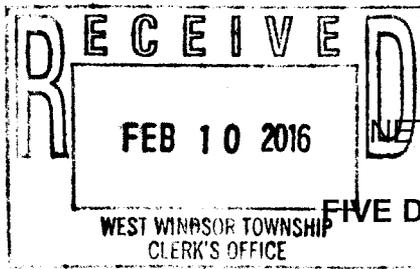


**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015
(UNAUDITED)**

WWT



POPULATION LAST CENSUS: 27,615
NET VALUATION TAXABLE 2015: \$5,980,137,771
MUNICODE: 1113

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2016
MUNICIPALITIES - FEBRUARY 10, 2016**

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.

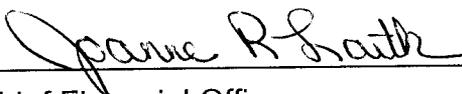
Name: 
Title: Registered Municipal Accountant

(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, 2015, 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, 2015.

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, 2015 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2015 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, 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 1137
Wall, NJ 07719
Phone Number: 732-681-0980
Fax Number: 732-681-4033

Certified by me

This 8th day of FEBRUARY, 2016

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

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2015 as required under N.J.A.C. 5:23-4.17.

Printed name: Joseph M. Valeri

Signature: *Joseph M. Valeri*

Certificate #: 004102

Date: 02/10/16

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 2016.

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: 2-10-16

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: _____

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 2015 and that sheets 40 to 68 are unnecessary.

NA

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

Name: _____

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, 2015

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

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.



SIGNATURE OF TAX ASSESSOR

Township of West Windsor
MUNICIPALITY

Mercer
COUNTY

IMPORTANT!

WWT

READ INSTRUCTIONS

INSTRUCTION

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MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ *5,984,856,248.00*

Steven H. Benner
SIGNATURE OF TAX ASSESSOR

Township of West Windsor
MUNICIPALITY

Mercer
COUNTY

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2015

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	16,147,065.85	
Change Fund	825.00	
	16,147,890.85	
Investments - Notes of Other Municipalities	5,450,000.00	
Due from State, Chapter 20, P.L. 1971	1,094.97	
	21,598,985.82	
Receivables Offset with Reserves:		
Taxes Receivable	534,873.23	
Tax Title Liens Receivable	77,478.52	
Foreclosed Property	5,000.00	
Delinquent Penalties and Interest		
Sewer Service Charges	46,827.13	
Police Special Duty	17,400.00	
Revenue Accounts Receivable	41,951.16	
Interfunds:		
Assessment Trust Fund		
Animal Control Trust Fund		
General Capital Fund		
	723,530.04	
Special Emergency Authorization		
Cash Liabilities:		
Appropriation Reserves		863,711.01
Reserve for Encumbrances		2,061,647.10
Accounts Payable		4,893,683.64
Prepaid Taxes		776,572.33
Tax Overpayments		52,965.21
Prepaid Sewer Service Charges		91,701.82
Sewer Service Charge Overpayments		3.10
Due to State - Fees Collected		37,661.00
Due to County for Added and Omitted Taxes		219,112.58
Reserve for Tree Planting		400.00
Due to State, Chapter 20, P.L. 1971		
Interfunds:		
Grant Fund		142,997.43
Other Trust Fund		
General Capital Fund		

(Do not crowd - add additional sheets)

POST CLOSING

WWT

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
ASSESSMENT TRUST FUND		
Cash	48,036.92	
Assessments Held in Abeyance	4,788.87	
Deferred Assessments	152,481.38	
Assessments Receivable		
Overpayment of Assessment		
Interfund - Current Fund		
Reserve for Assessments		157,270.25
Fund Balance		48,036.93
	205,307.17	205,307.18
ANIMAL CONTROL TRUST FUND		
Cash	16,007.18	
Interfund - Current Fund		
Due to State of New Jersey		5.40
Reserve for Expenditures		16,001.78
	16,007.18	16,007.18
OTHER TRUST FUND		
Cash and Cash Equivalents	13,091,715.18	
Investments - Notes of Other Municipalities	1,736,100.72	
Funds Held by Trustee	978,055.69	
Interfund - Current Fund		
LOSAP Program		978,055.69
Miscellaneous Reserves		14,827,815.90
	15,805,871.59	15,805,871.59

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION
Public Law 1997, C. 256**

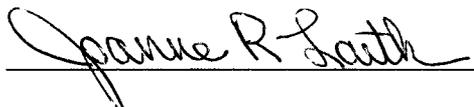
Municipal Public Defender Expended Prior Year 2014	(1) \$	8,839.50
	x	<u>25%</u>
	(2) \$	2,209.88
Municipal Public Defender Trust Cash Balance December 31, 2015	(3) \$	200.00

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: 2-10-16

Schedule of Trust Fund Deposits and Reserves

WWT

Purpose	Amount			Balance as at Dec. 31, 2015
	Dec. 31, 2014 Per Audit Report	Increases	Decreases	
1 Accumulated Absences	\$ 1,103,000.00	\$ 10,000.00	\$	\$ 1,113,000.00
2 Affordable Housing Fees	1,753,338.86	174,215.65	36,619.22	1,890,935.29
3 Cash Performance Bonds	3,392,811.11	408,500.43	376,845.62	3,424,465.92
4 Charter Club at Princeton Junction	75,000.00			75,000.00
5 D&R Canal Sewer Interceptor	640,064.06		82,570.81	557,493.25
6 Deposits for Third Party Liens	.18	753,307.67	753,307.85	
7 Developers Agreement - Sewer	383,523.07			383,523.07
8 Development Inspection Fee Escrow	1,162,551.02	189,841.85	204,498.50	1,147,894.37
9 Development Plan Review Escrow	248,238.80	298,537.21	329,676.84	217,099.17
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	35,437.09	7,513.70	2,500.00	40,450.79
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	422,751.21	366.45	100,000.00	323,117.66
19 Municipal Law Enforcement Trust	38,166.15	8,316.91	24,988.62	21,494.44
20 Municipal Share of Developer Escrow	8,387.00	8,573.00	8,387.00	8,573.00
21				
22 New Edinburg Road	32,222.08			32,222.08
23 Off-Tract Road Assessments	878,642.22	168,090.50		1,046,732.72
24 Off-Tract Street Improvements	142,794.39	66.63		142,861.02
25 Open Space	3,088,722.79	2,050,131.80	3,211,479.19	1,927,375.40
26 Parking Offenses Adjudication Act	4,398.76	1,536.00	2,668.58	3,266.18
27 Playground Equipment	3,500.00			3,500.00
28 Premiums at Tax Sale	870,600.00	269,200.00	710,600.00	429,200.00
29 Princeton Arms Sewer Litigation	132,027.44			132,027.44
30 Property Rent	316,774.78	316,342.03	316,774.78	316,342.03
31 Public Defender Trust	200.00			200.00
32 Recreation Commission	406,080.83	569,258.73	554,216.90	421,122.66
33 Recycling	64,182.34		23,149.13	41,033.21
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	11,161.26	41,496.87	41,236.42	11,421.71
38 Sewer Cleaning Funds	67,761.68			67,761.68
39 Sidewalk Installation	1,036.00			1,036.00
40 Snow Removal	701,657.91		283,572.35	418,085.56
41 South Meadows Detention Basin	16,316.06			16,316.06
42 Stormwater Management	70,542.33	42.25		70,584.58
43 Traffic Improvement District	33,579.81	15.72		33,595.53
44 Unemployment Compensation Ins.	178,048.05	18,977.06	24,441.74	172,583.37
45 Uniform Fire Code - Firefighters	4,525.73	16,912.50	6,744.49	14,693.74
46 Uniform Fire Code - Local	7,140.46	15,762.50	12,372.17	10,530.79
47 Water Monitoring	7,025.00			7,025.00
Totals:	\$ 16,607,460.65	\$ 5,327,005.46	\$ 7,106,650.21	\$ 14,827,815.90

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

WWT

LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2014	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Current Budget	Miscellaneous				
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	16,351.12	31,685.80						48,036.92
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Interfund - Current Fund			19.85				19.85	
Totals	16,351.12	31,685.80	19.85	.00	.00	.00	19.85	48,036.92

* Show as red figure.

