10 - Collection of Taxes

2013 Accomplishments

- The collection rate for 2013 was 99.53% for taxes, an increase of .10% over 2012 and .25% over 2011. Sewer payments remained stable at 97.5%.in 2013. The township has 9,053 tax line items totaling $149,143,020.66 and almost 7000 sewer rent items totaling $3,220,464.37.
- Payments to the Tax and Sewer Rent office can now be made using a variety of options. We collect taxes and sewer rent payments via regular mail, in person and also online using our ACH and credit card process. We also have a box outside the building for after hours payment drop-off. Additionally, the direct debit system now has over 100 users signed up for tax. We successfully integrated sewer rent into our direct debit in 2013 and now have over 50 uses enrolled in the system.
- In addition, the "Deposit on Site" system allows us to make deposits digitally from the office to the bank. Checks no longer need to be physically deposited at the bank and the funds are collected almost immediately.
- Also, the Tax Office accepts payment from mortgage companies via wire transfer. As soon as the funds are confirmed in our account, we post the individual payments to the residents' accounts.
- Billing is only one part of our collection process. In recent years, we have been tasked by the State of New Jersey with handling the processing of their two rebate programs, the Homestead Benefit and the Property Tax Reimbursement Program, more commonly known as the Senior Freeze. The Tax Office is now responsible for the payment of the Homestead Benefit in the form of a credit on the resident's account and in more cases, helping the resident with the completion of these forms.
- The Tax Office in conjunction with the Assessor's office handles the processing and maintenance for the Senior Citizen, Disabled and Veteran Deduction programs. Reporting the information from these programs is required yearly by the State of New Jersey. We also provide back tax data for residents receiving audit requests from the State and Federal Governments.
- The Tax and Sewer Rent offices also send out delinquent notices frequently to maximize collections.
- State Law also requires us to hold a yearly tax sale to collect unpaid taxes from the prior year. This year's tax sale had 13 items totaling $73,604.96.The sale was held on October 17, 2013, and tax sale items were purchased by 5 different lienholders.
-

2014 Goals & Objectives

- Both the Tax and Sewer Rent offices continue to provide excellent service to the public. We are confident that all the options offered to residents will allow the payment of taxes and sewer rent to become more convenient and efficient.
- We continue to work with the State of New Jersey in the successful implementation of their rebate programs and helping residents to correctly complete the forms necessary to receive their rebates.

SCANNED
2/25/14 11:16

Scan

Department of Administration
Division of Finance
Office of the Treasurer

- Provide Financial Administration under the regulatory and statutory requirements of the Local Bond Law, Local Budget Law, Local Public Contracts Law, rules and regulations promulgated by the Director of the Division of Local Government Services, the Local Finance Board and other State and Federal agencies including but not limited to IRS, SEC, ACA.
- Assists Mayor and Business Administrator in the preparation of the annual budget. NJ Municipalities use a cash basis budgeting system and a modified accrual basis accounting system known as "Other Comprehensive Basis of Accounting" (OCBOA), a more conservative method than GASB accounting used by many states.
- Maintain records for all township funds as required by DLGS, DCA.
- Process employee payroll for approximately 170 full time and 245 part time, per-diem and seasonal employees totaling 7,000 checks including the filings, submissions and reporting requirements associated with payroll tax deductions, Public Employees, Police and Fire and Defined Contributions retirement systems, union dues deductions, deferred compensation, garnishments, Chapter 78, P.L. 2011, Pension and Health Benefit Reform and other payroll deductions.
- Maintain trust funds totaling nearly $17 million dollars in various accounts including Affordable Housing Trust, Developer Cash Performance Guarantees, Development Inspection and Plan Review Escrows, Maintenance of Open Space, TID, Off-Tract Road Assessment, Reserve for Township Rental Property, Public Defender Trust, Recreation Commission Trust Account, Unemployment Trust Fund, Sewer Assessment Trust Fund and Open Space Tax Trust to name the largest.
- Review and process Kelly Bill Reimbursements for snow removal and refuse/recycling collection and disposal for 8 homeowners associations and Multi Family Dwelling reimbursements for 3 apartment complexes.
- Process approximately 3700 Purchase Orders for Township Departments and Divisions from current, capital, trust, recreation, senior center and pool utility resulting in approximately 5000 checks annually.
- Custodian of all Township Funds. Coordination of Bank Reconciliations.
- Maintain Internal Control System to safeguard Township's Fixed Assets.
- Maintain reporting requirements for over 20 current fund and capital fund grants.
- Handle Monthly and Year-End COAH reporting requirements.
- Prepare various contracts, resolutions and ordinances for Township Council action.
- Provide assistance to Township departments for financial related matters.
- Provide assistance to independent Municipal Auditor during annual audit.
- Special projects as directed by the Mayor and Business Administrator.

2/25/14 MZ

2013 Accomplishments – Office of the Treasurer

- Provided Financial Administration as outlined above.
- Assisted Administration in the negotiation process of 4 collective bargaining units.
- Ongoing administration of Chapter 78, P.L. 2011, Pension and Health Benefit Reform and the Affordable Care Act.
- Assisted Administration with the function of Human Resources.

2014 Goals – Office of the Treasurer

- Continue Financial Administration as outlined above.
- Continue to assist Administration in the finalizing of the remaining collective bargaining unit contract.
- Calculate and process retroactive compensation for township employees
- Ongoing administration of Chapter 78, P.L. 2011, Pension and Health Benefit Reform and the Affordable Care Act.
- Continue to assist Administration with the function of Human Resources.

