

# COUNTY OF MORRIS

## DEPARTMENT OF FINANCE

P.O. Box 900  
Morristown, New Jersey 07963-0900



*Board of Chosen Freeholders*  
*Director*  
Douglas R. Cabana  
*Deputy Director*  
John Cesaro

Kathryn A. DeFillippo  
Hank Lyon  
Thomas J. Mastrangelo  
Christine Myers  
Deborah Smith

*County Administrator*  
John Bonanni  
*Director of Finance &  
County Treasurer*  
Joseph A. Kovalcik, Jr.

973-285-6085  
Fax 973-285-0986  
[www.co.morris.nj.us](http://www.co.morris.nj.us)

January 24, 2017

Mr. Timothy Cunningham, Director  
Division of Local Government Services  
Bureau of Financial Regulation & Assistance  
CN 803  
101 South Broad Street  
Trenton, NJ 08625-0803

Dear Mr. Cunningham:

Enclosed is the Annual Financial Statement for 2016 (Unaudited).

Very truly yours,

A handwritten signature in black ink, appearing to read "Joe Kovalcik", with a stylized flourish at the end.

Joseph A. Kovalcik, Jr.  
Director of Finance & County Treasurer

Offices located in Administration & Records Building, Court Street, Morristown, New Jersey

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016  
(UNAUDITED)

POPULATION LAST CENSUS 499,397 N.V.T. County Purposes 91,741,656,968  
NET VALUATION TAXABLE 2016 82,168,381,134  
MUNICODE \_\_\_\_\_

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2017  
MUNICIPALITIES - FEBRUARY 10, 2017

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

\_\_\_\_\_ of \_\_\_\_\_, County of MORRIS

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

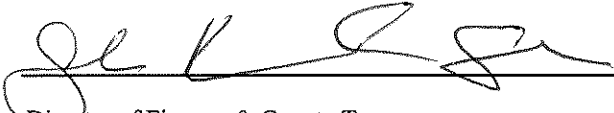
Signature   
Title Director of Finance & County Treasurer

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I JOSEPH A. KOVALCIK, JR., am the Chief Financial  
Officer, License # Y-0107 / N-0656, of the \_\_\_\_\_ of \_\_\_\_\_  
, County of MORRIS and that the  
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at  
December 31, 2016, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as  
to the veracity of required information included herein, needed prior to certification by the Director of Local Govern-  
ment Services, including the verification of cash balances as of December 31, 2016.

Signature   
Title Director of Finance & County Treasurer  
Address Administration & Records Building, 4th Floor, CN 900, Morristown, NJ 07963-0900  
Phone Number (973) 285-6085

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 FAR AS TO BE FAMILIAR WITH THE REPRESENTATIONS  
AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ of \_\_\_\_\_ as of December 31, 2016 \_\_\_\_\_ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended \_\_\_\_\_ is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2017

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

- 1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
- 2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
- 3. The tax collection rate **exceeded 90%**
- 4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
- 5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
- 6. There was **no operating deficit** for the previous fiscal year.
- 7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
- 8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
- 9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
- 10. The municipality will not apply for Transitional Aid for 2017.

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

Municipality: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

22-6002462

Fed I.D. #

Municipality

Morris

County

Report of Federal and State Financial Assistance  
Expenditure of Awards

Fiscal Year Ending: 12/31/2016

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 12,714,737	\$ 6,493,217	

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

- ☒ 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 US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through 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 government.

  
Signature of Chief Financial Officer

January 23, 2017  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of MORRIS during the year 2016 and that sheets 40 to 68 are unnecessary.

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

Name   
Title Director of Finance & County Treasurer

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

### NOTE:

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

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2016

NOT APPLICABLE

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF ASSESSOR

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS OF DECEMBER 31, 2016

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

[illegible]

**(Do not crowd - add additional sheets)**

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

[illegible]

(Do not crowd - add additional sheets)



**POST CLOSING  
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

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

[illegible]

(Do not crowd - add additional sheets)

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

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2016

[illegible]

**(Do not crowd - add additional sheets)**

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2016

[illegible]

**(Do not crowd - add additional sheets)**

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2016

[illegible]

**(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
<b>Dedicated Trust Funds</b>		
Cash - Dedicated Trust	22,024,079.79	
Cash - Dedicated Trust Open Space	68,538,572.13	
Subtotal Cash	90,562,651.92	
Added & Omitted Open Space Taxes - Receivable	21,357.00	
Motor Vehicle Fine - Due to Capital		1,000,000.00
Motor Vehicle Fine Fund		2,868,691.37
Weights & Measures Fine Fund		6,640,816.65
Reserve for:		
Special Deposits		2,391.11
Construction Board of Appeals		3,042.90
Tax Appeal Fees		1,271,968.80
Crime Victim Witness Advocacy		46.92
Accumulated Absences		3,861,372.98
Snow Removal Trust		4,982,645.90
Training, Education & Equip Trust Fund		2,974.91
\$2.00 Fund County Clerk		526,292.49
Attorney ID Card Program		25,322.05
\$2.00 Fund Surrogate		30,638.22
\$2.00 Fund County Sheriff		109,472.46
Environ Quality & Enforcement		657,052.88
Farmland Application Fees Account		22,000.00
Clean Water Enforcement		16,116.52
Morris View Patient Activites Fund		3,233.63
Open Space Tax		68,538,572.13
Added & Omitted Open Space Taxes		21,357.00
	90,584,008.92	90,584,008.92

**(Do not crowd - add additional sheets)**

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2016

[illegible]

**(Do not crowd - add additional sheets)**

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015: ..... (1) \$ \_\_\_\_\_  
x \_\_\_\_\_ 25%  
(2) \$ \_\_\_\_\_

Municipal Public Defender Trust Cash Balance December 31, 2016: ..... (3) \$ \_\_\_\_\_

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

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

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2015 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2016</u>
1. Reserve for:				
2. Workers Compensation	\$ 2,224,052.41	\$ 2,211,711.62	\$ 2,921,614.67	\$ 1,514,149.36
3. Railroad Surcharge	335,420.30	195,849.28	33,024.24	498,245.34
5. Local Government	6,847,967.16	467,867.38	373,000.00	6,942,834.54
6. Road Openings - Checking & Escrow	2,696,325.51	1,074,535.12	487,607.90	3,283,252.73
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Totals:	\$ 12,103,765.38	\$ 3,949,963.40	\$ 3,815,246.81	\$ 12,238,481.97



Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2015 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2016</u>
1. <u>Reserve for:</u>				
2. <u>Motor Vehicle Fine Fund</u>	<u>\$ 2,380,362.73</u>	<u>\$ 2,831,980.72</u>	<u>\$ 2,343,652.08</u>	<u>\$ 2,868,691.37</u>
3. <u>Weights &amp; Measures Fine Fund</u>	<u>6,420,681.82</u>	<u>1,290,454.25</u>	<u>1,070,319.42</u>	<u>6,640,816.65</u>
4. <u>Special Deposits</u>	<u>2,391.11</u>	<u>0.00</u>	<u>0.00</u>	<u>2,391.11</u>
5. <u>Construction Board of Appeals</u>	<u>2,200.90</u>	<u>2,000.00</u>	<u>1,158.00</u>	<u>3,042.90</u>
6. <u>Heritage Commission</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
7. <u>Tax Appeal Fees</u>	<u>1,230,520.39</u>	<u>77,440.28</u>	<u>35,991.87</u>	<u>1,271,968.80</u>
8. <u>Crime Victim Witness Advocacy</u>	<u>46.92</u>	<u>0.00</u>	<u>0.00</u>	<u>46.92</u>
9. <u>Accumulated Absences</u>	<u>2,845,875.87</u>	<u>1,424,000.00</u>	<u>408,502.89</u>	<u>3,861,372.98</u>
10. <u>Snow Removal Trust</u>	<u>3,888,645.90</u>	<u>1,094,000.00</u>	<u>0.00</u>	<u>4,982,645.90</u>
11. <u>Training, Education &amp; Equip Trust Fund</u>	<u>34,305.00</u>	<u>0.00</u>	<u>31,330.09</u>	<u>2,974.91</u>
12. <u>\$2.00 Fund County Clerk</u>	<u>356,130.82</u>	<u>186,629.91</u>	<u>16,468.24</u>	<u>526,292.49</u>
13. <u>Attorney ID Card Program</u>	<u>22,925.05</u>	<u>2,845.00</u>	<u>448.00</u>	<u>25,322.05</u>
14. <u>\$2.00 Fund Surrogate</u>	<u>20,781.41</u>	<u>9,856.81</u>	<u>0.00</u>	<u>30,638.22</u>
15. <u>\$2.00 Fund County Sheriff</u>	<u>156,168.81</u>	<u>33,857.42</u>	<u>80,553.77</u>	<u>109,472.46</u>
16. <u>Environ Quality &amp; Enforcement</u>	<u>623,440.93</u>	<u>143,451.24</u>	<u>109,839.29</u>	<u>657,052.88</u>
17. <u>Farmland Application Fees Account</u>	<u>19,000.00</u>	<u>5,000.00</u>	<u>2,000.00</u>	<u>22,000.00</u>
18. <u>Clean Water Enforcement</u>	<u>23,794.53</u>	<u>0.00</u>	<u>7,678.01</u>	<u>16,116.52</u>
19. <u>Morris View Patient Activities Fund</u>	<u>3,233.63</u>	<u>0.00</u>	<u>0.00</u>	<u>3,233.63</u>
20. <u>Open Space Tax</u>	<u>69,802,858.32</u>	<u>10,364,889.36</u>	<u>11,629,175.55</u>	<u>68,538,572.13</u>
21. <u>Added &amp; Omitted Open Space Taxes</u>	<u>22,714.37</u>	<u>31,116.20</u>	<u>32,473.57</u>	<u>21,357.00</u>
22. <u>Motor Vehicle Fine - Due to Capital</u>	<u>1,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000,000.00</u>
23. <u></u>	<u></u>	<u></u>	<u></u>	<u></u>
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<b>Totals:</b>	<u>\$ 88,856,078.51</u>	<u>\$ 17,497,521.19</u>	<u>\$ 15,769,590.78</u>	<u>\$ 90,584,008.92</u>

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2015 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2016</u>
1. Reserve for:				
2. State Unemployment Fund	\$ 2,097,181.90	\$ 1,092,033.61	\$ 252,344.23	\$ 2,936,871.28
3. Family Leave	3,832.81	52,148.50	50,529.19	5,452.12
4. Federal Withholding	218.12	12,537,736.48	12,537,736.48	218.12
5. Social Security Deductions	6,568.17	15,205,010.30	15,205,000.73	6,577.74
6. Employees Retirement	942,799.25	24,648,322.63	24,461,269.28	1,129,852.60
7. Employees Insurance	32,380.00	368,716.50	355,182.86	45,913.64
8. State Variable Annuity	78.94	1,010.00	1,008.12	80.82
9. State Income Tax Withheld - NJ	92.15	3,281,917.33	3,281,917.33	92.15
10. State Income Tax Withheld- PA	2.77	34,293.12	34,293.12	2.77
11. Disability Fund	59,787.45	131,483.59	116,292.78	74,978.26
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Totals:	\$ 3,142,941.56	\$ 57,352,672.06	\$ 56,295,574.12	\$ 4,200,039.50

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015		RECEIPTS										Disbursements		Balance Dec. 31, 2016	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
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

Sheet 7  
NOT APPLICABLE

## AS OF DECEMBER 31, 2016

**(Do not crowd - add additional sheets)**

**POST CLOSING  
TRIAL BALANCE - PARK CAPITAL FUND**

AS OF DECEMBER 31, 2016

[illegible]

**(Do not crowd - add additional sheets)**

### **CASH RECONCILIATION DECEMBER 31, 2016**

[illegible]

\* Include Deposits in Transit

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

### REQUIRED CERTIFICATION

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

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

Signature: \_\_\_\_\_

Title: Director of Finance & County Treasurer

# CASH RECONCILIATION DECEMBER 31, 2016 (cont'd.)

## LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

<b>CURRENT FUND:</b>	
Bank of America - 4243	\$20,139,015.66
Bank of America - 5251	3,007,971.34
Bank of America - 7648	16,000.00
Bank of America - 0047	1,000.00
Investors Savings Bank - 0927	73,730,395.63
Capital One Bank - 1451	832.32
Certificates of Deposit:	
Investors Savings Bank - 4243	5,000,000.00
	101,895,214.95
<b>GRANT FUND:</b>	
Bank of America - 4534	1,453,553.32
	1,453,553.32
<b>TRUST - OTHER:</b>	
Valley National Bank - 2548	375,983.36
Valley National Bank - 2556	1,178,132.57
Valley National Bank - 9493	504,218.20
Bank of America - 6767	1,517,818.77
Bank of America - 0513	286,042.47
ConnectOne Bank - 0644	6,948,591.10
Investors Savings Bank - 0927	1,738,000.00
	12,548,786.47
<b>COMMUNITY DEVELOPMENT:</b>	
Bank of America - 0500	369,810.40
	369,810.40
<b>DEDICATED TRUST:</b>	
Bank of America - 0487	9,835,324.44
Valley National Bank - 9302	58,551,022.44
Investors Savings Bank - 0927	6,150,000.00
Capital One Bank - 1451	3,930,000.00
ConnectOne Bank - 6833	10,008,551.92
	88,474,898.80

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.

**LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"**

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Sheet 9b



**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

[illegible]

COUNTY OF MORRIS

- 61 -  
A-11  
Sheet 1

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2015	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from) General Fund	Transferred to Unappropriated Reserves	Balance Dec 31, 2016
<b>Department of Treasury:</b>								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 855,095	\$ 523,890	\$ 778,026	\$	\$ 181,949	\$ 39,880	\$	\$ 458,890
<b>Department of Community Affairs:</b>								
LIHEAP-CWA Administration		6,331	6,331					
Universal Service Fund-CWA Administration		4,585	4,585					
<b>Department of Labor and Workforce Development:</b>								
Work First New Jersey	3,244,948	2,263,378	1,426,841		2,348,162	327,135		2,060,458
Workforce Investment Act	5,276,696	4,356,382	4,193,754		752,589	30,033		4,716,768
Smart STEPS Program	1,605	2,408			1,605			2,408
<b>Department of Health:</b>								
Bio Terrorism and Public Health Emergency Grant	240,996	286,039	240,315		681			286,039
<b>Department of Human Services:</b>								
REACH Program	171,818	343,638	257,728					257,728
Social Services for the Homeless	148,036	434,969	274,871		22,783			285,351
Chapter 51 - Alcoholism and Drug Abuse	540,200	864,389	747,031		269,597	(1)		387,960
PASP (ALPN)	1	45,166	45,166			(1)		
<b>Department of Children and Families:</b>								
ALPN-HSAC/YIP/Transportation	61,101	37,801	98,902					
<b>Department of Law and Public Safety:</b>								
NJ Juvenile Justice Commission	213,171	497,662	440,228		1,500			269,105
Multi-Jurisdictional Narcotics Task Force	53,435		41,134					12,301
County Driving While Intoxicated Grant	20,000		14,378		5,622			
Drug Recognition Expert Call Out and Assistance Program	96,885	113,200	92,625		14,260			103,200
County Office of Victim Witness Advocacy		150,414	150,414					
County Office of Victim Witness Advocacy Supplemental	15,792		15,792					
Violence Against Women Act - Domestic Violence Advocate		32,838	14,931					17,907
Sexual Assault Response Team/Nurse Examiner Program	84,820		66,147		4,658			14,015
Body Armor Replacement		14,794	14,794					
Insurance Fraud Reimbursement Program	156,963	250,000	31,158		144,127			231,678
Megan's Law and Local Law Enforcement	8,692	8,534	17,226					

Sheet 10a

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2015	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from) General Fund	Transferred to Unappropriated Reserves	Balance Dec 31, 2016
<b>U.S. Department of Homeland Security:</b>								
Homeland Security Grant	\$ 662,265	\$ 380,541	\$ 417,436	\$	\$	\$	\$	\$ 625,370
Urban Areas Security Initiative (UASI)	3,694,578	2,102,334	1,967,956		18,039			3,810,917
Hazard Mitigation Planning	135,000		133,041					1,959
Emergency Food and Shelter - OOTA	1,885		1,885					
<b>Department of Transportation:</b>								
Safe Communities Construction	90,256	95,000	88,643		1,613			95,000
MAPS (Senior Citizens and Disabled Residents)	486,676	1,586,183	1,597,270					475,589
MAPS - Reappropriation		62,464			62,464			
Non-Urbanized Area Formula Program (Section 5311)	3,224	466,613	289,916		3,223			176,698
FY2013 Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)		200,000						200,000
Veterans Transportation and Community Living Initiative (VTCLI)	543,000							543,000
NYS&W Rail Line Bicycle and Pedestrian Path	1,621,008		664,528					956,480
Job Access Reverse Commute Grant (JARC)	75,000		75,000					
New Jersey Job Access Reverse Commute Grant (NJ JARC)		166,324	40,258	11,324	96,066		11,324	30,000
Subregional Studies Program	295,663		293,989		1,674			
County Aid Program - Annual Transportation Program		3,988,500						3,988,500
FY2011 Eagle Rock Avenue Bridge 1400-443	250,000							250,000
FY2013 Melanie Lane Bridge 1410-001	250,000		250,000					
Sussex Turnpike STP-0350(107)	5,401,473		2,457,558		389,410			2,554,505
Waterloo Road Bridge 1401-038	440,064		176,004					264,060
Openaki Road Bridge STP-C00S(690)	315,457		131,272					184,185
South Salem Street & Franklin Road Intersection (CR 655)		464,598						464,598
FY2013 Flanders-Drakestown Road Bridge		1,000,000						1,000,000
FY2013 Ridgedale Avenue Bridge Rehabilitation		300,000						300,000
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	4,513,198	18,612	331,015		1,585,000	158,500		2,774,295
<b>New Jersey Department of Military and Veteran Affairs:</b>								
MAPS - Veterans	10,000		10,000					
<b>Department of Justice:</b>								
State Criminal Alien Assistance Program (SCAAP)		174,522	174,522					
<b>Department of Environmental Protection:</b>								
County Environmental Health Act Grant (CEHA)		175,475	170,961		4,514			

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2015	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from) General Fund	Transferred to Unappropriated Reserves	Balance Dec 31, 2016
Department of State:								
General Operating Support Grant (HC)	\$ 9,342	\$	\$ 9,342	\$	\$	\$	\$	\$
U.S. Department of Housing and Urban Development:								
Shelter Plus Care Grant	59,977							59,977
Emergency Shelter Program - Homeless Prevention		33,551	33,551					
Continuum of Care Planning Grant	8,470	21,585	13,409					16,646
Other Programs:								
JTPA Donations					1,422	1,422		
Sheriff Donations		8,014	8,014					
Project Lifesaver Program/Private Contribution		4,900	4,900					
New Jersey Association of County and City Health Official (NJACCHO)		3,300	3,300					
County Office of Victim Witness Advocacy Restitution		1,250	1,250					
	<u>\$ 30,056,790</u>	<u>\$ 21,490,184</u>	<u>\$ 18,317,397</u>	<u>\$ 11,324</u>	<u>\$ 5,910,958</u>	<u>\$ 556,968</u>	<u>\$ 11,324</u>	<u>\$ 27,875,587</u>
Ref.	A	A-12		A-13	A-12	A-10	A-13	A
Analysis of Funding:								
Local Funding			\$ 1,419,756					
State Funding			5,550,242					
Federal Funding			11,347,399					
			<u>\$ 18,317,397</u>					
Analysis of Received:		Ref.						
Cash Receipts		A-10	\$ 18,312,397					
Donated Goods/Supplies		A-12	5,000					
			<u>\$ 18,317,397</u>					

Sheet 10c

## Sheet 11

[illegible]

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

[illegible]

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

-64-  
A-12  
Sheet 1

	Balance Dec 31, 2015	Transferred from 2016 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2016
<b>Department of Treasury:</b>					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 594,058	\$ 523,890	\$ 893,418	\$ 181,949	\$ 42,581
<b>Department of Community Affairs:</b>					
LIHEAP-CWA Administration		6,331	6,331		
Universal Service Fund-CWA Administration		4,585	4,585		
<b>Department of Labor and Workforce Development:</b>					
Work First New Jersey	3,551,068	2,263,378	1,794,145	2,348,162	1,672,139
Workforce Investment Act	5,262,684	4,356,382	6,227,478	752,589	2,638,999
Smart STEPS Program	1,605	2,408		1,605	2,408
<b>Department of Health:</b>					
Bio Terrorism and Public Health Emergency Grant	178,596	286,039	299,864	681	164,090
<b>Department of Human Services</b>					
Food Stamp Program	47,302				47,302
REACH Program	218,863	343,638	346,190		216,311
Social Services for the Homeless	148,185	434,969	321,087	22,783	239,284
Direct Care Workers - Older Americans Act	6,729		3,117		3,612
Chapter 51 - Alcoholism and Drug Abuse	332,012	864,389	906,975	269,597	19,829
Direct Care Workers - Chapter 51	6,684		1,684		5,000
PASP (ALPN)		45,166	45,166		
NACCHO Grant (National Association of County and City Health)	16,887		791		16,096
<b>Department of Children and Families:</b>					
ALPN-HSAC/YIP/Transportation	86,862	37,801	121,980		2,683
<b>Department of Law and Public Safety:</b>					
NJ Juvenile Justice Commission	109,556	497,662	594,610	1,500	11,108
Direct Care Workers - State Community Partnership Grant	1,543		1,018		525
Medication Dispensing Training	586				586
Multi-Jurisdictional Narcotics Task Force	53,435		53,435		
County Driving While Intoxicated Grant	15,781		10,159	5,622	
Drug Recognition Expert Call Out and Assistance Program	79,068	113,200	74,808	14,260	103,200
Citizens Corp/CERT Initiative	1,993				1,993
HMEP Grant	4,202				4,202
County Office of Victim Witness Advocacy		150,414	150,414		
County Office of Victim Witness Advocacy Supplemental	4,401		4,401		
Violence Against Women Act - Domestic Violence Advocate		32,838	26,594		6,244
Terrorism Program	313				313