POST CLOSING

WWT

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	6,034,746.52	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	6,034,746.52
Cash and Cash Equivalents	12,618,030.07	
Grants Receivable	95,000.00	
Deferred Charges to Future Taxation:		
Funded	19,965,000.00	
Unfunded	15,114,746.52	
Funded - Open Space	4,307,917.59	
Unfunded - Open Space		
Funded - Special Assessment	525,000.00	
Capital Improvement Fund		133,589.58
Improvement Authorizations:		
Funded		6,229,572.94
Unfunded		9,837,823.51
Funded - Open Space		1,146,280.94
Unfunded - Open Space		
Serial Bonds:		
General		19,965,000.00
Open Space		2,330,000.00
Special Assessment		525,000.00
Green Trust Loan Payable - Open Space		788,541.59
Environmental Infrastructure Loans - Open Space		1,189,376.00
Bond Anticipation Notes		9,080,000.00
Reserve for:		
Arbitrage		336,941.21
Payment of Debt Service		492,184.24
Penn Lyle Park		3,768.00
Retainage Due Contractors		114,428.48
Fund Balance		453,187.69
	58,660,440.70	58,660,440.70

(Do not crowd - add additional sheets)

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
PNC Bank	
ending in 9287	523,291.56
ending in 9295	72,075.62
1st Constitution	
ending in 7146	15,566,719.06
State Cash Management Plan	
ending in 4171	50,062.89
	16,212,149.13
ASSESSMENT TRUST FUND	
PNC Bank	
ending in 9359	48,042.31
ANIMAL CONTROL TRUST FUND	
PNC Bank	
ending in 9316	16,018.54
SWIMMING POOL OPERATING FUND	
PNC Bank	
ending in 9527	6,187.57
SWIMMING POOL CAPITAL FUND	
State Cash Management Plan	
ending in 8171	305,208.31
PNC Bank	
ending in 8039	5,590.95
	310,799.26
PUBLIC ASSISTANCE TRUST I	
PNC Bank	
ending in 9471	43,156.83
PUBLIC ASSISTANCE TRUST II	
PNC Bank	
ending in 9498	29,826.71

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, 2015 (cont'd) WWT

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

GENERAL CAPITAL FUND	
PNC Bank	
ending in 9308	
ending in 8253	12,549,955.19
State Cash Management Plan	
ending in 0171	94,047.79
	12,644,002.98
OTHER TRUST FUND	
PNC Bank	
ending in 9332	4,995,023.42
ending in 9447	10,235.02
ending in 9519	17,501.63
ending in 9367	11,718.37
ending in 9455	1,500,752.88
ending in 9535	308,325.08
ending in 9463	63,556.19
ending in 9383	
Bank of America	
ending in 1565	1,377,681.37
ending in 1573	1,014,297.77
Sun Bank	
ending in 5965	1,874,223.66
State Cash Management Plan	
ending in 7171	426,622.52
ending in 1171	124,441.90
ending in 3171	109,027.18
ending in 2171	312,882.64
ending in 9171	990,991.07
	13,137,280.70
Total	42,447,464.03

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

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 10

SCHEDULE OF GRANTS RECEIVABLE

GRANT FUND

<u>Grant</u>	<u>Balance Dec. 31, 2014</u>	<u>2015 Budget Revenue</u>	<u>Realized</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2015</u>
2015 Year Grants:					
Alcohol Education Rehabilitation	\$	\$ 3,005.59	\$ 3,005.59	\$	\$
Body Armor Fund		4,457.13	4,457.13		
Clean Communities Program		61,691.35	61,691.35		
Click It or Ticket		4,000.00	1,850.00	2,150.00	
Drive Sober or Get Pulled Over		5,000.00	1,600.00	3,400.00	
Distracted Driving		5,000.00	4,675.00	325.00	
2014 Year Grants:					
Drive Sober or Get Pulled Over	2,850.00		2,850.00		
Recreation Opportunities for Disabled	9,533.23		520.00		9,013.23
2012 Year Grants:					
Smart Future Planning Grant	<u>12,500.00</u>		<u>12,500.00</u>		
	\$ <u>24,883.23</u>	\$ <u>83,154.07</u>	\$ <u>93,149.07</u>	\$ <u>5,875.00</u>	\$ <u>9,013.23</u>

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

CURRENT FUND

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES

GRANT FUND

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Transfer from</u> <u>2015 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
2015 Year Grants:	\$	\$	\$	\$	\$
Alcohol Education Rehabilitation		3,005.59			3,005.59
Body Armor Fund		4,457.13			4,457.13
Clean Communities Program		61,691.35			61,691.35
Click It or Ticket		4,000.00	1,850.00	2,150.00	
Drive Sober or Get Pulled Over		5,000.00	1,600.00	3,400.00	
Distracted Driving		5,000.00	4,675.00	325.00	
2014 Year Grants:					
Alcohol Education Rehabilitation	2,363.20				2,363.20
Body Armor Fund	6,580.27		3,145.00		3,435.27
Clean Communities Program	50,461.99		20,518.03		29,943.96
Drive Sober or Get Pulled Over	1,400.00		1,400.00		
Drunk Driving Enforcement Fund	10,968.28		1,979.29		8,988.99
Recreation Opportunities for Disabled	12,000.00		7,467.28		4,532.72
2013 Year Grants:					
Alcohol Education Rehabilitation	2,505.30		868.43		1,636.87
Clean Communities Program	15,739.83		15,739.83		
2012 Year Grants:					
Alcohol Education Rehabilitation	1,381.57		1,381.57		
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	6,188.47		198.31		5,990.16
2010 Year Grants:					
Drunk Driving Enforcement Fund	4,397.44				4,397.44
2009 Year Grants:					
HDSRF - Compost Facility	253.12				253.12
HDSRF - Municipal Garage	4.75				4.75
2008 Year Grants:					
Drunk Driving Enforcement Fund	7,624.47		7,624.47		
	<u>\$ 133,009.57</u>	<u>\$ 83,154.07</u>	<u>\$ 68,447.21</u>	<u>\$ 5,875.00</u>	<u>\$ 141,841.43</u>
Reserve for Encumbrances			<u>\$ 71.50</u>		
Interfund - Current Fund			<u>68,375.71</u>		
			<u>\$ 68,447.21</u>		

