ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016 (UNAUDITED)

		ON LAST CENSUS	28,148	<u> </u>			
. :	NET VALUATION	ON TAXABLE 2016	j '	3,537,256,010)	_	
		MUNICODE_		133	4		
•	FIVE DOLL	ARS PER DAY	PENALT	Y IF NOT F	II.ED RV.		
		COUNTIES - JA	ANUARY	26, 2017			
•	MU	NICIPALITIES .	- FEBRU	ARY 10, 201	.7		
ANNUAL FINAN	NCIAL STATEMEN	T REQUIRED TO	RE EU EI) IINNED NEX	V TEDERVO	TEL A PERSONAL COL	
AUTOXALED 4	JA:5-12, AS AIVIEN	DED, COMBINED	WITH IN	TACETY A MATCHE	DIMOTORN	TOTAL TOTAL	
SERVICES.	N OF BUDGETS B	Y THE DIRECTOR	R OF THE	DIVISION OF	LOCAL GO	VERNMEN	T r
				,			•
•	Townsh	in	^	TAT /	• • •		
	100000	<u>.</u>	of	Neptune	_, County of	Monmou	th
	SEE BAG	CK COVER FOR I	NDEX ANI	INSTRUCTI	ONS.	İ	
		DO NOT USE	THESE SP	ACES		Ċ	
	,			•			
	Date	-	Tream	ii.p			
. :	2000		Exam	ined By:			
	1			Duoli	Ol. 1		
				Preliminary	Cneck		
:	2		-	Examined	,		•
				Exammed			
:					,		
I hereby certify tha	t the debt shown on S	Sheets 31 to 34a, 49 t	- F1 1 C	2			
can be supported u	pon demand by a reg	ister or other detailed	o sta and o I analysis.	3 to 63a are coi	mplete, were c	computed by	me and
,				CAM	~ A1 A	ua Å	
		Signature	·	CIIVA	CHIVE	<u> </u>	
:	•	Title	Registere	d Municipal Ac	countant		•
(This must be signe	ed by Chief Financial	Officer, Comptroller	r Auditor o	- Da-i 13.6			<u></u>
	J. Oliva I ilianolai	Omeon, compatible	i, Additor o	r Kegistered Mi	unicipal Accor	untant.)	
REQUIRED	CERTIFICATION	BY THE CHIEF	FINANCL	AL OFFICER:	<u> </u>		
I hereby certify that	t I am responsible for	filing this verified A	nnual Fina	noial Statement	(walking Th	. 1	
(which I have not p	repared) eliminate e	nel and information :	required als	o included here	in and that thi	a Ctatamant:	
evace coby or me of	ngmai on me with th	e clerk of the governi	ing hady th	at all calculatio	ne autonaiona	المستعدلة لمستمسم	_
are correct, mat no	transiers have been r	nade to or from emer	gency appro	nnriations and a	11 statomonto.		ein
kept and maintained	er certify that this sta I in the Local Unit.	tement is correct inso	ofar as I çan	determine from	n all the books	and records	. •
							,
Further, I do hereby Officer, License #	certify that I,	Michael J. Bascom	1	"		_, am the Chi	ef Financia.
Neptune	, County o	Township f Monmouth		· · · · · · · · · · · · · · · · · · ·		O	
statements annexed	hereto and made a p	art hereof are true sta	tements of	the financial co	ndition of the	Togal TT-it	nd that the
December 31, 2010	, completely in comp	liance with N.J.S. 40	A:5-12, as a	amended I also	olamoo axin c	to occurrence	
to the veracity of re-	quirea information in	cluded herein, neede of cash balances as o	d prior to co	ertification by the	he Director of	Local Gover	D~
·		of cash balances as (or Decembe	31, 2016.			
	Signature	11/11/4	//			-	
:	Title	Chief Financial Of	ficer				
: :- :	Address	25 Neptune Bouley	vard, Neptu	ne, NJ 07753			
:	Phone Number	(732) - 988 - 5200	Ext. 241				•
	Fax Number	(732) - 775 - 7600					
:	Email	mbascom@neptun	etownship.c	org			•
:					·····		•
**							

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:

TD	The second secon	•		
Propordion by	Registered Municipal	1		
i i Cuai aliuli liv	Registered withirdnst	A CCCHINGONG (Neadown)	~~ <i>~~E</i> C(444	
	Tree in the state of the state	ACCOUNTAIN ON MICHIE	AUT OF STOTUTORS	A miditan (Index)
		No contracting		/ LIIII

tatements and analyses included in the	
oks of account and records made	
f Neptune	as
greed-upon procedures thereon as prom-	
olely to assist the Chief Financial	•
icial Statement for the year then	
	٠.
n examination of accounts made in	-
do not express an opinion on any of	
taryses. In connection with the	
d me to believe that the Annual	
not in substantial compliance with the	
ommunity Affairs Division of Land	'e-
edures or had I made on examination	
accepted auditing standards, other	
e heen reported to the governing	
relates only to the accounts and	
he financial statements of the mani-	
me imaneial statements of the munici-	
•	•
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matters coming to my attention of	
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	•
_ CAN CARMA	
(Registered Municipal Accountant)	
Fallon & Larsen	
(Firm Name)	
(x mm rvame)	
1390 Route 36 Suite 102	
1390 Route 36 Suite 102 (Address)	
1390 Route 36 Suite 102 (Address) Hazlet, New Jersey 07730-1716	
1390 Route 36 Suite 102 (Address) Hazlet, New Jersey 07730-1716 (Address)	
1390 Route 36 Suite 102 (Address) Hazlet, New Jersey 07730-1716	
1390 Route 36 Suite 102 (Address) Hazlet, New Jersey 07730-1716 (Address) 732-888-2070 (Phone Number)	,
1390 Route 36 Suite 102 (Address) Hazlet, New Jersey 07730-1716 (Address) 732-888-2070	
1390 Route 36 Suite 102 (Address) Hazlet, New Jersey 07730-1716 (Address) 732-888-2070 (Phone Number) chuckfallon@falloncpa.com (Email)	
1390 Route 36 Suite 102 (Address) Hazlet, New Jersey 07730-1716 (Address) 732-888-2070 (Phone Number) chuckfallon@falloncpa.com	
	olely to assist the Chief Financial acial Statement for the year then acial Statement for the year then acial Statement for the year then are substantial connection with the statement believe that the Annual so not in substantial compliance with the rommunity Affairs, Division of Local edures or had I made an examination accepted auditing standards, other to been reported to the governing to relates only to the accounts and the financial statements of the municipal entry of the substantial entry of the municipal entry of the

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

	CERTIFIC	ATION OF QUALIF	YING MUNICIPALITY		
1.	The outstanding indebtedr	ess of the previous fiscal y	rear is not in excess of 3.5%		
2.	All emergencies approve appropriations;	d for the previous fiscal y	ear did not exceed 3% of total		
3	The tax collection rate exc	eeded 90%			
4.	Total deferred charges did	not equal or exceed 4%	of the total tax levy;		
5.	There were no "procedural accountant on Sheet 1a of	deficiencies" noted the Annual Financial State	by the registered municipal ment; and		
6.	There was no operating de	ficit for the prev	ious fiscal year.		
7.	The municipality did not c	onduct an accelerated tax s	ale for less than 3 consecutive years.		
8.		onduct a tax levy sale the p	previous fiscal year and does not plan to		
9.	The current year budget do	es not contain a levy or ap	es not contain a levy or appropriation "CAP" referendum.		
10.	The municipality will not a	pply for Transitional Aid f	ply for Transitional Aid for 2017.		
of the	indersigned certifies that above criteria in determine cordance with N.J.A.C. 5:30	ing its qualification for loca	mplied in full in meeting ALL al examination of its Budget		
Muni	cipality:	Township of Neptune			
Chief	Financial Officer:	Michael J. Bascom			
Signa	ture:	Group 2 Ineligible			
Certif	icate #:				
Date:	,				

CERTIFICA	ATION OF NON-QUALIFYING MUNICIPALITY
The undersigned certifies that above and therefore does not on with N.J.A.C. 5:30-7.5.	this municipality does not meet Item(s)# of the criteria ualify for local examination of its Budget in accordance
Municipality:	Township of Neptune
Chief Financial Officer:	Michael J. Bascom
Signature:	Group 2 Ineligible
Certificate #:	174
Date:	

21-6000916
Fed I.D.#
 Township of Neptune
Municipality
 Monmouth
County

Report of Federal and State Financial Assistance Expenditures of Awards

	Fiscal Year Ending	3: 12/31/16	
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State	Other Federal Programs Expended
TOTAL	\$ 155,221.99	\$ 518,147.05	\$ 999,332.27
•	Type of Audit rec	uired by Uniform Guidance an	d OMB 15-08
	X Single Audit		
	Program Specific Audit		
	Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)		

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Uniform Guidance and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with fiscal year ending 01/01/15.

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature Of Chief Financial Officer

2-6-17 Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality 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 the	ere was no "utility fund" o	n the book	es of account and there was no
utility owned and operated by the	Township	of	Neptune ,
County of Monmouth	during the year 2016 and	d that sheet	ts 40 to 68 are unnec-
essary.			
I have therefore remove	ed from this statement the	sheets per	taining only to utilities
		Name	N/A
	•	Title	N/A
(This must be signed by the Ch	ief Financial Officer, Cor	nptroller, A	Auditor or Registered Munici-
pal Accountant.)	•		
NOTE:			
When removing the uti	lity sheets, please be sure	to refasten	the "index" sheet (the last sheet
in the statement) in order to provid	le a protective cover sheet	to the bac	k of the document.
MUNICIPAL CERTIFI	CATION OF TAXA	BLE PR	OPERTY AS OF OCTOBER 1, 2016
Certification is hereby	made that the Net Valuati	on Taxable	e of property liable to taxation for
the tax year 2017 and filed with the	e County Board of Taxati	on on Janu	eary 10, 2017 in accordance

Certification is hereby made that the Net Valuation Ta	exable of property liable to taxation for
the tax year 2017 and filed with the County Board of Taxation or	January 10, 2017 in accordance
with the requirement of N.J.S.A. 54:4-35, was in the amount of	\$3,627,778,200
	SIGNATURE OF TAX ASSESSOR
	Township of Neptune MUNICIPALITY
	Monmouth

Sheet 2

Neptune Township

COUNTY

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

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2016

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

Title of Account	Debit	Credit
Assets:		
Cash	5,344,268.82	
Change Fund	925.00	·
Sub-Total Cash	5,345,193.82	
Investment in General Capital Fund Notes	1,750,000.00	
Due from State of New Jersey - Chap. 20, P.L. 1971	11,517.12	·
Deferred Charges:		
Special Emergency Authorizations	945,372.00	
	313372.00	
Receivables with Full Reserves:		
Taxes Receivable	1,022,554.85	
Tax Title Liens	13,331.58	
Abating Costs Receivable	19,011.50	
Property Aquired for Taxes - Assessed Valuation		
Mortgage Receivable - AHT	5,242,800.00	
Commercial Refuse Collection Receivable	400,000.00	
	1,824.48	
Interfund - Trust Other	254,004.67	
Revenue Accounts Receivable	62,507.06	
Pilot Program	119,067.25	
Sub-Total Receivables with Full Reserves	7,135,101.39	
Liabilities and Reserves		
Appropriation Reserves	·	728,496.70
Reserve for Encumbrances		945,345.09

(Do not crowd - add additional sheets)
Sheet 3

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

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2016

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

Title of Account	Debit	Credit
		OTOGIL .
Accounts Payable		53,642.09
Tax Overpayments	·	68,806.16
School Taxes Payable		1,100,387.50
Due County - Added/Omitted Taxes		67,983.06
Prepaid Taxes		863,859.33
Interfund - General Capital Fund		17,314.05
Interfund - Federal and State Grant Fund		
Interfund - Marina Utility Operating Fund		
Reserves For:		
Fema Reimbursements - Hurricane Sandy		91,970.75
Revaluation		138,084.79
State Library Aid		11,765.33
Insurance Refunds		228,463.47
Due to State - UCC Training Fees		9,919.00
Vital Statistics		925.00
Election Expenses		10,120.12
Sub-Total Liabilities ("C")		4,337,082.44
Reserve for Receivables		7,135,101.39
Special Emergency Note Payable		945,372.00
Fund Balance		2,769,628.50
	15,187,184.33	15,187,184.33
••		

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2*
AS AT DECEMBER 31, 2016

		· · · · · · · · · · · · · · · · · · ·
Title of Account	Debit	Credit
Cash Public Assistance 1	19,634.56	
Reserve for Public Assistance		19,634.56
Totals	19,634.56	19,634.56
	13,00 1.00	19,034.30
	·	
-		
• ,		
•		

(Do not crowd - add additional sheets)

^{*} To be prepared in compliance with Department of Human Services Municipal Audit Guide,
Public Welfare, General Assistance Program.
Sheet 4

POST CLOSING TRIAL BALANCE -FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2016

· · · · · · · · · · · · · · · · · · ·		
Title of Account	Debit	Credit
Jrban Development Action Loan and Grant Fund:		
Cash	674,507.15	
Notes Receivable:		
Reciprocial Loans	174,999.22	
Façade Loans Receivable	21,126.00	
Encumbrances Payable		40,000.00
Reserve for Loan & Grant Expenditures		634,507.15
Reserve for Notes Receivable:		
Reciprocal Loans		174,999.22
Façade Loans		21,126.00
•	870,632.37	870,632.37
Federal and State Grant Fund:		
Cash	327,280.33	
Grants Receivable	1,014,363.55	
Interfund - Current Fund		
nterfund - Trust Fund		28,588.68
Appropriated Reserves		550,749.06
Reserve for Encumbrances		750,061.00
Jnappropriated Reserves		12,245.14
	1 241 642 22	1011
	1,341,643.88	1,341,643.88

(Do not crowd - add additional sheets)
Sheet 5

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
Animal Control Trust Fund:		
Cash	20,704.15	
Due to State of New Jersey		29.40
Reserve for Animal Control Expenditures		20,674.75
Total Animal Control Trust Fund	20,704.15	20,704.15
Other Trust Fund:		
Cash	5,146,722.24	
Interfund - Grant Fund	28,588.68	
Self Insurance Receivable	133,836.13	
Interfunnd - Sewer Utility Operating Fund		14,779.26
Interfund - Current Fund		254,004.67
Encumbrances Payable		72,743.53
Reserves for:		
Fire Prevention		474.00
Public Defender		31,226.45
POAA		11,414.96
DARE		202,620.56
Cash Guarentee		1,239,183.64
Recreation Trust		122,547.84
Law Enforcement		89,892.87
Unclaimed Monies		45,073.03
Unemployment Trust		115,135.04
Municipal Alliance		18,020.97
Older American Trust		0.93
Off Duty Police		198,651.05
Veterans Memorial Park		36,141.50
Tax Collector Trust		1,681,220.72
Police Vest		4,795.95

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
Other Trust Fund (cont.):		
	<u>:</u>	·
Senior Citizen Donation		21,129.93
Tree Preservation		132,313.99
Fuel Agencies		82,185.75
Afforable Housing Trust		865,927.26
Federal Law Enforcement		14,558.58
Senior Citizen Bldg Donations		7,952.86
Accumulated Absence		40,314.42
Wesley Lake		264.47
Hurricane Sandy	· .	3,421.11
Open Space Trust		3,151.71
Total Other Trust Fund	5,309,147.05	5,309,147.05
		4
· .		

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prio	r Year 2015:	• • • • • • • • • • • • • • • • • • • •	(1)	\$	24,985.91
				x	0.25
			(2)	\$	6,246.48
Municipal Dublic Defender Trust Oct. D. J.	D				
Municipal Public Defender Trust Cash Bal	ance December 31, 2016:	***************************************	(3)	\$	31,226.45
Note: If the amount of money in a dedicat the amount which the municipality expend defender, the amount in excess of the amo Review Collection Fund administered by the	ed during the prior year pro ount expended shall be forw	viding the servic rarded to the Cri	es of a	municipal	public
Amount in excess of the amount expended	c3 - (1 +2) =			\$	(5.94)
with the regulations governin <i>Municipal Pu</i>	The undersigned certifies to the condensation of the condensation	hat the municipa ed under Public	ality ha Law 1	s complied 998, C. 256	3.
	Chief Financial Officer:	Michael J. Base	com		
	Signature:	Moly	1	3_	
	Certificate #:	174			
	Date:	2-6	-17	W	: :

Schedule of Trust Fund Reserves

		Balance Dec. 31, 2015	<u>Increases</u>	<u>Decreases</u>	Balance Dec. 31, 2016
1.	Fire Prevention Services \$	474.00	:		\$ 474.00
2.	POAA	10,602.96	\$ 812.00		11,414.96
3.	Veterans Memorial Park	41,598.65	4,246.50	\$ 9,703.65	36,141.50
4.	Fuel Agencies	102,645.47	53,618.00	74,077.72	82,185.75
5.	Hurricane Sandy	1,496.11	1,925.00		3,421.11
6.	Tax Map Revaluation	1,175.00		1,175.00	u.
7.	Emergency Management	4,874.33	2,287.30	7,161.63	-
8.	Public Defender	22,013.03	19,435.00	10,221.58	31,226.45
9.	Senior Citizen Donations	13,156.34	33,791.27	25,817.68	21,129.93
10.	Senior Citizen Building Donation	9,993.52		2,040.66	7,952.86
11.	Law Enforcement	79,052.58	32,819.65	21,979.36	89,892.87
12.	Unclaimed Moneys	32,842.62	12,543.05	312.64	45,073.03
13.	Unemployment Trust	97,922.96	66,902.73	49,690.65	115,135.04
14.	Municipal Alliance	15,640.11	2,530.86	150.00	18,020.97
15.	Older Americans	0.86	250.07	250.00	0.93
16.	Special Police	232,568.99	801,756.96	835,674.90	198,651.05
17.	Police Vest	5,622.83	2,038.12	2,865.00	4,795.95
18.	Recreation Trust	140,970.44	48,904.30	67,326.90	122,547.84
19.	Wesley Lake Trust	264.47			264.47
20.	Open Space	3,148.56	3.15		3,151.71
21.	Tree Preservation	135,221.09	1,833.95	4,741.05	132,313.99
22.	Tax Collector's Trust	1,533,125.63	4,185,268.19	4,037,173.10	1,681,220.72
23.	Affordable Housing	611,802.52	271,374.09	17,249.35	865,927.26
24.	Federal LETF	71.24	14,541.34	54.00	14,558.58
25.	Accumulated Leave	40,314.42	-	-	40,314.42
26	DARE	195,290.31	238,189.27	230,859.02	202,620.56
27	Cash Guarantee	1,631,721.72	118,895.05	511,433.13	1,239,183.64
	\$_	4,963,610.76	\$_5,913,965.85	\$ 5,909,957.02	\$ 4,967,619.59