SCANNED
2/25/14 MS

Fund Balance

Our Executive team consisting of the Business Administrator and Chief Financial Officer met with me to develop a Fund Balance Policy. Fund Balance provides cash flow to enable the Township to meet all of its financial obligations. It is the amount of funds available as of the prior year-end to be used as revenue to support the annual budget. Fund Balance is a "one-time" revenue that must be replenished during the budget year in order for it to be available for use in a subsequent year's budget. Fund Balance is replenished by excess resulting from operations which includes the difference between revenues realized versus anticipated, uncharged balances in prior year appropriations and the collection of taxes in excess of the Reserve for Uncollected Taxes.

My Administration continues to suggest guidelines on the use of Fund Balance and the anticipation of growth revenues to support the annual Municipal Budget as part of the long term financial plan of the Township which includes maintaining the Triple-A bond rating. Our Fund Balance policy requires an analysis of fund balance used for at least five years and the amount of fund balance "replenished" during the course of the year to identify general trends to determine the appropriate amount of fund balance to be used in the annual budget. The chart below demonstrates the need to be less reliant of fund balance to support the budget since 4 out of the last 6 years the Township experienced reductions to the year end fund balance amount, only generating between $3.7 and $4.0 million in replacement fund balance.

COMPARATIVE SCHEDULE OF FUND BALANCES

Fund Balance Analysis Year	1-Jan Beginning Balance	Excess Resulting from Operations	Amount Appropriated in Annual Budget	31-Dec Ending Balance	Results of Operations	Reserve Fund Balance
2008	**8,251,378.88**	**3,766,452.93**	4,200,000.00	7,817,831.81	**-433,547.07**	3,681,378.88
2009	**7,817,831.81**	**3,725,304.94**	4,200,000.00	7,343,136.75	**-474,695.06**	3,432,831.81
2010	**7,343,136.75**	**3,902,424.07**	4,400,000.00	6,845,560.82	**-497,575.93**	2,943,136.75
2011	6,845,560.82	4,643,860.42	4,435,000.00	7,054,421.24	208,860.42	2,410,560.82
2012	7,054,421.24	4,550,583.56	4,575,000.00	7,030,004.80	24,416.44	2,479,421.24
2013 **	**7,030,004.80**	**4,009,182.44**	4,435,000.00	6,604,187.24	**-425,817.56**	2,595,004.80
2014 **	**6,604,187.24**	?	4,435,000.00	?	?	2,169,187.24

**Unaudited

The Administration encourages Township Council to consider how the decisions made today will affect the community and the services the Township will be able to provide in the future.

West Windsor Township - Budget Status Report - as of 12/31/13

ACCOUNT	DESCRIPTION	REVENUE	CH. 159	TOTAL REVENUE	RECEIVED	DIFFERENCE	% REC'D TO TOTAL REVENUE
104100	FUND BALANCE ANTICIPATED	4,435,000.00	0.00	4,435,000.00	-4,435,000.00	0.00	100%
104201	ALCOHOLIC BEVERAGES LICENSES	33,250.00	0.00	33,250.00	-36,000.00	-2,750.00	108%
104210	OTHER LICENSES	80,000.00	0.00	80,000.00	-89,161.00	-9,161.00	111%
104220	OTHER FEES & PERMITS	230,000.00	0.00	230,000.00	-256,416.76	-26,416.76	111%
104230	MUNICIPAL COURT FINES AND COSTS	560,000.00	0.00	560,000.00	-459,558.92	100,441.08	82%
104235	INTEREST AND COST ON TAXES	210,000.00	0.00	210,000.00	-174,094.25	35,905.75	83%
104240	INTEREST ON INVESTMENTS AND DEPOSITS	90,000.00	0.00	90,000.00	-92,094.72	-2,094.72	102%
104250	BOARD OF HEALTH - FEES & PERMITS	20,000.00	0.00	20,000.00	-26,040.00	-6,040.00	130%
104255	REVENUE FROM SEWER SERVICE CHARGES	3,110,000.00	0.00	3,110,000.00	-3,192,181.40	-82,181.40	103%
104260	RENTS FROM LEASE - BOARD OF EDUCATION	12,500.00	0.00	12,500.00	-12,500.04	-0.04	100%
104265	SEWER CONNECTION PERMITS	175,000.00	0.00	175,000.00	-218,062.50	-43,062.50	125%
104270	RENTS FROM LEASE - POST OFFICE	65,383.75	0.00	65,383.75	-71,712.50	-6,328.75	110%
104275	PARKING AUTHORITY - SURPLUS FUNDS	32,745.00	0.00	32,745.00	0.00	-1,324.12	104%
104276	PARKING AUTHORITY - MUTUAL AGREEMENT	50,000.00	0.00	50,000.00	-50,000.00	0.00	100%
104280	HOTEL OCCUPANCY TAX	570,000.00	0.00	570,000.00	-663,049.01	-93,049.01	116%
104290	CABLE TELEVISION FRANCHISE FEES	310,276.46	0.00	310,276.46	-310,276.46	0.00	100%
104300	STATE AID W/O OFFSETTING APPROP (B)	2,190,039.00	0.00	2,190,039.00	-2,190,039.00	0.00	100%
104400	DEDICATED UNIFORM CONSTRUCTION CODE FEES	775,000.00	0.00	775,000.00	-1,254,299.00	-479,299.00	162%
104500	ADDITIONAL REVENUES OFFSET W/ APPROP	201,788.25	0.00	201,788.25	-201,788.25	0.00	100%
104600	PUBLIC/PRIVATE REVENUES OFFSET W/ APPROP	4,400.00	116,153.68	120,553.68	-90,823.68	29,730.00	75%
104700	OTHER SPECIAL ITEMS (G)	864,703.35	0.00	864,703.35	-930,202.50	-65,499.15	108%
104800	TAX REVENUES	23,281,414.19	0.00	23,281,414.19	-25,084,375.52	-1,802,961.33	108%
104900	MISCELLANEOUS REVENUE NOT ANTICIPATED	0.00	0.00	0.00	-676,522.69	-676,522.69	
		37,301,500.00	116,153.68	37,417,653.68	-40,514,198.20	-3,096,544.52	108%