COUNTY TAXES PAYABLE

WWT

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	172,865.55
2015 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	37,336,321.08
County Library 80003-04	XXXXXXXXXX	3,599,841.06
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,613,285.41
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	219,112.58
Paid	42,722,313.10	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	219,112.58	XXXXXXXXXX
	42,941,425.68	42,941,425.68

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2015 80003-06	XXXXXXXXXX	
2015 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
Total 2015 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2015 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, 2015	80004-01	XXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2015	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2015	80004-03	XXXXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2015	80004-12		
		.00	.00

NA

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

		Debit	Credit
Balance January 1, 2015	80004-05	XXXXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2015	80004-14		
		.00	.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2015	80004-07	XXXXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2015	80004-16		
		.00	.00

STATEMENT OF GENERAL BUDGET REVENUES 2015 WWT

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	4,825,538.00	4,825,538.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	9,949,237.94	11,000,777.04	1,051,539.10
Added by N.J.S. 40A:4-87: (List on 17a)	83,154.07	83,154.07	.00
Total Miscellaneous Revenue Anticipated 80103-	10,032,392.01	11,083,931.11	1,051,539.10
Receipts from Delinquent Taxes 80104-	600,000.00	684,572.71	84,572.71
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	22,724,524.06	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-	22,724,524.06	24,581,148.31	1,856,624.25
	38,182,454.07	41,175,190.13	2,992,736.06

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	153,898,403.99
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	.00	XXXXXXXXXX
Regional School Tax 80119-00	87,184,033.00	XXXXXXXXXX
Regional High School Tax 80110-00	.00	XXXXXXXXXX
County Taxes 80111-00	42,549,447.55	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	219,112.58	XXXXXXXXXX
Special District Taxes 80113-00	.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	1,196,027.55	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,831,365.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) 80116-00	24,581,148.31	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) 80118-00	XXXXXXXXXX	
	155,729,768.99	155,729,768.99

*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 2015

WWT

2015 Budget as Adopted	80012-01	38,099,300.00
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	83,154.07
Appropriated for 2015 (Budget Statement Item 9)	80012-03	38,182,454.07
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	38,182,454.07
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	38,182,454.07
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	35,482,538.19
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,831,365.00
Reserved	80012-10	863,711.01
Total Expenditures	80012-11	38,177,614.20
Unexpended Balances Cancelled (see footnote)	80012-12	4,839.87

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".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2015 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	<i>N</i>	<i>A</i> .00
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		.00

RESULTS OF 2015 OPERATIONS

WWT

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	1,051,539.10
Delinquent Tax Collections	80013-02	XXXXXXXXXX	84,572.71
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,856,624.25
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXX	4,839.87
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	630,846.39
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 2014 Appropriation Reserves	80013-05	XXXXXXXXXX	877,426.12
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXXXX	
Accounts Payable Cancelled		XXXXXXXXXX	202,839.27
Miscellaneous Cancellations		XXXXXXXXXX	432.20
Reserve for Receivable - Police Special Duty		XXXXXXXXXX	21,365.18
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015	80013-07	.00	XXXXXXXXXX
Balance December 31, 2015	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 2015	80013-12		XXXXXXXXXX
Cancel Special Duty Receivable		920.00	XXXXXXXXXX
Prior Year Senior Citizen Deductions Disallowed		587.67	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,728,977.42	XXXXXXXXXX
		4,730,485.09	4,730,485.09

SURPLUS - CURRENT FUND YEAR 2015

WWT

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXX	6,403,892.00
2.		XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	4,728,977.42
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	4,825,538.00	XXXXXXXXXX
5. Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Govern. Services	80014-04	.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2015	80014-05	6,307,331.42	XXXXXXXXXX
		11,132,869.42	11,132,869.42

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

Cash	80014-06		16,147,065.85
Investments		80014-07	5,450,000.00
Change Fund			825.00
Sub-Total			21,597,890.85
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	15,291,654.40
Cash Surplus		80014-09	6,306,236.45
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	1,094.97	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		1,094.97
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER		80014-15	6,307,331.42

ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

⁽¹⁾ MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2015 LEVY

WWT

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>153,689,540.72</u>
or			
(Abstract of Ratables)	82113-00		
2. Amount of Levy Special District Taxes	82102-00		
3. Amount Levied for Omitted Taxes Under N.J.S.A. 54:4-63.12 et. seq.	82103-00		<u>78,706.95</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>717,274.48</u>
5a. Subtotal 2015 Levy		\$	<u>154,485,522.15</u>
5b. Reductions due to tax appeals**			
5c. Total 2015 Levy	82106-00		<u>154,485,522.15</u>
6. Transferred to Tax Title Liens	82107-00		<u>8,997.57</u>
7. Transferred to Foreclosed Property	82108-00		
8. Remitted, Abated or Cancelled	82109-00		<u>43,247.36</u>
9. Discount Allowed	82110-00		
10. Collected in Cash: In 2014	82121-00	\$	<u>624,714.05</u>
In 2015*	82122-00		<u>153,196,939.94</u>
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>76,750.00</u>
Homestead Benefit Credits	82124-00		
Total To Line 14	82111-00		<u>153,898,403.99</u>
11. Total Credits			<u>153,950,648.92</u>
12. Amount Outstanding December 31, 2015	83120-00	\$	<u>534,873.23</u>
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is 99.61%	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>153,898,403.99</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>153,898,403.99</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 2015 collections.

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

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	1,155.03
2. Sr. Citizens Deductions Per Tax Billings	4,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	70,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	750.00	XXXXXXXXXX
6.		XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	587.67
9. Received in Cash from State	XXXXXXXXXX	73,912.33
10. Veterans Deductions Disallowed	XXXXXXXXXX	
11.	XXXXXXXXXX	
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	1,094.97
Due To State of New Jersey	.00	XXXXXXXXXX
	76,750.00	76,750.00

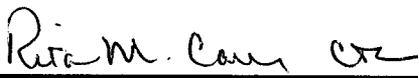
Calculation of Amount to be included on Sheet 22, Item 10-
2015 Senior Citizen and Veterans Deductions Allowed

Line 2	4,250.00
Line 3	70,750.00
Line 4 & 5	1,750.00
Sub-Total	76,750.00
Less: Line 7 & 10	.00
To Item 10, Sheet 22	76,750.00

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

		Debit	Credit
Balance January 1, 2015		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 2015 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, 2015		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, 2015



 Signature of Tax Collector

T-1283

 License Number

02/10/16

 Date

ACCELERATED TAX SALE - CHAPTER 99

Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation

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

A. Reserve for Uncollected Taxes (Sheet 25, Item 12) \$ _____

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%
[(2016 Estimated Total Levy - 2015 Total Levy) / 2015 Total Levy]

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

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

2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (Item 8(L) Budget Sheet 29) \$ _____

2. Taxes not Included in the Budget (AFS 25, Items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (Item 5, Budget Sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____% (Items 4+6) \$ _____

6. Reserve for Uncollected Taxes (Item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS WWT

			Debit	Credit
1. Balance January 1, 2015			732,152.92	XXXXXXXXXX
A. Taxes	83102-00	673,712.47	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	58,440.45	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	
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	83110-00		19,335.07	XXXXXXXXXX
5. Added Tax Title Liens	83111-00			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	8,474.83
B. Tax Title Liens - Transfers from Taxes ⁽¹⁾	83107-00		8,474.83	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	751,487.99
8. Totals			759,962.82	759,962.82
9. Balance Brought Down			751,487.99	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	684,572.71
A. Taxes	83116-00	684,572.71	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2015 Tax Sale	83118-00		1,565.67	XXXXXXXXXX
12. 2015 Taxes Transferred to Liens	83119-00		8,997.57	XXXXXXXXXX
13. 2015 Taxes	83123-00		534,873.23	XXXXXXXXXX
14. Balance December 31, 2015			XXXXXXXXXX	612,351.75
A. Taxes	83121-00	534,873.23	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	77,478.52	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,296,924.46	1,296,924.46

16. Percentage of Cash Collections to Adjusted Amount

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

91.10%

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

557,825.68	83125-00
------------	----------

and represents the maximum amount that may be anticipated in 2016.