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

Dec. 31, 2016	XX	Disburseme XXXXX	xx			•****]				Audit	
X XXXXX	XX	xxxxx	XX						-	Current Budget		Assessmen	15	Balance Dec. 31, 201	Title of Liability to which Cash and Investments are Pledged
		II		XXXXX	xx	xxxxx	XX	xxxxx	XX	XXXXX	XX	xxxxx	XX	xxxxx	Assessment Serial Bond Issues:
						<u>.</u>									
				~						N/A					
X XXXXX X	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	Assessment Bond Anticipation Note Issues:
												-			
										٠,					Other Liabilities
x xxxxx >	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	xxxxx	xx	XXXXX	Less Assets "Unfinanced"
								-							
							·							-	
		XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	xx	XXXXX	XX	XXXXX	XX	XXXXX	Other Liabilities Trust Surplus

TRIAL BALANCE - GENERAL CAPITAL FUND POST CLOSING

AS AT DECEMBER 31, 2016

46,266,214.82		46,266,214.82	
3,533,308.00			Capital Lease Obligation
		3,533,308.00	Deferred Charge - Capital Lease Obligation
136,950.42			Fund Balance
1,000.00			Reserve for Main Ave. Improvements
138,835.75			Reserve for Debt Service
789,579.98			Reserve for Due from Ocean Grove Camp Meeting Association
58,139.75			Capital Improvement Fund
3,802,944.26			Encumbrances Payable
7,038,150.45			Unfunded
2,224,533.85			Funded
			Improvement Authorizations:
3,617,231.00			Bond Anticipation Notes Payable
809,822.13			Green Trust Loans Payable
15,954,000.00			General Serial Bonds
		11,778,950.23	Unfunded
		16,763,822.13	Funded
			Deferred Charges to Future Taxation"
		494,108.37	Interfund - Marina Capital
		17,314.05	Interfund - Current Fund
		789,579.98	Due from Camp Meeting Association
		4,603,671.50	Grants Receivable
		123,741.33	Cash
	×	XXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXX XX		8,161,719.23	Est. Proceeds Bonds and Notes Authorized
Credit		Debit	Title of Account

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2016

•.	*On Hand	Cash On Deposit	Less Checks Outstanding	Cash Book Balance		
Current	23,790.75	6,108,275.35	786,872.28	5,345,193.82		
Trust - Assessment	N/A			0,0.10,175.02		
Trust - Dog License		20,704.15		20,704.15		
Trust - Other	543.42	5,228,747.99	82,569.17	5,146,722.24		
Capital - General	23,237.50	135,774.59	35,270.76	123,741.33		
Water - Operating	N/A					
Water - Capital	N/A					
Utility	. N/A					
Assessment Trust	N/A					
Public Assistance**		19,634.56		19,634.56		
Garbage District	N/A			12,031.30		
Sewer Operating	16,328.01	6,070,314.38	1,220.94	6,085,421.45		
Sewer Capital		745,224.98	17,894.68	727,330.30		
Marina Operating	1,486.00	98,605.14	9,588.76	90,502.38		
Marina Capital	; ;	948,508.02	1,632.50	946,875.52		
Federal and State Grant	285,822.87	61,101.46	19,644.00	327,280.33		
Grant & Loan		674,507.15		674,507.15		
:	:			07 13077.13		
	:					
• • • • • • • • • • • • • • • • • • • •						
Total	351,208.55	20,111,397.77	054 602 00	10.507.212		
- Include Deposits In Transit	1 22 1,200.33		954,693.09	19,507,913.23		

^{* -} Include Deposits In Transit

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with th applicable bank statements, certificates, agreements or passbooks at December 31, 2016.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2016.

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

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

Signature: CIM	CPARMA	Title: Registered Municipal Accountant	
,			

^{** -} Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

CASH RECONCILIATION DECEMBER 31, 2016 (cont'd.) LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

#1011571422	6,108,275.35
#1011571430	135,774.59
#1011571653	674,507.15
#1011571471	20,704.15
#1011571646	19,634.56
#1011571703	6,070,314.38
#1011571711	745,224.98
#1011571729	98,605.14
#1011571737	948,508.02
#1011571448	50,889.28
#10007184376	10,212.18
	61,101.46
:	
	#1011571430 #1011571653 #1011571471 #1011571703 #1011571711 #1011571729 #1011571737

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, 2016 (cont'd.) LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TRUST:			
Developer Application Review Escrow Acct	Two River	#1011571497	251,842.42
Municipal Escrow Cash Guarantee Acct	Two River	#1011571505	1,041,090.56
Municipal Escrow Inspection Fee Acct	Two River	#1011571513	219,955.47
Law Enforcement Trust	Two River	#1011571521	89,892.87
Unclaim Monies Trust Account	Two River	#1011571539	45,102.67
Unemployment Trust Acct	Two River	#1011571547	129,478.68
Municipal Alliance	Two River	#1011571554	18,020.97
Older American Act Program Contributions	Two River	#1011571562	0.93
Outside Employment Police Fund	Two River	#1011571570	205,986.20
Neptune Police Vest Fund	Two River	#1011571588	4,795.95
Recreation Trust Account	Two River	#1011571596	128,138.84
Tree Preservation Trust Account	Two River	#1011571612	132,513.79
Tax Collector Trust	Two River	#1011571463	1,718,265.28
Affordable Housing Trust	Two River	#1011571620	872,632.19
Federal Law Enforcement Trust	Two River	#1011571638	14,558.58
Open Space	Two River	#1011571604	3,151.71
Trust Other Account	Two River	#1011571489	353,320.88
			5,228,747.99
TOTAL ALL FUNDS			20,111,397.77
	· , , , , , , , , , , , , , , , , , , ,		

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.

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

<u>Grant</u>	Bala Dec. 3		2016 Anticipated <u>Revenue</u>	Cash <u>Receive</u>	<u>ed</u>	Transferred From Grants Unappropriated	Canceled	Balance Dec. 31, 2016
Senior Citizens - Title III (Older Americans Act)	\$ 2:	5,000.00 \$	25,000.00	\$ 25,0	00.00			\$ 25,000.00
Recycling Tonnage Grant	•	0.00	36,443.44		43.44			·
Neighborhood Preservation Program - Balanced Housing	260	0,000.00	•	260,0				_
Federal Emergency Management Assistance	,	5,000.00	7,000.00	•				12,000.00
Municipal Court Alcohol Education, Rehabilitation		0.00	•					, <u>-</u>
and Enforcement Fund		0.00						***
Municipal Alliance on Alcoholism and Drug Abuse - State	63	3,915.00	63,915.00	83,9	83.50			43,846.50
			7,614.36	-	14.36		4	´ -
Alcohol Education Rehabilitation 2016 Drive Sober or Get Pulled Over		0.00	5,000.00	5,0	00.00			*
2015 Drive Sober or Get Pulled Over Year End			ŕ	•				
Holiday Crackdown	4	5,000.00		5,0	00.00			-
Drunk Driving Enforcement Fund	-	0.00	11,076.81			\$ 11,076.81		-
2015 Distracted Driving Crackdown		0.00						•
Hazardous Discharge Site Remediation - Childnese Property	10),339.12	39,236.06					49,575.18
Hazardous Discharge Site Remediation - Shark River Mun. Marina		0.00						, -
Hazardous Mitigation Grant Program-Energy Allocation Initiative	85	5,000.00						85,000.00
Hazardous Discharge Site Remedition Program - Welsh Farms			60,320.00	60,3	20.00			-
COPS in Shops - Summer Shore Initiative		0.00	3,400.00	3,40	00.00	4		- .
Federal Bulletproof Vest Partnership Grant	1	,050.74		1,0:	50.74			-
2015 Bulletproof Vest Partnership Grant	20	,195.03		19,04	19.64			1,145.39
2016 Bulletproof Vest Partnership Grant			4,775.00					4,775.00
Clean Communities Program		0.00	78,207.41	78,20	7.41			-
Interfaith Neighbors Senior Meal Program		0.00	24,780.00	22,30	00.8			2,472.00
Post Sandy Planning Assistance Grant		0.00						-
NJDEP Municipal Public Access Planning	. 15	,000.00						15,000.00
NJDEP Municipal Public Access Planning - 2016			15,000.00					15,000.00
Post Sandy Planning Grant - Community Facilities Plan	35	,000.00			٠		-	35,000.00

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Post Sandy Planning Grant - Strategic Report Post Sandy Planning Grant - Land Development Ordinance Sandy/Enviorn Resources Inventory Sandy/Commun Resiliency North Island Sandy/Parks, Rec, Open Space Master Plan Sandy/Comm Resiliency SRH Sandy/Ord to Reduce Flood Risk Sandy/Ord to Reduce Flood Risk Edward Byrne Memorial Justice Assistance Grant - 2015 Edward Byrne Memorial Justice Assistance Grant - 2016 Highway Safety 2015 Pedestrian Safety Grant 30,000.00 20,000.00 20,000.00 45,000.00 45,000.00 14,305.00 54,233.00 54,233.00	Balance Canceled Dec. 31, 2016
Post Sandy Planning Grant - Land Development Ordinance Sandy/Enviorn Resources Inventory Sandy/Commun Resiliency North Island Sandy/Parks, Rec, Open Space Master Plan Sandy/Comm Resiliency SRH Sandy/Ord to Reduce Flood Risk Edward Byrne Memorial Justice Assistance Grant - 2015 Edward Byrne Memorial Justice Assistance Grant - 2016 50,000.00 25,000.00 45,000.00 45,000.00 14,305.00 14,305.00 54,233.00	30,000.00
Sandy/Enviorn Resources Inventory Sandy/Commun Resiliency North Island Sandy/Parks, Rec, Open Space Master Plan Sandy/Comm Resiliency SRH Sandy/Comm Resiliency SRH Sandy/Ord to Reduce Flood Risk Edward Byrne Memorial Justice Assistance Grant - 2015 Edward Byrne Memorial Justice Assistance Grant - 2016 Sandy/Comm Resiliency SRH Sandy/Ord to Reduce Flood Risk 14,500.00 14,305.00 14,305.00	50,000.00
Sandy/Commun Resiliency North Island Sandy/Parks, Rec, Open Space Master Plan Sandy/Comm Resiliency SRH Sandy/Ord to Reduce Flood Risk Sandy/Ord to Reduce Flood Risk Edward Byrne Memorial Justice Assistance Grant - 2015 Edward Byrne Memorial Justice Assistance Grant - 2016 Sandy/Comm Resiliency SRH 45,000.00 14,500.00 14,305.00 14,305.00 54,233.00	20,000.00
Sandy/Parks, Rec, Open Space Master Plan Sandy/Comm Resiliency SRH Sandy/Ord to Reduce Flood Risk Edward Byrne Memorial Justice Assistance Grant - 2015 Edward Byrne Memorial Justice Assistance Grant - 2016 Sandy/Ord to Reduce Flood Risk 14,500.00 14,305.00 14,305.00	45,000.00
Sandy/Comm Resiliency SRH Sandy/Ord to Reduce Flood Risk Edward Byrne Memorial Justice Assistance Grant - 2015 Edward Byrne Memorial Justice Assistance Grant - 2016 Sandy/Comm Resiliency SRH 45,000.00 14,500.00 14,305.00 54,233.00	25,000.00
Sandy/Ord to Reduce Flood Risk Edward Byrne Memorial Justice Assistance Grant - 2015 Edward Byrne Memorial Justice Assistance Grant - 2016 14,500.00 14,305.00 14,305.00 54,233.00	
Edward Byrne Memorial Justice Assistance Grant - 2015 14,305.00 14,305.00 14,305.00 54,233.00	45,000.00
Edward Byrne Memorial Justice Assistance Grant - 2016 54,233.00	14,500.00
	0.00
THERMAN DATEN YORD LEGENTINE MARKET ALLER TO THE THERMAN DATEN AND A CONTROL OF THE THE THERMAN DATEN AND A CONTROL OF THE	54,233.00
Highway Safety 2016 Pedestrian Safety Grant 7,000.00 5,975.00	1,000.00
Highway Safety 2017 Pedestrian Safety Grant 7,000.00 2,000.00	1,025.00
NJDOT Youth Corps - Urban Gateway Program 5,179.92	5,000.00
	5,179.92
	0.00
THE STATE AND A STATE OF THE ST	0.00
The same of the sa	154,201.24
2,000,00	190,761.25
Monmouth County Workforce Investment Board Youth Initiative 45,752.12 12,417.43 HMEP Training Grant 23.800.00 26.000.00 23.800.00	. 33,334.69
	26,000.00
HMEP Planning Grant 26,899.48 26,899.48	0.00
NJ Green Communities 3,000.00	3,000.00
Statewide Insurance Fund - Safety Grant 15,004.38	15,004.38
SCHLIP Program (Code Enforcement) 19,000.00 11,690.00	7,310.00
\$ <u>1,129,436.41</u> 667,020.36 \$ <u>771,016.41</u> \$ <u>11,076.81</u> \$	0.00 \$ 1,014,363.55

sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

<u>Grant</u>	Balance Dec. 31,20	<u>15</u>	Transfer from 2016 Budget Appropriation	Transfer from Reserve for Encumbrances	Paid or <u>Charged</u>	Reserve for Encumbrances	Canceled	Ī	Balance Dec. 31,2016
Senior Citizens - Title III		\$	213,000.00		\$ 213,000.	00	•		_
Recycling Tonn	\$ 138,510	.58	36,443.44	\$ 483.50	25,717.			\$	148,261.88
Neighborhood Preservation Program - Balanced					ŗ	•		•	
Housing	262,202	.99			251,142.	34			11,060,65
Federal Emergency Management Assistance - Federal	472	.88	7,000.00	4,527.12	3,340.5				8,595.28
Federal Emergency Management Assistance - Match	5,799	.30	7,000.00	4,527.12	3,340.9	92 63,80			13,921.70
DEDR - Municipal Drug and Alcohol Alliance - State 2015	13,704	.76		22,155.99	22,155.9	99			13,704.76
DEDR - Municipal Drug and Alcohol Alliance - Local 2015	3,426	.18	•	5,539.00	5,539.0				3,426.18
DEDR - Municipal Drug and Alcohol Alliance - State Share			63,915.00		47,614.3				530,64
DEDR - MunicipalDrug and Alcohol Alliance - Municipal Share			15,978.75		10,722.2				
Drunk Driving Enforcement Fund	64	.80	11,076.81	543,75	10,264.1	12			1,421,24
Alcohol Education and Rehabilitation	20,146	.42	7,614.36		800,0				26,960.78
2014 Drive Sober or Get Pulled Over	0	.00							-
2015 Drive Sober or Get Pulled Over			5,000.00		5,000.0	00			_
2015 Drive Sober or Get Pulled Over Year End					•				
Holiday Crackdown	5,000	.00			5,000.0	0			_
2015 Distracted Driving Crackdown	0	.00			•				-
Hazardous Discharge Site Remediation -									
Tides Motel	3,693	95							3,693.95
Hazardous Discharge Site Remediation - Sewall	9,576	91				•			9,576.91
Hazardous Discharge Site Remediation - Childnese Property	60,523	30	39,236.06	55,596.86	4,423,1	0 103,488,51			47,444.61
Hazardous Discharge Site Remediation Fund - Childenese Match			13,078.69		,	,			13,078.69
Hazardous Discharge Site Remedition Program - Welsh Farms			60,320.00		13,441.2	0 46,878,80			12,070,0
Hazardous Discharge Site Remediation -			•		,	•			
Shark River Municipal Marina	1,180	00		48,327.75	1,040.0	0 47,287.75			1,180.00
COPS in Shops - Summer Shore Initiative	0.	00	3,400.00	•	1,000.0				2,400.00
National Parks and Recreation 2012 ACHIEVE	2,324.	00	,		,				2,324.00
Hazardous Mitigation Grant Program-Energy Allocation Initiative	18,000.	00			18,000.0				2,321.00
Clean Communities	122,342.	13	78,207.41	47,997.12	112,092.5				123,905.92
Body Armor Replacement Fund - N.J.	6,730.		•	·	955.00	·			4,393.09
Body Armor Replacement Fund - N.J.	4,346.	21			4,346,2				4,000,00
Body Armor Replacement Fund - N.J.	9,062.				9,062.38	•			_
Body Armor Replacement Fund - N.J.	6,742.				6,691.78				_
Body Armor Replacement Fund - N.J.	•		6,514.90	•	-,	20,00			6,514.90
			•						0,317.70