Sheet 11b

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2015	Transferred from 2016 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2016
<b>Department of Law and Public Safety (Cont'd):</b>					
Sexual Assault Response Team/Nurse Examiner Program	\$ 56,162	\$	\$ 50,333	\$ 4,658	\$ 1,171
Body Armor Replacement	27,744	14,794	34,435		8,103
Insurance Fraud Reimbursement Program	125,950	250,000	145	144,127	231,678
Law Enforcement Officers Training and Equipment Fund	84,684		27,013		57,671
Megan's Law and Local Law Enforcement	8,692	8,534	17,226		
<b>U.S. Department of Homeland Security:</b>					
Homeland Security Grant	633,226	380,541	423,478		590,289
Urban Areas Security Initiative (UASI)	3,302,468	2,102,334	3,124,127	18,039	2,262,636
Hazard Mitigation Planning	1,959				1,959
<b>Department of Transportation:</b>					
Safe Communities Construction	90,255	95,000	88,642	1,613	95,000
MAPS (Senior Citizens and Disabled Residents)	1,295,833	1,586,183	1,399,048		1,482,968
MAPS - Reappropriation		62,464		62,464	
Non-Urbanized Area Formula Program (Section 5311)	3,223	466,613	466,613	3,223	
FY2013 Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)		200,000	175,252		24,748
Veterans Transportation and Community Living Initiative (VTCLI)	678,750				678,750
NYS&W Rail Line Bicycle and Pedestrian Path	1,523,571		1,523,571		
New Jersey Job Access Reverse Commute Grant (NJ JARC)		166,324	70,258	96,066	
Subregional Studies Program	137,733		136,059	1,674	
County Aid Program - Annual Transportation Program		3,988,500			3,988,500
FY2013 Melanie Lane Bridge 1410-001	105,000		105,000		
Sussex Turnpike STP-0350(107)	4,460,827		3,691,930	389,410	379,487
Waterloo Road Bridge 1401-038	423,850		423,850		
Openaki Road Bridge STP-C00S(690)	277,226		277,226		
South Salem Street & Franklin Road Intersection (CR 655)		464,598			464,598
FY2013 Flanders-Drakestown Road Bridge		1,000,000			1,000,000
FY2013 Ridgedale Avenue Bridge Rehabilitation		300,000			300,000
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	4,850,746	18,612	2,193,738	1,585,000	1,090,620
<b>New Jersey Department of Military and Veteran Affairs:</b>					
MAPS - Veterans	8,750		8,750		
<b>Department of Justice:</b>					
State Criminal Alien Assistance Program (SCAAP)	888,555	174,522	250,215		812,862
<b>Department of Environmental Protection:</b>					
Stormwater Management	5,793				5,793
County Environmental Health Act Grant (CEHA)		175,475	170,961	4,514	

Sheet 11c



FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2015	Transferred from 2016 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2016
Department of State:					
General Operating Support (HC)	\$ 22,260	\$	\$ 22,260	\$	\$
U.S. Department of Housing and Urban Development:					
Shelter Plus Care Grant	59,977				59,977
Emergency Shelter Program - Homeless Prevention		33,551	33,551		
Continuum of Care Planning Grant	8,470	21,585	13,409		16,646
Other Programs:					
Larry Berger Donation	1,054				1,054
Honeywell Foundation	3,320				3,320
Office of Temporary Assistance (OTA) - Donation	1,464				1,464
JTPA Donations	1,422			1,422	
Hospital Database Project	312				312
Inmate Program/Private Contribution	545		545		
Sheriff Donations	2,122	8,014	410		9,726
Archival Preservation	158				158
Youth Shelter	62				62
Project Lifesaver Program/Private Contribution	25,160	4,900	4,449		25,611
New Jersey Association of County and City Health Official (NJACCHO)		3,300	3,300		
County Office of Victim Witness Advocacy Restitution		1,250			1,250
	<u>\$ 29,839,736</u>	<u>\$ 21,490,184</u>	<u>\$ 26,624,044</u>	<u>\$ 5,910,958</u>	<u>\$ 18,794,918</u>
Ref.	A	A-11		A-11	A
Analysis of Funding:					
Local Funding		\$ 766,552			
State Funding		7,706,315			
Federal Funding		13,017,317			
		<u>\$ 21,490,184</u>			
Analysis of Balance Dec. 31, 2015 and 2016 Expenditures:					
Cash Disbursements		Ref.			
Appropriated Reserves	A \$ 17,902,167	A-10	\$ 19,666,529		
Encumbrances	A 11,937,569	A	6,985,621		
Program Income		A-10	(33,106)		
Donated Goods/Supplies		A-11	5,000		
	<u>\$ 29,839,736</u>		<u>\$ 26,624,044</u>		

Sheet 11d

## Sheet 12

[illegible]

COUNTY OF MORRIS  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF UNAPPROPRIATED RESERVES

	<u>Balance Dec 31, 2015</u>	<u>Grant Funds Received</u>	<u>Transferred to 2016 Budget</u>	<u>Transferred from 2016 Budget</u>	<u>Balance Dec 31, 2016</u>
Department of Transportation:					
Job Access Reverse Commute Grant (JARC)	\$ 15,929	\$ 32	\$ 11,324	\$ 11,324	\$ 15,961
General Operating Support (HC)		32,640			32,640
	<u>\$ 15,929</u>	<u>\$ 32,672</u>	<u>\$ 11,324</u>	<u>\$ 11,324</u>	<u>\$ 48,601</u>
Ref.	A	A-10	A-11	A-11	A

Sheet 12a

**\*LOCAL DISTRICT SCHOOL TAX**

		Debit		Credit	
Balance January 1, 2016		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXXX	XX		
School Tax Deferred					
(Not in excess of 50% of Levy - 2015 - 2016)	85002-00	XXXXXXXX	XX		
Levy School Year July 1, 2016 - June 30, 2017		XXXXXXXX	XX		
Levy Calendar Year 2016		XXXXXXXX	XX		
Paid				XXXXXXXX	XX
Balance December 31, 2016		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85003-00			XXXXXXXX	XX
School Tax Deferred					
(Not in excess of 50% of Levy - 2016 - 2017)	85004-00			XXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools					

# Must include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

		Debit		Credit	
Balance January 1, 2016	85045-00	XXXXXXXX	XX		
2016 Levy	85105-00	XXXXXXXX	XX		
Interest Earned		XXXXXXXX	XX		
Expenditures				XXXXXXXX	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	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXXXX	XX		
School Tax Deferred				
(Not in excess of 50% of Levy - 2015 - 2016) 85032-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	XX		
Levy Calendar Year 2016	XXXXXXXXXX	XX		
Paid			XXXXXXXXXX	XX
Balance December 31, 2016	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXXXX	XX
School Tax Deferred				
(Not in excess of 50% of Levy - 2016 - 2017) 85034-00			XXXXXXXXXX	XX
# Must include unpaid requisitions				

# REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2016		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes	80003-01	XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX		
2016 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX		
County Library	80003-04	XXXXXXXXXX	XX		
County Health		XXXXXXXXXX	XX		
County Open Space Preservation		XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX		
Paid				XXXXXXXXXX	XX
Balance December 31, 2016		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes				XXXXXXXXXX	XX
Due County for Added and Omitted Taxes				XXXXXXXXXX	XX

SPECIAL DISTRICT TAXES

				Debit		Credit			
Balance January 1, 2016				80003-06		XXXXXXXXXX	XX		
2016 Levy: (List Each Type of District Tax Separately - see Footnote)						XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire -	81108-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
Sewer -	81111-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
Water -	81112-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
Garbage -	81109-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
Open Space -	81105-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
						XXXXXXXXXX	XX	XXXXXXXXXX	XX
						XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2016 Levy				80003-07		XXXXXXXXXX	XX		
Paid				80003-08				XXXXXXXXXX	XX
Balance December 31, 2016				80003-09					

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2016	80004-01	XXXXXXXX	XX		
State Library Aid Received in 2016	80004-02	XXXXXXXX	XX		
Expended	80004-09			XXXXXXXX	XX
Balance December 31, 2016	80004-10				

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

Balance January 1, 2016	80004-03	XXXXXXXX	XX		
State Library Aid Received in 2016	80004-04	XXXXXXXX	XX		
Expended	80004-11			XXXXXXXX	XX
Balance December 31, 2016	80004-12				

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

Balance January 1, 2016	80004-05	XXXXXXXX	XX		
State Library Aid Received in 2016	80004-06	XXXXXXXX	XX		
Expended	80004-13			XXXXXXXX	XX
Balance December 31, 2016	80004-14				

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2016	80004-07	XXXXXXXX	XX		
State Library Aid Received in 2016	80004-08	XXXXXXXX	XX		
Expended	80004-15			XXXXXXXX	XX
Balance December 31, 2016	80004-16				

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	23,957,682.00	23,957,682.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	91,307,829.50	98,875,255.80	7,567,426.30
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See Sheet 17(a)	18,061,518.25	18,061,518.25	-
			-
Total Miscellaneous Revenue Anticipated 80103-	109,369,347.75	116,936,774.05	7,567,426.30
Receipts from Delinquent Taxes 80104-			
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-		XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	225,384,598.61	225,384,598.61	-
	358,711,628.36	366,279,054.66	7,567,426.30

ALLOCATION OF CURRENT TAX COLLECTIONS

NOT APPLICABLE

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00		XXXXXXXX
Vocational School Tax		XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00		XXXXXXXX
Due County for Added and Omitted Taxes 80112-00		XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
* 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
New Jersey Department of Transportation			
Senior Citizen and Disabled Resident			
Transportation Assistance (SCDRTAP)	911,184.00	911,184.00	
U.S. Department of Transportation			
Intersection Improvements on Blackwell			
Street/STP-C00S(042)	12,552.00	12,552.00	
U.S. Department of Transportation			
Annual Transportation Program (ATP)			
County Aid	3,988,500.00	3,988,500.00	
New Jersey Department of Children and Families			
OIPR YIP Administration	37,801.00	37,801.00	
New Jersey Department of Transportation			
Ridgedale Avenue Bridge Rehabilitation	300,000.00	300,000.00	
New Jersey Department of Transportation			
Flanders-Drakestown Road Bridge	1,000,000.00	1,000,000.00	
Private Contribution			
Sheriff - Donations	900.00	900.00	
U.S. Department of Homeland Security			
Urban Areas Security Initiative	178,234.00	178,234.00	
New Jersey Department of Human Services			
Personal Assistance Services Program (PASP)	45,165.60	45,165.60	
Total (Sheet 17)			

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 Signature: \_\_\_\_\_

Sheet 17a(1)

# STATEMENT OF GENERAL BUDGET REVENUES 2016

(Continued)

## Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - Temporary			
Assistance for Needy Families	1,316,903.00	1,316,903.00	
U.S. Department of Labor			
Workforce Innovation and Opportunity			
Act - Dislocated Worker	1,742,299.00	1,742,299.00	
U.S. Department of Labor			
Workforce Innovation and Opportunity			
Act - Adult	1,331,110.00	1,331,110.00	
U.S. Department of Labor			
Workforce Innovation and Opportunity			
Act - Youth	1,282,973.00	1,282,973.00	
New Jersey Department of Labor and			
Workforce Development			
Workforce Learning Link Program	117,000.00	117,000.00	
New Jersey Department of Labor and			
Workforce Development			
Smart Steps Program	2,408.00	2,408.00	
U.S. Department of Justice			
Megan's Law and Local Law			
Enforcement Assistance	8,534.00	8,534.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2016

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - Career			
Advancement Voucher Program	16,000.00	16,000.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - General			
Assistance/Supplemental Nutrition			
Assistance Program	713,675.00	713,675.00	
U.S. Department of Health and Human			
Services			
Public Health Infrastructure, Laboratories			
and Emergency Preparedness (PHILEP)	281,039.00	281,039.00	
New Jersey Department of Treasury			
Governor's Council on Alcoholism and			
Drug Abuse	473,890.00	473,890.00	
New Jersey Department of Community			
Affairs			
Universal Service Fund (USF) CWA			
Administration	4,585.00	4,585.00	
U.S. Department of Health and Human			
Services			
Low Income Home Energy Assistance			
Program (LIHEAP) CWA Administration	6,331.00	6,331.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2016

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
U.S. Department of Transportation			
Drug Recognition Expert Call Out &			
Assistance Program	10,000.00	10,000.00	
New Jersey Association of County and City			
Health Officials			
NJACCHO - Donations	2,100.00	2,100.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - General			
Assistance/Supplemental Nutrition			
Assistance Program	62,800.00	62,800.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - Temporary			
Assistance for Needy Families	37,000.00	37,000.00	
U.S. Department of Homeland Security			
Urban Areas Security Initiative	1,924,100.00	1,924,100.00	
U.S. Department of Transportation			
South Salem St (CR 655) and			
Franklin Rd Intersection	464,598.00	464,598.00	
U.S. Department of Transportation			
Drug Recognition Expert Call Out &			
Assistance Program	103,200.00	103,200.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2016