WEST WINDSOR TOWNSHIP

1/1/13 Fund Balance		7,030,004.80
Used as Revenue to Support 2013 Budget		-4,435,000.00
Reserve Fund Balance		2,595,004.80
Excess Revenues Realized over Anticipated Revenue	3,096,544.52	
Misc. Operations and uncharged balances from prior year appropriations	912,637.92	4,009,182.44
1/1/14 Unaudited Fund Balance		6,604,187.24
Used as Revenue to Support 2014 Budget		-4,435,000.00
Reserve Fund Balance		2,169,187.24
Excess Revenues Realized over Anticipated Revenue - ESTIMATED (based on 2013 actual)	3,096,544.52	
Misc. Operations and uncharged balances from prior year appropriations - ESTIMATED - (based on 2013 actual)	912,637.92	4,009,182.44
1/1/15 Unaudited Fund Balance		6,178,369.68
Used as Revenue to Support 2015 Budget		-4,435,000.00
Reserve Fund Balance		1,743,369.68
Excess Revenues Realized over Anticipated Revenue - ESTIMATED (based on 2013 actual)	3,096,544.52	
Misc. Operations and uncharged balances from prior year appropriations - ESTIMATED - (based on 2013 actual)	912,637.92	4,009,182.44
1/1/16 Unaudited Fund Balance		5,752,552.12

COMPARATIVE SCHEDULE OF FUND BALANCES						
Forecast Model (Based on 2013 actual as assumptions)						
Fund Balance Analysis Year	1-Jan Beginning Balance	Excess Resulting from Operations	Amount Appropriated in Annual Budget	31-Dec Ending Balance	Results of Operations	Reserve Fund Balance
2008	**8,251,378.88**	**3,766,452.93**	4,200,000.00	7,817,831.81	**-433,547.07**	3,681,378.88
2009	**7,817,831.81**	**3,725,304.94**	4,200,000.00	7,343,136.75	**-474,695.06**	3,432,831.81
2010	**7,343,136.75**	**3,902,424.07**	4,400,000.00	6,845,560.82	**-497,575.93**	2,943,136.75
2011	6,845,560.82	4,643,860.42	4,435,000.00	7,054,421.24	208,860.42	2,410,560.82
2012	7,054,421.24	4,550,583.56	4,575,000.00	7,030,004.80	-24,416.44	2,479,421.24
2013 **	**7,030,004.80**	**4,009,182.44**	4,435,000.00	6,604,187.24	**-425,817.56**	2,595,004.80
2014 **	**6,604,187.24**	4,009,182.44	4,435,000.00	6,178,369.68	**-425,817.56**	2,169,187.24
2015 ***	**6,178,369.68**	4,009,182.44	4,435,000.00	5,752,552.12	**-425,817.56**	1,743,369.68
2016 ***	**5,752,552.12**	4,009,182.44	4,435,000.00	5,326,734.56	**-425,817.56**	1,317,552.12
2017 ***	**5,326,734.56**	4,009,182.44	4,435,000.00	4,900,917.00	**-425,817.56**	891,734.56
2018 ***	**4,900,917.00**	4,009,182.44	4,435,000.00	4,475,099.44	**-425,817.56**	465,917.00
2019 ***	**4,475,099.44**	4,009,182.44	4,435,000.00	4,049,281.88	**-425,817.56**	40,099.44
** Unaudited						
*** Forecast Model based on 2013 actual as assumptions						