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

			Transfer from	Transfer from				
	•	Balance	2016 Budget	Reserve for	Paid or	Reserve for		Balance
		Dec. 31,2015	Appropriation	Encumbrances	Charged	Encumbrances	Canceled	Dec. 31,2016
	Monmouth County Workforce Investment Board						-	Dec. 51,2010
	Youth Initiative	32,120.47		7.21				32,127.68
	Interfaith Neighbors Senior Meal Program	8,647.75	48,325.00		46,496.34			10,476.41
	NJSP HMEP Planning Grant		•		,,-			10,470.41
	NJSP HMEP Training Grant		26,000.00		23,800.00			2,200.00
	2014 USDOJ - JAG Law Enforcement Equipment Grant		•					2,200.00
	Post Sandy Planning Assistance Grant	15,000.00						15 000 00
	Post Sandy Planning Grant - Community Facilities Plan	•		10,393.75	10,392.50	1.25		15,000.00
	Post Sandy Planning Grant - Strategic Report			18,765.00	15,262.50	3,502.50		-
	Post Sandy Planning Grant - Land Development Ordinance			47,435.00	26,437.50	20,997.50		· -
70	Sandy/Environ Resources Inventory		20,000.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	18,420.00	1,455.00		105.00
Sheet	Sandy/Commun Resiliency North Island		45,000.00		9,686.25	35,278.75		125.00
et 1	Sandy/Parks, Rec, Open Space Master Plan		25,000.00		18,515.00	6,110.00		35.00
12	Sandy/Commun Resiliency SRH		45,000.00		12,615.00	32,350.00		375.00
	Sandy/Ord to Reduce Flood Risk		14,500.00		422.50	13,967.50		35.00
	NJDL&PS 2016 Click It or Ticket Seat Belt Mobilization		5,000.00		5,000.00	15,507.50		110.00
	Edward Byrne Memorial Justice Assistance Grant - 2015			5,911.00	5,911.00			-
	Edward Byrne Memorial Justice Assistance Grant - 2016		54,233.00	2,211.00	5,511.00	54,231.00		-
	Highway Safety 2015 Pedestrian Safety Grant	19.60	- 1,=5000			J4,221.00		2.00
	Highway Safety 2016 Pedestrian Safety Grant	3,025.00			3,025.00			19.60
	Highway Safety 2017 Pedestrian Safety Grant		7,000.00		5,375.00			1 (05 00
	NJDOT Youth Corps - Urban Gateway Program	4,665.92	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	620.00	5,575.00			1,625.00
	National Emergency Grant - Sandy	·,		020.00	,			5,285.92
	Federal Bulletproof Vest Partnership Grant	1,050.74		•	1,050.74			H
	2015 Bulletproof Vest Partnership Grant	20,195.03	4		20,004.64	190.39		-
	2016 Bulletproof Vest Partnership Grant		4,775.00		20,007.07	1,242.11		2 520 BO
	US EPA - Brownfields Petroleum Assessment	2,000.00	.,,,,,	198,000.00	150.00	198,150.00		3,532.89
	US EPA - Brownfields Hazardous Assessment	2,000.00	•	198,000.00	55,187.51	143,112.49		1,700.00
	Municipal Public Access Planning	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	15,000.00	170,000.00	9,775.00	5,225.00	•	1,700.00
	NJ Green Communities		3,000.00		3,000.00	3,443.00		•
	Statewide Insurance Fund Grant		15,004.38		5,000.00			15.004.00
	SCHLIP Program (Code Enforcement) S & W		19,000.00	•				15,004.38
	C	¥	12,000.00		***************************************			19,000.00
		\$ 782,573.67	\$ 914,622.80	\$ 668,830.17	\$ 1,065,216.58	\$ 750,061.00 \$		P 550 740 0C
					- 1,000,210,00	φ 130,001,00 Φ	-	\$550,749.06

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	Balance	Budget Ap	d from 2016 propriations	Cash	Expended	Applied to		Balance
Grant	Jan. 1, 2016	Budget	Appropriation By 40A:4-87	Received		Grants Receivable	,	Dec. 31, 2016
							·	
Drunk Driving Enforcement Fund	11,076.81	************		12,245.14		11,076.81		12,245.14
					,			
				·				
Totals	11,076.81	-		12,245.14				12,245.14

*LOCAL DISTRICT SCHOOL TAX

		1			
		Debit		Credit	
Balance January 1, 2016		XXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # School Tax Deferred	85001-00	XXXXXXXX	XX	740,027.50	
(Not in excess of 50% of Levy - 2015 - 2016)	85002-00	XXXXXXXX	ХХ	17,265,725.00	
Levy School Year July 1, 2016 - June 30, 2017		XXXXXXXX	XX	36,756,362.00	
Levy Calendar Year 2016		XXXXXXXX	XX		
Paid		36,396,002.00		XXXXXXXX	XX
Balance December 31, 2016			XX	XXXXXXXX	XX
School Tax Payable # School Tax Deferred	85003-00	1,100,387.50		XXXXXXXX	XX
(Not in excess of 50% of Levy - 2016 - 2017)	85004-00	17,265,725.00		XXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-school Board of Education for use of local schools	is, transfer to	54,762,114.50		54,762,114.50	

[#] Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit		Credit	<u> </u>
Balance January 1, 2016	85045-00	xxxxxxx	XX		
2016 Levy N/A	85105-00	xxxxxxxx	XX		
Interest Earned		XXXXXXXX	XX		
Expenditures				xxxxxxx	XX
Balance December 31, 2016	85046-00			xxxxxxxx	XX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit		Credit	
Balance January 1, 2016		XXXXXXX	XX	XXXXXXX	XX
School Tax Payable # School Tax Deferred	85031-00	XXXXXXXX	XX		
(Not in excess of 50% of Levy - 2015 - 2016)	85032-00	XXXXXXX	XX		
Levy School Year July 1, 2016 - June 30, 2017		XXXXXXXX	XX		
Levy Calendar Year 2016		XXXXXXXX	XX	,	
Paid N/A	····			XXXXXXX	XX
Balance December 31, 2016		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85033-00			XXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85034-00			XXXXXXXX	XX
# Must include unpaid requisitions					

REGIONAL HIGH SCHOOL TAX

		Debit		Credit	
Balance January 1, 2015	- N	xxxxxxx	XX	XXXXXXXX	XX
School Tax Payable #	85041-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2016 - June 30, 2017	· · ·	XXXXXXXX	XX		
Levy Calendar Year 2016 N/A		XXXXXXXX	XX		
Paid				XXXXXXXX	XX
Balance December 31, 2016		XXXXXXXX	XX	XXXXXXX	XX
School Tax Payable # School Tax Deferred	85043-00	_		XXXXXXXX	XX
(Not in excess of 50% of Levy - 2016 - 2017)	85044-00			XXXXXXXX	XX
# Must include unpaid requisitions		-		_	

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2016		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes	80003-01	XXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	xxxxxxx	XX	22,212.91	
2016 Levy:		XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03	XXXXXXXX	XX	9,628,753.13	
County Library	80003-04	XXXXXXXX	XX		
County Health		XXXXXXXX	XX	194,067.00	
County Open Space Preservation		xxxxxxxx	XX	553,137.23	
Due County for Added and Omitted Taxes	80003-05	xxxxxxxx	XX	67,982.91	
Paid		10,398,170.12		XXXXXXXX	XX
Balance December 31, 2016		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes	:			XXXXXXXX	XX
Due County for Added and Omitted Taxes		67,983.06		XXXXXXXX	XX
		10,466,153.18		10,466,153.18	

SPECIAL DISTRICT TAXES

			Debit		Credit	
Balance January 1, 2016		80003-06	XXXXXXXX	XX		
2016 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXX	ХХ	XXXXXXXX	XX
Fire - 2	81108-00	3,610,326.00	XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81111-00		XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00		xxxxxxxx	XX	XXXXXXXX	XX
Garbage -	81109-00		XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00		xxxxxxxx	XX	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	xx
• .			xxxxxxxx	XX	xxxxxxxx	XX
Total 2016 Levy		80003-07	xxxxxxx	XX	3,610,326.00	
Paid		80003-08	3,610,326.00		XXXXXXXX	XX
Balance December 31, 2016		80003-09			-	
-			3,610,326.00		3,610,326.00	

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2016	80004-01	XXXXXXX	XX	23,113.88	
State Library Aid Received in 2016	80004-02	xxxxxxx	XX	12,154.00	
Expended	80004-09	23,502.55		XXXXXXXX	XX
Balance December 31, 2016	80004-10	11,765.33			
RESERVE FOR EXPENSE OF PARTICIPATION		35.267.88	/ WI	35,267.88 TH STATE A	m
Balance January 1, 2016		xxxxxxx			
State Library Aid Received in 2016	<u> </u>	XXXXXXXX			
N/A					
Expended	80004-11			XXXXXXXX	XX
Balance December 31, 2016	80004-12		·		
		TATE AID (NIG	A 40:54 35)	
RESERVE FOR AID TO LIBRARY OR READIN	G ROOM WITH S			S.A. 40:54-35)	
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016	G ROOM WITH S 80004-05	TATE AID (N.J.S XX XX	S.A. 40:54-35)	
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016	G ROOM WITH S 80004-05	XXXXXXXX	XX	S.A. 40:54-35)	
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016 State Library Aid Received in 2016 N/A	G ROOM WITH S 80004-05	XXXXXXXX	XX	S.A. 40:54-35)	xx
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016 State Library Aid Received in 2016 N/A Expended	G ROOM WITH S 80004-05 80004-06	XXXXXXXX	XX		
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016 State Library Aid Received in 2016 N/A Expended	80004-05 80004-06 80004-13 80004-14	XXXXXXXX	XX		
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016 State Library Aid Received in 2016 N/A Expended Balance December 31, 2016 RESERVE FOR LIBRARY SERV	80004-05 80004-06 80004-13 80004-14	XXXXXXXX	XX		
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016 State Library Aid Received in 2016 N/A Expended Balance December 31, 2016 RESERVE FOR LIBRARY SERV Balance January 1, 2016 State Library Aid Received in 2016	80004-05 80004-06 80004-13 80004-14 7ICES WITH FED 80004-07	ERAL AID	XX		
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016 State Library Aid Received in 2016 N/A Expended RESERVE FOR LIBRARY SERV Balance January 1, 2016 State Library Aid Received in 2016 N/A	80004-05 80004-06 80004-13 80004-14 7ICES WITH FED 80004-07	ERAL AID	xx		
RESERVE FOR AID TO LIBRARY OR READING Balance January 1, 2016 State Library Aid Received in 2016 N/A Expended Balance December 31, 2016 RESERVE FOR LIBRARY SERV Balance January 1, 2016 State Library Aid Received in 2016	80004-05 80004-06 80004-13 80004-14 7ICES WITH FED 80004-07 80004-08	ERAL AID	xx	XXXXXXX	XX

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source		Budget -01		Realized -02		Excess or Deficit*	
Surplus Anticipated	80101-	2,400,000.00		2,400,000.00			
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-						
Miscellaneous Revenue Anticipated:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX	XX
Adopted Budget		10,558,881.98		10,099,709.82		(459,172.16)	
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXX	XX	XXXXXXXX	ХХ	XXXXXXXX	XX
DETAILS AS PER ATTACHED		365,244.67		365,244.67			
					i		
Total Miscellaneous Revenue Anticipated	80103-	10,924,126.65		10,464,954.49		(459,172.16)	
Receipts from Delinquent Taxes	80104-	1,136,896.94		1,164,780.30		27,883.36	
Amount to be Raised by Taxation:		XXXXXXX	XX	XXXXXXXX	xx	XXXXXXXXX	XX
(a) Local Tax for Municipal Purposes	80105-	27,773,513.58		XXXXXXXX	XX	XXXXXXXXX	XX
(b) Addition to Local District School Tax	80106-			XXXXXXXX	XX	XXXXXXXX	XX
(c) Minimum Library Tax	80121-	1,219,019.00		XXXXXXXX	хх	XXXXXXXXX	XX
Total Amount to be Raised by Taxation	80107-	28,992,532.58	,	30,451,483.36		1,458,950.78	
		43,453,556.17		44,481,218.15		1,027,661.98	

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Debit		
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	XX	79,172,111.63	
Amount to be Raised by Taxation		XXXXXXXX	XX	XXXXXXXXX	XX
Local District School Tax	80109-00	36,756,362.00		XXXXXXXXX	xx
Regional School Tax	80119-00	<u>-</u>		XXXXXXXXX	XX
Regional High School Tax	80110-00			XXXXXXXXX	XX
County Taxes	80111-00	10,375,957.36		XXXXXXXXX	xx
Due County for Added and Omitted Taxes	80112-00	67,982.91		XXXXXXXXX	xx
Special District Taxes	80113-00	3,610,326.00		XXXXXXXXX	xx
Municipal Open Space Tax	80120-00	-		XXXXXXXXX	хх
Reserve for Uncollected Taxes	80114-00	xxxxxxxx	XX	2,090,000.00	
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxx	XX		
Balance for Support of Municipal Budget (or)	80116-00	30,451,483.36		XXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00			XXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	xx		
* These items are applicable only when there is no "Amount to be Raised by Taxation"	' in the "Budget"	81,262,111.63		81,262,111.63	

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

STATEMENT OF GENERAL BUDGET REVENUES 2016

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Clean Communities Program	78,207.41	78,207.41	
Municipal Public Access Planning	15,000.00	15,000.00	_
Alcohol Education Rehabilitation	7,614.36	7,614.36	_
Click It or Ticket	5,000.00	5,000.00	_
Sandy - Environmental Resources Inventory	20,000.00	20,000.00	-
Sandy - Community Resiliency North Island	45,000.00	45,000.00	_
Sandy - Parks Recreation Open Space Master Plan	25,000.00	25,000.00	-
Sandy - Community Resiliency SRHI	45,000.00	45,000.00	_
Sandy - Ordinance to Reduce Flood Risk	14,500.00	14,500.00	-
NJ Green Communities	3,000.00	3,000.00	-
Drive Sober or Get Pulled Over	5,000.00	5,000.00	-
Body Armor Replacement	6,514.90	6,514.90	_
Bulletproof Vest Partnership	4,775.00	4,775.00	_
Pedestrian Safety Education/Enforcement	7,000.00	7,000.00	_ ·
NJSP HMEP Training	26,000.00	26,000.00	_
Edward Byrne Memorial Justice Assistance	54,233.00	54,233.00	_
Cops in Shops - Summer Shore Initiative	3,400.00	3,400.00	-
·			
Total (Sheet 17)	365,244.67	365,244.67	_

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Sinature:	416

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted		80012-01	43,088,311.50	
2016 Budget - Added by N.J.S. 40A:4-87		80012-02	365,244.67	
Appropriated for 2016 (Budget Statement Item 9)		80012-03	43,453,556.17	
Appropriated for 2016 by Emergency Appropriation (Budget Stateme	nt Item 9)	80012-04		•
Total General Appropriations (Budget Statement Item 9)		80012-05	43,453,556.17	<u>.</u>
Add: Overexpenditures (see footnote)		80012-06		·•
Total Appropriations and Overexpenditures		80012-07	43,453,556.17	
Deduct Expenditures:				·
Paid or Charged [Budget Statement Item (L)]	80012-08	40,600,855.53		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,090,000.00	· ·	
Reserved	80012-10	728,496.70		
Total Expenditures		80012-11	43,419,352.23	
Unexpended Balances Canceled (see footnote)		80012-12	34,203.94	

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2016 Authorizations N/A	
N.J.S. 40A:4-46 (After adoption of Budget)	
N.J.S. 40A:4-20 (Prior to adoption of Budget)	
Total Authorizations	
Deduct Expenditures:	
Paid or Charged	
Reserved	
Total Expenditures	·

RESULTS OF 2016 OPERATION

CURRENT FUND

			<u> </u>		
				Credit	
Excess of anticipated Revenues:		XXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	XX		
Delinquent Tax Collections	80013-02	XXXXXXXX	XX	27,883.36	
		XXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXX	XX	1,458,950.78	
Unexpended Balances of 2016 Budget Appropriations	80013-04	XXXXXXXX	XX	34,203.94	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	XX	828,664.07	
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXX	XX		
Unexpended Balances of 2015 Appropriation Reserves	80013-05	XXXXXXXX	XX	261,089.08	
Prior Years Interfunds Returned in 2016	80013-06	XXXXXXXX	XX		
Accounts Payable Cancelled		XXXXXXXX	XX	18,614.40	
Tax Overpyaments Cancelled		XXXXXXXX	XX		
		XXXXXXXX	XX	(
Deferred School Tax Revenue: (See School Taxes, Sheets	13 & 14)	XXXXXXXX	XX	XXXXXXXX	XX
Balance January 1, 2016	80013-07	17,265,725.00		XXXXXXXX	XX
Balance December 31, 2016	80013-08	XXXXXXXX	XX	17,265,725.00	
Deficit in Anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09	459,172.16		XXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXX	XX
				XXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXX	XX
Interfund Advances Originating in 2016	80013-12			XXXXXXXX	XX
Prior Year Tax Revenue Refunded		122,884.20		XXXXXXXX	XX
Prior Year Revenue Refunded				XXXXXXXX	XX
Prior Year Seniors Disallowed		7,921.23		XXXXXXXX	XX
				XXXXXXXX	xx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,039,428.04		XXXXXXXX	XX
		19,895,130.63		19,895,130.63	

Sheet 19

Neptune Township

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Canister Rental	4,200.00
Tires	963.00
Recycling	8,485.53
DPW Freon	3,065.00
Copies	766.92
Planning Board	12,396.44
Employee Cell Phone Reimbursement	780.00
Sale of Maps	15.00
Workman's Compensation	22,317.54
Board of Adjustment - Variances	7,800.00
Found Monies - Police	1,489.18
ID Cards - Police	415.00
Returned Checks	604.56
Other Unanticipated	8,250.18
Sale of Trash Cans	5,280.00
Prescription Rebates	4,508.20
DMV Inspection Fines	1,657.00
ATM Revenue	382.94
Sale of Bid Documents	3,800.00
Attorney Fees	1,400.00
Duplicate Bill	975.00
HPC Application Fee	2,350.00
Senior and Vet Administrative Fee	4,696.60
Green Recycling Cans	3,048.00
Vacant Property Registration Fee	37,341.62
Neptune City - Brush Pickup	34,372.80
Abating Costs	76,521.26
Payments in Lieu of Taxes on Real Property	291,378.71
Auction Township Property	43,085.62
Sale of Municipal Assets	4,200.00
Stormwater Management	20,000.00
Tax Sale Premiums Forefeited	17,100.00
Billboard Lease	2,400.00
JSUMC Communication Tower	200,000.00
Other	2,617.97
Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 828,664.07

SURPLUS - CURRENT FUND YEAR 2016

		Debit		Credit	
1. Balance January 1, 2016	80014-01	xxxxxxx	XX	3,130,200.46	****
2.		XXXXXXXX	XX		
3. Excess Resulting from 2016 Operations	80014-02	xxxxxxx	XX	2,039,428.04	
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	2,400,000.00		XXXXXXXX	XX
5. Amount Appropriated in the 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXX	XX
6.				XXXXXXX	XX
7. Balance December 31, 2016	80014-05	2,769,628.50		XXXXXXX	XX
		5,169,628.50		5,169,628.50	

ANALYSIS OF BALANCE DECEMBER, 31, 2016 (FROM CURRENT FUND - TRIAL BALANCE)

			·
Cash		80014-06	5,345,193.82
Investments		80014-07	1,750,000:00
		· · · · · · · · · · · · · · · · · · ·	
Sub Total			7,095,193.82
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	4,337,082.44
Cash Surplus		80014-09	2,758,111.38
Deficit in Cash Surplus	****	80014-10	
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	11,517.12	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets		80014-14	11,517.12
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "O	THER ASSETS	80014-15	2,769,628.50

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.