(Continued)

## Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Human Services			
Work First New Jersey	343,638.00	343,638.00	
New Jersey Transit Corporation			
NJ JARC 2 (Job Access and Reverse			
Commute)	30,000.00	30,000.00	
New Jersey Department of Law and Public			
Safety			
Body Armor Replacement Fund			
Program - Sheriff	8,519.86	8,519.86	
New Jersey Department of Law and Public			
Safety			
Body Armor Replacement Fund			
Program-Prosecutor	6,274.30	6,274.30	
Private Contribution			
Sheriff - Donations	6,314.00	6,314.00	
New Jersey Department of Human Services			
Social Services for the Homeless	380,469.00	380,469.00	
U.S. Department of Homeland Security			
State Homeland Security Program	380,541.49	380,541.49	
Private Contribution			
Project Lifesaver Program	4,900.00	4,900.00	
Total (Sheet 17)			

**STATEMENT OF GENERAL BUDGET REVENUES 2016**

**(Continued)**

**Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87**

Source	Budget	Realized	Excess or Deficit
U.S. Department of Health and Human			
Services			
Public Health Infrastructure, Laboratories			
and Emergency Preparedness (PHILEP)	5,000.00	5,000.00	
U.S. Department of Justice			
State Criminal Alien Assistance			
Program	174,522.00	174,522.00	
U.S. Department of Housing and Urban			
Development			
Emergency Solutions Grant Program -			
Homeless Prevention	33,551.00	33,551.00	
U.S. Department of Transportation			
Northern New Jersey Safe Communities			
Grant	95,000.00	95,000.00	
U.S. Department of Transportation			
MAPS SECTION 5310 - Enhanced			
Mobility for Seniors and Persons with			
Disabilities	200,000.00	200,000.00	
U.S. Department of Justice			
County Office of Victim Witness			
Advocacy - DV Advocate	17,907.00	17,907.00	
Total (Sheet 17)	18,061,518.25	18,061,518.25	

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	340,650,110.11
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	18,061,518.25
Appropriated for 2016 (Budget Statement Item 9)	80012-03	358,711,628.36
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	358,711,628.36
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	358,711,628.36
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	335,393,173.76
Paid or Charged - Reserve for Uncollected Taxes	80012-09	-
Reserved	80012-10	23,318,426.13
Total Expenditures	80012-11	358,711,599.89
Unexpended Balances Canceled (see footnote)	80012-12	28.47

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)

NOT APPLICABLE		
2016 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-46 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

# RESULTS OF 2016 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXX	
Miscellaneous Revenues Anticipated	80013-01	XXXXXXX	7,567,426.30
Delinquent Tax Collections	80013-02	XXXXXXX	
		XXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXX	
Unexpended Balances of 2016 Budget Appropriations	80013-04	XXXXXXX	28.47
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXX	4,794,557.74
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXX	
Sale of Municipal Assets		XXXXXXX	
Unexpended Balances of 2015 Appropriation Reserves	80013-05	XXXXXXX	12,471,662.13
Prior Years Interfunds Returned in 2016	80013-06	XXXXXXX	3,407,711.48
Cancellation of Contracts Payable		XXXXXXX	
Prior Year Morris County Vo-Tech Receivable Returned in 2016		XXXXXXX	
		XXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXX	XXXXXXX
Balance January 1, 2016	80013-07		XXXXXXX
Balance December 31, 2016	80013-08	XXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXX
			XXXXXXX
	80013-11		XXXXXXX
Interfund Advances Originating in 2016	80013-12	4,000,000.00	XXXXXXX
Refund Prior Year Revenues		5,061.00	XXXXXXX
			XXXXXXX
			XXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	24,236,325.12	XXXXXXX
		28,241,386.12	28,241,386.12



## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Added & Omitted Taxes	791,197.52
Bail Forfeiture	6,812.50
Excise Tax	555,745.59
Interest Income	952,908.63
Title IV-D Sheriff	22,855.63
Administrative Costs	144,802.78
Prior Year Appropriation Refunds	67,801.66
Planning Board Receipts	85,730.00
Grant Reimbursements to Offset Operating Costs	398,468.05
State Reimbursement of Election Poll Worker Costs	387,750.00
Sale of County Property	324,380.00
State Reimbursement of Facilities-Provisional and Rate Adjustment	303,589.52
Inmates Telephone Commission	105,930.59
WIA Rent	115,000.00
Public Auction of County Assets	168,415.43
Other Items of Miscellaneous Revenue	363,169.84
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	4,794,557.74

**SURPLUS - CURRENT FUND**  
**YEAR 2016**

		Debit	Credit
1.	Balance January 1, 2016 80014-01	XXXXXXXX	53,007,422.38
2.		XXXXXXXX	
3.	Excess Resulting from 2016 Operations 80014-02	XXXXXXXX	24,236,325.12
4.	Amount Appropriated in the 2016 Budget - Cash 80014-03		XXXXXXXX
5.	Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services 80014-04	23,957,682.00	XXXXXXXX
		XXXXXXXX	XXXXXXXX
	Balance December 31, 2016 80014-05	53,286,065.50	XXXXXXXX
		77,243,747.50	77,243,747.50

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

Cash	80014-06	91,852,007.96
Investments	80014-07	5,000,000.00
Sub Total		96,852,007.96
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	43,565,942.46
Cash Surplus	80014-09	53,286,065.50
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	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	53,286,065.50

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET

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 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	\$	_____
or			
(Abstract of Ratables)	82113-00	\$	_____
2. Amount of Levy Special District Taxes	82102-00	\$	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	_____
5a. Subtotal 2016 Levy		\$	_____
5b. Reductions due to tax appeals **		\$	_____
5c. Total 2016 Tax Levy	82106-00	\$	=====
6 Transferred to Tax Title Liens	82107-00	\$	_____
7. Transferred to Foreclosed Property	82108-00	\$	_____
8. Remitted, Abated or Canceled	82109-00	\$	_____
9. Discount Allowed	82110-00	\$	_____
10. Collected in Cash: In 2015	82121-00	\$	_____
In 2016 *	82122-00	\$	_____
Homestead Benefit Credit	82124-00	\$	_____
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	_____
Total to Line 14	82111-00	\$	=====
11. Total Credits		\$	=====
12. Amount Outstanding December 31, 2016	83120-00	\$	_____
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is	82112-00		_____

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	_____
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	_____
To Current Taxes Realized in Cash (Sheet 17)	\$	_____

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

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

\* Include overpayments applied as part of 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).....	\$	
LESS: Proceeds from Accelerated Tax Sale.....		
<b>NET Cash Collected</b> .....	\$	
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).....	\$	
LESS: Proceeds from Tax Levy Sale (excluding premium).....		
<b>NET Cash Collected</b> .....	\$	
Line 5c (sheet 22) Total 2016 Tax Levy.....	\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		%

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

	Debit		Credit	
1. Balance January 1, 2016	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey			XXXXXXXX	XX
Due To State of New Jersey	XXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings			XXXXXXXX	XX
3. Veterans Deductions Per Tax Billings			XXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector			XXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	XX		
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXX	XX		
10.				
11.				
12. Balance December 31, 2016	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey	XXXXXXXX	XX		
Due To State of New Jersey			XXXXXXXX	XX

Calculation of Amount to be included on Sheet 22, Item 10-
2016 Senior Citizens and Veterans Deductions Allowed

Line 2	
Line 3	
Line 4	
Sub-Total	
Less: Line 7	
To Item 10, Sheet 22	

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

			Debit		Credit	
Balance January 1, 2016			XXXXXXXXXX	XX		
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)					XXXXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX	XX
Balance December 31, 2016					XXXXXXXXXX	XX
Taxes Pending Appeals*			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016

Signature of Tax Collector

License #                      Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2017 MUNICIPAL BUDGET

			YEAR 2017		YEAR 2016	
1. Total General Appropriations for 2017 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax	80015-				XXXXXXXXXX	XX
2. Local District School Tax - Actual	80016-					
Estimate**	80017-				XXXXXXXXXX	XX
3. Regional School District Tax - Actual	80025-					
Estimate*	80026-				XXXXXXXXXX	XX
4. Regional High School Tax - Actual	80018-					
School Budget Estimate*	80019-				XXXXXXXXXX	XX
5. County Tax Actual	80020-					
Estimate*	80021-				XXXXXXXXXX	XX
6. Special District Taxes Actual	80022-					
Estimate*	80023-				XXXXXXXXXX	XX
7. Municipal Open Space Tax Actual	80027-					
Estimate*	80028-				XXXXXXXXXX	XX
8. Total General Appropriations & Other Taxes	80024-01					
9. Less: Total Anticipated Revenues from 2017 in Municipal Budget (Item 5)	80024-02					
10. Cash Required from 2017 Taxes to Support Local Municipal Budget and Other Taxes	80024-03					
11. Amount of item 10 Divided by % [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05					
<u>Analysis of Item 11:</u>						
Local District School Tax (Amount Shown on Line 2 Above)						
Regional School District Tax (Amount Shown on Line 3 Above)						
Regional High School Tax (Amount Shown on Line 4 Above)						
County Tax (Amount Shown on Line 5 Above)						
Special District Tax (Amount Shown on Line 6 Above)						
Municipal Open Space Tax (Amount Shown on Line 7 Above)						
Tax in Local Municipal Budget						
Total Amount (see Line 11)						
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06					
Computation of "Tax in Local Municipal Budget"						
Item 1 - Total General Appropriations						
Item 12 - Appropriation: Reserve for Uncollected Taxes						
Sub-Total						
Less: Item 9 - Total Anticipated Revenues						
Amount to be Raised by Taxation in Municipal Budget	80024-07					

\* Must not be stated in an amount less than "actual" Tax of year 2016.

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Note:  
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

# 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.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of \_\_\_\_\_  
Collection (Item 16)

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2017 Estimated Total Levy - 2016 Total Levy)/2016 Total Levy]

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

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

### 2017 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_



SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1. Balance January 1, 2016						XXXXXXXXXX	XX
A. Taxes	83102-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83103-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
2. Canceled:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83105-00		XXXXXXXXXX	XX		
B. Tax Title Liens		83106-00		XXXXXXXXXX	XX		
3. Transferred to Foreclosed Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83108-00		XXXXXXXXXX	XX		
B. Tax Title Liens		83109-00		XXXXXXXXXX	XX		
4. Added Taxes						XXXXXXXXXX	XX
5. Added Tax Title Liens						XXXXXXXXXX	XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes - Transfers to Tax Title Liens		83104-00		XXXXXXXXXX	XX	(1)	
B. Tax Title Liens - Transfers from Taxes		83107-00		(1)		XXXXXXXXXX	XX
7. Balance Before Cash Payments				XXXXXXXXXX	XX		
8. Totals							
9. Balance Brought Down						XXXXXXXXXX	XX
10. Collected:				XXXXXXXXXX	XX		
A. Taxes	83116-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83117-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
11. Interest and Costs - 2016 Tax Sale						XXXXXXXXXX	XX
12. 2016 Taxes Transferred to Liens						XXXXXXXXXX	XX
13. 2016 Taxes						XXXXXXXXXX	XX
14. Balance December 31, 2016				XXXXXXXXXX	XX		
A. Taxes	83121-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83122-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
15. Totals							

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 

%
17. Item No. 14 multiplied by percentage shown above is 

\$

 and represents the  
maximum amount that may be anticipated in 2017. 