(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, 2015	84101-00	5,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2015		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, 2015	84114-00	XXXXXXXXXX	5,000.00
		5,000.00	5,000.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2015	84115-00		XXXXXXXXXX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2015	84119-00	XXXXXXXXXX	.00
		.00	.00

MORTGAGE SALES

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

Analysis of Sale of Property:

*Total Cash Collected in 2015

.00

(84125-00)

Realized in 2015 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, 2014 Per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
Caused By	Report	Budget	from 2015	Dec. 31, 2015
1. Emergency Authorization - Municipal*				
2. Emergency Authorizations - Schools				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

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

N A

	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 2016
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2016 DEBT SERVICE FOR BONDS
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	23,845,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	3,880,000.00	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	19,965,000.00	XXXXXXXXXX	
		23,845,000.00	23,845,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	3,625,000.00
2016 Interest on Bonds*		80033-06	699,875.00	

ASSESSMENT SERIAL BONDS

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-07	XXXXXXXXXX	675,000.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	150,000.00	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-10	525,000.00	XXXXXXXXXX	
		675,000.00	675,000.00	
2016 Bond Maturities - Assessment Bonds			80033-11	150,000.00
2016 Interest on Bonds*		80033-12	23,687.50	
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	828,312.50

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

WWT

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS
OPEN SPACE SERIAL BONDS**

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	2,680,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	350,000.00	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	2,330,000.00	XXXXXXXXXX	
		2,680,000.00	2,680,000.00	
2016 Bond Maturities - Open Space Serial Bonds			80033-05	375,000.00
2016 Interest on Bonds*		80033-06	104,750.00	

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

WWT

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS
GREEN TRUST LOAN**

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	9,189.39	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	9,189.39	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	.00	XXXXXXXXXX	
		9,189.39	9,189.39	
2016 Loan Maturities			80033-05	
2016 Interest on Loans			80033-06	
Total 2016 Debt Service for Green Trust Loan			80033-13	.00

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2016 DEBT SERVICE FOR LOANS
OPEN SPACE - GREEN TRUST LOAN**

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	852,033.12	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	63,491.53	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	788,541.59	XXXXXXXXXX	
		852,033.12	852,033.12	
2016 Loan Maturities			80033-05	64,767.71
2016 Interest on Loans			80033-06	15,448.61
Total 2016 Debt Service for Open Space - Green Trust Loan			80033-13	80,216.32

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
		<i>N A</i>		
Total	.00	.00		

80033-14 80033-15

SCHEDULE OF LOANS ISSUED AND OUTSTANDING WWT
AND 2016 DEBT SERVICE FOR LOANS
INFRASTRUCTURE TRUST LOAN

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	770,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	95,000.00	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	675,000.00	XXXXXXXXXX	
		770,000.00	770,000.00	
2016 Loan Maturities			80033-05	100,000.00
2016 Interest on Loans			80033-06	33,137.50
Total 2016 Debt Service for Infrastructure Trust Loan			80033-13	133,137.50

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

WWT

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS
ZERO INTEREST INFRASTRUCTURE TRUST LOAN**

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	600,450.74	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	86,074.74	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	514,376.00	XXXXXXXXXX	
		600,450.74	600,450.74	
2016 Loan Maturities			80033-05	86,236.68
2016 Interest on Loans			80033-06	
Total 2016 Debt Service for Zero Interest Infrastructure Trust Loan			80033-13	86,236.68

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2016 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2015	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2016 Bond Maturities - Term Bonds			80034-04	
2016 Interest on Bonds*		80034-05		

TYPE I SCHOOL SERIAL BOND

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2015	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2016 Bond Maturities - Serial Bonds			80034-11	
2016 Interest on Bonds*		80034-10		
Total "Interest on Bonds - Type I School Debt Service" (Items)			80034-12	.00

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-		
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State and County Taxes	80039-		
5. _____			
6. _____			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

WWT

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1	11-14 Various Capital Improvements	999,060.00	11/21/2014	793,760.00	11/10/2016	1.500%	793,760.00	11,807.18	11/10/2016
2	12-08 Various Capital Improvements	3,311,500.00	11/21/2014	3,311,500.00	11/10/2016	1.500%	134,240.00	49,258.56	11/10/2016
3	13-09 Various Capital Improvements	2,594,040.00	11/21/2014	2,594,040.00	11/10/2016	1.500%		38,586.35	11/10/2016
4	14-13 Various Capital Improvements	2,380,700.00	11/21/2014	2,380,700.00	11/10/2016	1.500%		35,412.91	11/10/2016
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
Totals		9,285,300.00		9,080,000.00			928,000.00	135,065.00	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(p) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 Memo: Type 1 School Notes should be separately listed and totaled.

*"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted with statement.

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

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

WWT

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.	Z			
9.				
10.				
11.				
12.	A			
13.				
14.				
Total		.00	.00	.00