(1) MAY DE ALLOWED INDED CODMANA COMPUNIO

(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 - 2016 LEVY

1	. Amount of Levy as per Duplicate (Analysis) #				82101-00	\$	76,157,127.04
•	(Abstract of Ratables)				82113-00	\$	·
2	. Amount of Levy Special District Taxes		•		82102-00	\$	3,630,717.11
3	. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.				82103-00	\$	
4	. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.				82104-00	\$	523,209.97
	a. Subtotal 2016 Levy D. Reductions due to tax appeals **	\$ \$	80,311,054	.12			
50	c. Total 2016 Tax Levy	_			82106-00	\$	80,311,054.12
6	Transferred to Tax Title Liens				82107-00	\$	5,438.30
7	. Transferred to Foreclosed Property				82108-00	\$	
8	. Remitted, Abated or Canceled				82109-00	\$	120,385.83
9	. Discount Allowed				82110-00	\$	
10	O. Collected in Cash: In 2015		82121-00	\$	980,186.02		
	In 2016*		82122-00	\$	76,841,159.87		
	Homestead Benefit Credit		82124-00	\$	1,109,291.76		· .
	State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	:	82123-00	\$	241,473.98		
	Total to Line 14		82111-00	\$	79,172,111.63		_
11	. Total Credits					\$	79,297,935.76
12	.Amount Outstanding December 31, 2016				83120-00	\$	1,013,118.36
13	Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is 98.58% 82112-00						
Note:If	municipality conducted Accelerated Tax Sale or Tax Levy	Sale	check here	e			& complete sheet 22a
14	. Calculation of Current Taxes Realized in Cash:						
*•	Total of Line 10 Less: Reserve for Tax Appeals Pending					\$	79,172,111.63
	State Division of Tax Appeals State Division of Tax Appeals					\$	
	To Current Taxes Realized in Cash (Sheet 17)					\$	79,172,111.63
Note A:	In showing the above percentage the following should be note Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,04 the percentage represented by the cash collections would be \$1,049,977.50 / \$1,500,000 or .699985. The correct percenta be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%	19,97 ge to	-				
# Note:	On Item 1 if Duplicate (Analysis) Figure is used; be sure to in Senior Citizens and Veterans Deductions.	clud	e				
** 1 1							

* Include overpayments applied as part of 2016 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2016

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

(1) Utilizing Accelerated Tax Sale		
Total of Line 10 Collected in Cash (sheet 22)\$	N/A	
LESS: Proceeds from Accelerated Tax Sale	•	····
NET Cash Collected		<u> </u>
Line 5c (sheet 22) Total 2016 Tax Levy\$		
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		%
	,	
(2) Utilizing Tax Levy Sale		
Total of Line 10 Collected in Cash (sheet 22)\$	N/A	
LESS: Proceeds from Tax Levy Sale (excluding premium)	· · · · · · · · · · · · · · · · · · ·	
NET Cash Collected\$	****	
Line 5c (sheet 22) Total 2016 Tax Levy\$		
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 50) is		•

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

	Debit	Debit		
1. Balance January 1, 2016	xxxxxxxx	xx	xxxxxxx	xx
Due From State of New Jersey	11,794.51		XXXXXXX	XX
Due To State of New Jersey	xxxxxxxx	XX		
2. Sr. Citizens Deductions Per Tax Billings	54,500.00		XXXXXXX	xx
3. Veterans Deductions Per Tax Billings	186,750.00		XXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	6,500.00		xxxxxxx	xx
5				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	XX	6,276.02	
8. Sr. Citizens Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXX	XX	7,921.23	
9. Received in Cash from State	XXXXXXXX	XX	233,830.14	
10.				
11.				
12. Balance December 31, 2016	XXXXXXXX	XX	XXXXXXXX	xx
Due From State of New Jersey	XXXXXXXX		11,517.12	
Due To State of New Jersey			XXXXXXX	xx
	259,544.51		259,544.51	

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

Line 2	54,500.00
Line 3	186,750.00
Line 4	6,500.00
Sub-Total	247,750.00
Less: Line 7	6,276.02
To Item 10, Sheet 22	241,473.98

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

		Debit		Credit	
Balance January 1, 2016		XXXXXXXX	ХХ	, <u>-</u>	
Taxes Pending Appeals		XXXXXXX	XX	XXXXXXX	XX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XX	xxxxxxx	XX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	XX			
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	XX			
Cash Paid to Appelants (Including 5% Interest from Date of	of Payment)			XXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interes	t)			XXXXXXXXX	XX
Balance December 31, 2016		_		XXXXXXXX	XX
Taxes Pending Appeals*		XXXXXXXX	XX	XXXXXXXX	
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XX	xxxxxxx	XX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016		_		_	

Signature of Tax Collector

License #

*3-6-17*Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2016 MUNICIPAL BUDGET

1 Total Committee			YEAR 2017	YEAR 201	YEAR 2016		
 Total General Appropriations Item 8 (L) (Exclusive of Rese 	for 2016 Municipal Burve for Uncollected To						
•	ave for enconcetted 1a	x 80015-		XXXXXXXX	XX		
2. Local District School Tax -	Actual	80016-		36,756,362.00			
	Estimate**	80017-		XXXXXXXX	XX		
3. Regional School District Tax	- Actual	80025-					
	Estimate*	80026-		XXXXXXXX	XX		
4. Regional High School Tax -	Actual			AAAAAA			
School Budget		80018-		-			
	Estimate*	80019-		XXXXXXXX	XX		
5. County Tax	Actual	80020-		10,443,940.27			
	Estimate*	80021-		XXXXXXXX	XX		
6. Special District Taxes	Actual	80022-		3,610,326.00			
	Estimate*	80023-		XXXXXXXX	XX		
7. Municipal Open Space Tax	Actual	80027-			2 A.C. R		
	Estimate*	80028-					
9 Total Carrant A				XXXXXXXX	XX		
8. Total General Appropriations9. Less: Total Anticipated Rever	aues from 2017 in	80024-01					
Municipal Budget (Item 5	")	80024-02		,			
10. Cash Required from 2017 Tax							
Local Municipal Budget a	and Other Taxes	80024-03					
11. Amount of item 10 Divided by		[820034-04]					
Equals Amount to be Raised b	y Taxation (Percentage)	i i				
used must not exceed the appl	icable percentage						
shown by Item 13, Sheet 22)		80024-05	#DIV/0!				
Analysis of Item 11:							
Local District School Tax							
(Amount Shown on Line	2 (1 1 1 1 1 1 1 1 1 1		* Must not be stated in a				
Regional School District Ta		-	"actual" Tax of year 2	016.			
				-			
(Amount Shown on Line	3 Above)	-	** May not be stated in ar	n amount less than			
Regional High School Tax	4.41		proposed budget subr				
(Amount Shown on Line	4 Above)	-	Board of Education to	the Commissioner			
County Tax			of Education on Janua	ary 15, 2017 (Chap.			
(Amount Shown on Line	3 Above)	-	136, P.L. 1978). Con				
Special District Tax			given to calendar year	r calculation.			
(Amount Shown on Line Municipal Open Space Tax	o Above)	-	_				
(Amount Shown on Line	7 Ahova)						
(XIIIOUII; DIOWII OII LIIIC	/ Above)	-					
Tax in Local Municipal Budge	t	#DIV/0!					
Total Amount (see Line 11)			#DIV/0!				
12. Appropriation: Reserve for Ur	ncollected Taxes (Budg	get	12110.	7			
Statement, Item 8 (M) (Iter	n 11, Less Item 10)	80024-06	#DIV/0!				
Computation of "Tax in Local	Municipal Budget"			Note:			
Item 1 - Total General App	propriations		_	The amount of			
Item 12 - Appropriation: R	ecente for I'mpellected	(177777/0)	anticipated rev-				
	cee ve for Onconected	#DIV/0!	enues (Item 9) may never exceed				
Sub-Total		#DIV/0!	the total of Items 1 and 12.				
Less: Item 9 - Total Antic	Less: Item 9 - Total Anticipated Revenues						
Amount to be Raised by Taxati		+ 90024.07	1000000	-			
	on in iviunicipal Budge	t 80024-07	#DIV/0!				

ACCELERATED TAX SALE - CHAPTER 99

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

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

Α.	Reserve for Uncollected Taxes (sheet 25, Item 12)	\$
В.	Reserve for Uncollected Taxes Exclusion Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of Collection (Item 16)	N/A
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year %	
D.	[(2017 Estimated Total Levy - 2016 Total Levy)/2016 Total Levy] Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$
E.	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$
201	7 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
ι.	Subtotal General Appropriations (item8(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)	\$
1.	Cash Required	\$
5.	Total Required at% (items 4+6)	\$
5 .	Reserve for Uncollected Taxes (item E above)	\$

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

							
<u></u>				Debit		Credit	
1.	Balance January 1, 2015			1,146,437.77		XXXXXXXX	XX
-	A. Taxes	83102-00	1,141,737.29	xxxxxxxx	XX	XXXXXXXX	XX
	B. Tax Title Liens	83103-00	4,700.48	xxxxxxxx	XX	XXXXXXXX	XX
2	Canceled:			xxxxxxxx	XX	XXXXXXXX	
	A. Taxes		83105-00	xxxxxxxx	xx	229.53	
	B. Tax Title Liens		83106-00	xxxxxxx	XX		
3.	Transferred to Foreclosed Tax Title Liens:			xxxxxxxx	XX	XXXXXXXX	XX
	A. Taxes		83108-00	xxxxxxx	XX		
	B. Tax Title Liens		83109-00	XXXXXXXX	xx		
4.	Added Taxes		83110-00	35,093.39		XXXXXXXX	xx
	Added Tax Title Liens		83111-00	•		XXXXXXXX	XX
	Adjustment between Taxes (Other than current and Tax Title Liens:	year)		XXXXXXXX	XX	XXXXXXXX	xx
	A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXX	XX	(1) 3,962.01	
	B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 3,962.01		XXXXXXXX	XX
7.	Balance Before Cash Payments			XXXXXXX	XX	1,181,301.63	
8.	Totals			1,185,493.17		1,185,493.17	
<u>9.]</u>	Balance Brought Down			1,181,301.63		XXXXXXXX	XX
10.	Collected:			XXXXXXXX	XX	1,164,780.30	
	A. Taxes	83116-00	1,163,202.65	XXXXXXXXX		XXXXXXXX	XX
	B. Tax Title Liens	83117-00	1,577.65	XXXXXXXX	xx	XXXXXXXX	XX
<u>11. I</u>	Interest and Costs - 2016 Tax Sale	:	83118-00	808.44		XXXXXXXX	XX
12. 2	2015 Taxes Transferred to Liens		83119-00	5,438.30		XXXXXXXX	XX
13. 2	2016 Taxes		83123-00	1,013,118.36		XXXXXXXX	XX
14. I	Balance December 31, 2016			XXXXXXXX	XX	1,035,886.43	444
	A. Taxes	83121-00	1,022,554.85	XXXXXXXX	XX		XX
	B. Tax Title Liens	83122-00	13,331.58	XXXXXXXX	XX		XX
15.	Totals	<u> </u>		2,200,666.73		2,200,666.73	AA
16 7					<u> </u>	ر ۱.730ر00عوبه	

16.	Percentage of Cash Collections to Adjuste	ed Amount Outstanding
	(Item No. 10 divided by Item No. 9) is	98 60%

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2017.

\$ 1,021,384.02 and represents the 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit		Credit	······································
1. Balance January 1, 2016	84101-00	5,242,800.00		XXXXXXXX	xx
2. Foreclosed or Deeded in 2016		XXXXXXXX	XX	XXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXX	ХХ
4. Taxes Receivable	84104-00			XXXXXXXX	XX
5A.	84102-00			XXXXXXXX	XX
5B.	84105-00	XXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	XX		
8. Sales		XXXXXXXX	XX	XXXXXXXX	xx
9. Cash *	84109-00	XXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXX	хх		
13. Gain on Sales	84113-00			XXXXXXXX	XX
14. Balance December 31, 2016	84114-00	XXXXXXXX	XX	5,242,800.00	
		5,242,800.00		5,242,800.00	

CONTRACT SALES

N/A		Debit		Credit	
15. Balance January 1, 2016	84115-00			XXXXXXXX	XX
16. 2016 Sales from Foreclosed Property	84116-00			XXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXX	XX		
18.	84118-00	XXXXXXXX	XX		
19. Balance December 31, 2016	84119-00	XXXXXXXX	XX	`	
•					

MORTGAGE SALES

N/A		Debit		Credit	
20. Balance January 1, 2016	84120-00			XXXXXXXX	xx
21. 2015 Sales from Foreclosed Property	84121-00			XXXXXXXX	XX
22. Collected *	84122-00	xxxxxxxx	XX		
23.	84123-00	XXXXXXXX	XX		
24. Balance December 31, 2016	84124-00	XXXXXXXX	XX		
Analysis of Sale of Property: \$ * Total Cash Collected in 2016 (84125-00)	0				

Realized in 2016 Budget

To Results of Operation (Sheet 19)

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

Amount

Caused By	Dec. 31, 2015 per Audit <u>Report</u>		mount in 2016 Budget	Amount Resulting <u>from 2016</u>	Balance as at <u>Dec. 31, 2016</u>
Emergency Authorization - Municipal*	\$	\$	\$		\$
Emergency Authorizations -		N/2	A		
Schools	\$	_ \$	\$		\$
	\$	_\$	\$		\$
	\$	_ \$	\$		\$
	\$	_\$	\$		\$
	\$	\$	\$_		\$
	\$	_\$	\$		\$
	\$	\$	\$!	\$
	\$	_\$	\$		\$
)	\$	\$	\$		\$
*Do not include items f EMERGENCY AUTHO FUNDED OR RI	PRIZATIONS UN	VDER N ER N.J.S	.J.S. 40A:4-4 S. 40A:2-3 O	47 WHICH H. R N.J.S. 40A:	2-51
EMERGENCY AUTHO	PRIZATIONS UN	VDER N ER N.J.S	.J.S. 40A:4-	47 WHICH H R N.J.S. 40A:	AVE BEEN 2-51 Amount
EMERGENCY AUTHO FUNDED OR RI	PRIZATIONS UN	VDER N ER N.J.S	.J.S. 40A:4-4 S. 40A:2-3 O	47 WHICH H. R N.J.S. 40A:	2-51
EMERGENCY AUTHO FUNDED OR RI	PRIZATIONS UN EFUNDED UNDI	NDER N ER N.J.S <u>P</u>	.J.S. 40A:4-4 S. 40A:2-3 O	R N.J.S. 40A:	2-51 Amount
EMERGENCY AUTHOF FUNDED OR RI Date 1.	PRIZATIONS UN EFUNDED UNDI	VDER N ER N.J.S P	J.S. 40A:4-4 S. 40A:2-3 O turpose	R N.J.S. 40A:	2-51 <u>Amount</u> \$
EMERGENCY AUTHO FUNDED OR RI Date 1 2	PRIZATIONS UN EFUNDED UNDI	NDER N ER N.J.S <u>P</u>	J.S. 40A:4-4 S. 40A:2-3 O	R N.J.S. 40A:	2-51 <u>Amount</u> \$
EMERGENCY AUTHO FUNDED OR RI Date 1 2 3 4	PRIZATIONS UN EFUNDED UNDI N/A	NDER N ER N.J.S P	.J.S. 40A:4-4 S. 40A:2-3 O	R N.J.S. 40A:	2-51 Amount \$ \$ \$ \$
EMERGENCY AUTHOFUNDED OR RI Date 1. 2. 3. 4. 5. JUDGEMENTS ENT) In Favor of 1.	PRIZATIONS UNDEFUNDED	MUNIO	CIPALITY A	R N.J.S. 40A:	Amount \$ \$ \$ \$ TISFIED
EMERGENCY AUTHOUNDED OR RI Date 1	PRIZATIONS UNDEFUNDED	MUNIO	CIPALITY A	AND NOT SA	Amount Amount TISFIED Appropriated for in Budget of
EMERGENCY AUTHOUTHOUTHOUTHOUTHOUTHOUTHOUTHOUTHOUTHO	PRIZATIONS UNDEFUNDED	MUNIO	CIPALITY A e Entered \$\$	AND NOT SA	Amount Amount Amount Amount Amount Amount Amount Appropriated for in Budget of Year 2017

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

	Date	Date Purpose		Amount Authorized		III	alance		REDUCED IN 2016				
						Dec	31, 2015	By 2016 Budget	Note Premium	Canceled by Resolution	Dec. 31, 2016		
	2012	Hurricane Sandy - Current Fund	3,600,000.0	0 ***	593,000.00	1,162,	186.00	616,814.00			545,372.00		
	2012	Hurricane Sandy - Sewer Utility Fund	500,000.0	0 ***	90,000.00	180,	00.00	90,000.00			90,000.00		
	2012	Hurricane Sandy - Marina Utility Fund	1,000,000.0	0 ***	148,750.00	294,	00.00	148,750.00			145,750.00		
	10-10-2013	Revaluation	1,000,000.0	0	200,000.00	600,	00.00	200,000.00			400,000.00		
Sheet 29		*** Paydowns reduced because of ad	ditional paydowns	in 2013	- Balance 12/31/1	13 divided by	⁄ 4 remaini	ing years					
											_		
		·											
) 													
		То	tals 6,100,000.00		1,031,750.00	2,236,6	86.00	1,055,564.00			1,181,122.00		
		<u> </u>				1		80025-00		80026-00	1		

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

Chief Financial Officer

^{*} Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2016" must be entered here and then raised in the 2017 budget.