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

### CONTRACT SALES

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

### MORTGAGE SALES

		Debit		Credit	
20. Balance January 1, 2016	84120-00			XXXXXXXXXX	XX
21. 2016 Sales from Foreclosed Property	84121-00			XXXXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXXXX	XX		
23.	84123-00	XXXXXXXXXX	XX		
24. Balance December 31, 2016	84124-00	XXXXXXXXXX	XX		

Analysis of Sale of Property:      \$ \_\_\_\_\_ 0

\* Total Cash Collected in 2016      (84125-00)

Realized in 2016 Budget      \_\_\_\_\_ 0

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.)

<u>Caused By</u>	<u>Amount</u> Dec. 31, 2015 per Audit <u>Report</u>	<u>Amount in</u> 2016 <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2016</u>	<u>Balance</u> as at <u>Dec. 31, 2016</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2017</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

Date	Purpose	Amount Authorized		Not Less Than 1/5 of Amount Authorized*		Balance Dec. 31, 2015		REDUCED IN 2016				Balance Dec. 31, 2016	
								By 2016 Budget		Canceled by Resolution			

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.

Sheet 29  
NOT APPLICABLE

Sheet 30

NOT APPLICABLE

80027-00	80028-00
----------	----------

Chief Financial Officer

Sheet 30

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source	Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	80033-01	XXXXXXXX	169,541,000.00
Issued	80033-02	XXXXXXXX	30,459,000.00
Paid	80033-03	27,627,000.00	
Outstanding, December 31, 2016	80033-04	172,373,000.00	XXXXXXXX
		200,000,000.00	200,000,000.00
2017 Bond Maturities - General Capital Bonds		80033-05	\$ 28,058,000.00
2017 Interest on Bonds *	80033-06	\$ 5,761,750.52	
PARK CAPITAL SERIAL BONDS			
Outstanding, January 1, 2016	80033-07	XXXXXXXX	9,208,000.00
Issued	80033-08	XXXXXXXX	1,641,000.00
Paid	80033-09	1,922,000.00	XXXXXXXX
Outstanding, December 31, 2016	80033-10	8,927,000.00	XXXXXXXX
		10,849,000.00	10,849,000.00
2017 Bond Maturities - Park Capital Bonds		80033-11	\$ 2,022,000.00
2017 Interest on Bonds *	80033-12	\$ 298,721.67	
Total "Interest on Bonds - Debt Service" (* Items)		80033-13	\$ 6,060,472.19

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Chapter 12 Bonds	185,000.00	3,100,000.00	7/14/2016	See Attached
General Improvement Bonds 2016	1,910,000.00	27,359,000.00	10/25/2016	See Attached
Park General Obligation Bonds 2016	90,000.00	1,641,000.00	10/25/2016	See Attached
Total	2,185,000.00	32,100,000.00		

80033-1480033-15\* Interest See Attached

NEW MONEY ISSUE – Book-Entry Only

RATINGS: Moody's: "Aaa"  
Standard & Poor's: "AAA"

*In the opinion of McManimon, Scotland & Baumann, LLC, Bond Counsel to the County (as defined herein), pursuant to Section 103(a) of the Internal Revenue Code of 1986, as amended (the "Code"), interest on the Bonds (as defined herein) is not included in gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the alternative minimum tax imposed on individuals and corporations. It is also the opinion of Bond Counsel, that interest on the Bonds held by corporate taxpayers is included in "adjusted current earnings" in calculating alternative minimum taxable income for purposes of the federal alternative minimum tax imposed on corporations. In addition, in the opinion of Bond Counsel, interest on and any gain from the sale of the Bonds is not includable as gross income under the New Jersey Gross Income Tax Act. Bond Counsel's opinions described herein are given in reliance on representations, certifications of fact, and statements of reasonable expectation made by the County in its Tax Certificate (as defined herein), assume continuing compliance by the County with certain covenants set forth in its Tax Certificate, and are based on existing statutes, regulations, administrative pronouncements and judicial decisions. See "TAX MATTERS" herein.*

## COUNTY OF MORRIS, NEW JERSEY

### **\$3,100,000 COUNTY COLLEGE BONDS, SERIES 2016 (County College Bond Act, P.L. 1971, c.12, as amended)**

**Dated:** Date of Delivery

**Due:** January 15, as shown on inside front cover hereof

The \$3,100,000 aggregate principal amount of County College Bonds, Series 2016 (County College Bond Act, P.L. 1971, c.12, as amended) (the "Bonds") are being issued by the County to (i) finance various capital projects at the County College of Morris and (ii) provide for the costs incurred in connection with the authorization, sale and issuance of the Bonds. See "PURPOSE OF THE BONDS" herein. The Bonds are being issued pursuant to a bond ordinance of the Board of Chosen Freeholders of the County (the "Board") finally adopted on April 27, 2016, and a resolution of the Board adopted on June 8, 2016.

The Bonds will be dated the date of their delivery and will mature on January 15<sup>th</sup> in the years and in the principal amounts set forth on the inside front cover hereof. Interest on the Bonds will be payable January 15 and July 15 of each year until maturity or prior redemption, commencing January 15, 2017. As long as DTC (as defined herein) or its nominee, Cede & Co., is the registered owner, such payments will be made directly to Cede & Co. Disbursement of such payments to DTC participants is the responsibility of DTC and disbursement of such payments to Beneficial Owners is the responsibility of the DTC participants and the indirect participants as more fully described herein.

The Bonds are not subject to redemption prior to their stated maturities.

The Bonds constitute valid and binding general obligations of the County and, unless paid from other sources, are payable from *ad valorem* taxes levied upon all the taxable property within the County for the payment of the principal of and interest due on the Bonds, without limitation as to rate or amount. The Bonds are additionally secured by the County College Bond Act, P.L. 1971, c.12, as amended and supplemented (N.J.S.A. 18A:64A-22.1 et seq.) See "SECURITY FOR THE BONDS" herein.

The Bonds will be issued as one fully registered bond for each maturity of the Bonds and in the name of Cede & Co., as nominee for The Depository Trust Company ("DTC"), New York, New York, an automated depository for securities and clearing house for securities transactions. DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry form only (without certificates) in denominations of \$5,000 or any integral multiple thereof. Purchasers will not receive certificates representing their interest in the Bonds purchased. As long as Cede & Co. is the registered owner, as nominee of DTC, reference herein to the registered owner shall mean Cede & Co., and shall not mean Beneficial Owners (herein defined) of the Bonds. See "DESCRIPTION OF THE BONDS - Book-Entry-Only System" herein.

**This cover page contains information for quick reference only. It is not a summary of this issue. Investors must read the entire Official Statement, including the Appendices, to obtain information essential to the making of an informed investment decision.**

The Bonds are offered when, as and if issued and delivered to the Underwriter (as defined herein), subject to prior sale, withdrawal or modification of the offer without notice and to approval of legality by the law firm of McManimon, Scotland & Baumann, LLC, Roseland, New Jersey, Bond Counsel, and certain other conditions described herein. Delivery of the Bonds in definitive form through DTC in New York, New York is anticipated to occur on or about July 14, 2016.

Dated: June 29, 2016

**THE COUNTY OF MORRIS, NEW JERSEY**  
**\$3,100,000 COUNTY COLLEGE BONDS, SERIES 2016**  
**(County College Bond Act, P.L. 1971, c.12, as amended)**

**Maturities, Principal Amounts, Interest Rates, Yields and CUSIP Numbers**

Year (January 15)	Principal Amount	Interest Rate	Yield	CUSIP Number**
2017	\$185,000	2.00%	0.65%	618023 7B5
2018	360,000	2.00	0.70	618023 7C3
2019	365,000	2.00	0.75	618023 7D1
2020	365,000	2.00	0.85	618023 7E9
2021	365,000	2.00	1.00	618023 7F6
2022	365,000	2.00	1.10	618023 7G4
2023	365,000	2.00	1.20	618023 7H2
2024	365,000	2.00	1.30	618023 7J8
2025	365,000	2.00	1.40	618023 7K5

\*\* Registered trademark of American Bankers Association. CUSIP numbers are provided by Standard & Poor's, CUSIP Service Bureau, a division of The McGraw-Hill Companies, Inc. The CUSIP numbers listed above are being provided solely for the convenience of Bondholders only at the time of the issuance of the Bonds and the County does not make any representation with respect to such numbers or undertake any responsibility for their accuracy now or at any time in the future. The CUSIP number for a specific maturity is subject to being changed after the issuance of the Bonds as a result of various subsequent actions including, but not limited to, a refunding in whole or in part of such maturity or as a result of the procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the Bonds.



*In the opinion of McManimon, Scotland & Baumann, LLC, Bond Counsel to the County (as defined herein), pursuant to Section 103(a) of the Internal Revenue Code of 1986, as amended (the "Code"), interest on the Bonds (as defined herein) is not included in gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the alternative minimum tax imposed on individuals and corporations. It is also the opinion of Bond Counsel, that interest on the Bonds held by corporate taxpayers is included in "adjusted current earnings" in calculating alternative minimum taxable income for purposes of the federal alternative minimum tax imposed on corporations. In addition, in the opinion of Bond Counsel, interest on and any gain from the sale of the Bonds is not includable as gross income under the New Jersey Gross Income Tax Act. Bond Counsel's opinions described herein are given in reliance on representations, certifications of fact, and statements of reasonable expectation made by the County in its Tax Certificate (as defined herein), assume continuing compliance by the County with certain covenants set forth in its Tax Certificate, and are based on existing statutes, regulations, administrative pronouncements and judicial decisions. See "TAX MATTERS" herein.*

**COUNTY OF MORRIS, NEW JERSEY**  
**\$29,000,000**  
**GENERAL OBLIGATION BONDS, SERIES 2016,**  
**CONSISTING OF:**  
**\$25,449,000 GENERAL IMPROVEMENT BONDS,**  
**\$1,641,000 PARK BONDS AND**  
**\$1,910,000 COUNTY COLLEGE BONDS**

**Dated: Date of Delivery** **Due: October 15, as shown on inside front cover hereof**

The \$29,000,000 aggregate principal amount of General Obligation Bonds, Series 2016, consisting of \$25,449,000 General Improvement Bonds (the "General Improvement Bonds"), \$1,641,000 Park Bonds (the "Park Bonds") and \$1,910,000 County College Bonds (the "County College Bonds") and, together with the General Improvement Bonds and the Park Bonds, the "Bonds") are being issued by the County to (i) finance various capital and park improvements in the County and county college projects at the County College of Morris and (ii) provide for the costs incurred in connection with the authorization, sale and issuance of the Bonds. See "AUTHORIZATION AND PURPOSE OF THE BONDS" herein.

The Bonds will be dated the date of their delivery and will mature on October 15th in the years and in the principal amounts set forth on the inside front cover hereof. Interest on the Bonds will be payable April 15 and October 15 of each year until maturity or prior redemption, commencing April 15, 2017. As long as DTC (as defined herein) or its nominee, Cede & Co., is the registered owner of the Bonds, such payments will be made directly to Cede & Co. Disbursement of such payments to DTC participants is the responsibility of DTC and disbursement of such payments to Beneficial Owners (as defined herein) is the responsibility of the DTC participants and the indirect participants as more fully described herein.

The Bonds are subject to redemption prior to their stated maturities. See "THE BONDS - Optional Redemption" herein.

The Bonds constitute valid and binding general obligations of the County and, unless paid from other sources, are payable from *ad valorem* taxes levied upon all the taxable property within the County for the payment of the principal of and interest due on the Bonds, without limitation as to rate or amount.