80051-01 80051-02

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

Sheet 1 of 5

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2014		2015 Authorizations	Charged	Balance Dec. 31, 2015	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
95-14.3,	General Improvements:								
97-23.2	Cleaning of Sewer Lines	3/20/1995	\$ 10,000.00						
96-07C	Improvements and Renovations to Meeting Room A	12/15/1997	10,000.00	\$ 9,768.28	\$	\$	\$	9,768.28	\$
98-31J, K, L	Acquisition of Emergency Services Equipment and Vehicles	4/29/1996	174,150.00	6,014.11				6,014.11	
99-22L,	Acquisition of Land for Fire House	1/11/1999	140,805.00	10,408.28			7,035.00	3,373.28	
01-13		9/07/1999	2,296,875.00						
00-19A	Renovations to Municipal Complex	5/29/2001	808,500.00	8,900.00				8,900.00	
00-19G	Improvements to Schenck Farm	8/21/2000	85,785.00	19,558.29				19,558.29	
00-21,	Construction of Princeton Junction Firehouse	8/21/2000	111,250.00	3,000.00			382.00	2,618.00	
01-21		8/21/2000	2,519,000.00						
01-25	Community Development Projects	10/22/2001	300,000.00	12,001.33	29,386.52			12,001.33	29,386.52
03-24A	Municipal Facility Improvements	12/17/2001	146,475.00	6,193.13				6,193.13	
03-24C	Various Park Improvements	9/22/2003	355,950.00	22,319.88				22,319.88	
04-15A	Improvements to Various Municipal Facilities	6/28/2004	318,045.00	10,515.00				10,515.00	
04-15H	Acquisition of Police Equipment	6/28/2004	149,415.00	143,415.00				143,415.00	
04-30	Improvements to the Schenck Farm Homestead	6/28/2004	143,115.00	2,875.53				2,875.53	
05-10I	Community Development	11/08/2004	126,000.00	17,850.00				17,850.00	
06-09B	Improvements of Municipal Facilities	8/15/2005	95,865.00	943.00			943.00		
07-10B	Acquisition of Emergency Generator	8/14/2006	215,985.00	8,387.88			5,700.00	2,687.88	
07-10C	Improvements of Administration Building	5/14/2007	85,785.00	69,930.03				69,930.03	
07-10G	Road and Drainage Improvements	5/14/2007	154,455.00	110,320.00			11,933.24	98,386.76	
07-10H	Improvements to Schenck Farmstead	5/14/2007	1,062,390.00	1,654.86			1,501.50	153.36	
07-10K	Improvements to Parks	5/14/2007	126,210.00	1,443.00				1,443.00	
07-10L	Improvement to Municipal Facilities	5/14/2007	782,460.00	4,554.00				4,554.00	
09-01	Acquisition of Public Safety Vehicles	5/14/2007	302,820.00	66,912.65			3,367.32	63,545.33	
08-11B	Installation of Diesel Exhaust Capture System	5/14/2007	464,415.00	7,984.89				7,984.89	
08-11C	Improvement to Municipal Facilities	5/14/2007	60,585.00	19,799.50			2,332.43	17,467.07	
08-11I	Bicycle and Pedestrian Improvements	6/23/2008	287,700.00	109,875.00				109,875.00	
08-11K,	Improvements to the Schenck Farm Homestead	6/23/2008	284,050.00	29.99				29.99	
09-17		6/23/2008	183,750.00	175.00			175.00		
08-11L	Improvements to Parks	6/23/2008	883,050.00	248,168.02			124,762.00	199,156.02	
08-11N	Acquisition of Human Services Office Equipment	6/23/2008	75,600.00	8,869.62			1,174.56	7,695.06	
08-11O	Senior Center Building Landscaping	6/23/2008	9,030.00	2,000.00				2,000.00	
08-11P	Acquisition of Emergency Services Equipment	6/23/2008	152,250.00	1,030.00			1,030.00		
08-11Q	Acquisition of Emergency Services Vehicle	6/23/2008	908,250.00	12,956.35			12,956.35		
08-26	Acquisition of Police Computer Equipment	6/23/2008	43,890.00	508.56			508.56		
09-14A	Sanitary Sewer System Improvements	10/06/2008	6,072,621.22	1,054,070.47			20,734.89	1,033,335.58	
09-14B	Acquisition of Office and Computer Equipment	9/21/2009	151,410.00	8,277.07			8,277.07		
09-14C	Improvement to Municipal Facilities	9/21/2009	126,000.00	103,141.25			1,592.60	103,141.25	
09-14D	Acquisition of Four-Wheel Drive Vehicle	9/21/2009	28,245.00	1,592.60				1,592.60	
09-14F	Bicycle and Pedestrian Improvements	9/21/2009	304,030.00	16,444.89				16,444.89	
09-14J	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	67,540.82				67,540.82	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

Sheet 2 of 5

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Date	Ordinance Amount		Balance Dec. 31, 2014		2015 Authorizations	Charged	Balance Dec. 31, 2015	
					Funded	Unfunded			Funded	Unfunded
General Improvements (Continued):										
09-14M	Improvements to Parks	9/21/2009	580,545.00	\$	107.78	\$	\$	\$	107.78	\$
09-14O	Acquisition of Emergency Services Equipment	9/21/2009	221,025.00		268.68		268.68			
09-14R	Improvements to Police and Court Building	9/21/2009	25,200.00		26.13	24,000.00	1,565.83			22,460.30
09-14V	Acquisition of Court Copier and Fax Machine	9/21/2009	6,090.00		4,052.89				4,052.89	
09-14W	Dutch Neck Bicycle and Pedestrian Improvements	9/21/2009	95,000.00		73,614.96		7,760.86		65,854.10	
09-15	Princeton Junction Redevelopment Plan	9/21/2009	210,000.00		138,283.90		16,452.25		121,831.65	
10-18A	Acquisition of Office and Computer Equipment	9/20/2010	140,280.00		5,400.00	133,600.00	44,287.82		94,712.18	
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		50,934.43		26,231.97		24,702.46	
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		1,047,366.74		107,961.63		939,405.11	
10-18I	Improvements to Parks	9/20/2010	277,200.00		265,011.19		6,261.16		258,750.03	
10-18J	Acquisition of Emergency Services Equipment	9/20/2010	99,750.00		951.38		951.38			
10-18L	Acquisition of Police Computer Equipment	9/20/2010	43,890.00		5,844.83		5,844.83			
10-18M	Acquisition of Police Equipment	9/20/2010	38,325.00		8,169.74		8,169.74			
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
10-19.1	Meadow Road Improvements	9/20/2010	878,635.44		808,673.94		6,685.84		801,988.10	
11-06	Public Land Maintenance	3-07/2011	380,000.00		19,820.34				19,820.34	
11-08.01	Alexander Road, Meadow Road, North Post Road and Vaughn Drive Improvements	4-25/2011	1,157,420.40		186,408.93		141,293.58		45,115.35	
11-08.03	Princeton Hightstown Road, Old Trenton Road, Edinburg Road, Rabbit Hill Road and Southfield									
11-14A	Road Improvements	4-25/2011	626,051.03		574,826.03		86,655.49		488,170.54	
11-14B	Acquisition of Office and Computer Equipment	8/01/2011	25,200.00		1,200.00	24,000.00	200.00		1,000.00	24,000.00
11-14C	Improvement to Municipal Facilities	8/01/2011	50,400.00		2,000.00	48,000.00			2,000.00	48,000.00
11-14E	Bicycle and Pedestrian Improvements	8/01/2011	373,590.00			148,257.85	95,986.64		133,004.76	52,271.21
11-14F	Annual Road Improvement Program	8/01/2011	757,050.00		135,872.76		2,868.00		163,029.79	
11-14G	Traffic Safety Improvements	8/01/2011	834,515.00		169,202.83	447,400.00	6,173.04		447,400.00	
11-14H	Improvements to Parks	8/01/2011	25,200.00		23,313.62		4,410.00		18,903.62	
11-14I	Acquisition of Emergency Services Equipment	8/01/2011	100,800.00		10,052.96		10,052.96			
11-14K	Acquisition of Police Computer Equipment	8/01/2011	80,220.00			4,900.59			624.00	
11-14L	Acquisition of Police Equipment	8/01/2011	49,455.00		716.52	47,100.00	4,276.59		1,000.00	24,000.00
11-14M	Improvements to Police and Court Building	8/01/2011	25,200.00		1,200.00	24,000.00	200.00		1,000.00	24,000.00
11-14N	Acquisition of Public Works Equipment	8/01/2011	113,505.00		122.87		122.87			
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			960.00	19,200.00
12-08A.2	Improvement to Municipal Facilities	6/11/2012	25,200.00		1,200.00	24,000.00			1,200.00	24,000.00
12-08B.1	Bicycle and Pedestrian Improvements	6/11/2012	474,600.00			356,554.97	4,315.06		352,239.91	
12-08B.3	Annual Road Improvement Program	6/11/2012	757,050.00			187,644.78	179,035.03		8,609.75	
12-08B.4a	Traffic Safety Improvements	6/11/2012	935,000.00			636,799.69	665.00		636,134.69	
12-08D.1	Improvements to Parks	6/11/2012	25,200.00		1,200.00	24,000.00			1,200.00	24,000.00
12-08D.3	Acquisition of Emergency Services Vehicle	6/11/2012	757,050.00			10,853.37	10,853.37			
12-08E.1	Acquisition of Police Computer Equipment	6/11/2012	48,720.00		2,320.00	46,400.00	31,230.00		17,490.00	

