

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2017
(UNAUDITED)**

WWT

POPULATION LAST CENSUS: 27,615
NET VALUATION TAXABLE 2017: \$5,984,351,614
MUNICODE: 1113
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2018
MUNICIPALITIES - FEBRUARY 10, 2018

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.

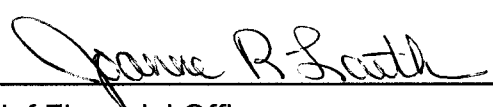
Name: 
Title: Registered Municipal Accountant

(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, 2017, 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, 2017.

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

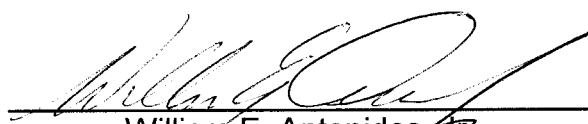
Preparation by Registered Municipal Accountant

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, 2017 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 2017 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 12th day of FEBRUARY, 2018

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 2018.

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: _____

Certificate Number: O-0542

Date: _____

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: _____

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, 2017

	(1) Federal Programs Expended (Administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>13,585.00</u>	\$ <u>62,240.24</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.

James R. Smith
Signature of Chief Financial Officer

2/12/18
Date

IMPORTANT!

WWT

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 2017 and that sheets 40 to 68 are unnecessary.

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

Name: NA

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, 2017

Certification is hereby made that the Net Valuation-Taxable of property liable to taxation for the tax year 2018 and filed with the County Board of Taxation on January 10, 2018 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$.

6,000,159,290.

Scott Benne
SIGNATURE OF TAX ASSESSOR

Township of West Windsor
MUNICIPALITY

Mercer
COUNTY

IMPORTANT!

WWT

READ INSTRUCTIONS

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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.

Steven H Benna
SIGNATURE OF TAX ASSESSOR

Township of West Windsor
MUNICIPALITY

Mercer
COUNTY

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2017

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	32,786,520.42	
Change Fund	825.00	
	32,787,345.42	
Investments - Notes of Other Municipalities	2,280,000.00	
Due from State, Chapter 20, P.L. 1971		
	35,067,345.42	
Receivables Offset with Reserves:		
Taxes Receivable	558,633.21	
Tax Title Liens Receivable	106,110.36	
Foreclosed Property	5,000.00	
Sewer Service Charges	59,194.05	
Police Special Duty	24,500.31	
Revenue Accounts Receivable	58,688.46	
Interfunds:		
Assessment Trust Fund		
Animal Control Trust Fund		
General Capital Fund		
	812,126.39	
Special Emergency Authorization		
Cash Liabilities:		
Appropriation Reserves		958,611.36
Reserve for Encumbrances		1,877,698.79
Accounts Payable		4,621,979.57
Prepaid Taxes		15,817,718.78
Tax Overpayments		17,893.56
Prepaid Sewer Service Charges		94,219.15
Sewer Service Charge Overpayments		18,326.98
Due to State - Fees Collected		21,275.00
Due to County for Added and Omitted Taxes		30,310.93
Reserve for Tree Planting		400.00
Due to State, Chapter 20, P.L. 1971		3,517.36
Interfunds:		
Grant Fund		194,507.02
Other Trust Fund		
General Capital Fund		

(Do not crowd - add additional sheets)

POST CLOSING

WWT

TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
TRUST I		
Cash	43,214.09	
Interfund - Trust II	10,397.84	
Reserve for Assistance		53,611.93
	53,611.93	53,611.93
TRUST II		
Cash	10,397.84	
Interfund - Trust II		10,397.84
Prepaid State Aid		
	10,397.84	10,397.84

(Do not crowd - add additional sheets)

* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE -
FEDERAL AND STATE GRANTS

WWT

AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
Grants Receivable	10,585.00	
Interfund - Current Fund	194,507.02	
Appropriated Reserves		191,303.45
Reserve for Encumbrances		2,568.00
Accounts Payable		
Unappropriated Reserves		11,220.57
	205,092.02	205,092.02

(Do not crowd - add additional sheets)

POST CLOSING

WWT

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
ASSESSMENT TRUST FUND		
Cash	665,930.14	
Assessments Held in Abeyance	4,788.87	
Deferred Assessments	152,481.38	
Assessments Receivable	618,107.14	
Overpayment of Assessment		
Serial Bonds Payable		275,000.00
Reserve for Assessments		775,377.39
Fund Balance		390,930.14
	1,441,307.53	1,441,307.53
ANIMAL CONTROL TRUST FUND		
Cash	13,233.34	
Interfund - Current Fund		
Due to State of New Jersey		4.20
Reserve for Expenditures		13,229.14
	13,233.34	13,233.34
OTHER TRUST FUND		
Cash and Cash Equivalents	10,502,334.11	
Investments - Notes of Other Municipalities	4,262,708.00	
Funds Held by Trustee	1,340,579.55	
Interfund - Current Fund		
LOSAP Program		1,340,579.55
Miscellaneous Reserves		14,765,042.11
	16,105,621.66	16,105,621.66

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

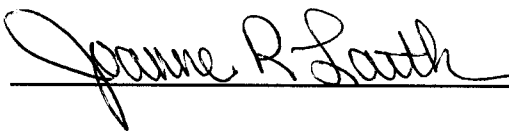
Municipal Public Defender Expended Prior Year 2016	(1) \$	8,646.00
	x	<u>25%</u>
	(2) \$	2,161.50
Municipal Public Defender Trust Cash Balance December 31, 2017	(3) \$.00

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: O-0542

Date: 2/12/18

Schedule of Trust Fund Deposits and Reserves

WWT

Purpose	Amount			Balance
	Dec. 31, 2016	Increases	Decreases	as at Dec. 31, 2017
1 Accumulated Absences	\$ 1,123,000.00	\$ 10,000.00	\$	\$ 1,133,000.00
2 Affordable Housing Fees	2,086,010.02	63,519.94	351,252.01	1,798,277.95
3 Bequests		200.00		200.00
4 Cash Performance Bonds	3,190,807.11	605,294.40	428,315.04	3,367,786.47
5 Charter Club at Princeton Junction	75,000.00			75,000.00
6 D&R Canal Sewer Interceptor	28,056.76			28,056.76
7 Deposits for Third Party Liens	85,720.61	104,433.34	187,230.65	2,923.30
8 Developers Agreement - Sewer	383,523.07			383,523.07
9 Development Inspection Fee Escrow	1,096,321.56	144,685.25	124,673.40	1,116,333.41
10 Development Plan Review Escrow	211,601.49	613,063.47	532,714.73	291,950.23
11 Duck Pond Run	18,671.77			18,671.77
12 Duck Pond Run Pump Station	9,284.79			9,284.79
13 Electronic Receipt Fees	48,075.38	35,861.51	22,160.38	61,776.51
14 Grover's Mill Pond Restoration	32,850.00			32,850.00
15 Installation of a Public Water Supply	5,530.28			5,530.28
16 Interim Road Improvements	31,590.71			31,590.71
17 K-9 Unit	500.00			500.00
18 Line Road Widening	24,418.00			24,418.00
19 Maintenance of Open Space	223,847.26	130.06	100,000.00	123,977.32
20 Mercer County Rapid Response		5,000.00		5,000.00
21 Municipal Law Enforcement Trust	5,933.62	2,255.67	2,536.00	5,653.29
22 Municipal Share of Developer Escrow	5,825.00	4,011.00	5,825.00	4,011.00
23 New Edinburg Road	32,222.08			32,222.08
24 Off-Tract Road Assessments	1,001,205.24	333.78		1,001,539.02
25 Off-Tract Street Improvements	142,908.66	47.64	4,011.00	138,945.30
26 Open Space	3,898,145.84	1,199,369.49	2,192,137.73	2,905,377.60
27 Parking Offenses Adjudication Act	4,581.73	2,934.00	2,811.60	4,704.13
28 Playground Equipment	3,500.00			3,500.00
29 Premiums at Tax Sale	367,200.00	175,000.00	221,500.00	320,700.00
30 Property Rent	356,492.91	394,649.42	356,492.91	394,649.42
31 Public Defender Trust		7,104.00	7,104.00	
32 Recreation Commission	413,834.49	525,588.31	591,344.51	348,078.29
33 Recycling	90,922.60	69,116.34	69,885.50	90,153.44
34 Security Deposit	2,040.00			2,040.00
35 Senior Citizen Center	13,766.34	38,322.86	36,264.80	15,824.40
36 Sewer Cleaning Funds	67,761.68			67,761.68
37 Sewer Extension Backup	3,436.47			3,436.47
38 Sewer Infrastructure Improvements	179,430.16			179,430.16
39 Sewer Litigation Escrow	82,943.68			82,943.68
40 Sidewalk Installation	1,036.00			1,036.00
41 South Meadows Detention Basin	16,316.06			16,316.06
42 Storm Recovery	358,383.02	13,030.59	10,175.20	361,238.41
43 Stormwater Management	70,619.87	35.26		70,655.13
44 Traffic Improvement District	3,176.10	1.08		3,177.18
45 Unemployment Compensation Ins.	184,428.22	20,983.07	47,910.28	157,501.01
46 Uniform Fire Code - Firefighters	19,794.33	21,625.00	22,578.81	18,840.52
47 Uniform Fire Code - Local	16,841.52	22,625.00	21,834.25	17,632.27
48 Water Monitoring	7,025.00			7,025.00
Totals:	\$ 16,024,579.43	\$ 4,079,220.48	\$ 5,338,757.80	\$ 14,765,042.11