The Bonds will be issued as one fully registered bond for each maturity of each sub-series of the Bonds and in the name of Cede & Co., as nominee for The Depository Trust Company ("DTC"), New York, New York, an automated depository for securities and clearing house for securities transactions. DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry form only (without certificates) in denominations of \$5,000 or any integral multiple thereof. Purchasers will not receive certificates representing their interest in the Bonds purchased. As long as Cede & Co. is the registered owner of the Bonds, as nominee of DTC, reference herein to the registered owner shall mean Cede & Co., and shall not mean Beneficial Owners of the Bonds. See "THE BONDS - Book-Entry-Only System" herein.

**This cover page contains information for quick reference only. It is not a summary of this issue. Investors must read the entire Official Statement, including the Appendices, to obtain information essential to the making of an informed investment decision.**

The Bonds are offered when, as and if issued and delivered to the Underwriter (as defined herein), subject to prior sale, withdrawal or modification of the offer without notice and to approval of legality by the law firm of McManimon, Scotland & Baumann, LLC, Roseland, New Jersey, Bond Counsel, and certain other conditions described herein. Delivery of the Bonds in definitive form through DTC in New York, New York is anticipated to occur on or about October 25, 2016.

**FIFTH THIRD SECURITIES INC.**

Dated: October 5, 2016

**THE COUNTY OF MORRIS, NEW JERSEY**  
**\$29,000,000**  
**GENERAL OBLIGATION BONDS, SERIES 2016,**  
**CONSISTING OF:**  
**\$25,449,000 GENERAL IMPROVEMENT BONDS,**  
**\$1,641,000 PARK BONDS, AND**  
**\$1,910,000 COUNTY COLLEGE BONDS**

**Maturities, Principal Amounts, Interest Rates, Yields and CUSIP Numbers**

<u>Year</u>	<u>General Improvement Bonds</u>	<u>Park Bonds</u>	<u>County College Bonds</u>	<u>Combined Principal Amount</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>CUSIP Number*</u>
2017	\$1,785,000	\$ 90,000	\$125,000	\$2,000,000	4.00%	0.80%	618023 7L3
2018	1,705,000	170,000	125,000	2,000,000	4.00	0.90	618023 7M1
2019	2,505,000	170,000	125,000	2,800,000	4.00	0.97	618023 7N9
2020	2,955,000	170,000	125,000	3,250,000	4.00	1.03	618023 7P4
2021	2,870,000	170,000	160,000	3,200,000	4.00	1.11	618023 7Q2
2022	2,680,000	170,000	250,000	3,100,000	4.00	1.19	618023 7R0
2023	2,880,000	170,000	250,000	3,300,000	4.00	1.29	618023 7S8
2024	2,329,000	171,000	250,000	2,750,000	4.00	1.46	618023 7T6
2025	3,170,000	180,000	250,000	3,600,000	2.00	1.75	618023 7U3
2026	2,570,000	180,000	250,000	3,000,000	2.00	1.90	618023 7V1

\* Registered trademark of American Bankers Association. CUSIP numbers are provided by Standard & Poor's, CUSIP Service Bureau, a division of The McGraw-Hill Companies, Inc. The CUSIP numbers listed above are being provided solely for the convenience of Bondholders only at the time of the issuance of the Bonds and the County does not make any representation with respect to such numbers or undertake any responsibility for their accuracy now or at any time in the future. The CUSIP number for a specific maturity is subject to being changed after the issuance of the Bonds as a result of various subsequent actions including, but not limited to, a refunding in whole or in part of such maturity or as a result of the procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the Bonds.

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

## **(COUNTY) (MUNICIPAL) GREEN ACRES LOAN**

Source		Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	80033-01	XXXXXXXX	139,003.94	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	20,232.56	XXXXXXXX	
Outstanding, December 31, 2016	80033-04	118,771.38	XXXXXXXX	
		139,003.94	139,003.94	
2017 Loan Maturities				80033-05
				\$ 20,639.22
2017 Interest on Loans				80033-06
				\$ 2,272.74
Total 2017 Debt Service for Green Acres Loan				80033-13
				\$ 22,911.96
NJDEP - SAFFIN POND LOAN				
Outstanding, January 1, 2016	80033-07	XXXXXXXX	1,530,695.57	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	71,423.42	XXXXXXXX	
Outstanding, December 31, 2016	80033-10	1,459,272.15	XXXXXXXX	
		1,530,695.57	1,530,695.57	
2017 Loan Maturities				80033-11
				\$ 72,859.04
2017 Interest on Loans				80033-12
				\$ 28,822.96
Total 2017 Debt Service for NJDEP - Saffin Pond Loan				80033-13
				\$ 101,682.00

## **LIST OF BONDS ISSUED DURING 2016**

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

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

TYPE I SCHOOL TERM BONDS

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	80034-01	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
Outstanding December 31, 2016	80034-03			XXXXXXXX	XX	
2017 Bond Maturities - Term Bonds		80034-04	\$			
2017 Interest on Bonds *		80034-05	\$			
TYPE I SCHOOL SERIAL BOND						
Outstanding January 1, 2016	80034-06	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
Outstanding December 31, 2016	80034-09			XXXXXXXX	XX	
2017 Interest on Bonds *		80034-10	\$			
2017 Bond Maturities - Serial Bonds				80034-11	\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)				80034-12	\$	

LIST OF BONDS ISSUED DURING 2016

Purpose		2017 Maturity -01		Amount Issued -02		Date of Issue	Interest Rate
Total		80035-					

2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2016	2017 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5. _____		\$	\$
6. _____		\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.	Not Applicable								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total									

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

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

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

All notes with an original date of issue of 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.

80051-01

80051-02

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.  
Memo: Type 1 School Notes should be separately listed and totaled.  
\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.  
All notes with an original date of issue of 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.

80051-01

80051-02

(Do not crowd - add additional sheets)

NOT APPLICABLE

Sheet 33a

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

Assessment Notes with an original date of issue of December 31, 2014 or prior require one legally payable installment to be budgeted in the 2017 Assessment Budget if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

Sheet 34  
NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2016		2017 Budget Requirement			
			For Principal		For Interest/Fees	
1. County Guaranteed Pooled Program Lease Revenue Bonds 2011	4,095,000.00		130,000.00		180,468.76	
2. County Guaranteed Pooled Program Lease Revenue Bonds 2012A	13,050,000.00		480,000.00		408,875.00	
3. County Guaranteed Leasing Program - VOIP Project	719,906.46		234,966.70		15,218.60	
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
Total	17,864,906.46		844,966.70		604,562.36	

80051-01

80051-02

(Do not crowd - add additional sheets)



SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016		2016 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2016	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED SCHEDULE								

SEE ATTACHED  
Sheet 35

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.)**

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016		2016 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2016	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED SCHEDULE								
Total	70000-							

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

SEE ATTACHED

Sheet 35a

## GENERAL CAPITAL FUND SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appro- priation	December 31, 2015		Authorized	Expended	Canceled	December 31, 2016	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 4,611	\$	\$		\$	4,611	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	25,514			7,650		17,864	
Roads & Bridges	663	4/10/96	11,560,000	50,949					50,949	
Various Public Works Projects	793	5/10/00	11,000,000	42,595					42,595	
Various Bridge Improvements	818	3/28/01	8,000,000	15,711					15,711	
Road Resurface & Recon. Project - Various County Roads	861	4/24/02	8,424,000	4,315			772		3,543	
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	87,866			24,919		62,947	
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	103,329			10,838		92,491	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	28,898			12,301		16,597	
County Roadway Drainage Improvements	962	6/23/04	750,000	13,660			600		13,060	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	218,548					218,548	
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	1,000,000	25,315					25,315	
Bridge Design & Construction Projects at Various County Locations	027	3/6/06	7,155,000	13,986			9,282		4,704	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	648,003			31,735		616,268	
Design & Construction of Training Facility - Firefighters & Police Academy	030	4/11/06	1,100,000	4,546					4,546	
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	053	9/27/06	1,125,000	54,000	4,392				54,000	4,392
Roof Replacement at Various County Facilities	076	3/28/07	500,000	12					12	
Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	082	4/11/07	387,000	36,825			36,825			
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000	109,992			29,366		80,626	
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	10,444			8,429		2,015	
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000	112,794					112,794	
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	378,724			94,771		283,953	
Improvements to Historic Speedwell Village	129	6/9/08	480,000	43,075					43,075	
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	22,034			4,282		17,752	
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	43,730					43,730	
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	590,822			79,193		511,629	
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	16,770	19,000		2,298		14,472	19,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000	122,379	144,000		266,379			
Renovations of the Existing Central Ave Complex Building at Greystons Park	146	12/10/08	1,350,000	84,555	205,000		2,450		82,105	205,000
Acquisition & Installation of Security Equipment at Various County Locations	154	5/13/09	125,000	1,576					1,576	
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	5/27/09	3,500,000	1,831,363	976,000		1,250		1,830,113	978,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	141,729	177,000		16,955		124,774	177,000
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	6/8/09	1,500,000	61,967					61,967	
Roadway Design & Construction Projects	165	6/8/09	7,945,000	236,331	771		83,338		152,993	771
Roof Replacement at Various County Facilities	172	6/24/09	500,000		956					956
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	28,440			28,308		132	
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	20,957					4,028	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	7,245	81,000		27,746			60,499
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	1,249,767	646,633		986,309		363,458	546,633
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	938,251	688		574,006		364,933	
Renovation of the Old Bum Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500	18,900	263,000		274,910			6,990
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	18,890			17,951		929	
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	7/28/10	250,000		80				80	
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000		155,629		77,804		77,650	175
Acquisition of Replacement Vehicles for the Morris County Nutrition Program & Correctional Facility	229	9/8/10	110,000	6,984			6,984			
County Roadway Drainage Improvements	233	10/13/10	500,000		158,881		125,121		33,760	
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	10/27/10	2,500,000	26,000					26,000	
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000		344,280		6,832		42,448	295,000
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	236	1/26/11	150,000	105,912					105,912	
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240	3/9/11	3,000,000	11,000					11,000	
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	5/25/11	49,000	166					166	
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000		3,736,347					3,736,347
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	8/10/11	100,000	9,700	90,000				9,700	90,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000	22,436	1,460,774		520,739			962,471
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	11/9/11	5,000,000		1,276,142		325,053		943,089	8,000