West Windsor Township

10 year Municipal Budget, Fund Balance, Levy and Tax Analysis

	2005	2006	2007*	2008	2009	2010	2011	2012	2013	2014
Municipal Budget	29,049,000	31,405,200	32,830,000	35,430,000	36,514,000	37,047,000	37,340,000	37,317,000	37,301,500	37,798,000
	3.93%	8.11%	4.54%	7.92%	3.06%	1.46%	0.79%	-0.06%	-0.04%	1.33%
Fund Balance as of 1/1	4,058,113	5,851,080	6,091,384	7,881,379	7,632,832	7,343,137	6,845,561	7,054,421	7,030,005	6,604,187
	-11.08%	44.18%	4.11%	29.39%	-3.15%	-3.80%	-6.78%	3.05%	-0.35%	-6.06%
% of Fund Balance to Budget	*13.97%*	*18.63%*	*18.55%*	*22.24%*	*20.90%*	*19.82%*	*18.33%*	*18.90%*	*18.85%*	*17.47%*
Fund Balance Used to Support Budget	3,550,000	3,500,000	4,206,000	4,200,000	4,200,000	4,400,000	4,435,000	4,575,000	4,435,000	4,435,000
% Fund Balance used to Budget	12.22%	11.14%	12.81%	11.85%	11.50%	11.88%	11.88%	12.26%	11.89%	11.73%
Reserve Fund Balance	508,113	2,351,080	1,885,384	3,681,379	3,432,832	2,943,137	2,410,561	2,479,421	2,595,005	2,169,187
% Reserve Fund Balance to Budget	1.75%	7.49%	5.74%	10.39%	9.40%	7.94%	6.46%	6.64%	6.96%	5.74%
Municipal Tax Levy	15,645,856	17,206,079	17,651,951	19,588,268	20,581,456	20,978,377	22,011,354	22,271,111	22,681,414	23,135,093
	5.47%	9.97%	2.59%	10.97%	5.07%	1.93%	4.92%	1.18%	1.84%	2.00%
Total Assessed Valuation	2,656,180,318	6,305,357,135	6,303,495,043	6,239,377,281	6,217,315,419	6,088,054,424	5,969,316,999	5,954,761,805	5,974,136,015	
	0.62%	-0.06%	-0.03%	-1.02%	-0.35%	-2.08%	-1.95%	-0.24%	0.33%	-100.00%
Ratio of Assessed to Market Value	59.73%	123.05%	108.25%	101.34%	100.47%	97.27%	97.30%	96.18%	98.46%	97.31%
Equalized Assessed Valuation	4,446,978,600	5,127,231,518	5,824,323,811	6,157,088,592	6,188,316,320	6,258,923,022	6,134,960,945	6,191,268,252	6,067,576,696	0
	9.07%	15.30%	13.60%	5.71%	0.51%	1.14%	-1.98%	0.92%	-2.00%	
Equalized Municipal Tax Rate	0.352	0.336	0.303	0.318	0.333	0.335	0.359	0.360	0.374	
	-3.30%	-4.62%	-9.69%	4.97%	4.54%	0.78%	7.11%	0.20%	3.92%	
Municipal Tax Rate	0.59	0.27	0.28	0.314	0.331	0.345	0.369	0.374	0.38	
% increase	5.36%	8.00%	3.70%	12.14%	5.41%	4.23%	6.96%	1.36%	1.60%	
Cent Increase	0.030	0.020	0.010	0.034	0.017	0.014	0.024	0.005	0.006	
Avg. Residential Home Assessed Value	239,400	575,200	574,800	556,973	549,345	534,782	527,376	523,950	522,864	
Municipal Taxes for Avg. Home	1,412.46	1,553.04	1,609.44	1,748.90	1,818.33	1,845.00	1,946.02	1,959.57	1,986.88	0.00
Tax Increase	71.82	115.04	57.48	189.37	93.39	74.87	126.57	26.20	31.37	0.00

*AAA Bond Rating - Nov. 2007

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET **WWT**

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit	
Cash Liabilities (Continued):			
Reserve for Sale of Municipal Assets		1,900,000.00	*
Reserve for Princeton University Contribution		55,338.30	
Reserve for Police Services		96,196.00	
Reserve for Easement		7,501.00	
Reserve for Post Office Rental		4,921.25	
Reserve for Tax Appeals		4,799,549.12	
Total Cash Liabilities		15,807,640.02	c
Reserve for Receivables		833,347.66	
Fund Balance - Cash		6,601,842.27	
Fund Balance - Non Cash		2,344.97	
	23,245,174.92	23,245,174.92	

(Do not crowd - add additional sheets)

Schedule of Trust Fund Deposits and Reserves

WWT

	Purpose	Amount Dec. 31, 2012 Per Audit Report	Increases	Decreases	Balance as at Dec. 31, 2013
1	Accumulated Absences	$ 1,105,000.00	$ 10,000.00	$	$ 1,115,000.00
2	Affordable Housing Fees	1,558,142.29	80,401.38	113,214.79	1,525,328.88
3	Cash Performance Bonds	3,905,442.15	595,338.95	320,284.78	4,180,496.32
4	Charter Club at Princeton Junction	75,000.00			75,000.00
5	D&R Canal Sewer Interceptor	149,088.53	329,374.00		478,462.53
6	Deposits for Third Party Liens	1,836.86	308,973.27	310,809.95	.18
7	Developers Agreement - Sewer	383,523.07			383,523.07
8	Development Inspection Fee Escrow	835,041.55	485,131.04	289,674.82	1,030,497.77
9	Development Plan Review Escrow	204,197.97	316,700.55	299,095.67	221,802.85
10	Duck Pond Run	18,671.77			18,671.77
11	Duck Pond Run Pump Station	6,784.79			6,784.79
12	Electronic Receipt Fees	25,691.42	9,120.18	2,500.00	32,311.60
13	Grover's Mill Pond Restoration	32,850.00			32,850.00
14	Installation of a Public Water Supply	5,530.28			5,530.28
15	Interim Road Improvements	31,590.71			31,590.71
16	K-9 Unit	500.00			500.00
17	Line Road Widening	24,418.00			24,418.00
18	Maintenance of Open Space	655,901.05	315.85	200,000.00	456,216.90 *
19	Municipal Law Enforcement Trust	26,947.51	18,950.88	9,688.50	36,209.89
20	Municipal Share of Developer Escrow	13,596.00	8,254.00	13,578.00	8,272.00
21	Nature Center Contribution				
22	New Edinburg Road	32,222.08			32,222.08
23	Off-Tract Road Assessments	784,579.15	2,516.09	12,056.00	775,039.24
24	Off-Tract Street Improvements	142,642.32	85.47		142,727.79
25	Open Space	3,708,355.70	1,197,373.22	1,230,606.74	3,675,122.18
26	Parking Offenses Adjudication Act	3,879.96	1,310.00		5,189.96
27	Playground Equipment	3,500.00			3,500.00
28	Premiums at Tax Sale	303,200.00	203,400.00	133,400.00	373,200.00
29	Princeton Arms Sewer Litigation	132,027.44			132,027.44
30	Property Rent	285,733.47	274,681.79	285,733.47	274,681.79
31	Public Defender Trust	200.00	8,491.00	8,691.00	
32	Recreation Commission	363,745.28	680,805.00	640,358.42	404,191.86
33	Recycling	61,832.63	30,134.38	45,005.30	46,961.71
34	Sanitary Sewer - Everett	3,436.47			3,436.47
35	Sanitary Sewer - WWM Properties	179,430.16			179,430.16
36	Security Deposit	2,040.00			2,040.00
37	Senior Citizen Center	18,902.19	40,746.12	44,849.72	14,798.59
38	Sewer Cleaning Funds	67,761.68			67,761.68
39	Sidewalk Installation	1,036.00			1,036.00
40	Snow Removal	411,427.73	274,945.43	79,930.69	606,442.47 *
41	South Meadows Detention Basin	16,316.06			16,316.06
42	Stormwater Management	250,000.00	42.31	179,556.40	70,485.91
43	Traffic Improvement District	33,544.01	20.08		33,564.09
44	Unemployment Compensation Ins.	171,459.12	18,387.08	21,132.39	168,713.81
45	Uniform Fire Code - Firefighters	4,285.45	1,000.00	4,259.72	1,025.73
46	Uniform Fire Code - Local	1,484.87	7,875.00	1,792.92	7,566.95
47	Water Monitoring	7,025.00			7,025.00
	Totals:	$ 16,049,820.72	$ 4,904,373.07	$ 4,246,219.28	$ 16,707,974.51