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, 2016	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2017
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Ordinance 07-04		342,893.22				(342,893.22)		
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities		275,000.00						275,000.00
Trust Surplus	48,036.92					342,893.22		390,930.14
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Interfund - Current Fund				17,756.14			17,756.14	
Totals	48,036.92	617,893.22	.00	17,756.14	.00	.00	17,756.14	665,930.14

* Show as red figure.

POST CLOSING

WWT

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	7,752,549.48	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	7,752,549.48
Cash and Cash Equivalents	13,568,216.48	
Grants Receivable		
Deferred Charges to Future Taxation:		
Funded	27,730,000.00	
Unfunded	7,752,549.48	
Funded - Open Space	3,039,606.98	
Unfunded - Open Space		
Funded - Special Assessment		
Capital Improvement Fund		141,229.58
Improvement Authorizations:		
Funded		10,842,706.43
Unfunded		7,483,332.56
Funded - Open Space		1,971,111.98
Unfunded - Open Space		
Serial Bonds:		
General		27,730,000.00
Open Space		1,570,000.00
Special Assessment		
Green Trust Loan Payable - Open Space		657,704.34
Environmental Infrastructure Loans - Open Space		811,902.64
Bond Anticipation Notes		
Reserve for:		
Arbitrage		336,941.21
Payment of Debt Service		36,613.32
Payment of Debt Service - Redevelopment		46,042.92
Penn Lyle Park		3,768.00
Retainage Due Contractors		97,812.67
Fund Balance		361,207.29
	59,842,922.42	59,842,922.42

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2017

WWT

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,240,239.98	31,608,367.70	62,087.26	32,786,520.42
Trust - Assessment		683,368.74	17,438.60	665,930.14
Trust - Animal Control		15,167.34	1,934.00	13,233.34
Trust - Other	3,131.73	10,545,547.25	46,344.87	10,502,334.11
Capital - General	.21	13,585,110.04	16,893.77	13,568,216.48
Water - Operating				
Water - Capital				
Water Utility - Assessment Trust				
Public Assistance**				
Trust I		43,214.09		43,214.09
Trust II		10,397.84		10,397.84
Swim Pool Operating		37,665.27	225.00	37,440.27
Swim Pool Capital	.06	244,403.07		244,403.13
Total	1,243,371.98	56,773,241.34	144,923.50	57,871,689.82

* Include Deposits In Transit

** Be sure to include a Public Assistance Account Reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION:

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2017

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2017

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: 

Title: Registered Municipal Acct.

CASH RECONCILIATION DECEMBER 31, 2017 (cont'd) wwt

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
PNC Bank	
ending in 9287	16,445,979.55
ending in 9295	56,676.25
1st Constitution	
ending in 7146	15,105,711.90
	31,608,367.70
ASSESSMENT TRUST FUND	
PNC Bank	
ending in 9359	683,368.74
ANIMAL CONTROL TRUST FUND	
PNC Bank	
ending in 9316	15,167.34
SWIMMING POOL OPERATING FUND	
PNC Bank	
ending in 9527	37,665.27
SWIMMING POOL CAPITAL FUND	
PNC Bank	
ending in 8039	244,403.07
PUBLIC ASSISTANCE TRUST I	
PNC Bank	
ending in 9471	43,214.09
PUBLIC ASSISTANCE TRUST II	
PNC Bank	
ending in 9498	10,397.84

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

CASH RECONCILIATION DECEMBER 31, 2017 (cont'd) wwt

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

GENERAL CAPITAL FUND	
PNC Bank	
ending in 8253	13,585,110.04
OTHER TRUST FUND	
PNC Bank	
ending in 9332	4,112,015.41
ending in 9447	123,977.32
ending in 9519	238,964.22
ending in 9367	16,760.19
ending in 9455	2,905,377.60
ending in 9535	349,157.56
ending in 9463	158,834.64
ending in 9383	6,901.11
Bank of America	
ending in 1565	759,032.93
ending in 1573	329,556.11
Sun Bank	
ending in 5965	1,544,970.16
	10,545,547.25
Total	56,773,241.34

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

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 10

SCHEDULE OF GRANTS RECEIVABLE

GRANT FUND

<u>Grant</u>	<u>2017 Budget Revenue</u>	<u>Realized</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2017</u>
2017 Year Grants:				
Alcohol Education Rehabilitation	\$ 4,503.79	\$ 4,503.79	\$	\$
Body Armor Fund	4,276.22	4,276.22		
Clean Communities Program	59,059.86	59,059.86		
Click It or Ticket	5,500.00	2,420.00	3,080.00	
Distracted Driving	5,500.00	4,125.00	1,375.00	
Drive Sober or Get Pulled Over	5,500.00	660.00	4,840.00	
Pedestrian Safety Grant	10,585.00			10,585.00
	<u>\$ 94,924.87</u>	<u>\$ 75,044.87</u>	<u>\$ 9,295.00</u>	<u>\$ 10,585.00</u>

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES

GRANT FUND

<u>Grant</u>	<u>Balance Dec. 31, 2016</u>	<u>Transfer from 2017 Budget Appropriations</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2017</u>
2017 Year Grants:					
Alcohol Education Rehabilitation	\$	\$ 4,503.79	\$	\$	\$ 4,503.79
Body Armor Fund		4,276.22	3,434.67		841.55
Clean Communities Program		59,059.86			59,059.86
Click It or Ticket		5,500.00	2,420.00	3,080.00	
Distracted Driving		5,500.00	4,125.00	1,375.00	
Drive Sober or Get Pulled Over		5,500.00	660.00	4,840.00	
Pedestrian Safety Grant		10,585.00	6,380.00		4,205.00
2016 Year Grants:					
Alcohol Education Rehabilitation	3,384.16		3,330.44		53.72
Body Armor Fund	4,269.33		4,269.33		
Clean Communities Program	69,517.94		3,245.00		66,272.94
Drunk Driving Enforcement Fund	20,525.73				20,525.73
2015 Year Grants:					
Alcohol Education Rehabilitation	67.83				67.83
Clean Communities Program	53,166.51		45,411.68		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	5,990.16		1,284.16		4,706.00
2010 Year Grants:					
Drunk Driving Enforcement Fund	1,264.96		1,264.96		
2009 Year Grants:					
HDSRF - Compost Facility	253.12				253.12
HDSRF - Municipal Garage	4.75				4.75
	<u>\$ 181,498.82</u>	<u>\$ 94,924.87</u>	<u>\$ 75,825.24</u>	<u>\$ 9,295.00</u>	<u>\$ 191,303.45</u>
Reserve for Encumbrances			\$ 2,568.00		
Interfund - Current Fund			<u>73,257.24</u>		
			<u>\$ 75,825.24</u>		

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 12

SCHEDULE OF UNAPPROPRIATED RESERVES

GRANT FUND

	Received in Current Fund	Balance Dec. 31, 2017
<u>Grant</u> Drunk Driving Enforcement Fund	\$ <u>11,220.57</u>	\$ <u>11,220.57</u>

*LOCAL DISTRICT SCHOOL TAX

WWT

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2016-2017) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXX	
Levy Calendar Year 2017	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2017-2018) 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, 2017 85045-00	XXXXXXXXXX	
2017 Levy 81105-00	XXXXXXXXXX	1,196,971.25
Interest Earned	XXXXXXXXXX	
Expenditures	1,196,971.25	XXXXXXXXXX
Balance December 31, 2017 85046-00		XXXXXXXXXX
	1,196,971.25	1,196,971.25