COUNTY OF MORRIS  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appro- priation	December 31, 2015		Authorized	Expended	Canceled	December 31, 2016	
				Funded	Unfunded				Funded	Unfunded
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	2/8/12	\$ 1,375,000	\$	\$ 52,112	\$	\$ 242	\$	\$ 51,870	
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	4/11/12	3,500,000		130,000				130,000	
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	4/11/12	300,000		100,897		74,137		26,760	
Courthouse Asbestos Abatement Project	266	4/11/12	850,000	26,299					26,299	
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000		7,919		1,461		6,458	
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000		1,793,724		602,163		60,000	
Roadway Design & Construction Projects	270	4/25/12	1,222,000		136,015		30,882		98,133	
Purchase of Equipment for the Morris County Juvenile Detention Center	271	4/25/12	57,000	339					339	
Window Replacement at Various Buildings Throughout the County	274	5/9/12	200,000	113,800	65,000		4,200		174,600	
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	5/9/12	100,000	143					143	
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	5/9/12	100,000	66,142			7,646		58,496	
Replacement & Expansion of the County's Access Control CCTV Systems	287	5/23/12	40,000	2,350					2,350	
Replacement of Various Motors, Fans & Pumps at Various Locations	289	6/13/12	50,000	12,062					12,062	
Plumbing Fixture Replacements at Various County Buildings	290	6/13/12	50,000	18,027			7,140		10,887	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000	190,354	126,000		40,666		275,688	
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	292	6/13/12	100,000	3,760					3,760	
Vehicle Replacement & Radio Upgrade for the Nutrition Program of the Dept. of Human Services	293	6/27/12	76,000	31,319			31,319			
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	294	6/27/12	125,000	2,000	38,000				40,000	
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	1,400,000	814,158			283,965		530,193	
Design & Construction of Storage Facility for Emergency Response & Other Vehicles for the Sheriff's Office	303	4/24/13	250,000	247,985					247,985	
Various Capital Projects - Sheriff's Office	304	4/24/13	395,000		59,347				59,347	
Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	305	4/24/13	125,000	238					238	
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	4/24/13	600,000	355,240	221,000		383,152		193,088	
Various Capital Projects for the Morris County School of Technology	307	4/24/13	972,351		87,709		87,709			
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	308	4/24/13	225,870	3,819					3,819	
Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	309	5/6/13	50,000	1,314			1,300		14	
Replacement of Plumbing Fixtures at Various County Facilities Under the Supervision of Buildings & Grounds	310	5/6/13	50,000	50,000					50,000	
Replacement of Pedestrian and Overhead Doors at Various County Facilities - Buildings & Grounds	312	5/6/13	25,000	915					915	
Repairs, Replacements, Upgrades & Restoration of Various Equipment & Fixtures - Buildings & Grounds	314	5/6/13	2,220,000		80,426		60,449		19,977	
Emergency Generator for Office of Temporary Assistance & Sheriff Evidence Trailers - Bldgs & Grounds	316	5/6/13	141,000		4,222				4,222	
Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	318	5/22/13	41,000	425					425	
Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	319	5/22/13	31,000	8,599					8,599	
Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	320	5/22/13	3,200,000	153,705	1,326,000		16,231		137,474	
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500	44,658	102,000		9,644		35,014	
Bridge Design & Construction of Various Bridges Throughout Morris County	323	6/12/13	3,738,250	1,813,956	1,809,000		1,754,949		653,007	
Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	325	6/26/13	58,600	17,630					17,630	
Purchase of One Four Ton Asphalt Hot Patch Dump Trailer for the Roads Department	326	6/26/13	25,000	25,000					25,000	
Acq of New & Replacement Radios & Accessories - Department of Law & Public Safety	327	6/26/13	76,000		2,021		2,021			
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328	6/26/13	305,000		268				268	
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	7/10/13	1,414,800		581,563		431,218		130,345	
Purchase of a MAPS Vehicle Under the Purview of the Division of Aging, Disabilities & Veterans	330	7/24/13	76,000	2,790					2,790	
Purchase of a One Call/One Click System for Paratransit Vehicles & Purchase of a Replacement Nutrition Vehicle/Radio System - Division of Aging, Disabilities & Veterans	331	7/24/13	148,000	8,730	69,000				8,730	
Expansion and Renovation of Various Facilities at the County College of Morris	332	8/14/13	2,500,000		449,151		449,096		55	
Replacement of Office Furniture (Phase II) in the Prosecutor's Office	333	8/28/13	171,940	2,951			2,951			
Purchase Electronic Scanner & Computer System for the Counting of Absentee Ballots - MC Board of Elections	334	8/28/13	201,000		55,205		16,586		38,619	
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	12/11/13	1,800,000	107,759	1,654,000		1,589,739		155,020	
For Various Capital Projects at the County College of Morris for FY 2014	336	2/10/14	4,250,000	17,852			17,852		27,000	
Purchase of Three Asphalt Hot Box Trailers used by the Department of Planning & Public Works	337	2/10/14	75,000	887					887	
Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety	339	5/14/14	71,000	19,323					19,323	
Purchase of Ballistic Helmets and Body Armor for the Sheriff's Office SERT	340	5/14/14	140,700	233					233	
To Replace Motors, Fans and Pumps for Various County Facilities - Department of Planning & Public Works	341	5/14/14	50,000	49,363					49,363	
Purchase of Haz Mat Breathing Apparatuses for the Department of Law and Public Safety	342	5/14/14	85,000	80,192			80,192			
Purchase of Various IT Equipment and Systems for the Office of IT for the County of Morris	343	5/14/14	1,438,870		200,333		200,333			
Purchases for MC School of Technology	344	5/14/14	1,292,220		95,314		77,561		17,753	
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	5/14/14	869,500		238,178		183,072		55,106	
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	5/14/14	390,000		14,682		1,788		12,894	
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	5/14/14	810,000		140,252		138,053		2,199	
Replacing Various Roofs at Facilities Throughout the County under Public Works	348	5/14/14	2,000,000	1,508,823	271,000		952,158		827,665	
Various Exterior Building Repairs and Replacements Throughout the County	349	5/14/14	346,000		270,652		133,542		137,110	
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	5/14/14	100,000		84,357		2,780		81,577	

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- priation	December 31, 2016					December 31, 2016	
				Funded	Unfunded				Funded	Unfunded
Elevator Upgrades at Various Buildings at the County	351	5/14/14	\$ 300,000	\$ 5,369	\$ 280,000	\$	\$ 247,941	\$	\$ 37,428	
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	5/14/14	425,000		190,853		190,348		505	
Various Improvements at the Courthouse	353	5/14/14	1,164,000		522,443		382,137		140,306	
Provision of Electric and Emergency Power for VOIP System	354	5/14/14	300,000		239,788		50,431		25,357	
Purchase of Fire Sprinkler Systems for the Courthouse	355	5/14/14	1,200,000	57,801	1,137,000				57,801	
Design and Construction for Various Roads Throughout the County	356	5/14/14	2,190,700		920,498		527,227		388,157	
Replacement and Upgrades to Various Morris County Bridges	357	5/28/14	1,665,000	84,700	1,580,000		601,378		1,063,322	
Replacement and Upgrades to Culverts and Drainage Facilities	358	5/28/14	400,000	24,700	375,000		329,432		70,268	
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	5/28/14	121,000		12,283		511		11,772	
Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	360	5/28/14	142,000	2,816			496		2,320	
Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	361	5/28/14	116,000	1,671			1,076		595	
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	5/28/14	1,195,000		329,310		164,098		165,212	
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	5/28/14	2,600,000	48,542	248,000		176,033		79,509	
Purchase of Office Furniture for the Prosecutor's Office	364	6/25/14	162,800	14,295			9,143		5,152	
Purchase of an Argo All Terrain Vehicle with Trailer - Department of Planning and Public Works	365	7/23/14	56,000	23,677					23,677	
Purchase of a Heavy Duty Crew Cab Truck with a Utility Body - Department of Planning & Public Works	366	7/23/14	51,000	4,041			1,880		2,161	
New Carpeting for the County Clerk's Office	367	7/23/14	116,000	4,049	10,000				4,049	
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	8/27/14	605,000		464,883		464,883			
Upgrade to the County Radio System for Dept. of Law & Public Safety	369	9/22/14	76,000	76,000			43,733		32,267	
Replacement of Nutrition Vehicle for Dept. of Human Services	370	9/22/14	81,000	81,000					81,000	
Replacement of MAPS Vehicle for the Department of Human Services	371	10/8/14	101,000	1,047					1,047	
Law & Public Safety - Purchase Equipment	372	3/11/15	111,000	90,724			90,720		4	
Law & Public Safety - Purchase of Vehicle for Medical Examiner & Equipment for Upgrades to Existing Vehicle	373	3/11/15	76,000	76,000			72,366		3,634	
Law & Public Safety - Purchase of Target Retrieval Systems	374	3/11/15	231,700	231,700			219,975		11,725	
Surveillance Cameras for the Morris County Library	375	3/11/15	71,000	9,110			8,550		560	
Law & Public Safety - Purchase Replacement Gas Sensors in the Life Safety Complex	376	3/11/15	103,000	1,032					1,032	
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	3/11/15	106,000		2,675		165		2,510	
Law & Public Safety-Purchase of New and Replacement County Radio Equipment	378	3/11/15	76,000	76,000			58,369		17,631	
Sheriff/Jail - Purchase of Automated Fingerprint Identification System	379	3/11/15	44,000	4,298					4,298	
Sheriff/Jail - Purchase of Two (2) X-Ray Scanners	380	3/11/15	54,000	1,583					1,583	
Finance - Purchase Furniture and Lateral Files for Purchasing Division	381	3/11/15	6,800	6,800			6,369		431	
Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	382	3/25/15	8,638,000	3,896,409			309,521		3,586,888	
Planning & Public Works - Interior Building Improvements	383	3/25/15	1,350,000	1,082,899			576,208		506,691	
Planning & Public Works - Improvements to Greystone/CAC	384	3/25/15	1,402,000	1,401,700			61,520		1,340,180	
Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in Various County Buildings	385	3/25/15	575,000	292,077			103,512		188,565	
Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex	386	3/25/15	350,000	349,700					349,700	
Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County	387	3/25/15	2,886,000	2,885,700			279,296		2,606,404	
Planning & Public Works - Equipment and Vehicle Replacement	388	3/25/15	855,000	804,700			683,901		120,799	
Planning & Public Works - Buildings & Grounds - Exterior Equipment, Vehicles & Various Building Improvements	389	3/25/15	365,000	330,405			169,916		160,489	
Planning & Public Works - Replacement of Sprinkler Heads	390	3/25/15	50,000	50,000					50,000	
Planning & Public Works - Buildings & Grounds - Relocation Costs	391	3/25/15	75,000	75,000			75,000			
Planning & Public Works - Replace Four (4) Outside Stem and Yolk Valves	392	3/25/15	11,000	11,000					11,000	
County College of Morris - Media Center Renovations, HVAC Improvements, Renovations of Roads, Walkways & Parking Lots, & Various Modifications	393	4/22/15	3,200,000	2,042,413			1,198,303		844,110	
Sheriff - Night Operation Equipment & Personal Protective Equipment	394	5/27/15	144,000	144,000			143,928		72	
Sheriff - Security Camera Upgrade	395	5/27/15	150,000	150,000					150,000	
Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades	396	5/27/15	486,000	485,700			485,000		700	
Board of Elections/Superintendent of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine	397	5/27/15	210,000	209,700					209,700	
Office of ITD - Computer & Network Upgrades	398	5/27/15	2,272,216	1,708,702			937,481		771,221	
Planning & Public Works - Relocate Back-up 911 Communication Equipment	399	6/24/15	200,000	102,483			45,567		56,916	
Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	400	6/24/15	101,000	100,700			11,890		88,810	
Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	401	6/24/15	100,000	99,700			79,257		20,443	
MC School of Tech - Building Upgrades	402	6/24/15	2,061,000	1,026,092			86,937		939,155	
Morris View - Long Term Health Center Improvements	403	6/24/15	966,500	966,200			181,783		784,417	
Prosecutor's Office Furniture Including but not Limited to SEU Building	404	6/24/15	93,400	93,400			84,813		8,587	
Prosecutor's Office Security Upgrades	405	6/24/15	45,924	45,924					45,924	
Human Services - Replacement Chairs & Desks for Community & Behavioral Health Services Conference Room	406	6/24/15	12,000	12,000			11,759		241	
Human Services - Replacement of MAPS Vehicles	407	6/24/15	127,000	127,000					127,000	
Purchase of Transportation Vehicles for Morris County Jail	408	6/24/15	42,000	42,000					42,000	
Public Works - Purchase of a Truck for the DPW	409	6/24/15	41,000	5,171					5,171	
Public Works - Road Resurfacing	410	6/24/15	3,988,500	219,990			219,990			
Renovation of the Media Center in the County College	411	8/26/15	1,000,000	100,700			100,700			
Repairs for the County College for Water Penetration	412	8/26/15	250,000	71,390			59,397		11,993	
Purchase One Vehicle for the Department of Finance to be used as needed for Mailroom Services	413	10/28/15	22,000	22,000			22,000			