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

Date	Purpose	Amount Authorize	Not Less Tha 1/3 of Amou	nt	Balance		UCE	D IN 2016		Balance
			 Authorized'	* ·	Dec. 31, 2015	By 2016 Budget		Canceled by Resolutio	n	Dec. 31, 2016
				_						
			N/A				-			
									\dashv	
									_ -	· ·
									\blacksquare	
	Totals			┪			╢		$-\parallel$	

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

Chief Financial Officer

^{*} Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2016" must be entered here and then raised in the 2017 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR BONDS

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXX	XX	17,910,000.00		
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	1,819,000.00		XXXXXXXX	XX	
Refunded		2,532,000.00			2121	
	······					
Outstanding December 31, 2016	80033-04	15,954,000.00		XXXXXXXX	XX	,
2017 Bond Maturities - General C	apital Bonds	20,305,000.00		20,305,000.00 80033-05	\$	1,659,000.00
2017 Interest on Bonds * ASSES	SSMENTS	80033-06 ERIAL BOND	\$	549,035.00		
Outstanding January 1, 2016	80033-07				<u>. </u>	•
Issued		XXXXXXXX	XX			
Paid	80033-08	XXXXXXXX	XX			
N/A	80033-09			XXXXXXXX	XX	
1011						
Outstanding December 31, 2016	80033-10			XXXXXXXX	XX	•
2017 Bond Maturities - Assessmen	it Bonds			80033-11	\$	
2017 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Ser	rvice" (*Items	s)		80033-13	\$	549,035.00

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding Bonds	_	2,395,000.00	03/24/16	Various
·				
·				
			:	
Total	-	2,395,000.00		

30033-14

80033-15

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) GREEN TRUST LOANS

		Debit	· · · · · · · · · · · · · · · · · · ·	Credit		2017 D Servi	
Outstanding January 1, 2016	80033-01	xxxxxxx	XX	887,811.18			
Issued	80033-02	XXXXXXXX	XX	·			
Paid	80033-03	77,989.05		xxxxxxx	XX		
Outstanding December 31, 2016	80033-04	809,822.13		XXXXXXXX	XX		
2017 Loan Maturities		887,811.18		887,811.18			_
2017 Interest on Loans			<u></u>	80033-05	\$	78,287.60	
Total 2017 Debt Service for Green	P4	T		80033-06	\$	3,192.64	****
Total 2017 Debt Service for Green	Trust	Loan		80033-13	\$	81,480.24	4
		LOAN	·····				
Outstanding January 1, 2016	80033-07	XXXXXXXX	XX				•
Issued	80033-08	XXXXXXXX	XX				
Paid	80033-09			XXXXXXXX	XX	•	
N/A							
Outstanding December 31, 2016	80033-10			XXXXXXXX	XX		
2017 Loan Maturities		· · · · · · · · · · · · · · · · · · ·		80033-11	- \$		
2017 Interest on Loans				80033-12	\$	· · · · · · · · · · · · · · · · · · ·	
Total 2017 Debt Service for	***	Loan		80033-13	\$		·
LIST	OF LOANS I	SSUED DUR	ING	2016			
Purpose		2017 Maturi	ty	Amount Issue	ed	Date of Issue	Interest Rate
N/A							
		·					
				.,			
	T-4-1						
	Total	80033-14		80033-15			

Sheet 31a

Neptune Township

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

	Debit		Credit		II .	7 Debt vice
Outstanding January 1, 2016 80034-0	1 XXXXXXXX	XX				
Paid 80034-0	2		XXXXXXXX	xx		
N/A						
Outstanding December 31, 2016 80034-0	3		XXXXXXXX	XX		
				222		
2017 Bond Maturities - Term Bonds	80034-04	l.				*
2017 Interest on Bonds *	80034-05	\$				
TYPE I SCHOO	DL SERIAL BO	OND				
Outstanding January 1, 2016 80034-0	6 XXXXXXXX	XX				
Issued 80034-0	7 XXXXXXX	XX				
Paid 80034-0	8		XXXXXXXX	XX		
N/A						
•						
Outstanding December 31, 2016 80034-0	9		xxxxxxx	XX		
2017 Interest on Bonds *	80034-10	\$				
2017 Bond Maturities - Serial Bonds			80034-11	\$	ı	
Total "Interest on Bonds - Type I School Deb	t Service" (*Items)	80034-12	ç	l	
Total "Interest on Bonds - Type I School Deb			80034-12 DITRI	\$ V(2016	
Total "Interest on Bonds - Type I School Deb LIST OF BON Purpose	DS ISSU 2017 Maturi	EI	DURII Amount Issue	NG	Date of	Interest
LIST OF BON Purpose	DS ISSU	EI	DURI	NG		Interest Rate
LIST OF BON	DS ISSU 2017 Maturi	EI	DURII Amount Issue	NG	Date of	
LIST OF BON Purpose	DS ISSU 2017 Maturi	EI	DURII Amount Issue	NG	Date of	
Purpose N/A	DS ISSU 2017 Maturi	EI	DURII Amount Issue	NG	Date of	
LIST OF BON Purpose	DS ISSU 2017 Maturi	EI	DURII Amount Issue	NG	Date of	
Purpose N/A	2017 Maturi -01	E L	Amount Issue -02 ENT FUND	NG ed	Date of Issue	
Purpose N/A Total 80035-	2017 Maturi -01	E L	Amount Issue	NG ed	Date of Issue	
Purpose N/A Total 80035-	2017 Maturi -01	ty	Amount Issue -02 ENT FUND I Outstanding	NG ed	Date of Issue T ONLY 2017 Interest	
Purpose N/A Total 80035- 2017 INTEREST REQUI	2017 Maturi -01	ty	Amount Issue -02 ENT FUND I Outstanding Dec. 31, 2016	NG ed DEB	Date of Issue T ONLY 2017 Interest Requirement	
Purpose N/A Total 80035- 2017 INTEREST REQUI	2017 Maturi -01 REMENT - C	EI ty URR	Amount Issue -02 ENT FUND I Outstanding Dec. 31, 2016	NG ed DEB	Date of Issue T ONLY 2017 Interest Requirement	
Purpose N/A Total 80035- 2017 INTEREST REQUI 1. Emergency Notes 2. Special Emergency Notes	2017 Maturi -01 REMENT - C 80036- 80037- 80038-	ty URR *_ *_ *_	Amount Issue -02 ENT FUND 1 Outstanding Dec. 31, 2016	NG ed DEB	Date of Issue T ONLY 2017 Interest Requirement	
Purpose N/A Total 80035- 2017 INTEREST REQUI 1. Emergency Notes 2. Special Emergency Notes 3. Tax Anticipation Notes	2017 Maturi -01 REMENT - C 80036- 80037- 80038- aty Taxes 80039-	URR *_ *_ *_ *_	Amount Issue -02 ENT FUND Doutstanding Dec. 31, 2016	NG ed DEB	Date of Issue T ONLY 2017 Interest Requirement 9,200.00	
Total 80035- 2017 INTEREST REQUI 1. Emergency Notes 2. Special Emergency Notes 3. Tax Anticipation Notes 4. Interest on Unpaid State and Coun	2017 Maturi -01 REMENT - C 80036- 80037- 80038- aty Taxes 80039-	ty URR \$_ \$_ \$_ \$_ \$_ \$_	Amount Issue -02 ENT FUND 1 Outstanding Dec. 31, 2016	NG ed s s s s s s	Date of Issue T ONLY 2017 Interest Requirement 9,200.00	

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of		et Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2016	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1. 13-13 Improvements to Parks and Other Township Facilities	133,000.00	9/13/2013	128,400.00	9/6/2017	2.00%	4,600.00	2,560.96	9/6/2017
2. 13-14 Roadway and Drainage Improvements	1,188,631.00	9/13/2013	1,157,631.00	9/6/2017	2.00%	31,000.00	23,089.19	9/6/2017
3. 13-23 Emergency Watershed Protection Program	359,000.00	9/13/2013	352,900.00	9/6/2017	2,00%	6,100.00	7,038.66	9/6/2017
4. 13-27 Acquisition of Division Street Property	114,000.00	9/13/2013	112,500.00	9/6/2017	2.00%	1,500.00	2,243.84	9/6/2017
5. 13-28 Pedestrian/Bicycle Lane Transportation	120,000.00	9/13/2013	115,800.00	9/6/2017	2.00%	4,200.00	2,309.65	9/6/2017
6. 16-27 Various 2016 Capital Improvements	1,750,000.00	12/31/2016	1,750,000.00	2/28/2017	0.00%			2/28/2017
7.								-
Sheet 33		:						
₩ <u>8.</u>								
9.								
10.								
11.								
12.				-	-			
13.								
14.								
Total	3,664,631.00		3,617,231.00			47,400.00	37,242.30	
Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes	must be retired at the rate of 2	0% of the original amount	issued annually.		······························	80051-01	80051-02	-

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

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

^{* &}quot; 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 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2017 Budget	Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2016	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1.								
2.								
3.								
4.				N/A				
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total MEMO: *See Sheet 33 for clarification of "Original D								

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation	2017 Budget Requirement				
	Outstanding Dec. 31, 2016	For Principal	For Interest/Fees			
Leases approved by LFB prior to July 1, 2007						
1 MCIA Equipment Lease 2007	294,200.00	294,200.00	14,710.00			
2. MCIA Equipment Lease 2011	408,000.00	76,000.00	16,855.00			
4. MCIA Equipment Lease 2013	1,313,000.00	448,000.00	61,700.00			
5. MCIA Equipment Lease 2015	2,084,000.00	468,000.00	97,990.00			
6. Less: Sewer Utility Obligation	(333,240.00)	(80,280.00)	(16,223.00)			
7. Marina Ulility Obligation	(232,652.00)	(87,652.00)	(11,262.60)			
8.						
9,						
10.						
11.						
12.						
13.						
То	stal 3,533,308.00	1,118,268.00	163,769.40			

80051-01 80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Ordinance					ance 1, 2015	Incre Reserve for	eased by	-	Decreased by Reserve for		Bala Dec. 31	
Number	Improvement Description	Date	Amount	Funded	Unfunded	Encumbrances	<u>Authorizations</u>	<u>Paid</u>	Encumbrances	Canceled	Funded	Unfunded
01-14	Acquisition and Improvements to		٠	-								
	Real Property	04-09-01 \$	125,000.00 \$	2,375.00					\$	2,375.00	~	
03-17/05-03	Main Avenue Streetscape Improvement Program	04-14-03	1,250,000.00	2,761.53						2,761.53		
04-32	Lake Alberta Watershed Improvements	07-26-04	255,400.00	23,696.03							23,696.03	
05-24	Main Avenue Drainage Project Phase II	06-13-05	500,000.00	9,968.68				•		9,968.68		
05-29	Acquisition, Demolition and Improvements											
	of Neptune Boulevard	06-27-05	300,000.00	56,121.98			\$	1,625.00 \$	6,900.00		47,596.98	
07-38	Purchase and Installation of Street Lighting			·								
	on Broadway	06-25-07	100,000.00	24,923.48		\$ 10,382.84		29,441.00	4,511.50		1,353.82	
07-39	Various 2007 Capital Improvements to								•			
	Municipal Facilities	06-25-07	600,000.00	-							_	
07-40	Ocean Grove Storm Water Management											
	Project - Phase III and Township-Wide Storm											
	Drain Labeling and Mapping	06-25-07	720,000.00	154,343.05		702.74		13,521.69	13,051.08		128,473.02	
08-49	Acquisition and Installation of a Storm Water Mgt.							• •	•			
	Facility in the Gables Area	12-01-08	200,000.00	9,715.45						9,715.45	-	
09-20	Bradley Park Pedestrian and ADA											* *
	Accessibility Project	05-11-09	500,000.00	34,795.79						34,795.79		
09-27	Ocean Grove Drainage Project - Broadway Area	06-22-09	375,000.00	16,122.48							16,122.48	
09-34	Acquisition and Payment of Purchase Price of											
	Real Property Designated as Block 7013, Lot 11	08-24-09	550,000.00	15.00					•	15.00		
	Place an * before each item of "Improvement"	which represents a t	funding or refunding	of an emergency	v anthorization							

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

		.*			Balan	ice	Increa	ased by		Decreased by		Bala	nce
	Ordinance	T	n .		Dec. 31,		Reserve for	2016		Reserve for	· · · · · · · · · · · · · · · · · · ·	Dec. 31	
	Number	Improvement Description	Date	Amount	Funded	<u>Unfunded</u>	Encumbrances	<u>Authorizations</u>	<u>Paid</u>	Encumbrances	Canceled	Funded	Unfunded
	09-35	Acquisition and Installation of Various Equipment	08-24-09	200,000.00	199.28		5,160.72		5,160.36	-	199.64	0.00	• •
	09-36	Acquisition of Various Vehicles and Equipment							•				
		for the Department of Public Works and the											
		Senior Citizens Center	08-24-09	1,000,000.00	2,457.30		•				2,457.30	-	-
	10-10	Renovations to the Senior Center	04-26-10	950,000.00	500.08						500,08		
	11-02	Various Improvements to the Senior Center	01-24-11	600,000.00	15,004.52				10,307.73	1,459.80		3,236.99	
	11-05/14-30	Concourse/Seaview Island							•			-,	•
		Flood Mitigation	01-24-11	850,000.00	473,336.58 \$	190,000.00	35,490.28		12,262.40	675,112.88	•		11,451,58
	11-06	Acquisition of Property - Block 217, Lot 58	01-24-11	300,000.00	41,567.14					ŕ	41,567.14	_	12,101,20
	11-19	Various Roadway Improvements	04-11-11	600,000.00	165.25						165.25	-	
She	11-24	Wesley Lake Wall Reconstruction - Phase II	04-25-11	350,000.00	274.35						274.35	-	
Sheet 35a	11-25	Various Roadway Improvements	04-25-11	400,000.00	1,065.05		951.00		1,176.00		840,05		
သို့	12-07	Various Improvements to Municipal Buildings & Facilities	03-26-12	350,000.00	40.91				,		40.91	(0.00)	
	12-15	Acquisition of Various Equipment	06-11-12	100,000.00	0.03						0.03		
	12-17	Various Improvements to Parks and Facilities	06-11-12	250,000.00	95,841.72		2,190.00		2,269.60	88,396.54		7,365.58	
	12-24	Acquisition of Equipment Associated with the							•	•		.,	
		Implementation of a Single Stream Recycling Program	07-23-12	1,100,000.00	11,311.10							11,311.10	
	13-13	Various 2013 Improvements to Parks and Other Township										,	
		Facilities, Including Improvements to Jumping Brook											
		Ballfields	04-08-13	390,000.00		28.75			28.75				_
	13-14	Various 2013 Roadway and Drainage Improvements	04-08-13	1,500,000.00		931,747.98	157,961.28		53,944,00	114,756.47			921,008.79
	13-23	Emergency Watershed Protection Measures Program,						٠.		•	·		,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		Including Wesley and Fletcher Basins	08-12-13	1,500,000.00		161,280.77	22,032.50		22,429.32	·			160,883,95
	13-27	Acquisition and the Payment of the Purchase Price of Real											310,000,00
		Property Being Designated as Block 173, Lot 31.01 on											
		the Official Tax Map of the Township of Neptune and									•		
		Various Improvements Thereof	08-12-13	120,000.00		2,300.67	1,822.50		666.75	1,680.75			1,775.67
	13-28	Pedestrian/Bicycle Lane Transportation Enhancement					,			- · ·			-,
		Project	08-12-13	700,000.00	524,740.65	120,000.00	1,000.00		525.00	1,000.00		524,215.65	120,000.00
		Place on * hafare each item of "Improvement" which	tantaganta a fi	anding or refunding	of an amorganari audi			•	• •				,

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

					ance	Increa	ased by		Decreased by		Bala	ance
Ordinance				Dec. 3	1, 2015	Reserve for	2016		Reserve for		Dec. 3	1,2016
Number	Improvement Description	<u>Date</u>	<u>Amount</u>	Funded	Unfunded	Encumbrances ·	Authorizations	<u>Paid</u>	Encumbrances	Canceled	Funded	<u>Unfunded</u>
13-39	Implementation of the Energy Efficiency Improvement		•						-			
	Program and the Boiler Replacement Project	10-10-13	750,000.00		659,082,00	27,750.00		8,804,33	641,685.06		4	36,342.61
13-40	Demolition of the Welsh Farms Property	10-10-13	200,000.00		9,561,56	10,543.63		0,001.55	0 11,000.00			20,105.19
14-09/14-43		02-10-14	,			,						20,103.17
		10-27-14	2,200,000.00		137,977.45	684,986.50		774,120.46	38,808.62			10,034.87
14-12	Sidewalk and Accessibility Project on Neptune		-,,			1,7, - 1,1,2		11,,120,10	30,000.02			10,054.07
	Boulevard and Other Identified Locations	03-24-14	300,000.00		84,553.04	5,361.34		9,227.14	20,842.34			59,844.90
14-13/14-29	Development of Veterans Park	03-24-14	,			-,		- yana 1, 2 t	20,012.51			55,011.50
2		08-11-14	1,000,000.00		66,335.92	70,107.09		40,772.35	29,334.74			66,335.92
14-20	Acquisition and Installation of Various Public Safety		.,,		,	11,22,1107		10,772.55	25,551.71			00,333,32
3	Technology and Equipment	06-09-14	400,000.00		17,606.40	281,868,69		141,458.06	157,976.37			40,66
ਤੇ 15-03	Improvements in the West Lake Avenue		,		,	,		112,700.00	137,3710.37			10,00
	Redevelopment Area	02-23-15	800,114.00	799,614.00				2,305.52	608,525.00		188,783,48	
15-06	Central Avenue Roadway Reconstruction and							_,	000,222.00		100,703.10	
	Drainage Improvements	02-23-15	500,000.00	212,040,00	226,410.00	41,300.00		25,116.54	450,903.46			3,730,00
15-07	Alberta Basin Drainage Project	02-23-15	950,000,00	598,084,75	253,915,25	97,500.00		33,496,25	67,003.75		595,084.75	253,915,25
15-37	Various Parks Improvements	08-24-15	300,000.00	14,439.97	285,000.00	•		152,152.86	25,155.00		0,0,001.70	122,132,11
15-38	Various Facilities Improvements (Senior Center/		ŕ	•	,							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Municipal Complex/Public Works Facility/							•				
	OEM Facility	08-24-15	600,000.00	1,132.97	570,000.00			116,861,41	89,7 61.17			364,510.39
15-40	Sunshine Village Park Improvements	09-14-15	480,000.00	243,839.97	235,600.00			28,048,75	14,941.25		200,849.97	235,600.00
15-46	Shark River Dredging	10-08-15	300,000.00	14,060.00	285,000.00			295,000.00	,		,_,,,,,,,	4,060.00
16-08	Loffredo Field Improvements	03-24-16	600,000.00	·	•		600,000.00	13,470.00	41,380,00		212,650.00	332,500.00
16-27	Various 2016 Capital Improvements	08-22-16	4,930,000.00				4,930,000.00	142,168.96	709,758.48		,	4,078,072.56
16-33	Improvements to Brighton Avenue, Lakewood Road	•					• •	,	, ,			.,,
	and Adjoining Roadways	09-26-16	500,000.00				500,000.00	400.00			263,794,00	235,806,00
	•		-	\$ 3,384,554.09	4,236,399.79	1,457,111.11 \$		1,936,760.23 \$	3,802,944.26 \$	105,676,20	\$ 2,224,533.85	