REGIONAL SCHOOL TAX

WWT

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2016-2017) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXX	
Levy Calendar Year 2017	XXXXXXXXXX	91,108,756.00
Paid	91,108,756.00	XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2017-2018) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.	91,108,756.00	91,108,756.00

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2016-2017) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXX	
Levy Calendar Year 2017	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2017-2018) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions.	.00	.00

COUNTY TAXES PAYABLE

WWT

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	200,060.48
2017 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	39,143,296.27
County Library 80003-04	XXXXXXXXXX	3,819,645.16
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,658,199.20
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	30,310.93
Paid	44,821,201.11	XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	30,310.93	XXXXXXXXXX
	44,851,512.04	44,851,512.04

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2017 80003-06	XXXXXXXXXX	
2017 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 2017 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2017 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, 2017	80004-01	XXXXXXXXXX	
State Library Aid Received in 2017	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2017	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2017	80004-03	XXXXXXXXXX	
State Library Aid Received in 2017	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2017	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, 2017	80004-05	XXXXXXXXXX	
State Library Aid Received in 2017	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2017	80004-14		
		.00	.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2017	80004-07	XXXXXXXXXX	
State Library Aid Received in 2017	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2017	80004-16		
		.00	.00

STATEMENT OF GENERAL BUDGET REVENUES 2017 WWT

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	4,770,000.00	4,770,000.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	10,695,402.48	12,417,723.61	1,722,321.13
Added by N.J.S. 40A:4-87: (List on 17a)	94,924.87	94,924.87	.00
Total Miscellaneous Revenue Anticipated 80103-	10,790,327.35	12,512,648.48	1,722,321.13
Receipts from Delinquent Taxes 80104-	525,000.00	582,779.14	57,779.14
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	23,951,597.52	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-	23,951,597.52	25,296,868.37	1,345,270.85
	40,036,924.87	43,162,295.99	3,125,371.12

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	160,418,133.18
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	.00	XXXXXXXXXX
Regional School Tax 80119-00	91,108,756.00	XXXXXXXXXX
Regional High School Tax 80110-00	.00	XXXXXXXXXX
County Taxes 80111-00	44,621,140.63	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	30,310.93	XXXXXXXXXX
Special District Taxes 80113-00	.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	1,196,971.25	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,835,914.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) 80116-00	25,296,868.37	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) 80118-00	XXXXXXXXXX	
	162,254,047.18	162,254,047.18

*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 2017 WWT

2017 Budget as Adopted	80012-01	39,942,000.00
2017 Budget - Added by N.J.S. 40A:4-87	80012-02	94,924.87
Appropriated for 2017 (Budget Statement Item 9)	80012-03	40,036,924.87
Appropriated for 2017 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	40,036,924.87
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	40,036,924.87
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	37,242,399.33
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,835,914.00
Reserved	80012-10	958,611.36
Total Expenditures	80012-11	40,036,924.69
Unexpended Balances Cancelled (see footnote)	80012-12	.18

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)

2017 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 2017 OPERATIONS

WWT

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-01	XXXXXXXXXX	1,722,321.13
Delinquent Tax Collections 80013-02	XXXXXXXXXX	57,779.14
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	1,345,270.85
Unexpended Balances of 2017 Budget Appropriations 80013-04	XXXXXXXXXX	.18
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	528,752.61
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 2016 Appropriation Reserves 80013-05	XXXXXXXXXX	1,129,739.72
Prior Years Interfunds Returned in 2017 80013-06	XXXXXXXXXX	
Grant Balance Cancelled	XXXXXXXXXX	9,295.00
	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2017 80013-07	.00	XXXXXXXXXX
Balance December 31, 2017 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 2017 80013-12		XXXXXXXXXX
Reserve for Receivable - Police Special Duty	3,004.76	XXXXXXXXXX
Reserve for Sale of Municipal Assets	31,200.00	XXXXXXXXXX
Prior Year Deductions Disallowed	1,500.00	XXXXXXXXXX
Refund of Prior Year Revenue	9,009.84	XXXXXXXXXX
Cancel Grants Receivable	9,295.00	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21) 80013-14	4,739,149.03	XXXXXXXXXX
	4,793,158.63	4,793,158.63

**SCHEDULE OF MISCELLANEOUS REVENUES WWT
NOT ANTICIPATED**

Source	Amount Realized
Tax Collector:	
Interest and Costs on Sewer	8,954.11
Interest and Costs on Assessments	17,438.60
Treasurer:	
Bid Specs	6,020.00
Clerk	1,374.03
Flu Shot Reimbursement	6,750.24
In Lieu of Taxes	233,357.87
Insurance Refunds	70,136.16
Other	7,642.86
Prior Year Refunds	14,905.95
Sale of Municipal Assets	31,200.00
Scrap Metal	4,435.25
Senior Center Transportation	4,935.00
Special Duty Fees	87,635.54
State Inspection Fines	6,082.00
Street Opening Permits	12,385.00
Tax Sale Premiums Cancelled	15,500.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	528,752.61

SURPLUS - CURRENT FUND YEAR 2017

WWT

		Debit	Credit
1. Balance January 1, 2017	80014-01	XXXXXXXXXX	5,757,017.75
2.		XXXXXXXXXX	
3. Excess Resulting from 2017 Operations	80014-02	XXXXXXXXXX	4,739,149.03
4. Amount Appropriated in the 2017 Budget - Cash	80014-03	4,770,000.00	XXXXXXXXXX
5. Amount Appropriated in 2017 Budget - with Prior Written Consent of Director of Local Govern. Services	80014-04	.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2017	80014-05	5,726,166.78	XXXXXXXXXX
		10,496,166.78	10,496,166.78

ANALYSIS OF BALANCE DECEMBER 31, 2017 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	32,786,520.42
Investments	80014-07	2,280,000.00
Change Fund		825.00
Sub-Total		35,067,345.42
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	29,341,178.64
Cash Surplus	80014-09	5,726,166.78
Deficit in Cash Surplus	80014-10	.00
Other Assets Pledged to Surplus:*		
⁽¹⁾ Due from State of N.J. Senior		
Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER	80014-15	5,726,166.78

ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET.

⁽¹⁾ MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2017 LEVY

WWT

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>160,919,219.56</u>
or			
(Abstract of Ratables)	82113-00		<u> </u>
2. Amount of Levy Special District Taxes	82102-00		<u> </u>
3. Amount Levied for Omitted Taxes Under N.J.S.A. 54:4-63.12 et. seq.	82103-00		<u>39,758.39</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>69,606.01</u>
5a. Subtotal 2017 Levy		\$	<u>161,028,583.96</u>
5b. Reductions due to tax appeals**			<u> </u>
5c. Total 2017 Levy	82106-00		<u>161,028,583.96</u>
6. Transferred to Tax Title Liens	82107-00		<u>19,935.53</u>
7. Transferred to Foreclosed Property	82108-00		<u> </u>
8. Remitted, Abated or Cancelled	82109-00		<u>31,882.04</u>
9. Discount Allowed	82110-00		<u> </u>
10. Collected in Cash: In 2016	82121-00	\$	<u>1,526,115.26</u>
In 2017*	82122-00		<u>158,179,332.52</u>
State's Share of 2017 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>66,577.64</u>
Homestead Benefit Credits	82124-00		<u>646,107.76</u>
Total To Line 14	82111-00		<u>160,418,133.18</u>
11. Total Credits			<u>160,469,950.75</u>
12. Amount Outstanding December 31, 2017	83120-00	\$	<u>558,633.21</u>
13. Percentage of Cash Collections to Total 2017 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>160,418,133.18</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			<u> </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>160,418,133.18</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 2017 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 2017

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 2017 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 2017 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, 2017	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	6,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	62,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector		XXXXXXXXXX
6.		XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,672.36
8. Sr. Citizens Deductions Disallowed By Tax Collector 2016 Taxes	XXXXXXXXXX	1,500.00
9. Received in Cash from State	XXXXXXXXXX	68,595.00
10. Veterans Deductions Disallowed	XXXXXXXXXX	
11.	XXXXXXXXXX	
12. Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	.00
Due To State of New Jersey	3,517.36	XXXXXXXXXX
	71,767.36	71,767.36

Calculation of Amount to be included on Sheet 22, Item 10-
2017 Senior Citizen and Veterans Deductions Allowed