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
PNC Bank	
ending in 9287	1,834,431.97
ending in 9295	176,394.50
1st Constitution	
ending in 7146	20,389,837.12
MBIA - CLASS	
ending in 2003	
State Cash Management Plan	
ending in 4171	50,002.63
	22,450,666.22
ASSESSMENT TRUST FUND	
PNC Bank	
ending in 9359	16,351.12

TOWNSHIP OF WEST WINDSOR - CO

GENERAL CAPITAL I

SCHEDULE OF IMPROVEMENT A

Ordinance Number	Improvement Description	Ordinance Date	Amount	B Fu
	General Improvements (Continued):			
12-08A.1	Acquisition of Office and Computer Equipment	6/11/2012	$ 20,160.00	$
12-08A.2	Improvement to Municipal Facilities	6/11/2012	25,200.00	1
12-08B.1	Bicycle and Pedestrian Improvements	6/11/2012	474,600.00	18
12-08B.2	Emergency Road and Drainage Improvements	6/11/2012	50,400.00	2
12-08B.3	Annual Road Improvement Program	6/11/2012	757,050.00	33
12-08B.4a	Traffic Safety Improvements	6/11/2012	935,000.00	53
12-08B.4b	New Village Road Resurfacing	6/11/2012	220,000.00	
12-08C.1	Street Tree Planting Program	6/11/2012	20,160.00	
12-08D.1	Improvements to Parks	6/11/2012	25,200.00	1
12-08D.2	Acquisition of Senior Transportation Bus	6/11/2012	20,160.00	
12-08D.3	Acquisition of Emergency Services Vehicle	6/11/2012	757,050.00	36
12-08E.1	Acquisition of Police Computer Equipment	6/11/2012	48,720.00	2
12-08E.2	Acquisition of Police Equipment	6/11/2012	51,450.00	2
12-08E.3	Improvements to Police and Court Building	6/11/2012	25,200.00	1
12-08F.1	Acquisition of Public Works Equipment	6/11/2012	85,050.00	
12-08F.2	Acquisition of Public Works Vehicles	6/11/2012	72,450.00	3
12-08F.3	Public Work Complex Improvements	6/11/2012	25,200.00	1
12-08F.4	Sanitary Sewer Improvements	6/11/2012	271,950.00	
12-09.1	Improvement to Municipal Facilities	6/11/2012	100,000.00	100
12-09.2	Environmental Education Exhibition	6/11/2012	150,000.00	150
12-09.3	Public Land Maintenance	6/11/2012	100,000.00	100
12-09.4	Improvements to Village, Penn Lyle and Post Roads	6/11/2012	320,522.55	176
12-09.5	Open Space Maintenance and Development	6/11/2012	348,000.00	348
13-02.1	Stormwater Studies in Greenbelt Areas	3/05/2013	100,000.00	
13-02.2	Windsor Haven Legal and Engineering	3/05/2013	69,556.40	
13-02.3	Windsor Haven Legal Services	3/05/2013	10,000.00	
13-08.1	Public Land Maintenance	5/14/2013	200,000.00	
13-09A.1	Acquisition of Office and Computer Equipment	5/14/2013	20,160.00	
13-09A.2	Improvement to Municipal Facilities	5/14/2013	25,200.00	
13-09A.3	Settlement of Litigation	5/14/2013	25,200.00	
13-09A.1	Bicycle and Pedestrian Improvements	5/14/2013	373,800.00	
13-09A.2	Emergency Road and Drainage Improvements	5/14/2013	50,400.00	
13-09A.3	Annual Road Improvement Program	5/14/2013	757,050.00	
13-09A.4a	Traffic Safety Improvements	5/14/2013	459,700.00	
13-09A.4b	Emmons Drive Resurfacing	5/14/2013	206,000.00	
13-09C.1	Street Tree Planting Program	5/14/2013	20,160.00	
13-09C.2	Improvements to Parks	5/14/2013	75,600.00	
13-09C.3	Acquisition of Board of Health Vehicle	5/14/2013	36,120.00	
13-09D.1	Acquisition of Emergency Services Equipment	5/14/2013	100,800.00	
13-09D.2	Acquisition of Ambulances	5/14/2013	403,200.00	
13-09E.1	Acquisition of Police Computer Equipment	5/14/2013	200,025.00	
13-09E.2	Acquisition of Police Equipment	5/14/2013	69,615.00	
13-09E.3	Improvements to Police and Court Building	5/14/2013	25,200.00	
13-09F.1	Acquisition of Public Works Equipment	5/14/2013	14,595.00	
13-09F.2	Acquisition of Public Works Vehicles	5/14/2013	434,175.00	
13-09F.3	Public Work Complex Improvements	5/14/2013	25,200.00	
13-09F.4	Sanitary Sewer Improvements	5/14/2013	287,700.00	