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, 2014		2015		Balance Dec. 31, 2015	
		Date	Amount	Funded	Unfunded	Authorizations	Charged	Funded	Unfunded
General Improvements (Continued):									
12-08E.2	Acquisition of Police Equipment	6/11/2012	\$ 51,450.00	\$ 2,450.00	\$ 49,000.00	\$	\$ 18,728.19	\$	\$ 32,721.81
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
12-08F.1	Acquisition of Public Works Equipment	6/11/2012	85,050.00		46,447.07		36,028.58		10,418.49
12-08F.2	Acquisition of Public Works Vehicles	6/11/2012	72,450.00		13,921.50		450.00		13,471.50
12-08F.3	Public Work Complex Improvements	6/11/2012	25,200.00		3,472.25		3,472.25		
12-08F.4	Sanitary Sewer Improvements	6/11/2012	271,950.00		12,196.06		12,196.06		
12-09.1	Improvement to Municipal Facilities	6/11/2012	100,000.00	85,200.00			35,335.49	49,864.51	
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	119,295.50				119,295.50	
12-09.5	Open Space Maintenance and Development	6/11/2012	348,000.00	344,080.50				335,056.75	
13-02.1	Stormwater Studies in Greenbelt Areas	3/05/2013	100,000.00	40,897.52			9,023.75		
13-08.1	Public Land Maintenance	5/14/2013	200,000.00	100,809.28			40,897.52		
13-09A.1	Acquisition of Office and Computer Equipment	5/14/2013	20,160.00	960.00	19,200.00			3,236.86	19,200.00
13-09A.2	Improvement to Municipal Facilities	5/14/2013	25,200.00	1,200.00	24,000.00			960.00	24,000.00
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	17,800.00	356,000.00			17,800.00	356,000.00
13-09B.2	Emergency Road and Drainage Improvements	5/14/2013	50,400.00	2,000.00	48,000.00		3,557.00		46,443.00
13-09B.3	Annual Road Improvement Program	5/14/2013	757,050.00		717,003.80		574,897.11		142,106.69
13-09B.4a	Traffic Safety Improvements	5/14/2013	459,700.00		377,274.49		49,464.29		327,810.20
13-09B.4b	Emmons Drive Resurfacing	5/14/2013	206,000.00		23,354.23		9,699.83		
13-09C.2	Improvements to Parks	5/14/2013	75,600.00	3,600.00	72,000.00			3,600.00	72,000.00
13-09C.3	Acquisition of Board of Health Vehicle	5/14/2013	36,120.00		3,760.00				3,760.00
13-09D.1	Acquisition of Emergency Services Equipment	5/14/2013	100,800.00		47,577.00		14,810.94		32,766.06
13-09D.2	Acquisition of Ambulances	5/14/2013	403,200.00		8,168.89		7,263.67		905.22
13-09E.1	Acquisition of Police Computer Equipment	5/14/2013	200,025.00	5,775.00	190,500.00		98,762.99		97,512.01
13-09E.2	Improvements to Police Equipment	5/14/2013	69,615.00	3,315.00	66,300.00			3,315.00	66,300.00
13-09E.3	Acquisition of Police Computer Equipment	5/14/2013	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
13-09F.1	Improvements to Police and Court Building	5/14/2013	434,175.00		700.00				700.00
13-09F.2	Acquisition of Public Works Equipment	5/14/2013	287,000.00	1,200.00	219,275.00		25,200.00		219,275.00
13-09F.3	Public Work Complex Improvements	5/14/2013	25,200.00	1,200.00	24,000.00		37,618.14		32,584.00
13-09F.4	Sanitary Sewer Improvements	5/14/2013	100,000.00	557.00	274,000.00		30,422.58	69,577.42	24,000.00
14-12.1	Public Land Maintenance	8/04/2014	100,000.00	100,000.00			250.00		18.85
14-13A.1	Acquisition of Office and Computer Equipment	8/04/2014	57,750.00		32,834.00		18,146.15		225,000.00
14-13A.2	Improvement to Municipal Facilities	8/04/2014	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00
14-13B	Acquisition of Code Enforcement Vehicle	8/04/2014	18,165.00	865.00	17,300.00				18.85
14-13C.1a	Bicycle and Pedestrian Improvements - Grant	8/04/2014	225,000.00		225,000.00		21,336.50		43,000.00
14-13C.1b	Bicycle and Pedestrian Improvements	8/04/2014	254,375.00		158,736.87				137,400.37
14-13C.1c	Vaughn Drive Bus Shelter - Grant	8/04/2014	43,000.00		43,000.00				43,000.00
14-13C.2	Emergency Road and Drainage Improvements	8/04/2014	50,400.00	2,400.00	48,000.00		50,400.00		78,849.23
14-13C.3	Municipal Complex Paving	8/04/2014	328,125.00	11,625.00	312,500.00		245,275.77		696,615.59
14-13C.4	Annual Road Improvement Program	8/04/2014	757,050.00	32,868.44	721,000.00		57,522.85		490,100.00
14-13C.5a	Traffic Safety Improvements	8/04/2014	527,105.00	37,005.00	490,100.00		33,437.77	3,567.23	490,100.00
14-13D	Street Tree Planting Program	8/04/2014	25,200.00	1,200.00	24,000.00		2,380.00		22,820.00
14-13E.1	Improvements to Parks	8/04/2014	25,200.00	1,200.00	24,000.00			1,200.00	24,000.00