Line 2	6,000.00
Line 3	62,000.00
Line 4 & 5	250.00
Sub-Total	68,250.00
Less: Line 7 & 10	1,672.36
To Item 10, Sheet 22	66,577.64

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

		Debit	Credit
Balance January 1, 2017		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 2017 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, 2017		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, 2017

Kelly Montecinos
Signature of Tax Collector

1581
License Number

2/12/18
Date

TOWNSHIP OF WEST WINDSOR, COUNTY OF MERCER
COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2018 MUNICIPAL BUDGET

WWT

		YEAR 2018	YEAR 2017
1. Total General Appropriations for 2018 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		38,886,182.57	XXXXXXXXXX
2. Local District School Tax- Actual 80016-			
Estimate ** 80017-			XXXXXXXXXX
3. Regional School District Tax- Actual 80025-			91,108,756.00
Estimate * 80026-		91,900,000.00	XXXXXXXXXX
4. Regional High School Tax- Actual 80018-			
School Budget Estimate * 80019-			XXXXXXXXXX
5. County Tax Actual 80020-			44,621,139.72
Estimate * 80021-		44,662,819.63	XXXXXXXXXX
6. Special District Taxes Actual 80022-			
Estimate * 80023-			XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-			1,196,971.25
Estimate * 80028-		1,196,971.25	XXXXXXXXXX
8. Total General Appropriation & Other Taxes 80024-01		176,645,973.45	
9. Less: Total Anticipated Revenues from 2018 in Municipal Budget (Item 5) 80024-02		15,650,790.18	
10. Cash Required from 2018 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		160,995,183.27	
11. Amount of Item 10 Divided by 98.87% [80024-04] Equals Amount to Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		162,835,221.27	
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	.00		
Regional School District Tax (Amount Shown on Line 3 Above)	91,900,000.00		
Regional High School Tax (Amount Shown on Line 4 Above)	.00		
County Tax (Amount Shown on Line 5 Above)	44,662,819.63		
Special District Tax (Amount Shown on Line 6 Above)	.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	1,196,971.25		
Tax in Local Municipal Budget	25,075,430.39		
Total Amount (see Line 11)	162,835,221.27		
			* May not be stated in an amount less than actual Tax of year 2017.
			** 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, 2018 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
			<u>Average of Collections</u>
			2017
			2016
			2015
			0.00%
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		1,840,038.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
Item 1 - Total General Appropriations		38,886,182.57	
Item 12 - Appropriations : Reserve for Uncollected Taxes		1,840,038.00	
Sub-Total		40,726,220.57	
Less: Item 9 - Total Anticipated Revenues		15,650,790.18	
Amount to be Raised by Taxation in Municipal Budget 80024-07		25,075,430.39	

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%
 [(2018 Estimated Total Levy - 2017 Total Levy) / 2017 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount**
 [(B * C) + B] \$ _____
- E. Net Reserve for Uncollected Taxes**
 Appropriation in Current Budget \$ _____
 (A - D)

2018 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, 2017			666,685.54	XXXXXXXXXX
A. Taxes	83102-00	556,941.12	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	109,744.42	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	12.30
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	
4. Added Taxes			1,500.00	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year)			XXXXXXXXXX	XXXXXXXXXX
and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens ⁽¹⁾		83104-00	XXXXXXXXXX	4,821.54
B. Tax Title Liens - Transfers from Taxes ⁽¹⁾		83107-00	4,821.54	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	668,173.24
8. Totals			673,007.08	673,007.08
9. Balance Brought Down			668,173.24	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	582,779.14
A. Taxes	83116-00	553,607.28	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	29,171.86	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2017 Tax Sale			780.73	XXXXXXXXXX
12. 2017 Taxes Transferred to Liens			19,935.53	XXXXXXXXXX
13. 2017 Taxes			558,633.21	XXXXXXXXXX
14. Balance December 31, 2017			XXXXXXXXXX	664,743.57
A. Taxes	83121-00	558,633.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	106,110.36	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,247,522.71	1,247,522.71

16. Percentage of Cash Collections to Adjusted Amount

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

87.22%

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

579,787.79	83125-00
------------	----------

and represents the maximum amount that may be anticipated in 2018.

(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, 2017	84101-00	5,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2017		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	.00	XXXXXXXXXX
4. Taxes Receivable	84104-00	.00	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		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, 2017	84114-00	XXXXXXXXXX	5,000.00
		5,000.00	5,000.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2017	84115-00		XXXXXXXXXX
16. 2017 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2017	84119-00	XXXXXXXXXX	.00
		.00	.00

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2017	84120-00		XXXXXXXXXX
21. 2017 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2017	84124-00	XXXXXXXXXX	.00
		.00	.00

Analysis of Sale of Property:

*Total Cash Collected in 2017 .00
(84125-00)

Realized in 2017 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, 2016 Per Audit Report	Amount in 2017 Budget	Amount Resulting from 2017	Balance as at Dec. 31, 2017
<u>Caused By</u>				
1. Emergency Authorization - Municipal*				
2. Emergency Authorizations - Schools				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2018</u>
1.					
2.					
3.					
4.					

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

WWT

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2016	REDUCED IN 2017		Balance Dec. 31, 2017
					By 2017 Budget	Cancelled by Resolution	
Totals		.00	.00	.00	.00	.00	.00

80025-00 80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A4-53 et seq. and are recorded on this page

Signed: Chief Financial Officer

*Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2017" must be entered here and then raised in the 2018 budget.

N.J.S. 40A:4-55.1 ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
 N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

WWT

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2016	REDUCED IN 2017		Balance Dec. 31, 2017
					By 2017 Budget	Cancelled by Resolution	
Totals		.00	.00	.00	.00	.00	.00

80027-00 80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

 Signed: Chief Financial Officer

*Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2017" must be entered here and then raised in the 2018 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2018 DEBT SERVICE FOR BONDS
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXXXXX	32,145,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	4,415,000.00	XXXXXXXXXX	
Outstanding, December 31, 2017	80033-04	27,730,000.00	XXXXXXXXXX	
		32,145,000.00	32,145,000.00	
2018 Bond Maturities - General Capital Bonds			80033-05	4,140,000.00
2018 Interest on Bonds*		80033-06	651,188.00	

ASSESSMENT SERIAL BONDS

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-07	XXXXXXXXXX	375,000.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	100,000.00	XXXXXXXXXX	
Outstanding, December 31, 2017	80033-10	275,000.00	XXXXXXXXXX	
		375,000.00	375,000.00	
2018 Bond Maturities - Assessment Bonds			80033-11	100,000.00
2018 Interest on Bonds*		80033-12	7,187.00	
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	725,125.00

LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2018 DEBT SERVICE FOR BONDS
OPEN SPACE SERIAL BONDS**

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXXXXX	1,955,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	385,000.00	XXXXXXXXXX	
Outstanding, December 31, 2017	80033-04	1,570,000.00	XXXXXXXXXX	
		1,955,000.00	1,955,000.00	
2018 Bond Maturities - Open Space Serial Bonds			80033-05	395,000.00
2018 Interest on Bonds*		80033-06	66,750.00	

LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2018 DEBT SERVICE FOR LOANS
OPEN SPACE - GREEN TRUST LOAN**

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXXXXX	723,773.88	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	66,069.54	XXXXXXXXXX	
Outstanding, December 31, 2017	80033-04	657,704.34	XXXXXXXXXX	
		723,773.88	723,773.88	
2018 Loan Maturities			80033-05	67,397.54
2018 Interest on Loans			80033-06	12,818.78
Total 2018 Debt Service for Open Space - Green Trust Loan			80033-13	80,216.32

LIST OF LOANS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2018 DEBT SERVICE FOR LOANS
INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXXXXX	575,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	105,000.00	XXXXXXXXXX	
Outstanding, December 31, 2017	80033-04	470,000.00	XXXXXXXXXX	
		575,000.00	575,000.00	
2018 Loan Maturities			80033-05	110,000.00
2018 Interest on Loans			80033-06	22,887.50
Total 2018 Debt Service for Infrastructure Trust Loan			80033-13	132,887.50

LIST OF LOANS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2018 DEBT SERVICE FOR LOANS
ZERO INTEREST INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXXXXX	428,139.32	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	86,236.68	XXXXXXXXXX	
Outstanding, December 31, 2017	80033-04	341,902.64	XXXXXXXXXX	
		428,139.32	428,139.32	
2018 Loan Maturities			80033-05	86,074.75
2018 Interest on Loans			80033-06	
Total 2018 Debt Service for Zero Interest Infrastructure Trust Loan			80033-13	86,074.75