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2016	80031-01	XXXXXXXX	XX	192,714.75	
Received from 2016 Budget Appropriation *	80031-02	XXXXXXXX	XX	100,000.00	
Contributions Improvement Authorization Contributions		XXXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	XX		
				·	
List by Improvements - Direct Charges Made for Preliminary Cost	es:	XXXXXXX	XX	XXXXXXXX	XX
				XXXXXXX	XX
				XXXXXXX	XX
				xxxxxxx	XX
				XXXXXXX	XX
				XXXXXXX	XX
				XXXXXXXX	XX
				xxxxxxx	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXX	XX
				XXXXXXX	XX
				XXXXXXX	XX
				XXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	234,575.00		xxxxxxx	XX
	- 111			xxxxxxx	XX
Balance December 31, 2016	80031-05	58,139.75		xxxxxxx	XX
		292,714.75		292,714.75	

^{*} The full amount of the 2016 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A		Debit	Debit		
Balance January 1, 2016	80030-01	XXXXXXXX	XX		
Received from 2016 Budget Appropriation *	80030-02	XXXXXXX	XX		
Received from 2016 Emergency Appropriation *	80030-03	XXXXXXX	XX		,
Appropriated to Finance Improvement Authorizations	80030-04		-	XXXXXXXX	XX
				XXXXXXX	XX
Balance December 31, 2016	80030-05		-	XXXXXXX	XX

*The full amount of the 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 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 2016 or Prior Years
16-08 Loffredo Field Improvements	600,000.00	332,500.00	267,500.00	17,500.00
16-27 Various 2016 Capital Improvements	4,930,000.00	4,124,413.00	805,587.00	217,075.00
16-33 Improvements to Brighton Avenue, Lakewood				
Road and Adjoining Roadways	500,000.00	235,806.00	264,194.00	
Total 80032-00	6,030,000.00	4,692,719.00	1,337,281.00	234,575.00

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 - 2016

		Debit		Credit	
Balance January 1, 2016	80029-01	XXXXXXXX	XX	131,274.22	
Premium on Sale of Bonds		XXXXXXXX	XX		
Funded Improvement Authorizations Canceled		XXXXXXXX	XX	105,676.20	
Premium on Sale of Bond Anticipation Notes					
	75				
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXX	XX
Appropriated to 2016 Budget Revenue	80029-03	100,000.00		XXXXXXXX	XX
Balance December 31, 2016	80029-04	136,950.42		XXXXXXXX	XX
		236,950.42		236,950.42	

BONDS ISSUED WITH A COVENANT OR COVENANTS

1.	Amount of Serial Bonds Issued Under Provisions of P.L. 1944, Chapter 268, P.L. 1944, Chapter 42 Chapter 77, Article VI-A, P.L. 1945, with Cov Outstanding December 31, 2016	8, P.L. 1943 or	\$	
2.	Amount of Cash in Special Trust Fund as of Decen	nber 31, 2016 (Note A)	\$	
3.	Amount of Bonds Issued Under Item 1 Maturing in 2017	\$	-	
4.	Amount of Interest on Bonds with a Covenant - 2017 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 2016 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.			***			
+ * *	1. Total Tax Le	vy for the Year 2016 was			\$_	80,311,054.12
	2. Amount of It	em 1 Collected in 2016 (*)	\$	79,172,111.63		. ,
	3. Seventy (70)	percent of Item 1			\$_	56,217,737.88
	(*) Including prep	payments and overpayment	s applie	1.		
••						
В.						
٠.	1. Did any matu	urities of bonded obligation	s or note		he year	2016?
	2. Have paymen	nts been made for all bonde December 31, 2016?	d obliga	YES tions or notes due	on or b	efore
	A	answer YES or NO:		YES	If ansv	wer is "NO" give details
	• • •					·
	N	OTE: If answer to Item	B1 is Y	ES, then Item B2	must b	e answered
budg D.	get for the year just		NO:	NO NO		purposes in the
	1. Cash Deficit	2015			\$	
		ax Levy for all purposes:		N/A =	\$	
٠.	3. Cash Deficit	2016		N/A	\$	
		ax Levy for all purposes:		=	\$	
E.	Unpaid	<u>2015</u>		2016		<u>Total</u>
1.	State Taxes	\$	_ \$ _		\$	-
2.	County Taxes	\$	_ \$ _	67,983.06	\$	67,983.06
3.	Amounts due Spec	ial Districts				
	:	\$	_ \$ _		\$	
4.	Amounts due Scho	ol Districts for Local Scho	ol Tax			

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2016, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2016

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
N/A		
•		
		-
	:	
	1	
·		

POST CLOSING TRIAL BALANCE <u>UTILITY ASSESSMENT TRUST FUNDS</u>

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit		
N/A				
· .				
			,	
			*. *	
			····	

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

Title of Liability to which Cash	Audit Balance	>				RE	CEIPTS	•				ŧ	Disbursem	ents	Balanc	æ
and Investments are Pledged	Dec. 31, 20	015	Assessmer and Lien		Operatin Budget		·					une				2016
Assessment Serial Bond Issues:	XXXXXX	XX	xxxxxx	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
NA																
																-
Assessment Bond Anticipation Note Issues:	xxxxxx	XX	XXXXXX	xx	xxxxxx	XX	xxxxxx	XX	XXXXXX	XX	xxxxxx	XX	XXXXXX	XX	XXXXXX	xx
																:
	-															
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	xxxxxx	XX	XXXXXX	XX	xxxxxx	XX	XXXXXX	XX	XXXXXX	XX	xxxxxx	XX	XXXXXX	XX	XXXXXX	XX
	-															
												j				

SCHEDULE OF WATER UTILITY BUDGET - 2016

BUDGET REVENUES

Source		Budget		Received in Cash	-	Excess o Deficit*	
Operating Surplus Anticipated	91301-						
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-						
Rents	91303-						
Fire Hydrant Service	91304-						
Miscellaneous	91305-						
N/A							
Added by N.J.S. 40A:4-87: (List)		XXXXXX	XX	xxxxxx	XX	XXXXXX	ХХ
Subtotal							
Deficit (General Budget) **	91306-						
	91307-						

^{**}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 45.

STATEMENT OF BUDGET APPROPRIATIONS

				·	
Appropriations				XXXXXX	XX
Adopted Budget					
Added by N.J.S. 40A:4-87					
Emergency		- "		*11	
Total Appropriations		**************************************			
Add: Overexpenditures (See Footnote)					
Total Appropriations and Overexpenditures					
Deduct Expenditures:	****				
Paid or Charged					
Reserved		; <u></u>			
Surplus (General Budget) **					
Total Expenditures	<u> </u>		- 1		
Unexpended Balance Canceled (See Footnote)					
HOOM YOUNG TO SEE				<u> </u>	1

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2016 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)" Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")				
Miscellaneous Revenue Not Anticipated				
2016 Appropriation Reserves Canceled *				
		<u> </u>	·	
N/A				
Total Revenue Realized				
Expenditures:	XXXXXX	XX		!
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX		
Paid or Charged			; ;	
Reserved				
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue				
Overexpenditure of Appropriation Reserves				
Total Expenditures				
Less: Deferred Charges Included In Above "Total Expenditures"				
Total Expenditures - As Adjusted				
Excess				
Budget Appropriation - Surplus (General Budget) **				
Balance of "Results of 2016 Operation" Remainder=("Excess in Operations" - Sheet 46)			•	
			·	
Deficit				
Anticipated Revenue - Deficit (General Budget) **				
Balance of "Results of 2016 Operation" Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)				
SECTION 2:				
The following Item of "2015 Appropriation Reserves Canceled in 2016' EXTENT OF the amount Received and Due from the General Budget o Water Utility for 2016:	' Is Due to the (f 2016 for an A	Current nticipa	: Fund TO THE ted Deficit in t	} he
2015 Appropriation Reserves Canceled in 2016				
Less: Anticipated Deficit in 2016 Budget - Amount Received and Due from Current Fund - If none, enter "None"				
*Excess (Revenue Realized)				

^{**}Items must be shown in same amounts on Sheet 44.

RESULTS OF 2016 OPERATIONS - WATER UTILITY

N/A		Debit		Credit	
Excess in Anticipated Revenues	XX	XXXX	XX		
Unexpended Balances of Appropriations		XXXX	XX		
Miscellaneous Revenue Not Anticipated	XX	XXXX	XX		
Unexpended Balances of 2015 Appropriation Reserves *	xx	XXXX	XX		
Deficit in Anticipated Revenue				XXXXXX	xx
Operating Deficit - to Trial Balance	XX	XXXX	XX	XXXXXX	XX
Excess in Operations - to Operating Surplus				XXXXXX	XX
*See restriction in amount on Sheet 45, SECTION 2 OPERATING SURPLUS -	WATE	R U	TII	LITY	

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Excess in Results of 2016 Operations	xxxxxx	xx		
Amount Appropriated in 2016 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2016			XXXXXX	XX
	,			

ANALYSIS OF BALANCE DECEMBER 31, 2016

(FROM WATER UTILITY - TRIAL BALANCE)

Cash			
Investments			
Interfund Accounts Receivable			
Subtotal			
Deduct Cash Liabilities Marked with "C" on Trial Balance			
Operating Surplus Cash or (Deficit in Operating Surplus Cash)			
Other Assets Pledged to Operating Surplus*		******	
Deferred Charges #			
Operating Deficit #			
Total Other Assets			
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2	017 BUDGET.		

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balan	ce December 31, 2015		\$
Increa	ased by:		
	Water Rents Levied		\$
Decre	ased by: N/A		
	Collections	\$	
•	Overpayments applied	\$	·
	Transfer to Water Liens	\$	
,	Other	\$	
			\$
Balanc	ce December 31, 2016		\$ }
Balanc	SCHEDULE OF WATER Use December 31, 2015	TILITY LIENS	
	sed by:		\$
	Transfers from Accounts Receivable		
		\$	
	Penalties and Costs	\$ \$	
		` <u></u>	· · ·
•	Penalties and Costs	\$	 \$
Decrea	Penalties and Costs	\$	- - \$
Decrea	Penalties and Costs Other	\$	
Decrea	Penalties and Costs Other ased by:	\$ \$	\$
Decrea	Penalties and Costs Other ased by: Collections	\$\$ \$\$	s

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

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

	Caused by	Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>	Amount Resulting <u>from 2016</u>	Balance as at Dec. 31, 2016
1.	Emergency Authorization - *	\$	\$	\$	\$
2.		\$	\$	\$	_ \$
3.		\$	\$	\$	\$
1.		\$	\$	\$	\$
5.	N/A	\$	\$	\$	_ \$
5.		\$	\$	\$	\$
7 .		\$	\$	\$	\$
3.		\$	\$		\$
).		\$	\$	<u> </u>	_ \$
0.		\$	\$	\$	_ \$
J	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	A:4-47 WHICH -3 OR N.J.S. 40	A:2-51
1.	EMERGENCY AUTHOR FUNDED OR REF <u>Date</u>	UNDED UNDE	R N.J.S. 40A:2	A:4-47 WHICH -3 OR N.J.S. 40	OA:2-51 Amount
	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	A:4-47 WHICH -3 OR N.J.S. 40	Amount \$
,	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 40	Amount \$\$
1.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 40	Amount \$\$ \$\$
1.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 40	Amount \$\$ \$\$ \$\$
1. 2. 3. 4.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	-3 OR N.J.S. 40	Amount \$\$ \$\$
1. 2. 3. 4.	per Audit 2016 Resulting Report Budget from 20		-3 OR N.J.S. 40	Amount \$\$ \$\$ \$\$ \$\$	
1. 2. 3. 4.	JUDGEMENTS ENTER	ED AGAINST	R N.J.S. 40A:2 Purpose MUNICIPALI	-3 OR N.J.S. 40	Amount Amount Amount S S Amount Amoun
1. 2. 3. 4.	JUDGEMENTS ENTER In favor of On Ac	ED AGAINST	R N.J.S. 40A:2 Purpose MUNICIPALI Date Entered	TY AND NOT Amount	Amount S S SATISFIED Appropriated for in Budget of Year 2017
1. 2. 3. 4. 5.	JUDGEMENTS ENTER In favor of On Ac	ED AGAINST	R N.J.S. 40A:2 Purpose MUNICIPALI Date Entered	TY AND NOT Amount	Amount Amount Amount S S Amount Amoun
1. 2. 3. 4. 5.	JUDGEMENTS ENTER In favor of On Ac	ED AGAINST	R N.J.S. 40A:2 Purpose MUNICIPALI Date Entered	TY AND NOT Amount \$	Amount S S S SATISFIED Appropriated for in Budget of Year 2017
1. 2. 3. 4. 5. 1. 2.	JUDGEMENTS ENTER In favor of On Ac	ED AGAINST	R N.J.S. 40A:2 Purpose MUNICIPALI Date Entered	TY AND NOT Amount \$	Amount Amount Amount S S S SATISFIED Appropriated for in Budget of Year 2017

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

N/A	Debit		Credit		11	Debt
Outstanding January 1, 2016	XXXXXX	XX				
Issued	XXXXXX	XX				
				<u> </u>	-	
Paid			VVVVVV	3737	-	
Outstanding December 31, 2016			XXXXXX	XX		
Security December 51, 2010			XXXXXX	XX	-	
2017 Bond Maturities - Assessment Bonds				\$		
2017 Interest on Bonds *		\$				
WATER U	TILITY CAPI	TAL	BONDS			
Outstanding January 1, 2016	XXXXXX	XX				
Issued	XXXXXX	XX				
Paid		7171	XXXXXX	vv		
			ΔΛΛΛΛ	XX		
٠.			· · · · · · · · · · · · · · · · · · ·			·
Outstanding D						
Outstanding December 31, 2016			XXXXXX	XX		
2017 Bond Maturities - Capital Bonds				\$		
2017 Interest on Bonds *		\$				· · · · · ·
INTEREST ON BO	NDS - WATE	R UT	ILITY BUD	GET		
2017 Interest on Bonds (*Items)		\$				
Less: Interest Accrued to 12/31/2016 (Trial)	Balance)	\$				
Subtotal		\$				
Add: Interest to be Accrued as of 12/31/201	7	- \$	····			
Required Appropriation 2017	<u>, </u>		 ,			
	NDS ISSUED	DUR	ING 2016	\$	<u></u>	
D		1				
Purpose	2017 Maturi	ty	Amount Issu	ied	Date of Issue	Interest Rate
		-				

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR LOANS

WATER UTILITY _____LOAN N/A Debit Credit 2017 Debt Service Outstanding January 1, 2016 XXXXXX XX Issued XXXXXX XXPaid XXXXXX XXOutstanding December 31, 2016 XXXXXX XX2017 Loan Maturities 2017 Interest on Loans * WATER UTILITY **LOAN** Outstanding January 1, 2016 XXXXXX XXIssued XXXXXX XXXXXXXX Paid XXOutstanding December 31, 2016 XX XXXXXX 2017 Loan Maturities 2017 Interest on Loans * INTEREST ON LOANS - WATER UTILITY BUDGET

2017 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	. \$	
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation 2017		\$

LIST OF LOANS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	c	amount of Note tstanding	Date of Maturity	,	Rate of Interest	 201 For Princip		get Requiremen		
<u></u>					31, 2016				1 01 1 1 1 1		**	<u> </u>	
1.													
2.		·				-							
3.			N/A										
4.													
<u>5.</u>										-			
6.													
7.													
Sheet 50					:								
9.													
10.													

Important: If there is more than one utility in the municipality, identify each note.

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

All notes with an original date of issue of 2014 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	ľ	
2017 Interest on Notes	\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation - 2017	\$	

^{*} See Sheet 33 for clarification of "Original Date of Issue".

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2017 Budg	Interest Computed to	
	Issued	Issue*	Outstanding Dec. 31, 2016	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1,	·							
2.					,			
3.								
4.			N/A					
5.								
j,								
· '•								
0.								
1.								
2.								
4.								
5.								

Important: If there is more than one utility in the municipality, identify each note.