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

GENERAL CAPITAL FUND	
PNC Bank	
ending in 9308	5,770,570.47
State Cash Management Plan	
ending in 0171	93,897.84
Investors Bank	
ending in 3643	4,000,000.00
	9,864,468.31
OTHER TRUST FUND	
PNC Bank	
ending in 9332	3,208,006.12
ending in 9447	17,900.34
ending in 9519	
ending in 9367	15,638.59
ending in 9455	3,249,179.85
ending in 9535	282,642.19
ending in 9463	59,860.42
ending in 9383	.18
Bank of America	
ending in 1565	906,559.51
ending in 1573	419,294.25
ending in 9383	
Sun Bank	
ending in 5965	1,539,423.88
Investors Bank	
ending in 3625	5,000,000.00
State Cash Management Plan	
ending in 7171	425,942.33
ending in 1171	124,243.46
ending in 3171	108,853.39
ending in 2171	438,316.56
ending in 9171	989,410.97
	16,785,272.04
Total	49,857,949.85

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

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded	2013 Authorizations	Decreases	Balance Dec. 31, 2013 Funded	Balance Dec. 31, 2013 Unfunded
	General Improvements:								
86-15,	T.I.D. Other Projects	6/02/1986	$ 300,000.00	$	$	$	$	$	$
87-47,		11/16/1987	400,000.00						
88-31,		11/03/1988	400,000.00						
90-15,		4/30/1990	400,000.00						
91-21		9/16/1991	50,000.00	4,172.50			4,172.50		
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	
96-29	Infrastructure Improvements to Various Developments	11/25/1996	100,000.00	55,910.43				55,910.43	
98-26.3	Westminster Estates Drainage Improvements	11/12/1998	10,000.00	10,000.00				10,000.00	
98-31J, K, L	Acquisition of Emergency Services Equipment and Vehicles	1/11/1999	140,805.00	35,008.28				35,008.28	
99-21	Construction of a Sewer Extension for the Grover's Mill Estates Development	9/07/1999	403,830.00	24,190.14				24,190.14	
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	
00-19F	Community Development - Signs, Landscaping and Tree Planting	8/21/2000	60,120.00	388.75			388.75		
00-19G	Improvements to Schenck Farm	8/21/2000	111,250.00	3,000.00				3,000.00	
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			12,001.33	29,386.52
00-22.2	T.I.D. - Meadow Road	8/21/2000	1,900,000.00	231.79			231.79		
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	13,115.00				13,115.00	
03-30,	Maintenance of Public Open Space	12/15/2003	250,000.00						
04-16,		6/28/2004	200,000.00						
05-09.1,		8/01/2005	200,000.00						
06-11A		8/14/2006	200,000.00	331.45				331.45	
04-15A	Improvements to Various Municipal Facilities	6/28/2004	149,415.00	143,415.00				143,415.00	
04-15D	Various Engineering and Road Projects	6/28/2004	1,619,100.00	5,171.83				5,171.83	
04-15F	Replacement of an Ambulance	6/28/2004	151,410.00	9,955.57				9,955.57	
04-15H	Acquisition of Police Equipment	6/28/2004	143,115.00	4,911.53				4,911.53	
04-30	Improvements to the Schenck Farm Homestead	11/08/2004	126,000.00	17,850.00				17,850.00	
05-09.3	Community Park Improvements	8/01/2005	200,000.00	595.00				595.00	
05-10D	Park Improvements	8/15/2005	858,165.00	16,437.74			9,731.24	6,706.50	
05-10I	Community Development	8/15/2005	95,865.00	943.00				943.00	
05-10K	Police Department Equipment	8/15/2005	119,595.00	2,528.72				2,528.72	
06-09A	Acquisition of Office and Computer Equipment	8/14/2006	148,785.00	3,593.74				3,593.74	
06-09B	Improvements of Municipal Facilities	8/14/2006	215,985.00	12,619.94			4,232.06	8,387.88	
06-09H	Improvements to Parks	8/14/2006	479,535.00	1,489.58			1,489.58		
07-10A	Acquisition of Office and Computer Equipment	5/14/2007	173,670.00	55,524.95			55,524.95		
07-10B	Acquisition of Emergency Generator	5/14/2007	85,785.00	74,175.03			4,245.00	69,930.03	
07-10C	Improvements of Administration Building	5/14/2007	154,455.00	110,320.00				110,320.00	
07-10G	Road and Drainage Improvements	5/14/2007	1,062,390.00	32,966.84			9,013.20	23,953.64	
07-10H	Improvements to Schenck Farmstead	5/14/2007	126,210.00	1,443.00				1,443.00	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Amount	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded	2013 Authorizations	Decreases	Balance Dec. 31, 2013 Funded	Balance Dec. 31, 2013 Unfunded
	General Improvements (Continued):								
07-10J	Acquisition of Four-Wheel Drive Vehicle	5/14/2007	$ 22,155.00	$ 3,464.60	$	$	$	$ 3,464.60	$
07-10K	Improvements to Parks	5/14/2007	782,460.00	40,666.31			1,690.00	38,976.31	