LIST OF LOANS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2018 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2017	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2018 Bond Maturities - Term Bonds			80034-04	
2018 Interest on Bonds*		80034-05		

TYPE I SCHOOL SERIAL BOND

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2017	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2018 Bond Maturities - Serial Bonds			80034-11	
2018 Interest on Bonds*		80034-10		
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2017	2018 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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
Totals								

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

80051-01 80051-02

Memo: Type 1 School Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	.00		.00			.00	.00	
						80051-01	80051-02	

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

Assessment Notes with an original date of issue of December 31, 2015 or prior must be appropriated in full in the 2018 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

WWT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2017	2018 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		Balance Dec. 31, 2016		2017 Authorizations	Charged	Cancelled	Balance Dec. 31, 2017	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
	General Improvements:									
95-14.3,	Cleaning of Sewer Lines	3/20/1995	\$ 10,000.00							
97-23.2		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	19,558.29			19,558.29			
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	12,001.33	29,386.52		16,690.00			24,697.85
01-25	Community Development Projects	12/17/2001	146,475.00	6,193.13					6,193.13	
03-24A	Municipal Facility Improvements	9/22/2003	355,950.00	22,319.88			22,319.88			
03-24C	Various Park Improvements	9/22/2003	318,045.00	1,370.50			1,370.50			
04-15A	Improvements to Various Municipal Facilities	6/28/2004	149,415.00	124,629.51			124,629.51			
04-15H	Acquisition of Police Equipment	6/28/2004	143,115.00	2,875.53			2,337.50	538.03		
04-30	Improvements to the Schenck Farm Homestead	11/08/2004	126,000.00	8,700.00			6,535.00		2,165.00	
07-10B	Acquisition of Emergency Generator	5/14/2007	85,785.00	51,606.64			8,056.00		43,550.64	
07-10C	Improvements of Administration Building	5/14/2007	154,455.00	79,518.34			77,051.84		2,466.50	
07-10G	Road and Drainage Improvements	5/14/2007	1,062,390.00	153.36				153.36		
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	44,227.39			29,146.83		15,080.56	
09-01	Acquisition of Public Safety Vehicles	5/14/2007	464,415.00	7,984.89			7,614.89	370.00		
07-10C	Installation of Diesel Exhaust Capture System	5/14/2007	60,585.00	11,730.54			3,494.89		8,235.65	
08-11B	Improvement to Municipal Facilities	6/23/2008	287,700.00	109,875.00			109,875.00			
09-17	Improvements to Parks	6/23/2008	883,050.00	199,156.02			74,301.43		124,854.59	
08-11L	Acquisition of Human Services Office Equipment	6/23/2008	75,600.00	6,843.06			2,845.90		3,997.16	
08-11N	Senior Center Building Landscaping	6/23/2008	9,030.00	2,000.00					2,000.00	
08-26	Sanitary Sewer System Improvements	10/06/2008	6,072,621.22	179,718.63	849,784.24		16,849.75		334,868.88	677,784.24
09-14B	Improvement to Municipal Facilities	9/21/2009	126,000.00	103,141.25			103,141.25			
09-14D	Bicycle and Pedestrian Improvements	9/21/2009	304,030.00	11,883.89					11,883.89	
09-14F	Renovations to Princeton Junction Firehouse	9/21/2009	252,420.00		53,366.94					53,366.94
09-14J	Improvements to the Schenck Farm Homestead	9/21/2009	363,300.00	20,000.00	47,540.82				20,000.00	47,540.82
09-14M	Improvements to Parks	9/21/2009	580,545.00		107.78		107.78			
09-14V	Acquisition of Court Copier and Fax Machine	9/21/2009	6,090.00		4,052.89			4,052.89		
09-15	Princeton Junction Redevelopment Plan	9/21/2009	210,000.00	28,550.75	83,905.40		24,715.15		3,835.60	83,905.40
10-18A	Acquisition of Office and Computer Equipment	9/20/2010	140,280.00	26,137.86			26,137.86			
10-18B	Improvement to Municipal Facilities	9/20/2010	85,785.00	30,644.45			30,644.45			
10-18C	Bicycle and Pedestrian Improvements	9/20/2010	454,335.00	5,750.48					5,750.48	
10-18E	Annual Road Improvement Program	9/20/2010	757,050.00	2,356.75					2,356.75	
10-18F	Traffic Safety Improvements	9/20/2010	1,798,350.00	601,017.55			4,368.98		596,648.57	
10-18I	Improvements to Parks	9/20/2010	277,200.00	254,271.56			248,165.00		6,106.56	
10-18N	Improvements to Police and Court Building	9/20/2010	25,200.00	23,192.19			23,192.19			
10-19.1	Meadow Road Improvements	9/20/2010	878,635.44	729,144.60			250,000.00		479,144.60	
11-06	Public Land Maintenance	3/07/2011	380,000.00	19,820.34					19,820.34	

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, 2016		2017 Authorizations	Charged	Cancelled	Balance Dec. 31, 2017	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
	General Improvements (Continued):									
11-08.01	Alexander Road, Meadow Road, North Post Road and Vaughn Drive Improvements	4/25/2011	\$ 1,157,420.40	\$ 30,624.24	\$	\$	\$ 106.81	\$	\$ 30,517.43	\$
11-08.03	Princeton Hightstown Road, Old Trenton Road, Edinburg Road, Rabbit Hill Road and Southfield Road Improvements	4/25/2011	626,051.03	485,278.88			8,684.76		476,594.12	
11-14A	Acquisition of Office and Computer Equipment	8/01/2011	25,200.00	1,000.00	24,000.00		10,785.10			14,214.90
11-14B	Improvement to Municipal Facilities	8/01/2011	50,400.00	50,000.00			50,000.00			
11-14C	Bicycle and Pedestrian Improvements	8/01/2011	373,590.00	2,796.73			2,555.00		241.73	
11-14E	Annual Road Improvement Program	8/01/2011	757,050.00	133,004.76					133,004.76	
11-14F	Traffic Safety Improvements	8/01/2011	834,515.00	609,479.79			432,144.27		177,335.52	
11-14H	Improvements to Parks	8/01/2011	25,200.00	11,532.76			11,532.76			
11-14M	Improvements to Police and Court Building	8/01/2011	25,200.00	1,000.00	24,000.00		19,902.79			5,097.21
11-14R	Municipal Court Facilities Improvements	8/01/2011	35,805.00	11,896.55					11,896.55	
12-08A.1	Acquisition of Office and Computer Equipment	6/11/2012	20,160.00	960.00	19,200.00		13,608.93			6,551.07
12-08A.2	Improvement to Municipal Facilities	6/11/2012	25,200.00	25,000.00			25,000.00			
12-08B.1	Bicycle and Pedestrian Improvements	6/11/2012	474,600.00	265,831.66			84,622.40		181,209.26	
12-08B.3	Annual Road Improvement Program	6/11/2012	757,050.00	7,354.75			2,805.00		4,549.75	
12-08B.4a	Traffic Safety Improvements	6/11/2012	935,000.00	583,284.69			35,950.00		547,334.69	
12-08D.1	Improvements to Parks	6/11/2012	25,200.00	25,000.00			25,000.00			
12-08E.3	Improvements to Police and Court Building	6/11/2012	25,200.00	1,200.00	24,000.00				1,200.00	24,000.00
12-09.1	Improvement to Municipal Facilities	6/11/2012	100,000.00	21,199.00			20,856.53		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	105,806.50			861.00		104,945.50	
12-09.5	Open Space Maintenance and Development	6/11/2012	348,000.00	335,056.75			311,455.40		23,601.35	
13-09A.1	Acquisition of Office and Computer Equipment	5/14/2013	20,160.00	960.00	19,200.00				960.00	19,200.00
13-09A.2	Improvement to Municipal Facilities	5/14/2013	25,200.00	25,000.00			25,000.00			
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					373,800.00	
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	280,210.33			171,064.61		109,145.72	
13-09C.2	Improvements to Parks	5/14/2013	75,600.00	25,600.00	50,000.00				25,600.00	50,000.00
13-09E.1	Acquisition of Police Computer Equipment	5/14/2013	200,025.00	63,937.71			62,864.11		1,073.60	
13-09E.2	Acquisition of Police Equipment	5/14/2013	69,615.00	45,351.71			32,356.01		12,995.70	
13-09E.3	Improvements to Police and Court Building	5/14/2013	25,200.00	1,200.00	24,000.00				1,200.00	24,000.00
13-09F.2	Acquisition of Public Works Vehicles	5/14/2013	434,175.00	13,338.00			932.30		12,405.70	
13-09F.4	Sanitary Sewer Improvements	5/14/2013	287,700.00	3.75				3.75		
14-12.1	Public Land Maintenance	8/04/2014	100,000.00	7,949.82			7,949.82			
14-13A.1	Acquisition of Office and Computer Equipment	8/04/2014	57,750.00	17,282.00			17,282.00			
14-13A.2	Improvement to Municipal Facilities	8/04/2014	25,200.00	25,000.00			25,000.00			
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	126,925.33			7,006.71		119,918.62	
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	78,849.23			52,176.51		26,672.72	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 3 of 5