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Sheet 4 of 5

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2014		2015 Authorizations	Charged	Balance Dec. 31, 2015		
		Date	Amount	Funded	Unfunded			Funded	Unfunded	
General Improvements (Continued):										
14-13E.2	Improvements to Senior Center	8/04/2014	\$ 25,200.00	\$ 1,200.00	\$ 24,000.00	\$	\$	\$ 1,200.00	\$ 24,000.00	
14-13F.1	Acquisition of Emergency Services Equipment	8/04/2014	166,530.00	7,930.00	158,600.00		162,598.31		3,931.69	
14-13F.2	Princeton Junction Firehouse Driveway and Sidewalks	8/04/2014	161,490.00	7,690.00	153,800.00		117,235.00		44,255.00	
14-13G.1	Acquisition of Police Office and Computer Equipment	8/04/2014	9,555.00	455.00	9,100.00			455.00	9,100.00	
14-13G.2	Acquisition of Police Vehicle	8/04/2014	37,275.00	1,500.00	35,500.00		37,000.00			
14-13G.3	Acquisition of Police Equipment	8/04/2014	49,455.00	2,355.00	47,100.00			2,355.00	47,100.00	
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.1	Acquisition of Public Works Vehicles	8/04/2014	322,350.00	15,350.00	307,000.00		293,905.46		28,444.54	
14-13H.2	Public Work Complex Improvements	8/04/2014	100,800.00	4,800.00	96,000.00		75,754.55		25,045.45	
14-13H.3	Sanitary Sewer Improvements	8/04/2014	272,475.00	12,975.00	259,500.00			12,975.00	259,500.00	
14-13C.5b	Alexander Road Resurfacing - Grant	8/04/2014	250,000.00		250,000.00		250,000.00			
15-06A.1	Acquisition of Office and Computer Equipment	7/13/2015	55,440.00			55,440.00			30,524.00	
15-06A.2	Improvement to Municipal Facilities	7/13/2015	25,200.00		25,200.00		200.00		24,000.00	
15-06B	Acquisition of Code Enforcement Vehicle	7/13/2015	21,000.00		21,000.00				20,000.00	
15-06C.1	Bicycle and Pedestrian Improvements	7/13/2015	20,160.00		20,160.00				19,200.00	
15-06C.2	Emergency Road and Drainage Improvements	7/13/2015	50,400.00		50,400.00				48,000.00	
15-06C.3	Municipal Facilities and Related Improvements	7/13/2015	50,400.00		50,400.00				48,000.00	
15-06C.4	Annual Road Improvement Program	7/13/2015	1,109,850.00		1,109,850.00				1,057,000.00	
15-06C.5a	Traffic Safety Improvements	7/13/2015	1,002,375.00		1,002,375.00		2,000.00		943,500.00	
15-06C.5b	Emergency Generator - Grant	7/13/2015	75,000.00			75,000.00			75,000.00	
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		504,000.00			24,000.00	480,000.00	
15-06D	Street Tree Planting Program	7/13/2015	20,160.00		20,160.00			960.00	19,200.00	
15-06E	Improvements to Parks	7/13/2015	25,200.00		25,200.00		200.00		24,000.00	
15-06F.1	Acquisition of Emergency Services Equipment	7/13/2015	181,650.00		181,650.00		18,991.68		162,658.32	
15-06F.2	Roof Replacement Princeton Junction Firehouse	7/13/2015	60,480.00		60,480.00			2,880.00	57,600.00	
15-06G.1	Acquisition of Police Office and Computer Equipment	7/13/2015	88,515.00		88,515.00			4,215.00	84,300.00	
15-06G.2	Acquisition of Police Vehicle	7/13/2015	37,275.00		37,275.00			1,775.00	35,500.00	
15-06G.3	Acquisition of Police Equipment	7/13/2015	49,455.00		49,455.00			2,355.00	47,100.00	
15-06G.4	Improvements to Police and Court Building	7/13/2015	25,200.00		25,200.00			1,200.00	24,000.00	
15-06H.1	Acquisition of Public Works Vehicles	7/13/2015	120,960.00		120,960.00		64,289.00		56,671.00	
15-06H.2	Public Work Complex Improvements	7/13/2015	207,900.00		207,900.00			9,900.00	198,000.00	
15-06H.3	Public Work Complex Improvements	7/13/2015	25,200.00		25,200.00			1,200.00	24,000.00	
15-06H.4	Sanitary Sewer Improvements	7/13/2015	272,580.00		272,580.00			12,980.00	259,600.00	
15-07.1	Public Land Maintenance	7/13/2015	100,000.00		100,000.00			100,000.00		
15-10	Acquisition of Property, Block 10, Lot 42		709,800.00			709,800.00	708,751.91	1,048.09		
Local Improvements										
07-04	Extension to Sanitary Sewer System	3-19-2007	1,275,000.00					30,724.58		
Total General Improvements and Local Improvements								6,229,572.94	9,837,823.51	

TOWNSHIP OF WEST WINDSOR - COUNTY OF MERCER

GENERAL CAPITAL FUND

Sheet 35

Sheet 5 of 5

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2014		2015		Balance Dec. 31, 2015	
		Date	Amount	Funded	Unfunded	Authorizations	Charged	Funded	Unfunded
06-11.2	Open Space Improvements:	8/14/2006	\$ 25,000.00	\$ 25,000.00	\$	\$	\$	\$ 25,000.00	\$
07-11.2	Underground Storage Tank Remediation	6/04/2007	350,000.00	309,185.73				176,897.94	
07-11.3	Open Space Maintenance and Development	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	100,000.00				97,625.00	
13-08.2c	Preserve Open Space Maintenance	5/14/2013	100,000.00	89,232.59				66,894.49	
13-08.2d	Preserve Open Space Development	5/14/2013	100,000.00	96,730.44				92,031.97	
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	80,000.00				80,000.00	
14-12.2d	Parks Open Space Development	8/04/2014	200,000.00	200,000.00				200,000.00	
14-24	Consultant Services - Acquisition of Land	8/04/2014	50,000.00	43,651.00				2,661.31	
15-01	Acquisition of Property, Block 15.11, Lot 35	12/22/2014	626,500.00	626,500.00				23,966.48	
15-04	Acquisition of Property, Block 10, Lots 23, 24 & 31		996,900.00			996,900.00			
15-07.2	Acquisition of Property, Block 16.11, Lot 16		455,500.00			455,500.00		13,721.55	
15-07.3	Open Space Maintenance and Development		400,000.00			400,000.00		300,000.00	
15-08	Open Space Acquisition - Consultant		25,000.00			25,000.00		25,000.00	
	Acquisition of Property, Block 15, Lots 5 & 6		564,600.00			564,600.00		17,558.70	
	Total Open Space Improvements		1,595,223.26			2,442,000.00		1,146,280.94	
			\$ 8,446,316.13	\$ 8,571,827.00	\$ 7,439,200.00	\$ 7,243,665.74	\$ 7,375,853.88	\$ 9,837,823.51	
	Disbursed				\$	\$			
	Retained Percentage Due Contractors								
	Improvement Authorizations Funded by Trust Reserves:								
	Maintenance of Open Space								
	Open Space Tax								
	Deferred Charges - Unfunded:								
	General Improvements					100,000.00			
	Capital Improvement Fund					2,442,000.00			
	Reserve for Sale of Municipal Assets					3,988,000.00			
						199,400.00			
						709,800.00			
						\$ 7,439,200.00		\$ 7,243,665.74	

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

WWT

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXXXX	
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXXXX	
	✓	A	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015	80030-05	.00	XXXXXXXXXX
		.00	.00

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

CAPITAL IMPROVEMENTS AUTHORIZED IN 2015
AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
General Improvements:				
2015-06	4,187,400.00	3,988,000.00	199,400.00	
2015-07	100,000.00		100,000.00	
2015-10	709,800.00		709,800.00	
Open Space Improvements:				
2015-01	996,900.00		996,900.00	
2015-04	455,500.00		455,500.00	
2015-07	425,000.00		425,000.00	
2015-08	564,600.00		564,600.00	
Total	7,439,200.00	3,988,000.00	3,451,200.00	.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 - 2015

WWT

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	361,207.29
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Premium on Sale of Notes			91,980.40
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2015	80029-04	453,187.69	XXXXXXXXXX
		453,187.69	453,187.69

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, 2015 _____
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A) _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2016 _____
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement _____ *N A*
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 2015 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 2015 was		<u>154,485,522.15</u>
2. Amount of Item 1 Collected in 2015 (*)	<u>153,898,403.99</u>	
3. Seventy (70) Percent of Item 1		<u>108,139,865.51</u>

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO Yes

2. Have Payments been made for all bonded obligations or notes due on or before December 31, 2015?

Answer YES or NO Yes If answer is "NO" Give details

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

C. Does the appropriation required to be included in the 2016 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: No

D.

