5,725,000.00	286,250.00	
2018-16	535,000.00		535,000.00	
2018-21	473,049.07		473,049.07	
Total	80032-00 9,289,299.07	5,725,000.00	3,564,299.07	.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 - 2018

WWT

		Debit	Credit
Balance January 1, 2018	80029-01	XXXXXXXXXX	361,207.29
Premium on Sale of Bonds		XXXXXXXXXX	740,920.00
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2018 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2018	80029-04	1,102,127.29	XXXXXXXXXX
		1,102,127.29	1,102,127.29

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2018 _____
2. Amount of Cash in Special Trust Fund as of December 31, 2018 (Note A) _____
3. Amount of Bonds Issued Under Item 1
 Maturing in 2019 _____
4. Amount of Interest on Bonds with a
 Covenant - 2019 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 2018 appropriation column.

MUNICIPALITIES ONLY

WWT

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 2018 was		<u>165,927,631.47</u>
2. Amount of Item 1 Collected in 2018 (*)	<u>165,311,287.28</u>	
3. Seventy (70) Percent of Item 1		<u>116,149,342.03</u>

(*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the year 2018?
Answer YES or NO Yes
 - Have Payments been made for all bonded obligations or notes due on or before December 31, 2018?
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 2019 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 2017		<u>N/A</u>
2. 4% of 2017 Tax Levy for all purposes:		
Levy --	=	<u>.00</u>
3. Cash Deficit 2018		<u>N/A</u>
4. 4% of 2018 Tax Levy for all purposes:		
Levy --	=	<u>.00</u>

E.

Unpaid	2017	2018	Total
1. State Taxes			<u>.00</u>
2. County Taxes		<u>322,285.20</u>	<u>322,285.20</u>
3. Amounts due Special Districts			<u>.00</u>
4. Amounts due School Districts for Local School Tax			<u>.00</u>

SHEETS 40 to 68 (or 68-A), 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 2018, please observe instructions on Sheet 2.

NO WATER UTILITY

POST CLOSING

TRIAL BALANCE - SWIMMING POOL UTILITY FUND

AS AT DECEMBER 31, 2018
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
OPERATING FUND		
Cash	24,502.48	
Interfund - Swimming Pool Capital Fund	6,000.00	
Cash Liabilities:		
Appropriation Reserves		24,558.82
Reserve for Encumbrances		4,804.47
Interfund - Swimming Pool Capital Fund		
Accrued Interest on Bonds		
Accounts Payable		
Total Cash Liabilities		29,363.29
Fund Balance		1,139.19
	30,502.48	30,502.48
CAPITAL FUND		
Cash and Cash Equivalents	13,983.83	
Fixed Capital	3,271,345.81	
Fixed Capital Authorized and Uncompleted	50,400.00	
Interfund - Swimming Pool Operating Fund		6,000.00
Bond Anticipation Notes		95,500.00
Capital Improvement Fund		100.00
Improvement Authorizations:		
Funded		
Unfunded		7,883.83
Reserve for Amortization		3,223,845.81
Reserve for Deferred Amortization		2,400.00
Reserve for Debt Service		
Fund Balance		
Estimated Proceeds on Bonds and Notes		
Proceeds on Bonds and Notes Authorized		
	3,335,729.64	3,335,729.64

(Do not crowd - add additional sheets)

**ANALYSIS OF SWIMMING POOL UTILITY ASSESSMENT CASH AND INVESTMENTS PLEDGED TO WWT
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2017	RECEIPTS				Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals	.00	.00	.00	.00	.00	.00	.00

* Show as red figure.

SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2018

WWT

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Membership Fees	235,000.00	182,920.00	(52,080.00)
Other Fees	148,100.00	144,027.00	(4,073.00)
Reserve for Debt Service	294,750.00	294,750.00	
Interest on Deposits	150.00	630.14	480.14
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	678,000.00	622,327.14	(55,672.86)
Deficit (General Budget) **			
	678,000.00	622,327.14	(55,672.86)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXXX
Adopted Budget		678,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		678,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		678,000.00
Deduct Expenditures:		
Paid or Charged	635,082.49	
Reserved	24,558.82	
Surplus (General Budget) **		
Total Expenditures		659,641.31
Unexpended Balance Cancelled (See Footnote)		18,358.69

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 CANCELLED:

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 Cancelled"

STATEMENT OF 2018 OPERATION SWIMMING POOL UTILITY

WWT

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 Swimming Pool 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Cancelled *		
Total Revenue Realized		.00
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	.00	
Less: Deferred Charges Included in Above "Total Expenditures"	XXXXXXXXXX	
Total Expenditures - As Adjusted		.00
Excess		.00
Budget Appropriation - Surplus (General Budget) **		.00
Remainder = Balance of "Results of 2018 Operation" ("Excess in Operations" - Sheet 60)	XXXXXXXXXX .00	
Deficit		.00
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2018 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	XXXXXXXXXX .00	

SECTION 2:

The following Item of "2017 Appropriation Reserves Cancelled in 2018" is due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the Swimming Pool Utility for 2017:

2017 Appropriation Reserves Cancelled in 2018	37,314.17	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, enter "None"	XXXXXXXXXX none	
*Excess (Revenue Realized)		37,314.17