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2016		2017 Authorizations	Charged	Cancelled	Balance Dec. 31, 2017	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
General Improvements (Continued):										
14-13C.4	Annual Road Improvement Program	8/04/2014	\$ 757,050.00	\$ 639,644.00	\$	\$	\$ 154,353.55	\$	\$ 485,290.45	\$
14-13C.5a	Traffic Safety Improvements	8/04/2014	527,105.00	417,179.93			76,017.25		341,162.68	
14-13D	Street Tree Planting Program	8/04/2014	25,200.00	4,209.00			3,162.00		1,047.00	
14-13E.1	Improvements to Parks	8/04/2014	25,200.00	25,200.00			744.00		24,456.00	
14-13E.2	Improvements to Senior Center	8/04/2014	25,200.00	1,200.00	24,000.00		4,961.17			20,238.83
14-13G.3	Acquisition of Police Equipment	8/04/2014	49,455.00	49,455.00					49,455.00	
14-13G.4	Improvements to Police and Court Building	8/04/2014	25,200.00	1,200.00	24,000.00				1,200.00	24,000.00
14-13H.2	Public Work Complex Improvements	8/04/2014	100,800.00	21,545.45			21,545.45			
14-13H.3	Sanitary Sewer Improvements	8/04/2014	272,475.00	106,864.13			21,173.95		85,690.18	
15-06A.1	Acquisition of Office and Computer Equipment	7/13/2015	55,440.00	30,524.00			29,637.90		886.10	
15-06A.2	Improvement to Municipal Facilities	7/13/2015	25,200.00	25,000.00			25,000.00			
15-06C.1	Bicycle and Pedestrian Improvements	7/13/2015	20,160.00	20,000.00					20,000.00	
15-06C.2	Emergency Road and Drainage Improvements	7/13/2015	50,400.00	50,000.00					50,000.00	
15-06C.3	Municipal Facilities and Related Improvements	7/13/2015	50,400.00	2,400.00	48,000.00				2,400.00	48,000.00
15-06C.4	Annual Road Improvement Program	7/13/2015	1,109,850.00	594,278.08			36,000.00		558,278.08	
15-06C.5a	Traffic Safety Improvements	7/13/2015	1,002,375.00	940,604.38			499,038.82		441,565.56	
15-06C.5c	Alexander Road Resurfacing - Grant	7/13/2015	159,000.00		159,000.00		159,000.00			
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	1,936.11			884.16		1,051.95	
15-06F.2	Roof Replacement Princeton Junction Firehouse	7/13/2015	60,480.00	60,000.00					60,000.00	
15-06G.1	Acquisition of Police Office and Computer Equipment	7/13/2015	88,515.00	59,277.34			30,696.16		28,581.18	
15-06G.2	Acquisition of Police Vehicle	7/13/2015	37,275.00	22,712.50			22,712.50			
15-06G.3	Acquisition of Police Equipment	7/13/2015	49,455.00	49,000.00					49,000.00	
15-06G.4	Improvements to Police and Court Building	7/13/2015	25,200.00	1,200.00	24,000.00				1,200.00	24,000.00
15-06H.1	Acquisition of Public Works Equipment	7/13/2015	120,960.00	4,394.84					4,394.84	
15-06H.2	Acquisition of Public Works Vehicles	7/13/2015	207,900.00	23,346.84					23,346.84	
15-06H.3	Public Work Complex Improvements	7/13/2015	25,200.00	25,140.38			10,027.37		15,113.01	
15-06H.4	Sanitary Sewer Improvements	7/13/2015	272,580.00	270,000.00			3,217.42		266,782.58	
15-07.1	Public Land Maintenance	8/03/2015	100,000.00	98,901.60			97,878.99		1,022.61	
16-07	Improvements to Road Intersections	5/16/2016	84,276.00	84,276.00			57,516.99		26,759.01	
16-09A	Municipal Facilities and Related Improvements	6/13/2016	25,200.00	25,000.00			25,000.00			
16-09C.1	Bicycle and Pedestrian Improvements	6/13/2016	151,200.00	104,437.00			69,437.00		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	883,800.00			8,721.87		875,078.13	
16-09C.3a	Annual Road Improvement Program - Grant	6/13/2016	225,000.00		225,000.00					225,000.00
16-09C.4	Traffic Safety Improvements	6/13/2016	810,075.00	760,373.81			633,910.37		126,463.44	
16-09C.5	Sanitary Sewer Improvements	6/13/2016	580,440.00	577,940.75					577,940.75	
16-09D	Street Tree Planting Program	6/13/2016	20,160.00	20,000.00			19,859.37		140.63	
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	162,582.13			152,077.78		10,504.35	
16-09F.2	Emergency Services Facilities and Related Improvements	6/13/2016	25,200.00	17,827.72			17,827.72			
16-09G.1	Acquisition of Police Office and Computer Equipment	6/13/2016	171,150.00	169,500.00					169,500.00	
16-09G.2	Acquisition of Police Vehicle	6/13/2016	37,275.00	37,000.00			17,398.78		19,601.22	

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, 2016		2017 Authorizations	Charged	Cancelled	Balance Dec. 31, 2017	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
General Improvements (Continued):										
16-09G.3	Acquisition of Police Equipment	6/13/2016	\$ 73,710.00	\$ 3,510.00	\$ 70,200.00	\$	\$	\$	\$ 3,510.00	\$ 70,200.00
16-09G.4	Improvements to Police and Court Building	6/13/2016	25,200.00	1,200.00	24,000.00				1,200.00	24,000.00
16-09H.1	Acquisition of Public Works Equipment	6/13/2016	101,745.00	14,491.20			9,892.80		4,598.40	
16-09H.2	Acquisition of Public Works Vehicles	6/13/2016	227,115.00	225,000.00			198,689.87		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	500,000.00			282,773.36		217,226.64	
16-10.2	Public Land Maintenance	6/13/2016	100,000.00	100,000.00			6,458.58		93,541.42	
16-11	Duck Pond Run Sewer Interceptor	6/13/2016	395,248.80	395,248.80					395,248.80	
16-26	Update of the Capital Improvement Program	12/12/2016	250,000.00	250,000.00					229,233.69	
17-20.1	Public Land Maintenance	6/12/2017	100,000.00			100,000.00			100,000.00	
17-21A.1	Acquisition of Office and Computer Equipment	6/12/2017	52,500.00			52,500.00			2,500.00	50,000.00
17-21A.2	Improvement to Municipal Facilities	6/12/2017	95,865.00			95,865.00	2,380.00		2,185.00	91,300.00
17-21B	Acquisition of Community Development Vehicle	6/12/2017	21,945.00			21,945.00			1,045.00	20,900.00
17-21C.1	Bicycle and Pedestrian Improvements	6/12/2017	100,905.00			100,905.00			4,805.00	96,100.00
17-21C.2	Emergency Road and Drainage Improvements	6/12/2017	50,400.00			50,400.00			2,400.00	48,000.00
17-21C.3a	Municipal Complex Renovations	6/12/2017	500,000.00			500,000.00				500,000.00
17-21C.3b	Fire and Essential Services Roadway Improvements	6/12/2017	156,250.00			156,250.00			31,250.00	125,000.00
17-21C.4a	Annual Road Improvement Program	6/12/2017	1,541,625.00			1,541,625.00	8,602.09		75,522.91	1,457,500.00
17-21C.4b	Annual Road Improvement Program - Grant	6/12/2017	225,000.00			225,000.00				225,000.00
17-21C.5	Traffic Safety Improvements	6/12/2017	494,760.00			494,760.00	16,835.53		6,724.47	471,200.00
17-21C.6	Sanitary Sewer Improvements	6/12/2017	504,000.00			504,000.00			24,000.00	480,000.00
17-21D.1	Street Tree Planting Program	6/12/2017	20,160.00			20,160.00			960.00	19,200.00
17-21D.2	Improvements to Parks	6/12/2017	25,200.00			25,200.00			1,200.00	24,000.00
17-21D.3a	Senior Citizen Building Improvements	6/12/2017	25,000.00			25,000.00				25,000.00
17-21D.3b	Relocation of Health Department	6/12/2017	25,400.00			25,400.00	20,224.38			5,175.62
17-21E.1	Acquisition of Emergency Services Equipment	6/12/2017	415,800.00			415,800.00	4,986.70		14,813.30	396,000.00
17-21E.2	Acquisition of Emergency Services Vehicle	6/12/2017	136,500.00			136,500.00			6,500.00	130,000.00
17-21E.3a	Princeton Junction Fire House Building Improvements	6/12/2017	75,000.00			75,000.00			12,015.00	62,985.00
17-21E.3b	Emergency Services Facilities and Related Improvements	6/12/2017	177,315.00			177,315.00	5,675.44			171,639.56
17-21F.1	Acquisition of Police Office and Computer Equipment	6/12/2017	294,210.00			294,210.00			14,010.00	280,200.00
17-21F.2	Acquisition of Police Vehicle	6/12/2017	37,275.00			37,275.00			1,775.00	35,500.00
17-21F.3	Acquisition of Police Equipment	6/12/2017	51,450.00			51,450.00			2,450.00	49,000.00
17-21F.4	Improvements to Police and Court Building	6/12/2017	25,200.00			25,200.00			1,200.00	24,000.00
17-21G.1	Acquisition of Public Works Equipment	6/12/2017	312,060.00			312,060.00	22,736.88			289,323.12
17-21G.2	Acquisition of Public Works Vehicles	6/12/2017	412,755.00			412,755.00	47,743.00			365,012.00
17-21G.3	Public Work Complex Improvements	6/12/2017	25,200.00			25,200.00			1,200.00	24,000.00
17-21G.4	Sanitary Sewer Improvements	6/12/2017	272,475.00			272,475.00			12,975.00	259,500.00
Local Improvements										
07-04	Extension to Sanitary Sewer System	3/19/2007	1,275,000.00	4,000.00	26,724.58		3,771.00	26,953.58		
Total General Improvements and Local Improvements				<u>15,554,380.63</u>	<u>2,169,469.17</u>	<u>6,174,250.00</u>	<u>5,539,989.20</u>	<u>32,071.61</u>	<u>10,842,706.43</u>	<u>7,483,332.56</u>