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

Utility Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose		Amount of Obligation	 .	lget Require	ment		
			Outstanding Dec. 31, 2016	For Principal	Fo	For Interest/Fees		
1.							$\overline{\Box}$	
2		•						
3.								
4.		N/A						
5.								
6.								
2 .								
2 7	_					- -		
8.						,	-	
9.								
10.							ļ	
11.								
12.								
13.							_	
14.								
		Total						

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

s	IMPROVEMENTS pecify each authorization by purpose. Do	ization by purpose. Do		2016				Expende	Expended		Authorizations		Balance - December 31, 2016			
	not merely designate by a code number.	Funded	Unfund	led	Authorization	s					Canceled		Funde	đ	Unfunde	Unfunded
<u> </u>				,												
_																
	· .															
	N/A			. 10												
																+
	·															†
									<u></u>				-			
						_ -							·			
				-		_	<u> </u>			-						
						_										
						_						_				_
						_										igspace
	Total 70000-													1		

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

N/A	Debit		Credi	t
Balance January 1, 2016	XXXXXX	XX		
Received from 2016 Budget Appropriation *	XXXXXX	XX		
Improvement Authorizations Canceled	XXXXXX	XX	·	
(financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
	-		XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
D-1 D		∦	XXXXXX	XX
Balance December 31, 2016	<u> </u>		XXXXXX	XX
				-

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Received from 2016 Budget Appropriation *	XXXXXX	XX		
Received from 2016 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	·XX
			XXXXXX	XX
Balance December 31, 2016			XXXXXX	XX

^{*}The full amount of the 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years
N/A				
Total				:

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2016

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	xx		
			,	
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2016 Budget Revenue			XXXXXX	XX
Balance December 31, 2016			XXXXXX	XX

Sheet 54

Neptune Township

POST CLOSING

TRIAL BALANCE - SEWER UTILITY OPERATING FUND

AS AT DECEMBER 31, 2016

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	6,085,221.45		
Change Fund	200.00		
••	6,085,421.45		
Receivables Offset with Full Reserves:			
Consumer Accounts Receivable	502,551.06		
OGSA Obligation Receivable	144,937.84		
	647,488.90		
Interfund - Trust	14,779.26		
Deferred Charges:			
Special Emergency	90,000.00		
Cash Liabilities:			
Appropriation Reserves		257,959.46	
Encumbrances Payable		66,241.81	
Accrued Interest on Bonds		9,335.00	
Accrued Interest on Notes		176.94	
Accrued Interest on Loans			
Sewer Overpayments		4,166.67	
Prepaid Neptune City Sewer Agreement		18,370.51	
Reserve for FEMA Reimbursements		20,000.00	
- STEE STANFORD OF THE STANFOR		7,198.91	
		202.440.20	C
Reserve for Receivables		383,449.30	
2000EVO TOT TOOCHVIIINGS		647,488.90	
Special Emergency Notes Payable		00.000.00	
Zmorgonoj rioma rayanto		90,000.00	
Fund Balance		6.54.5.5	
		5,716,751.41	
TOTALS	6,837,689.61	6,837,689.61	
	0,037,003.01	0,037,089.01	

POST CLOSING

TRIAL BALANCE - SEWER UTILITY CAPITAL FUND

AS AT DECEMBER 31, 2016

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL FUND:		
Cash	727,330.30	
Fixed Capital	19,139,650.99	
Fixed Capital Authorized and Uncompleted	4,738,500.00	
Interfund - Sewer Operating Fund		
EITF Loan Payable		883,790.33
Serial Bonds		2,497,000.00
Bond Anticipation Notes		
Encumbrances Payable		1,097,097.34
Improvement Authorizations:		
Funded		78,862.79
Unfunded		580,681.17
Capital Improvement Fund		259,258.25
Reserve for Amortization		17,858,616.78
Reserve for Deferred Amortization		1,118,493.88
Reserve for Debt Service		235.02
Reserve for FEMA Reimbursement		215,892.76
Capital Fund Surplus		15,552.97
Estimated Proceeds Bonds and Notes Authorized But Not Issued	1,520,250.00	
Proceeds Bonds and Notes Authorized But Not Issued		1,520,250.00
TOTAL		
TOTALS	26,125,731.29	26,125,731.29

POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2016

Title of Account	Debit		Credit	
N/A	-	-		
				<u></u>
			<u></u>	
	·			
••			77.1	
· · · · · · · · · · · · · · · · · · ·				
				<u></u>
			·	

ANALYSIS OF

UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance	-		R	RECEIPTS	PTS						Disbursements	nts	Balance Dec. 31, 2016	916
and Investments are Piedged	Dec. 31, 2015	Assessments and Liens	ents ns	Operating Budget											
Assessment Serial Bond Issues:	XX XXXXX	×	X		XX	XXXXX	×	XXXXX	×	XXXXX	×	XXXXX	×	XXXXX	X
N/A	TO TO THE PARTY OF														
		****												77.00	
Hassessment Bond Anticipation Note Issues:	XXXXXX	XXXXX	×	XXXXX	×	XXXX	×	XXXXX	×	XXXXX	×	XXXXX	×	XXXXX	X
					1						1				
Other Liabilities					<u> </u>		1							: :	
Trust Surplus									<u> </u>						
Less Assets "Unfinanced"	XX XXXXX	XXXXX	X	XXXXXX	×	XXXXX	X	XXXXX	×	XXXXX	×	XXXXX	×	XXXXX	XX
					<u> </u>		<u> </u>		-		+		1		T
					_								•••		

Sheet 57

SCHEDULE OF SEWER UTILITY BUDGET - 2016

BUDGET REVENUES

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	01						
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	_02						
Sewer Rents		5,564,000.00		5,964,852.27		400,852.27	
Interest on Rents		50,000.00		53,873.32		3,873.32	
Interest on Investments		2,000.00		7,901.46		5,901.46	
Contract - Ocean Grove Sewerage Authority		65,000.00		87,388.20		22,388.20	
Contract - Tinton Falls		650,000.00		891,160.00		241,160.00	
Contract - Borough of Neptune City	····	20,000.00		20,000.00			
Contract - Township of Wall		50,000.00		50,000.00		_	
Penn Station - OSGA Obligation		35,500.00		36,234.46		734.46	
Added by N.J.S. 40A:4-87 (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal		6,436,500.00		7,111,409.71		674,909.71	
Deficit (General Budget) **	07						
	08	6,436,500.00		7,111,409.71		674,909.71	

^{**}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:		XXXXXX	XX
Adopted Budget		6,436,500.00	
Added by N.J.S. 40A:4-87			
Emergency			
Total Appropriations		6,436,500.00	
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures		6,436,500.00	
Deduct Expenditures:			
Paid or Charged	6,170,614.65	·	
Reserved	257,959.46		
Surplus (General Budget) **			
Total Expenditures		6,428,574.11	
Unexpended Balance Canceled (See Footnote) FOOTNOTES - RE: OVEREXPENDITURES:	-	7,925.89	

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF 2016 OPERATION SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Water-Sewer Utility
Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation
"Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

			•	
Revenue Realized:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")				
Miscellaneous Revenue Not Anticipated				
2015 Appropriation Reserves Canceled *				
(Excess Revenue Realized)				
			ı	
Total Revenue Realized				
Expenditures:	XXXXXX	XX		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX		
Paid or Charged				
Reserved				
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue				
Overexpenditure of Appropriation Reserves				
Total Expenditures				
Less: Deferred Charges Included In Above "Total Expenditures"				
Total Expenditures - As Adjusted				
Excess			,	
Budget Appropriation - Surplus (General Budget) **			***************************************	-
Remainder = Balance of "Results of 2016 Operation"				
("Excess in Operations" - Sheet 60)				
Deficit				
Deneit			·	_
Anticipated Revenue - Deficit (General Budget) **				
Remainder = Balance of "Results of 2016 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	·			
SECTION 2:		<u> -</u>	•	
The following Item of "2015 Appropriation Reserves Canceled in 2016" Is Due to	the Current Fund	TO T	HE	
EXTENT OF the amount Received and Due from the General Budget of 2016 for Water-Sewer Utility for 2016:	an Anticipated De	eticit ii	1 the	
2015 A				
2015 Appropriation Reserves Canceled in 2016 Less: Anticipated Deficit in 2016 Budget - Amount Received	55,229.58			
and Due from Current Fund - If none, enter "None"	None			
* Excess (Revenue Realized)			55,229,58	

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

RESULTS OF 2016 OPERATIONS SEWER UTILITY

		Debit		Credit	·
Excess in Anticipated Revenues		XXXXXX	XX	674,909.71	
Unexpended Balances of Appropriations		XXXXXX	XX	7,925.89	
Miscellaneous Revenue Not Anticipated		XXXXXX	XX	172,028.23	
Unexpended Balances of 2015 Appropriation Reserves*		XXXXXX	XX	55,229.58	
Tax Overpayments Cancelled				5.98	
Deficit in Anticipated Revenue				XXXXXX	ХХ
Refunds				XXXXXX	XX
Operating Deficit - to Trial Balance		XXXXXX	XX		
Excess in Operations - to Operating Surplus * See restriction in amount on Short 50 SUCCESON 6		910,099.39		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	L	910,099.39		910,099.39	

OPERATING SURPLUS - SEWER UTILITY

	Debit	· · · · · · · · · · · · · · · · · · ·	Credit		
Balance January 1, 2016	XXXXXX	XX	4,806,652.02		
Excess in Results of 2016 Operations	XXXXXX	XX	910,099.39		
Amount Appropriated in 2016 Budget - Cash	_		XXXXXX	XX	
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX	
Balance December 31, 2016	5,716,751.41		XXXXXX	XX	
	5,716,751.41		5,716,751.41		

ANALYSIS OF BALANCE DECEMBER 31, 2016 (FROM SEWER UTILITY-TRIAL BALANCE)

Cash	6,085,421.45
Investments	
Interfund Accounts Receivable	14,779.26
Subtotal	6,100,200.71
Deduct Cash Liabilities Marked with "C" on Trial Balance	383,449.30
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	5,716,751.41
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET	5,716,751.41

^{*} In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2015		\$ 425,955,12
		\$ 425,955,12
Increased by:		
Sewer Rents Levied		\$_6,041,448.21
		Ψ_0,041,440.21
Decreased by:		
Collections	\$_5,950,198.75	
Overpayments applied	\$14,423.52	
Transfer to Sewer Liens	\$\$230.00	
Other	\$	
		\$_5,964,852.27
Balance December 31, 2016		
		\$502,551.06
SCHEDIU E OF CENTRA		
SCHEDULE OF SEWEI	RLIENS	
Balance December 31, 2015		\$
Increased by:		
Transfers from Accounts Receivable	\$230.00	
Penalties and Costs	\$	
Other	\$	
		\$ 230.00
Decreased by:		
Collections	\$230.00	
Other	\$	\$230.00
Balance December 31, 2016		\$

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

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

Caused by	Dec. 31, 2015 per Audit Report	Amount in 2016 <u>Budget</u>	Amount Resulting <u>from 2016</u>	Balance as at Dec. 31, 2016
Emergency Authorization - *	\$	\$	\$	_ \$
	\$	\$	\$	\$
	\$	\$	\$	\$ <u></u>
	\$	\$	\$	\$
N/A	\$	\$	\$	\$
	\$	\$	\$	\$\$
	\$	\$	\$	\$
	\$	\$	\$	\$
THE CONTRACTOR OF THE CONTRACT	\$	\$	\$	\$
	\$	\$	\$	\$
*Do not include items fund *Boto	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2		0A:2-51
EMERGENCY AUTHOR	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A		0A:2-51 Amount
EMERGENCY AUTHOR FUNDED OR REF Date	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2		Amount \$
EMERGENCY AUTHOR FUNDED OR REF Date 1	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2		Amount \$\$
EMERGENCY AUTHOR FUNDED OR REF Date 1	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2		Amount \$\$ \$\$
EMERGENCY AUTHOR FUNDED OR REF Date 1	IZATIONS UNI UNDED UNDE	DER N.J.S. 40A R N.J.S. 40A:2		Amount \$
EMERGENCY AUTHOR FUNDED OR REF Date 1	UZATIONS UNITUNDED UNDE	DER N.J.S. 40A:2 Purpose MUNICIPALI	TY AND NOT	Amount Amount S S Amount
EMERGENCY AUTHOR FUNDED OR REF Date 1	NONE CCOUNT OF	DER N.J.S. 40A R N.J.S. 40A:2 Purpose MUNICIPALI Date Entered	TY AND NOT Amount	Amount \$\$ \$ SATISFIED
EMERGENCY AUTHOR FUNDED OR REF Date 1	NONE CCOUNT OF	DER N.J.S. 40A R N.J.S. 40A:2 Purpose MUNICIPALI Date Entered	TY AND NOT Amount	Amount Amount S S Amount
EMERGENCY AUTHOR FUNDED OR REF Date 1	NONE CCOUNT OF	DER N.J.S. 40A R N.J.S. 40A:2 Purpose MUNICIPALI Date Entered	TY AND NOT Amount	Amount Amount S S Amount

Sheet 62

Neptune Township

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR BONDS

SEWER UTILITY ASSESSMENT BONDS

	Debit		Credit	·	2017 Debt		
			Crount		Serv		
Outstanding January 1, 2016	XXXXXX	XX					
Issued	XXXXXX	XX					
N/A							
Paid			XXXXXX	XX		•	
Outstanding December 31, 2016	_		XXXXXX	XX			
٠.	1		_				
2017 Bond Maturities - Assessment Bonds 2017 Interest on Bonds *		\$	1	\$			
					·		
SEWE	R UTILITY CA	PITA	L BONDS				
Outstanding January 1, 2016	XXXXXX	XX	2,717,000.00				
Issued	XXXXXX	XX	200,000.00				
Paid	211,000.00		XXXXXX XX				
Refunded	209,000.00		XXXXXX	XX			
· · · · · · · · · · · · · · · · · · ·							
Outstanding December 31, 2016	2,497,000.00		XXXXXX	XX			
•	2,917,000.00		2,917,000.00				
2017 Bond Maturities - Capital Bonds					2	20,000.00	
2017 Interest on Bonds *		\$	112,020.00				
INTEREST ON BOND	S - SEWER UT	LITY	BUDGET				
2017 Interest on Bonds (*Items)		\$	112,020.00				
Less: Interest Accrued to 12/31/2016 (Trial B	alance)	\$	9,335.00				
Subtotal		\$	102,685.00				
Add: Interest to be Accrued as of 12/31/2017		\$	8,616.67				
Required Appropriation 2017				\$	111,301.67		
LIST OF BO	ONDS ISSUED	DURI	NG 2016	11			
				T I			
Purpose	2017 Maturi	2017 Maturity			Date of Issue	Interest Rate	
Refunding Bonds	_		200,000.00		3/24/2016	Various	
					-		

200,000.00

Total

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR LOANS

SEWER UTILITY NJEITF LOANS

• .	Debit		Credit		2017 I Servi	
Outstanding January 1, 2016	XXXXXX	XX	947,928.03			
Issued	XXXXXX	XX				
Paid	64,137.70		XXXXXX	XX		•
Outstanding December 31, 2016	883,790.33		XXXXXX	xx		
	947,928.03		947,928.03			
2017 Loan Maturities 2017 Interest on Loans *		\$	10,000.00	\$		64,137.70
	SEWER UTILIT	Y LO		<u> </u>		
Outstanding January 1, 2016	XXXXXX	XX				•
Issued	XXXXXX	XX				
Paid			XXXXXX	XX		
Outstanding December 31, 2016			XXXXXX	XX		
•						
2017 Loan Maturities		<u> </u>		\$		
2017 Interest on Loans *		\$				
INTEREST	ON LOANS - SE	WER	UTILITY BU	JDGE	ET	•
2017 Interest on Loans (*Items)		\$	10,000.00			
Less: Interest Accrued to 12/31/2016 (Tria	l Balance)	\$	4,166.67			•
Subtotal		\$	5,833.33			
Add: Interest to be Accrued as of 12/31/20	17	\$	3,854.17			
Required Appropriation 2017				\$	9,687.50	
LIST OF	LOANS ISSUED	DURI	NG 2016	·		
Purpose	2017 Matur	ity	Amount Issu	ed	Date of Issue	Interest Rate
N/A						
• .						

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note	Date of	Rate of	2017 Budget		Interest Computed to	
		Issucu	Issue.	Outstanding Dec. 31, 2016	Maturity	Interest	For Principal	For Interest **	(Insert Date)	
· · · · · · · · · · · · · · · · · · ·	<u> </u>									
······································										
										
-	1. N	·								
		,						<u> </u>		
Sheet 64										
8.										
9.										
	Totals	0.00		0.00			0.00	0.00		

Important: If there is more than one utility in the municipality, identify each note.

Memo:

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

All notes with an original date of issue of 2014 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - Sewer	UDGET		
2017 Interest on Notes	,	\$	-
Less: Interest Accrued to 12/31/2016 Trial	Balance)	\$	-
Subtotal		\$	_
Add: Interest to be Accrued as of 12/31/20)17	\$	
Required Appropriation - 2017		\$	-

^{*} See Sheet 33 for clarification of "Original Date of Issue".

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2017 Budget 1	Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2016	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1								
2.				N/A				
3.								
4.							-	
5.								
6.								
7.								
8.							·	
9.								
10.								
11.							·	
12.	-			Total				
13.								
14.								
15.								<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>

Important: If there is more than one utility in the municipality, identify each note.