07-10L	Improvement to Municipal Facilities	5/14/2007	302,820.00	89,811.89			17,879.24	71,932.65	
07-10M	Acquisition of Public Safety Equipment	5/14/2007	100,905.00	5.55				5.55	
07-10N, 09-01	Acquisition of Public Safety Vehicles	5/14/2007	464,415.00	16,399.29			8,414.40	7,984.89	
07-10O	Installation of Diesel Exhaust Capture System	5/14/2007	60,585.00	23,574.50			3,775.00	19,799.50	
07-10R	General Improvements to Police and Court Building	5/14/2007	25,200.00	13,615.82			13,615.82		
07-25	Princeton Junction Redevelopment Plan	12/17/2007	200,000.00	1,036.25				1,036.25	
08-11A	Acquisition of Office and Computer Equipment	6/23/2008	154,350.00	153,400.00			100,727.19	52,672.81	
08-11B	Improvement to Municipal Facilities	6/23/2008	287,700.00	109,875.00				109,875.00	
08-11C	Bicycle and Pedestrian Improvements	6/23/2008	284,050.00	1,009.64				1,009.64	
08-11F	Annual Road Improvement Program	6/23/2008	757,050.00	3,900.00				3,900.00	
08-11G	Storm Water Regulation Program	6/23/2008	25,200.00	2,052.08				2,052.08	
08-11H	Traffic Safety Improvements	6/23/2008	334,450.00	15.88				15.88	
08-11I	Improvements to the Schenck Farm Homestead	6/23/2008	183,750.00	175.00				175.00	
08-11K, 09-17	Improvements to Parks	6/23/2008	883,050.00	354,321.93	75,750.00		216.42	354,105.51	75,750.00
08-11L	Acquisition of Human Services Office Equipment	6/23/2008	75,600.00	10,594.62				10,594.62	
08-11M	Acquisition of Senior Transportation Bus	6/23/2008	50,400.00	2,400.00	48,000.00		50,400.00		
08-11N	Senior Center Building Landscaping	6/23/2008	9,030.00	2,000.00				2,000.00	
08-11O	Acquisition of Emergency Services Equipment	6/23/2008	152,250.00	16,566.27			3,982.84	12,583.43	
08-11P	Acquisition of Emergency Services Vehicle	6/23/2008	908,250.00	65,876.83			45,176.83	20,700.00	
08-11Q	Acquisition of Police Computer Equipment	6/23/2008	43,890.00	508.56				508.56	
08-11S	Improvements to Police and Court Building	6/23/2008	25,200.00	1,200.00	24,000.00		24,024.87		1,175.13
08-11W	Acquisition of Public Works Office Equipment	6/23/2008	5,040.00		1,000.00				1,000.00
08-26	Sanitary Sewer System Improvements	10/06/2008	6,072,621.22	1,140,538.05			345.23	1,140,192.82	
09-14A	Acquisition of Office and Computer Equipment	9/21/2009	151,410.00	17,773.43				17,773.43	
09-14B	Improvement to Municipal Facilities	9/21/2009	126,000.00	106,347.50			1,941.25	104,406.25	
09-14C	Acquisition of Four-Wheel Drive Vehicle	9/21/2009	28,245.00	1,592.60				1,592.60	
09-14D	Bicycle and Pedestrian Improvements	9/21/2009	304,030.00	104,577.12			27,693.43	76,883.69	
09-14E	Emergency Road and Drainage Improvements	9/21/2009	50,400.00	28,867.62			23,900.00	4,967.62	
09-14F	Renovations to Princeton Junction Firehouse	9/21/2009	252,420.00	54,201.94			335.00	53,866.94	
09-14G	Annual Road Improvement Program	9/21/2009	757,050.00	8,294.21				8,294.21	
09-14H	Storm Water Regulation Program	9/21/2009	25,200.00	1,579.63				1,579.63	
09-14I	Traffic Safety Improvements	9/21/2009	229,295.00	63,807.31			4,378.76	59,428.55	
09-14J	Improvements to the Schenck Farm Homestead	9/21/2009	363,300.00	137,276.02			69,735.20	67,540.82	
09-14L	Acquisition of Mobile Stage and Electronic Sign	9/21/2009	150,600.00	2,560.00			2,560.00		
09-14M	Improvements to Parks	9/21/2009	580,545.00	188,896.59			152,019.52	36,877.07	
09-14N	Acquisition of Senior Transportation Bus	9/21/2009	15,120.00	720.00	14,400.00		15,120.00		
09-14O	Acquisition of Emergency Services Equipment	9/21/2009	221,025.00	95,668.44			61,957.93	33,710.51	
09-14P	Acquisition of Police Computer Equipment	9/21/2009	69,090.00	1,963.54			1,963.54		
09-14Q	Acquisition of Police Equipment	9/21/2009	49,455.00	14,438.85			3,977.09	10,461.76	
09-14R	Improvements to Police and Court Building	9/21/2009	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
09-14S	Acquisition of Public Works Equipment	9/21/2009	90,300.00	6,127.77				6,127.77	
09-14T	Acquisition of Public Works Vehicles	9/21/2009	408,870.00	20,066.37			9,602.37	10,464.00	
09-14V	Acquisition of Court Copier and Fax Machine	9/21/2009	6,090.00	4,052.89				4,052.89	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded	2013 Authorizations	Decreases	Balance Dec. 31, 2013 Funded	Balance Dec. 31, 2013 Unfunded
	General Improvements (Continued):								