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		Balance Dec. 31, 2016		2017 Authorizations	Charged	Cancelled	Balance Dec. 31, 2017								
		Date	Amount	Funded	Unfunded				Funded	Unfunded							
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	20,193.71			15,085.71		5,108.00								
07-11.3	Open Space Land Acquisition	6/04/2007	50,000.00	4,923.50					4,923.50								
13-08.2b	Parks Open Space Development	5/14/2013	100,000.00	97,625.00					97,625.00								
13-08.2c	Preserve Open Space Maintenance	5/14/2013	100,000.00	3,236.85			3,236.85										
13-08.2d	Preserve Open Space Development	5/14/2013	100,000.00	81,185.45			59,934.05		21,251.40								
14-12.2b	Preserve Open Space Development	8/04/2014	20,000.00	20,000.00					20,000.00								
14-12.2c	Preserve Open Space Maintenance	8/04/2014	80,000.00	72,650.54			39,138.41		33,512.13								
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					1,956.31								
15-07.2	Open Space Maintenance and Development	8/03/2015	400,000.00	300,000.00					300,000.00								
15-07.3	Open Space Acquisition - Consultant	8/03/2015	25,000.00	4,274.02			3,509.02		765.00								
16-10.4	Open Space Acquisition - Consultant	6/13/2016	25,000.00	25,000.00			18,310.83		6,689.17								
17-14	Acquisition of the Hall Parcels	5/08/2017	50,000.00			50,000.00	24,268.75		25,731.25								
17-15	Acquisition of the AEGLE Parcel	5/08/2017	941,000.00			941,000.00	39,378.80		901,621.20								
17-20.2	Parks Open Space Maintenance	6/12/2017	100,000.00			100,000.00	100,000.00										
17-20.3	Parks Open Space Development	6/12/2017	200,000.00			200,000.00			200,000.00								
17-20.4	Preserve Open Space Maintenance	6/12/2017	90,000.00			90,000.00			90,000.00								
17-20.5	Preserve Open Space Development	6/12/2017	20,000.00			20,000.00			20,000.00								
17-20.6	Open Space Acquisition - Consultant	6/12/2017	25,000.00			25,000.00	8,070.98		16,929.02								
Total Open Space Improvements					<u>856,045.38</u>	<u>1,426,000.00</u>	<u>310,933.40</u>		<u>1,971,111.98</u>								
				\$	<u>16,410,426.01</u>	\$	<u>2,169,469.17</u>	\$	<u>7,600,250.00</u>	\$	<u>5,850,922.60</u>	\$	<u>32,071.61</u>	\$	<u>12,813,818.41</u>	\$	<u>7,483,332.56</u>
Disbursed																	
Retained Percentage Due Contractors						\$	\$ 5,771,810.11	\$									
Reserve for Debt Service							76,321.02										
Improvement Authorizations Funded by Trust Reserves:									2,791.47	1,294.14							
Maintenance of Open Space							100,000.00										
Open Space Tax							1,426,000.00										
Deferred Charges - Unfunded:																	
General Improvements							5,785,000.00		30,777.47								
Capital Improvement Fund							<u>289,250.00</u>										
				\$	<u>7,600,250.00</u>	\$	<u>5,850,922.60</u>	\$	<u>32,071.61</u>								

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

WWT

		Debit	Credit
Balance January 1, 2017	80031-01	XXXXXXXXXX	146,079.58
Received from 2017 Budget Appropriation *	80031-02	XXXXXXXXXX	284,400.00
		XXXXXXXXXX	
Improvement Authorizations Cancelled		XXXXXXXXXX	
(financed in whole by Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	289,250.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2017	80031-05	141,229.58	XXXXXXXXXX
		430,479.58	430,479.58

* The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

GENERAL CAPITAL FUND

WWT

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2017	80030-01	XXXXXXXXXX	
Received from 2017 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2017 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2017	80030-05	.00	XXXXXXXXXX
		.00	.00

* The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2017
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 2017 or Prior Years
17-14	50,000.00		50,000.00	
17-15	941,000.00		941,000.00	
17-20	535,000.00		535,000.00	
17-21	6,074,250.00	5,785,000.00	289,250.00	
Total	80032-00 7,600,250.00	5,785,000.00	1,815,250.00	.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 - 2017

WWT

		Debit	Credit
Balance January 1, 2017	80029-01	XXXXXXXXXX	855,642.50
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2017 Budget Revenue	80029-03	494,435.21	XXXXXXXXXX
Balance December 31, 2017	80029-04	361,207.29	XXXXXXXXXX
		855,642.50	855,642.50

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, 2017 _____
2. Amount of Cash in Special Trust Fund as of December 31, 2017 (Note A) _____
3. Amount of Bonds Issued Under Item 1
 Maturing in 2018 _____
4. Amount of Interest on Bonds with a
 Covenant - 2018 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 2017 appropriation column.

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 2017 was		<u>161,028,583.96</u>
2. Amount of Item 1 Collected in 2017 (*)	<u>160,418,133.18</u>	
3. Seventy (70) Percent of Item 1		<u>112,720,008.77</u>

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2017?
 Answer YES or NO Yes

2. Have Payments been made for all bonded obligations or notes due on or before
 December 31, 2017?
 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 2018 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 2016		<u>N/A</u>
2. 4% of 2016 Tax Levy for all purposes:		
Levy --	<u> </u>	= <u> </u>
		<u>.00</u>
3. Cash Deficit 2017		<u>N/A</u>
4. 4% of 2017 Tax Levy for all purposes:		
Levy --	<u> </u>	= <u> </u>
		<u>.00</u>

E.

<u>Unpaid</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
1. State Taxes	<u> </u>	<u> </u>	<u>.00</u>
2. County Taxes	<u> </u>	<u>30,310.93</u>	<u>30,310.93</u>
3. Amounts due Special Districts	<u> </u>	<u> </u>	<u>.00</u>
4. Amounts due School Districts for Local School Tax	<u> </u>	<u> </u>	<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 2017, please observe instructions on Sheet 2.