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

Utility Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

^{**} Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose		Amount of Obligation	2017	2017 Budget Requirement				
		Outstanding Dec. 31, 2016	For Principal	For Interest/Fees				
1. MCIA Equipment Lease		333,240.00	80,280.00	16,223.00				
2.								
3.								
4.								
5.								
6.								
<u>7.</u>								
8.								
9.								
10.								
11.		·						
12.								
13.								
14.			 					
	Total	333,240.00	80,280.00		16,223.00			

80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Ordinance			0	rdinance	Bala Dec. 31		Increa 2016	sed by Prior Year	Paid or	Decreased by Reserve for	*	Bala	
	Number	Improvement Description	Date	Amount	Funded	Unfunded	Authorizations	Encumbrances	Charged	Encumbrances	Cancelled	Dec, 31 Funded	, 2016 <u>Unfunded</u>
	98-35	Phase II Rehabilitation/Infiltration and	-			i e							
		Inflow Program, Improvements to						•					
		Hillside and Beverly Pump Stations .	09-28-98	\$ 1,000,000.00 \$	18.01					\$	18.01	_	
	99-51/	Construction and Reconstruction of								•			
	00-17	Various Sewer Lines, Stations,	10-18-99										
		Facilities and Related Assets	04-24-00	1,000,000.00	21.41						21.41	-	
dS.	01-25	Reconstruction of Gables Area Sanitary											
Sheet 66		Sewer System Phase I	05-29-01	750,000.00	1,108.51						1,108.51	-	
	06-35	Improvements to Sanitary Sewer Infrastructure	07-10-06	300,000.00	1,817.00						1,817.00	-	
	07-41	Gables Area Sanitary Sewer System											
		Replacement Project - Phase III	06-25-07	550,000.00	-		\$	316,526.32 \$	162,481.05 \$	153,945.27	97.04 \$	2.96	
	08-51	Upgrades to the Pennsylvania Avenue	12-22-08	1,000,000.00									
	09-21	Sanitary Sewer Pumping Station	06-22-09	3,507,000.00	32,508.47 \$	250.00						32,508.47 \$	250.00
	12-14	Various Sewer Utility Improvements	06-11-12	700,000.00	60,941.81			27,268.56	16,156.79	25,702.22		46,351.36	
	15-36	Reconstruction of the Sanitary Sewer System	08-24-15	1,000,000.00	49,439.97	950,000.00			101,158.95	867,824.85			30,456.17
	16-28	Various Sewer Utility Improvements and the					•					•	
		Acquisition of a Sewer Utility Vehicle	08-22-16	600,000.00		\$	600,000.00	<u> </u>	400.00	49,625.00			549,975.00
										· .			
		•		\$ _	145,855.18 \$	950,250.00 \$	600,000.00 \$	343,794.88	280,196.79 \$	1,097,097.34 \$	3,061.97 \$	78,862.79 \$	580,681.17

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Balance December 31, 2016		Appropriated to Finance Improvement Authorizations 80031-04								List by Improvements - Direct Charges Made for Preliminary Costs:	(financed in whole by the Capital Improvement Fund) 80031-03		Received from 2016 Budget Appropriation * 80031-02	Balance January 1, 2016 80031-01	
289,258.25	259,258.25		30,000.00								XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	Debit
											X	X	XX	XX	X	
289,258.25	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX			100,000.00	189,258.25	Credit
	XX	X	X	X	X	X	X	X	X	X	X	 ·				

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Received from 2016 Budget Appropriation *	XXXXXX	XX		
Received from 2016 Emergency Appropriation *	XXXXXXX	XX		
N/A				
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2016			XXXXXX	XX
*				

*The full amount of the 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years
16-28 Various Sewer Utility Improvements				
and Acquisition of a Sewer Utility Vehicle	600,000.00	570,000.00	30,000.00	30,000.00
<u> </u>				
	600,000.00	570,000.00	30,000.00	

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2016

		Debit		Credit	
Balance January 1, 2016	80029-01	XXXXXX	XX	12,491.00	
Premium on Sale of Bonds		XXXXXX	XX		
Funded Improvement Authorizations Canceled		XXXXXX	XX	3,061.97	
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXX	XX
Appropriated to 2016 Budget Revenue	80029-03			XXXXXX	XX
Balance December 31, 2016	80029-04	15,552.97		xxxxxx	XX
		15,552.97	,	15,552.97	

POST CLOSING

TRIAL BALANCE - MARINA UTILITY OPERATING FUND

AS AT DECEMBER 31, 2016 **OPERATING SECTION**

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

Title of Account	Debit	Credit	
OPERATING FUND:			T
Cash	90,452.38		
Change Fund	50.00		ļ. <u> </u>
Sub-Total Cash	90,502.38		-
Deferred Charges:			
Overexpenditure of Appropriation	4,771.46		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Special Emergency	145,750.00		
Grants Receivable	93.04		
Interfund - Marina Capital Fund	800,000.00		
Accounts Payable		1,045.00	
Appropriation Reserves		6,821.35	<u> </u>
Encumbrances Payable		11,115.35	
Reserve for FEMA Reimbursements		808,604.64	
Accrued Interest on Bonds		4,338.00	
Accrued Interest on Notes		11,545.19	ļ
Accured Interest on Special Notes		218.22	
Sales Taxes Payable		2,648.00	
Sub-Total Liabilities ("C")		846,335.75	С
Special Emergency Notes Payable		145,750.00	
Fund Balance		49,031.13	
TOTAL	1,041,116.88	1,041,116.88	
<u>· ·</u>			

POST CLOSING

TRIAL BALANCE - MARINA UTILITY CAPITAL FUND

AS AT DECEMBER 31, 2016 CAPITAL SECTION

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

Title of Account	Debit		Credit	
CAPITAL FUND:				
Cash	946,875.52			
Fixed Capital Authorized and Uncompleted	4,490,000.00			
Fixed Capital	5,880,400.00			
Grants Receivable	782,453.72			
Interfund - General Capital Fund			494,108.37	
Interfund - Marina Utility Fund			800,000.00	
Improvement Authorizations Funded			134.19	
Improvement Authorizations Unfunded			17,656.78	
Encumbrances Payable			325,587.46	
Serial Bonds Payable			1,161,000.00	
Bond Anticipation Notes Payable			1,143,269.00	
Reserve for Amortization			4,983,531.00	
Deferred Reserve for Amortization			3,015,150.00	
Capital Improvement Fund			48,950.00	
Reserve for Reconstruction - Insurance Proceeds for Sandy Damage			100,000.00	
Fund Balance			10,342.44	
Estimated Proceeds Bonds & Notes Authorized	67,450.00		xxxxxxx	XX
Bonds and Notes Authorized But Not Issued	XXXXXXXX	XX	67,450.00	
TOTAL	12,167,179.24		12,167,179.24	-
			:	

(Do not crowd - add additional sheets)

Sheet 69a Sewer Capital TB

Neptune Township

0.00

SCHEDULE OF MARINA UTILITY BUDGET - 2016

BUDGET REVENUES

Source		Budget		Received in Cash		Excess of Deficit*	
Operating Surplus Anticipated with Consent	01 2	75,000.00		75,000.00		_	
Marina Fees and Costs		418,000.00		420,616.80		2,616.80	
FEMA Disaster Assistance - Hurricane Sandy		148,750.00		148,750.00			
						_	

Added by N.J.S. 40A:4-87 (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal		641,750.00		644.266.90	_	2.616.00	
	07	041,730.00		644,366.80		2,616.80	
	08	641,750.00		644,366.80		2,616.80	

^{**}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:			XXXXXX	XX
Adopted Budget			641,750.00	
Added by N.J.S. 40A:4-87				
Emergency		···		
Total Appropriations			641,750.00	
Add: Overexpenditures (See Footnote)			4,771.46	
Total Appropriations and Overexpenditures			646,521.46	
Deduct Expenditures:				
Paid or Charged	639,70	0.11		
Reserved	6,82	1.35		
Surplus (General Budget) **				
Total Expenditures			646,521.46	
Unexpended Balance Canceled (See Footnote) FOOTNOTES - RE: OVEREXPENDITURES:			0.00	

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF 2016 OPERATION MARINA UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Marina Utility

Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation
"Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")		-		
Miscellaneous Revenue Not Anticipated	:			
2015 Appropriation Reserves Canceled * (Excess Revenue Realized)			·	
N/A				
Total Revenue Realized	<u> </u>	<u> </u>		
Expenditures:	7777777	1		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	1	
Paid or Charged	XXXXXX	XX		
Reserved				
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue				
Overexpenditure of Appropriation Reserves	-			
Total Expenditures	_			
Less: Deferred Charges Included In Above "Total Expenditures"				
Total Expenditures - As Adjusted				
Excess			-	·
		ı —		
Budget Appropriation - Surplus (General Budget) ** Remainder = Balance of "Results of 2016 Operation"				
("Excess in Operations" - Sheet 60)	_			
Deficit				
Anticipated Revenue - Deficit (General Budget) **			•	2
Remainder = Balance of "Results of 2016 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			N/A	
SECTION 2:		<u></u>		:
The following Item of "2015 Appropriation Reserves Canceled in 2016" Is Due	to the Comment To 1	L TO T		
EXTENT OF the amount Received and Due from the General Budget of 2015 f	or an Anticipated Do	eficit i	HE n the	
2015 Appropriation Reserves Canceled in 2016	2 90 6 00			
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"	3,896.00 NONE			
* Excess (Revenue Realized)			3,896.00	

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

RESULTS OF 2016 OPERATIONS MARINA UTILITY

		Debit		Credit	
Excess in Anticipated Revenues		XXXXXX	XX	2,616.80	
Unexpended Balances of Appropriations	-	XXXXXX	XX	0.00	
Miscellaneous Revenue Not Anticipated		XXXXXX	XX	3,987.70	
Unexpended Balances of 2015 Appropriation Reserves*		XXXXXX	XX	3,896.00	
Cancel Accounts Payable				469.06	
Deficit in Anticipated Revenue				XXXXXX	XX
				XXXXXX	XX
Operating Deficit - to Trial Balance		XXXXXX	ХХ		
Excess in Operations - to Operating Surplus		10,969.56		XXXXXX	XX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2		10,969.56		10,969.56	

OPERATING SURPLUS - MARINA UTILITY

	Debit		Credit	
Balance January 1, 2016	xxxxxx	ХХ	113,061.57	
Excess in Results of 2016 Operations	XXXXXX	XX	10,969.56	
Amount Appropriated in 2016 Budget - Cash Amount Appropriated in 2016 Budget with Prior Written Consent	75,000.00		XXXXXX	XX
of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2016	49,031.13		XXXXXX	XX
	124,031.13		124,031.13	

ANALYSIS OF BALANCE DECEMBER 31, 2016 (FROM MARINA UTILITY - TRIAL BALANCE)

Cash		90,502.38
Grants Receivable		93.04
Interfund Accounts Receivable		800,000.00
Subtotal		890,595.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		846,335.75
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		44,259.67
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	4,771.46	
Operating Deficit #		
Total Other Assets		4,771.46
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 20	17 BUDGET	49,031.13

^{*} In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

MARINA UTILITY FUND

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

	Caused by	Amount Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>		Amount Resulting from 2016	<u>I</u>	Balance as at Dec. 31, 2016
i.	Emergency Authorization - *	\$	\$	_ \$_		\$	
2.		\$	\$	_ \$_		\$	
.	Overexpenditure of Appropriations	\$	\$	\$_	4,771.46	\$	4,771.46
•	¥	\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	_ \$_		\$	
		\$	\$	 _ \$_		\$	
··		\$	\$	-		\$	
		\$	\$	_ \$_		\$	
0.		\$	\$	\$		\$ 	
	EMERGENCY AUTHORI FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	A:4-4 -3 O	47 WHICH PR N.J.S. 40	HAV A:2-5	1
1.	EMERGENCY AUTHORI FUNDED OR REF	UNDED UNDE	DER N.J.S. 40AR N.J.S. 40A:24	A:4-4 -3 O	47 WHICH PR N.J.S. 40	HAV A:2-5	E BEEN 1 Amount
1. 2.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	A:4-4 -3 O	47 WHICH PR N.J.S. 40.	A:2-5	1
 2. 3. 	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	-3 0	R N.J.S. 40	A:2-5	1
	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2- Purpose	-3 0	R N.J.S. 40	\$ \$	1
3.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2	-3 0	R N.J.S. 40	\$ \$ \$	1
3.4.	FUNDED OR REF	UNDED UNDE	R N.J.S. 40A:2- Purpose	-3 0	R N.J.S. 40	\$ \$ \$ \$	1
3.4.	FUNDED OR REF	N/A	R N.J.S. 40A:2- Purpose	-3 0	R N.J.S. 40	\$ \$ \$ \$	1 Amount
3.4.	FUNDED OR REF	N/A	R N.J.S. 40A:2- Purpose	-3 0	R N.J.S. 40	\$\$ \$\$ \$\$ \$\$	Amount SFIED propriated for
3.4.	JUDGEMENTS ENTER	N/A	R N.J.S. 40A:2- Purpose	-3 0	R N.J.S. 40	\$\$ \$\$ \$\$ Ap	Amount SFIED
3.4.	JUDGEMENTS ENTER In favor of On Acc	N/A ED AGAINST	R N.J.S. 40A:2- Purpose MUNICIPALI	-3 0	AND NOT S	\$\$ \$\$ \$\$ \$ATIS	Amount SFIED propriated for Budget of Year 2017
3.4.	JUDGEMENTS ENTER In favor of On Acc	N/A ED AGAINST	R N.J.S. 40A:2- Purpose MUNICIPALI	-3 O	AND NOT S	\$\$ \$\$ \$\$ \$ATIS	Amount SFIED propriated for Budget of Year 2017
3.4.5.1.	JUDGEMENTS ENTER In favor of On Acc	N/A ED AGAINST Count of N/A	R N.J.S. 40A:2- Purpose MUNICIPALI Date Entered	-3 O	AND NOT S	\$\$ \$\$ \$\$ \$ATIS	Amount SFIED propriated for a Budget of Year 2017

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR BONDS

MARINA UTILITY ASSESSMENT BONDS

	Debit		Credit		13	17 Debt
Outstanding January 1, 2016	XXXXXX	XX			S S	ervice
Issued	XXXXXX	XX				
N/A	MAAAA					
Paid			XXXXXX	XX		
Outstanding December 31, 2016			XXXXXX	XX		·
				7.73		
2017 Bond Maturities - Assessment Bonds 2017 Interest on Bonds *		\$		\$		·
	MARINA UT	11.11	Y CAPITAL	BON	NDS 	
Outstanding January 1, 2016	XXXXXX	XX	1,266,000.00			
Refunding Bonds Issued	XXXXXX	XX	190,000.00			
Paid	95,000.00		XXXXXX	XX		
Bonds Refunded	200,000.00					
Out 1' D 1 01 001						
Outstanding December 31, 2016	1,161,000.00		XXXXXX	XX		
2017 Bond Maturities - Capital Bonds	1,456,000.00		1,456,000.00	\$		98,000.00
2017 Interest on Bonds *		\$	43,150.00			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
INTEREST ON BONDS -	MARINA U	TILIT	Y BUDGET			
2017 Interest on Bonds (*Items)		\$	43,150.00		<u> </u>	
Less: Interest Accrued to 12/31/2016 (Trial Balan	nce)	\$	4,338.00			
Subtotal		\$	38,812.00			
Add: Interest to be Accrued as of 12/31/2017		\$	4,155.50			
Required Appropriation 2017				\$		42,967.50
LIST OF BON	DS ISSUED I	OURI	NG 2016			· ·
Purpose	2017 Maturi	ty	Amount Issue	ed	Date of	Interest
					Issue .	Rate
Pooled Governmental Loan Revenue Refunding						
Bonds, Series 2016			190,000.00		2/24/16	*******************
			130,000.00		3/24/16	Various
otal	0.00		190,000.00			· · · · · · · · · · · · · · · · · · ·

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2017 Budg For Principal	et Requirement	Interest
		13340	Dec. 31, 2016	iviaturity	Miterest	For Principal	For Interest **	Computed to (Insert Date)
1. Ord.06-33/07-09 Acquisition of Marina Property and								
2. Various Improvements to Marina	240,000.00	11/9/07	198,000.00	9/6/2017	2.00%	2,810.11	3,949.00	9/6/2017
3.	25,000.00	02/04/16	25,000.00	2/3/2017	1.50%		373.96	2/3/2017
4. Ord.11-03 Various Improvements to Marina	285,000.00	01/24/11	267,869.00	9/6/2017	2.00%	3,882.16	5,342.50	9/6/2017
5. Ord.12-18 Various Improvements of Marina	85,500.00	09/14/12	79,500.00	9/862017	2.00%	2,741.38	1,585.58	9/6/2017
6. Ord. 15-04 Reconstruction of the Municipal								
7. Marina Building	420,900.00	02/04/16	420,900.00	2/3/2017	1.50%		6,295.96	2/3/2017
8. Ord. 15-51 Sharki River Dredging	152,000.00	02/04/16	152,000.00	2/3/2017	1.50%		2,273.67	2/3/2017
9.								
10. Totals	1,208,400.00		1,143,269.00			9,433.65	19,820.67	

Important: If there is more than one utility in the municipality, identify each note.

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

All notes with an original date of issue of 2014 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

INTEREST ON NOTES - UTILITY BU	DGET	
2017 Interest on Notes	\$	19,820.67
Less: Interest Accrued to 12/31/2016 Trial Balance)	\$	11,545.19
Subtotal	\$	8,275.48
Add: Interest to be Accrued as of 12/31/2017	\$	12,000.00
Required Appropriation - 2017	\$	20,275.48

^{*} See Sheet 33 for clarification of "Original Date of Issue".

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation	2017 Budget Requirement			
	Outstanding Dec. 31, 2016	For Principal	For Interest/Fees		
1.					
2. MCIA Equipment Lease	232,652.00	87,652.00	11,262.60		
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
Total	232,652.00	87,652.00	11,262.60		
		80051-01	80051.02		

80051-01

80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

	ıce	2016	Unfunded					3,969,28	13,687.50	17,656.78
	Balance	Dec. 31, 2016	Funded		134.19			0.00		134.19 \$
Decreased by	Reserve	for	Encumbrances	\$\$	14		85,901.08	-	224,280.00	325,587.46 \$
Decre		Paid or	Charged	\$25.00	40,868.02		1,537,738.56	155,540.72	2,032.50	1,736,704.80 \$
ed by		2016	Authorizations	G					240,000.00	240,000.00 \$ 1,736,704.80
Increased by	Reserve	for	Encumbrances	\$ 837.81	19,529.62		1,623,639.64 \$		\$	1,644,007.07
	Balance	Dec. 31, 2015	Unfunded	\$ 98.33				152,000.00		43,977.83 \$ 152,098.33 \$ 1,644,007.07 \$
4 · · · · ·	Bak	Dec. 3	Funded	•	36,467.83		0.00	7,510.00		43,977.83
		*	Amount	90,000.00	1,500,000.00 \$		2,500,000.00	160,000.00	240,000.00	S
		Ordinance	<u>Date</u>	06-11-12	05-13-13		02-23-15	11-09-15	8-22-16 #	
		ď.	Improvement	Various Improvements	Various Improvements	Reconstruction of the Municipal	Marina Building	Shark River Dredging	Marina Site Remediation Project	
		Ordinance	Number	12-18	13-18	15-04		15-51	16-29	
					Sheet	76				

Neptune Township

MARINA UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX	27,500.00	
Received from 2016 Budget Appropriation *	XXXXXX	XX	25,000.00	
Improvement Authorizations Canceled	XXXXXX	XX		
(financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
		*	XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations	3,550.00		XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2016	48,950.00		XXXXXX	XX
	52,500.00		52,500.00	

MARINA UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Received from 2016 Budget Appropriation *	XXXXXX	XX		
Received from 2016 Emergency Appropriation *	XXXXXX	XX		
N/A				
Appropriated to Finance Improvement Authorizations	:		XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2016			XXXXXX	XX
	·			

^{*}The full amount of the 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

MARINA UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years	
16-29 Reconstruction of Municipal Marina Building	240,000.00	67,450.00	169,000.00 *	3,550.00	
	240,000.00	67,450.00	169,000.00	3,550.00	

MARINA UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2016

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX	516.63	
Premium on Sale of Bonds	XXXXXX	XX	1,188.65	
Funded Improvement Authorizations Canceled	XXXXXX	ХХ		
Premium on Sale of Notes			8,637.16	
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2016 Budget Revenue			XXXXXX	XX
Balance December 31, 2016	10,342.44		XXXXXX	XX
* - Ordinance Funded by Grants	10,342.44		10,342.44	