1. Cash Deficit 2014			<u> </u>
2. 4% of 2014 Tax Levy for all purposes:			
Levy -- <u> </u>	=		<u> .00</u>
3. Cash Deficit 2015			<u> </u>
4. 4% of 2015 Tax Levy for all purposes:	<i>N</i>	<i>A</i>	
Levy -- <u> </u>	=		<u> .00</u>

E.

Unpaid	2014	2015	Total
1. State Taxes	<u> </u>	<u> </u>	<u> .00</u>
2. County Taxes	<u> </u>	<u>219,112.58</u>	<u>219,112.58</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 2015, please observe instructions on Sheet 2.

NO WATER UTILITY

POST CLOSING
TRIAL BALANCE - SWIMMING POOL UTILITY FUND
AS AT DECEMBER 31, 2015
Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
OPERATING FUND		
Cash	51,356.14	
Interfund - Swimming Pool Capital Fund	211.31	
Cash Liabilities:		
Appropriation Reserves		33,002.48
Reserve for Encumbrances		10,637.56
Interfund - Swimming Pool Capital Fund		
Accrued Interest on Bonds		8.33
Accounts Payable		6,670.07
Total Cash Liabilities		50,318.44
Fund Balance		1,249.01
	51,567.45	51,567.45
CAPITAL FUND		
Cash and Cash Equivalents	262,797.75	
Fixed Capital	3,221,345.81	
Fixed Capital Authorized and Uncompleted	50,000.00	
Interfund - Swimming Pool Operating Fund		211.31
Serial Bonds		795,000.00
Capital Improvement Fund		2,500.00
Improvement Authorizations:		
Funded		
Unfunded		10,589.44
Reserve for Amortization		2,426,345.81
Reserve for Deferred Amortization		2,500.00
Reserve for Debt Service		296,997.00
Fund Balance		
Estimated Proceeds on Bonds and Notes	47,500.00	
Proceeds on Bonds and Notes Authorized		47,500.00
	3,581,643.56	3,581,643.56

(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, 2014	RECEIPTS			Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Current Budget	XXXXXXXXXX		
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities						
Trust Surplus						
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals	.00	.00	.00	.00	.00	.00

* Show as red figure.

SCHEDULE OF SWIMMING POOL UTILITY BUDGET - 2015

WWT

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	8,000.00	8,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Membership Fees	382,000.00	311,964.00	(70,036.00)
Other Fees	166,000.00	154,976.20	(11,023.80)
Interest on Deposits and Investments	500.00	490.00	(10.00)
Reserve for Debt Service	120,074.00	168,074.00	48,000.00
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	676,574.00	643,504.20	(33,069.80)
Deficit (General Budget) **			
	676,574.00	643,504.20	(33,069.80)

**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	676,574.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	676,574.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	676,574.00
Deduct Expenditures:	
Paid or Charged	643,571.52
Reserved	33,002.48
Surplus (General Budget) **	
Total Expenditures	676,574.00
Unexpended Balance Cancelled (See Footnote)	.00

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES 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"

RESULTS OF 2015 OPERATIONS - SWIMMING POOL UTILITY

WWT

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	.00
Unexpended Balances of Appropriations	XXXXXXXXXX	34,226.56
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXXXXX	
Deficit in Anticipated Revenue	33,069.80	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	.00
Excess in Operations - to Operating Surplus	1,156.76	XXXXXXXXXX
*See restriction in amount on Sheet 59, SECTION 2	34,226.56	34,226.56

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	8,092.25
Excess in Results of 2015 Operations	XXXXXXXXXX	1,156.76
Amount Appropriated in 2015 Budget -Cash	8,000.00	XXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX .00	XXXXXXXXXX XXXXXXXXXX
Balance December 31, 2015	1,249.01	XXXXXXXXXX
	9,249.01	9,249.01

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

Cash	51,356.14
Investments	
Interfund Accounts Receivable	211.31
Subtotal	51,567.45
Deduct Cash Liabilities Marked with "C" on Trial Balance	50,318.44
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,249.01
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	.00
	1,249.01

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

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

SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

WWT

Balance December 31, 2014		<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, 2015		<u> </u>	<u> </u>
			.00

N A

SCHEDULE OF SWIMMING POOL UTILITY LIENS

Balance December 31, 2014		<u> </u>	
Increased by:			
Transfers from Accounts Receivable	<u> </u>	.00	
Penalties and Costs	<u> </u>		
Other	<u> </u>		
			<u> </u>
			.00
Decreased by:			
Collections	<u> </u>		
Other	<u> </u>		
			<u> </u>
			.00
Balance December 31, 2015		<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, 2014 Per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
Caused By				
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 2016
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING WWT
AND 2016 DEBT SERVICE FOR BONDS
SWIMMING POOL UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2015	.00	XXXXXXXXXX	
	.00	.00	
2016 Bond Maturities - Assessment Bonds			
2016 Interest on Bonds*			

SWIMMING POOL UTILITY CAPITAL BONDS

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXXXX	1,020,000.00	
Issued	XXXXXXXXXX		
Paid	225,000.00	XXXXXXXXXX	
Outstanding, December 31, 2015	795,000.00	XXXXXXXXXX	
	1,020,000.00	1,020,000.00	
2016 Bond Maturities - Capital Bonds			245,000.00
2016 Interest on Bonds*			39,750.00
Total "Interest on Bonds - Debt Service" (*Items)			39,750.00

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2016 Interest on Bonds (*Items)	39,750.00
Less: Interest Accrued to 12/31/15 (Trial Balance)	8.33
Subtotal	39,741.67
Add: Interest to be Accrued as of 12/31/16	5,881.94
Required Appropriation 2016	45,623.61

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

DEBT SERVICE SCHEDULE FOR SWIMMING POOL UTILITY ASSESSMENT NOTES

WWT

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed (Insert Date)	
							For Principal	For Interest **		
Total								.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, 2013 or prior must be appropriated in full in the 2016 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, 2015	2016 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.	Z			
10.				
11.				
12.	A			
13.				
14.				
Total		.00	.00	.00

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

WWT

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	2,500.00
Received from 2015 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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	2,500.00	XXXXXXXXXX
	2,500.00	2,500.00

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
Received from 2015 Budget Appropriation*	XXXXXXXXXX	
Received from 2015 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	A	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	.00	XXXXXXXXXX
	.00	.00

* The full amount of the 2015 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 2015

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 2015 or Prior Years
Total	.00	.00	.00	.00

N A

SWIMMING POOL UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2015

	Debit	Credit
Balance January 1,2015	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2015 Budget Revenue		XXXXXXXXXX
Balance December 31,2015	.00	XXXXXXXXXX
	.00	.00