NO WATER UTILITY

POST CLOSING
TRIAL BALANCE - SWIMMING POOL UTILITY FUND
 AS AT DECEMBER 31, 2017
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	37,440.27	
Interfund - Swimming Pool Capital Fund	6,000.00	
Cash Liabilities:		
Appropriation Reserves		30,285.99
Reserve for Encumbrances		8,967.17
Interfund - Swimming Pool Capital Fund		
Accrued Interest on Bonds		3,047.92
Accounts Payable		
Total Cash Liabilities		42,301.08
Fund Balance		1,139.19
	43,440.27	43,440.27
CAPITAL FUND		
Cash and Cash Equivalents	244,403.13	
Fixed Capital	3,271,345.81	
Fixed Capital Authorized and Uncompleted	50,400.00	
Interfund - Swimming Pool Operating Fund		6,000.00
Serial Bonds		285,000.00
Capital Improvement Fund		100.00
Improvement Authorizations:		
Funded		
Unfunded		39,053.13
Reserve for Amortization		2,938,845.81
Reserve for Deferred Amortization		2,400.00
Reserve for Debt Service		294,750.00
Fund Balance		
Estimated Proceeds on Bonds and Notes	95,500.00	
Proceeds on Bonds and Notes Authorized		95,500.00
	3,661,648.94	3,661,648.94

(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, 2016	RECEIPTS					Disbursements	Balance Dec. 31, 2017
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals	.00	.00	.00	.00	.00	.00	.00	.00

* Show as red figure.

SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2017

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	253,500.00	238,315.00	(15,185.00)
Other Fees	150,309.00	148,838.00	(1,471.00)
Interest on Deposits and Investments	400.00	162.10	(237.90)
Reserve for Debt Service	286,500.00	291,000.00	4,500.00
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	690,709.00	678,315.10	(12,393.90)
Deficit (General Budget) **			
	690,709.00	678,315.10	(12,393.90)

**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	690,709.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	690,709.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	690,709.00
Deduct Expenditures:	
Paid or Charged	660,088.99
Reserved	30,285.99
Surplus (General Budget) **	
Total Expenditures	690,374.98
Unexpended Balance Cancelled (See Footnote)	334.02

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 2017 OPERATION

SWIMMING POOL UTILITY

WWT

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2017 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		
2016 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) **		
Remainder = Balance of "Results of 2017 Operation" ("Excess in Operations" - Sheet 60)	.00	
Deficit		.00
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2017 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	.00	

SECTION 2:

The following Item of "2016 Appropriation Reserves Cancelled in 2017" is due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2016 for an Anticipated Deficit in the Swimming Pool Utility for 2016:

2016 Appropriation Reserves Cancelled in 2017	12,544.66	
Less: Anticipated Deficit in 2016 Budget - Amount Received and Due from Current Fund - If none, enter "None"	XXXXXXXXXX none	
*Excess (Revenue Realized)		12,544.66

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

RESULTS OF 2017 OPERATIONS - SWIMMING POOL UTILITY

WWT

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	.00
Unexpended Balances of Appropriations	XXXXXXXXXX	334.02
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2016 Appropriation Reserves*	XXXXXXXXXX	12,544.66
Deficit in Anticipated Revenue	12,393.90	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	.00
Excess in Operations - to Operating Surplus	484.78	XXXXXXXXXX
*See restriction in amount on Sheet 59, SECTION 2	12,878.68	12,878.68

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	654.41
Excess in Results of 2017 Operations	XXXXXXXXXX	484.78
Amount Appropriated in 2017 Budget -Cash	.00	XXXXXXXXXX
Amount Appropriated in 2017 Budget with Prior Written Consent of Director of Local Government Services	.00	XXXXXXXXXX
Balance December 31, 2017	1,139.19	XXXXXXXXXX
	1,139.19	1,139.19

**ANALYSIS OF BALANCE DECEMBER 31, 2017
(FROM SWIMMING POOL UTILITY - TRIAL BALANCE)**

Cash	37,440.27
Investments	
Interfund Accounts Receivable	6,000.00
Subtotal	43,440.27
Deduct Cash Liabilities Marked with "C" on Trial Balance	42,301.08
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 2018 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, 2016		<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, 2017		<u><u> </u></u>
		.00

SCHEDULE OF SWIMMING POOL UTILITY LIENS

Balance December 31, 2016		<u> </u>
Increased by:		
Transfers from Accounts Receivable	<u> </u>	.00
Penalties and Costs	<u> </u>	
Other	<u> </u>	
		<u> </u>
		.00
		.00
Decreased by:		
Collections	<u> </u>	
Other	<u> </u>	
		<u> </u>
		.00
Balance December 31, 2017		<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, 2016 Per Audit Report	Amount in 2017 Budget	Amount Resulting from 2017	Balance as at Dec. 31, 2017
1. <u>Caused By</u>				
1. Emergency Authorization*				
2. _____				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				

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

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

	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 2018
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2018 DEBT SERVICE FOR BONDS
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2017	.00	XXXXXXXXXX	
	.00	.00	
2018 Bond Maturities - Assessment Bonds			
2018 Interest on Bonds*			

SWIMMING POOL UTILITY CAPITAL BONDS

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXXXXX	550,000.00	
Issued	XXXXXXXXXX		
Paid	265,000.00	XXXXXXXXXX	
Outstanding, December 31, 2017	285,000.00	XXXXXXXXXX	
	550,000.00	550,000.00	
2018 Bond Maturities - Capital Bonds			285,000.00
2018 Interest on Bonds*			14,250.00
Total "Interest on Bonds - Debt Service" (*Items)			14,250.00

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2018 Interest on Bonds (*Items)	14,250.00	
Less: Interest Accrued to 12/31/17 (Trial Balance)	3,047.92	
Subtotal	11,202.08	
Add: Interest to be Accrued as of 12/31/18		
Required Appropriation 2018		11,202.08

LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2018 DEBT SERVICE FOR LOANS
SWIMMING POOL UTILITY LOAN**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2017	.00	XXXXXXXXXX	
	.00	.00	
2018 Loan Maturities			
2018 Interest on Loans*			

INTEREST ON LOANS - SWIMMING POOL UTILITY BUDGET

2018 Interest on Loans (*Items)	.00	
Less: Interest Accrued to 12/31/17 (Trial Balance)		
Subtotal	.00	
Add: Interest to be Accrued as of 12/31/18		
Required Appropriation 2018		.00

LIST OF LOANS ISSUED DURING 2017

Purpose	2018 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, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
Total								

INTEREST ON NOTES - SWIMMING POOL UTILITY BUDGET	
2018 Interest on Notes	.00
Less: Interest Accrued to 12/31/17 (Trial Balance)	
Subtotal	.00
Add: Interest to be Accrued as of 12/31/18	
Required Appropriation - 2018	.00

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

* "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 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 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 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, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
Total	.00		.00			.00	.00	

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

* "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 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed (Insert Date)
						For Principal	For Interest **	
1.								
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, 2015 or prior must be appropriated in full in the 2018 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, 2017	2018 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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SWIMMING POOL UTILITY CAPITAL FUND)

WWT

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code #.</small>	Balance - January 1, 2017		2017 Authorizations	Reserve for Encumbrances	Expended	Authorizations Cancelled	Balance - December 31, 2017		
	Funded	Unfunded					Funded	Unfunded	
2014-14 Improvements to Swimming Pool Complex		5,526.09			5,526.09				
2016-19 Improvements to Swimming Pool Complex	2,000.00	48,000.00			10,946.87			39,053.13	
Total	70000-	2,000.00	53,526.09	.00	.00	16,472.96	.00	.00	39,053.13

Place an * before each item of "Improvement" which represents a funding of refunding of an emergency authorization.

SWIMMING POOL UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

WWT

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	100.00
Received from 2017 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
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2017	100.00	XXXXXXXXXX
	100.00	100.00

SWIMMING POOL UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	
Received from 2017 Budget Appropriation*	XXXXXXXXXX	
Received from 2017 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2017	.00	XXXXXXXXXX
	.00	.00

* The full amount of the 2017 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 2017

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 2017 or Prior Years
Total	.00	.00	.00	.00

SWIMMING POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2017

	Debit	Credit
Balance January 1,2017	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2017 Budget Revenue		XXXXXXXXXX
Balance December 31,2017	.00	XXXXXXXXXX
	.00	.00