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

RESULTS OF 2018 OPERATIONS - SWIMMING POOL UTILITY

WWT

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	.00
Unexpended Balances of Appropriations	XXXXXXXXXX	18,358.69
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves*	XXXXXXXXXX	37,314.17
Deficit in Anticipated Revenue	55,672.86	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	.00
Excess in Operations - to Operating Surplus	.00	XXXXXXXXXX
*See restriction in amount on Sheet 59, SECTION 2	55,672.86	55,672.86

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	1,139.19
Excess in Results of 2018 Operations	XXXXXXXXXX	.00
Amount Appropriated in 2018 Budget -Cash	.00	XXXXXXXXXX
Amount Appropriated in 2018 Budget with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX
	.00	XXXXXXXXXX
Balance December 31, 2018	1,139.19	XXXXXXXXXX
	1,139.19	1,139.19

**ANALYSIS OF BALANCE DECEMBER 31, 2018
(FROM SWIMMING POOL UTILITY - TRIAL BALANCE)**

Cash	24,502.48
Investments	
Interfund Accounts Receivable	6,000.00
Subtotal	30,502.48
Deduct Cash Liabilities Marked with "C" on Trial Balance	29,363.29
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,139.19
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	.00
	1,139.19

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

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

SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

WWT

Balance December 31, 2017		<u> </u>
Increased by:		
Swimming Pool Rents Levied		<u> </u>
		.00
Decreased by:		
Collections	<u> </u>	
Overpayments applied	<u> </u>	
Transfer to Swimming Pool Liens	<u> </u>	
Other	<u> </u>	
		<u> </u>
		.00
Balance December 31, 2018		<u><u> </u></u>
		.00

SCHEDULE OF SWIMMING POOL UTILITY LIENS

Balance December 31, 2017		<u> </u>
Increased by:		
Transfers from Accounts Receivable	<u> </u>	
Penalties and Costs	<u> </u>	
Other	<u> </u>	
		<u> </u>
		.00
Decreased by:		
Collections	<u> </u>	
Other	<u> </u>	
		<u> </u>
		.00
Balance December 31, 2018		<u><u> </u></u>
		.00

DEFERRED CHARGES

WWT

-MANDATORY CHARGES ONLY- SWIMMING POOL UTILITY FUND

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

	Amount Dec. 31, 2017 Per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1. <u>Caused By</u> Emergency Authorization*				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2019
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2019 DEBT SERVICE FOR BONDS
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018	.00	XXXXXXXXXX	
	.00	.00	
2019 Bond Maturities - Assessment Bonds			
2019 Interest on Bonds*			

SWIMMING POOL UTILITY CAPITAL BONDS

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX	285,000.00	
Issued	XXXXXXXXXX		
Paid	285,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	.00	XXXXXXXXXX	
	285,000.00	285,000.00	
2019 Bond Maturities - Capital Bonds			
2019 Interest on Bonds*			
Total "Interest on Bonds - Debt Service" (*Items)			.00

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2019 Interest on Bonds (*Items)	.00	
Less: Interest Accrued to 12/31/18 (Trial Balance)		
Subtotal	.00	
Add: Interest to be Accrued as of 12/31/19		
Required Appropriation 2019		.00

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

DEBT SERVICE FOR SWIMMING POOL UTILITY NOTES (OTHER THAN ASSESSMENT NOTES) WWT

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1	2014-14 Improvements to Swim Pool Complex	47,500.00	8/20/2018	47,500.00	8/20/2019	2.000%		950.00	8/20/2019
2	2016-19 Improvements to Swim Pool Complex	48,000.00	8/20/2018	48,000.00	8/20/2019	2.000%		960.00	8/20/2019
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
	Total	95,500.00		95,500.00				1,910.00	

INTEREST ON NOTES - SWIMMING POOL UTILITY BUDGET	
2019 Interest on Notes	1,910.00
Less: Interest Accrued to 12/31/18 (Trial Balance)	
Subtotal	1,910.00
Add: Interest to be Accrued as of 12/31/19	58.36
Required Appropriation - 2019	1,968.36

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.
 * "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 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.
 ** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SWIMMING POOL UTILITY ASSESSMENT NOTES

WWT

1. Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed (Insert Date)	
						For Principal	For Interest **		
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total	.00		.00			.00		.00	

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"

Swimming Pool Utility Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2019 Dedicated Water Utility Assessment Budget or written intent of permanent funding submitted with statement.

**Interest on Swimming Pool Utility Assessment Notes must be included in the Swimming Pool Utility Fund Budget appropriation "Interest on Notes". (Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

WWT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total		.00	.00	.00

**SWIMMING POOL UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

WWT

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	100.00
Received from 2018 Budget Appropriation*	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Cancelled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX
List by Improvements - Direct Charges made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	100.00	XXXXXXXXXX
	100.00	100.00

**SWIMMING POOL UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Received from 2018 Budget Appropriation*	XXXXXXXXXX	
Received from 2018 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	.00	XXXXXXXXXX
	.00	.00

* The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

SWIMMING POOL UTILITY CAPITAL FUND

WWT

CAPITAL IMPROVEMENTS AUTHORIZED IN 2018

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

SWIMMING POOL UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Total	.00	.00	.00	.00

**SWIMMING POOL UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS**

YEAR 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXXXX
Balance December 31, 2018	.00	XXXXXXXXXX
	.00	.00