09-14W	Dutch Neck Bicycle and Pedestrian Improvements	9/21/2009	$ 95,000.00	$ 84,235.24	$	$	$ 3,349.17	$ 80,886.07	$
09-14X	Reconstruction of Wallace Road	9/21/2009	150,000.00	1,224.00				1,224.00	
09-15	Princeton Junction Redevelopment Plan	9/21/2009	210,000.00	169,611.58			5,107.68	164,503.90	
10-18A	Acquisition of Office and Computer Equipment	9/20/2010	140,280.00	5,400.00	133,600.00			5,400.00	133,600.00
10-18B	Improvement to Municipal Facilities	9/20/2010	85,785.00	3,300.00	81,700.00			3,300.00	81,700.00
10-18C	Bicycle and Pedestrian Improvements	9/20/2010	454,335.00	348,760.85			20,490.49	328,270.36	
10-18D	Emergency Road and Drainage Improvements	9/20/2010	50,400.00	50,000.00				50,000.00	
10-18E	Annual Road Improvement Program	9/20/2010	757,050.00	540,703.15			537,330.40	3,372.75	
10-18F	Traffic Safety Improvements	9/20/2010	1,798,350.00	1,682,839.03			611,690.59	1,071,148.44	
10-18F	Traffic Safety Improvements - Grant	9/20/2010	225,000.00	38,973.60	13,723.52			38,973.60	13,723.52
10-18G	Engineering Plotter Replacement	9/20/2010	25,200.00		5,200.00				5,200.00
10-18I	Improvements to Parks	9/20/2010	277,200.00	275,000.00			2,600.00	272,400.00	
10-18J	Acquisition of Emergency Services Equipment	9/20/2010	99,750.00	77,155.81			48,797.00	28,358.81	
10-18K	Acquisition of Emergency Services Vehicle	9/20/2010	45,360.00		2,000.00				2,000.00
10-18L	Acquisition of Police Computer Equipment	9/20/2010	43,890.00	20,925.70			14,375.88	6,549.82	
10-18M	Acquisition of Police Equipment	9/20/2010	38,325.00	38,000.00			11,291.00	26,709.00	
10-18N	Improvements to Police and Court Building	9/20/2010	25,200.00	1,000.00	24,000.00			1,000.00	24,000.00
10-18O	Acquisition of Animal Control Vehicle	9/20/2010	30,240.00	1,440.00	28,800.00			1,440.00	28,800.00
10-18P	Acquisition of Public Works Equipment	9/20/2010	166,530.00		3,400.00				3,400.00
10-18Q	Acquisition of Public Works Vehicles	9/20/2010	166,530.00		13,800.00				13,800.00
10-19.1	Meadow Road Improvements	9/20/2010	878,635.44	873,985.44			50,854.75	823,130.69	
10-19.2	Penn Lyle Road Improvements	9/20/2010	274,820.99	28,740.64			28,740.64		
10-19.3	Alexander Road Improvements	9/20/2010	13,925.35	8,060.35				8,060.35	
11-06	Public Land Maintenance	3/07/2011	380,000.00	94,518.09			47,267.75	47,250.34	
11-08.01	Alexander Road, Meadow Road, North Post Road and Vaughn Drive Improvements	4/25/2011	1,157,420.40	1,047,116.30			64,043.60	983,072.70	
11-08.03	Princeton Hightstown Road, Old Trenton Road, Edinburg Road, Rabbit Hill Road and Southfield Road Improvements	4/25/2011	626,051.03	626,051.03			49,018.78	577,032.25	
11-14A	Acquisition of Office and Computer Equipment	8/01/2011	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
11-14B	Improvement to Municipal Facilities	8/01/2011	50,400.00	2,000.00	48,000.00			2,000.00	48,000.00
11-14C	Bicycle and Pedestrian Improvements	8/01/2011	373,590.00	14,380.19	355,800.00		6,560.31	7,819.88	355,800.00
11-14D	Emergency Road and Drainage Improvements	8/01/2011	50,400.00	2,400.00	48,000.00			2,400.00	48,000.00
11-14E	Annual Road Improvement Program	8/01/2011	757,050.00	757,050.00			525,843.81	231,206.19	
11-14F	Traffic Safety Improvements	8/01/2011	834,515.00	364,903.15	447,400.00		162,163.70	202,739.45	447,400.00
11-14F	Traffic Safety Improvements - Grant	8/01/2011	220,000.00		220,000.00		220,000.00		
11-14H	Improvements to Parks	8/01/2011	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
11-14I	Acquisition of Emergency Services Equipment	8/01/2011	100,800.00	55,049.28			44,371.76	10,677.52	
11-14J	Acquisition of Emergency Services Vehicle	8/01/2011	222,075.00	175,745.51			348.90	175,396.61	
11-14K	Acquisition of Police Computer Equipment	8/01/2011	80,220.00	3,820.00	76,400.00		27,736.00		52,484.00
11-14L	Acquisition of Police Equipment	8/01/2011	49,455.00	2,355.00	47,100.00			2,355.00	47,100.00
11-14M	Improvements to Police and Court Building	8/01/2011	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
11-14N	Acquisition of Public Works Equipment	8/01/2011	113,505.00	85,380.00			13,760.00	71,620.00	
11-14O	Acquisition of Public Works Vehicles	8/01/2011	196,770.00	68,265.00			48,937.45	19,327.55	
11-14Q	Public Work Complex Improvements	8/01/2011	25,580.00		18,760.50		18,048.00		712.50
11-14R	Municipal Court Facilities Improvements	8/01/2011	35,805.00	11,896.55				11,896.55	