SHEET 360

COUNTY OF MORRIS  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

SHEET 35E

Improvement Description	Resolution or Ordinance			Balance,				Balance,				
	No.	Date	Appropriation	December 31, 2015		Authorized	Expended	Canceled	December 31, 2016			
				Funded	Unfunded				Funded	Unfunded		
Refunding Bond Ordinance, Refunding Bonds 2006, General Obligation Bonds 2008 & 2009	414	10/28/15	\$ 28,500,000	\$	\$ 3,410,000	\$	\$	\$ 3,410,000	\$	\$		
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416	4/27/16	1,347,000			1,347,000	18,858		281,142	1,047,000		
Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	417	4/27/16	551,000			551,000	4,241		546,759			
Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	418	4/27/16	6,605,000			6,605,000	8,601		3,449,399	3,147,000		
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	4/27/16	11,503,000			11,503,000	2,001,091	3,988,500		5,513,409		
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	4/27/16	2,912,000			2,912,000	48,627		1,251,373	1,612,000		
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421	4/27/16	1,000,000			1,000,000	5,362		42,638	952,000		
Planning & Public Works - Equipment and Vehicle Replacement(s) and Upgrades for Divisions of Roads, Bridges, Shade Tree and Motor Service Center	422	4/27/16	1,424,099			1,424,099	641,757		782,342			
Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	423	4/27/16	600,000			600,000	988		599,012			
County College of Morris - Building Improvements and Upgrades	424	4/27/16	3,100,000			3,100,000	862,080		2,237,920			
Law & Public Safety - Acquisition of Response Vehicles	425	5/11/16	54,000			54,000			54,000			
Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue	426	5/11/16	41,000			41,000			41,000			
Law & Public Safety - Replacement of Personal Protective Equipment for Fire Instructors	427	5/11/16	91,500			91,500			91,500			
Law & Public Safety - New & Replacement Radio System Equipment	428	5/11/16	76,000			76,000			76,000			
Morris County Library - Security Cameras for Internal Use at the Library	429	5/11/16	75,000			75,000			75,000			
Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building	430	5/11/16	151,000			151,000	300		7,700	143,000		
Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems at Various Buildings	431	5/11/16	177,000			177,000	300		8,700	188,000		
Office of Information Technology - Computer and Network Upgrades and Equipment	432	5/11/16	1,124,550			1,124,550	291,744			832,806		
Sheriff's Office - Various Upgrades and Equipment Post Upgrades, X-Ray Equipment, etc.	434	5/25/16	591,000			591,000	258,440			332,560		
Surrogate's Office - Purchase of New Surrogate Application System	435	5/25/16	201,000			201,000	1,101		8,899	191,000		
Morris County Vocational School - Building Improvements and Upgrades	436	5/25/16	601,000			601,000	49,804			551,196		
Morris County Municipal Utilities Authority - Rehabilitation of Markewicz Pumping Station Water Storage Tank	437	5/25/16	1,082,150			1,082,150	325,229			756,921		
Sheriff's Office - Security Camera Replacement/Upgrade	438	5/25/16	120,000			120,000			120,000			
Department of Human Services - MAPS Vehicle Replacement	439	5/25/16	50,000			50,000	46,663		3,337			
Department of Human Services - Replacement of One Nutrition Vehicle	440	5/25/16	52,500			52,500			52,500			
Prosecutor's Office - Furniture Replacement for the SEU Building	441	5/25/16	35,800			35,800			35,800			
Planning & Public Works - Mosquito Division - Replacement of Two (2) Mounted Ultra Low Volume Sprayers	442	5/25/16	7,000			7,000	6,420		580			
Morris View Healthcare Center - Various Improvements & Equipment	443	6/22/16	808,000			808,000	16,792		226,208	565,000		
Law & Public Safety - Purchase of a Rave Smart 9-1-1 System	444	7/27/16	35,000			35,000	28,500		6,500			
Morris View Healthcare Center - Cooling Tower Replacement	445	7/27/16	380,000			380,000	7,933		11,067	361,000		
Finance - Payroll and Finance System Replacement and/or Upgrades	446	7/27/16	750,000			750,000	300		35,700	714,000		
Sheriff's Office - Vehicle Replacement	447	7/27/16	111,000			111,000	61,110			49,890		
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448	9/14/16	225,000			225,000	218,556			6,444		
				\$	33,466,566	\$	29,610,653	\$	35,881,599	\$	25,868,269	
							\$	7,398,500		\$	36,337,494	
											\$	29,354,555
Ref.				C		C		C-3		C		C,C-6
Capital Fund Balance						Ref.						
Capital Improvement Fund						C-1						
Deferred Charges to Future Taxation - Unfunded						C-8	\$ 1,816,502	\$				
Federal/State Grants Receivable						C-6,C-19	26,462,000		3,410,000			
						C-17	7,603,097		3,988,500			
							\$ 35,881,599	\$	7,398,500			

COUNTY OF MORRIS  
PARK CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2015		Authorized	Expended	Balance, December 31, 2016	
	No.	Date	Appropriation	Funded	Unfunded			Funded	Unfunded
Improvements of MC Park Commission Facilities	209	5/27/09	\$ 1,400,000	\$	\$	\$	\$ (300)	\$ 300	\$
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	6/13/12	1,300,000		55,874		44,865	11,009	
Various Capital Projects for the Morris County Park Commission and Park Police	216	4/24/13	825,250		2,195		2,195		
Various Paving Projects for the Morris County Park Commission	217	4/24/13	406,509		262,896		163,551	99,345	
Purchases for Equipment at Various Morris County Park Commission Locations	218	5/14/14	750,000		108,717		92,179	16,538	
Paving Projects at Various Locations at the MC Park Commission	219	6/25/14	300,000		299,428		23,334	276,094	
Various Paving Projects at Morris County Park Commission	220	6/24/15	300,000		299,700		180,584	119,116	
Purchase & Upgrades of Various Vehicles & Equipment	221	6/24/15	750,000		276,314		219,550	56,764	
Renovation Costs of Pavilion at Lee's Park Marina	222	6/24/15	150,000		149,700			149,700	
Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina	223	5/11/16	325,000			325,000	1,556	323,444	
Morris County Park Commission - Paving Projects for Various Locations	224	5/11/16	400,000			400,000	30,598	369,402	
Morris County Park Commission - Replacement of Vehicles and Equipment	225	5/11/16	1,000,000			1,000,000	525,597	474,403	
				<u>\$ 1,454,824</u>	<u>\$</u>	<u>\$ 1,725,000</u>	<u>\$ 1,283,709</u>	<u>\$ 1,896,115</u>	<u>\$</u>
Ref.				C	C		C-2,C-4	C	C,C-7
					Ref.				
			Capital Improvement Fund		C-8	\$ 84,000			
			Deferred Charges to Future Taxation - Unfunded		C-7,C-19	1,641,000			
						<u>\$ 1,725,000</u>			

## GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2016	80031-01	XXXXXXX	3,007,557.04
Received from 2016 Budget Appropriation *	80031-02	XXXXXXX	2,305,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXX	XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	1,816,502.00	XXXXXXX
Transfer to Park Capital		84,000.00	XXXXXXX
Balance December 31, 2016	80031-05	3,412,055.04	XXXXXXX
		5,312,557.04	5,312,557.04

\* 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.



PARK CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2016	80031-01	XXXXXXXX	-
Received from 2016 Budget Appropriation *	80031-02	XXXXXXXX	
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2016	80031-05		XXXXXXXX
		-	-

\* 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 PAYMENT ON IMPROVEMENTS**

NOT APPLICABLE		Debit	Credit
Balance January 1, 2016	80030-01	XXXXXXXXXX	
Received from 2016 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2016 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2016	80030-05		XXXXXXXXXX
		-	-

\* 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
SEE ATTACHED SCHEDULE				
Total	80032-00	-	-	-

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.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2016**  
**AND DOWN PAYMENT (N.J.S. 40A:20-11)**

<u>GENERAL CAPITAL</u> <u>PURPOSE</u>	<u>ORD. #</u>	<u>TOTAL</u> <u>APPROPRIATION</u>	<u>TOTAL</u> <u>OBLIGATION</u> <u>AUTHORIZED</u>	<u>DOWN PAYMENT</u> <u>PROVIDED BY</u> <u>ORDINANCE</u>	<u>GRANT</u> <u>RECEIVABLE</u>	<u>AMOUNT OF DOWN</u> <u>PAYMENT IN BUDGET</u> <u>OF 2016 OR PRIOR</u>
						<u>YEARS</u>
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416	1,347,000.00	1,282,000.00	65,000.00		65,000.00
Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	417	551,000.00	524,000.00	27,000.00		27,000.00
Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	418	6,605,000.00	3,147,000.00	158,000.00	3,300,000.00	158,000.00
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	11,503,000.00	7,156,000.00	358,500.00	3,988,500.00	358,500.00
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	2,912,000.00	2,773,000.00	139,000.00		139,000.00
Planning & Public Works - Buildings & Grounds - Construction/Upgrades/Equipment Necessary for Criminal Justice Reform	421	1,000,000.00	952,000.00	48,000.00		48,000.00
Planning & Public Works - Equipment & Vehicle Replacements & Upgrades for Roads/Bridges/Shade Tree/Motor Service	422	1,424,099.00	1,356,000.00	68,099.00		68,099.00
Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	423	600,000.00	476,000.00	24,000.00	100,000.00	24,000.00
County College of Morris - Building Improvements and Upgrades	424	3,100,000.00	3,100,000.00			
Law & Public Safety - Acquisition of Response Vehicles	425	54,000.00		54,000.00		54,000.00
Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue	426	41,000.00		41,000.00		41,000.00
Law & Public Safety - Replacement of Personal Protective Equipment for Fire Instructors	427	91,500.00		91,500.00		91,500.00
Law & Public Safety - New & Replacement Radio System Equipment	428	76,000.00		76,000.00		76,000.00
Morris County Library - Security Cameras for Internal Use at the Library	429	75,000.00		75,000.00		75,000.00
Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building	430	151,000.00	143,000.00	8,000.00		8,000.00
Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems at Various Buildings	431	177,000.00	168,000.00	9,000.00		9,000.00
Office of Information Technology - Computer and Network Upgrades and Equipment	432	1,124,550.00	1,071,000.00	53,550.00		53,550.00
Sheriff's Office - Various Upgrades and Equipment Post Upgrades, X-Ray Equipment, etc.	434	591,000.00	562,000.00	29,000.00		29,000.00
Surrogate's Office - Purchase of New Surrogate Application System	435	201,000.00	191,000.00	10,000.00		10,000.00
Morris County Vocational School - Building Improvements and Upgrades	436	601,000.00	572,000.00	29,000.00		29,000.00
Morris County Municipal Utilities Authority - Rehabilitation of Markewicz Pumping Station Water Storage Tank	437	1,082,150.00	1,030,000.00	52,150.00		52,150.00
Sheriff's Office - Security Camera Replacement/Upgrade	438	120,000.00		120,000.00		120,000.00
Department of Human Services - MAPS Vehicle Replacement	439	50,000.00		50,000.00		50,000.00
Department of Human Services - Replacement of One Nutrition Vehicle	440	52,500.00		52,500.00		52,500.00
Prosecutor's Office - Furniture Replacement for the SEU Building	441	35,800.00		35,800.00		35,800.00
Planning & Public Works - Mosquito Division - Replacement of Two (2) Mounted Ultra Low Volume Sprayers	442	7,000.00		7,000.00		7,000.00
Morris View Healthcare Center - Various Improvements & Equipment	443	808,000.00	565,000.00	28,403.00	214,597.00	28,403.00
Law & Public Safety - Purchase of a Rave Smart 9-1-1 System	444	35,000.00		35,000.00		35,000.00
Morris View Healthcare Center - Cooling Tower Replacement	445	380,000.00	361,000.00	19,000.00		19,000.00
Finance - Payroll and Finance System Replacement and/or Upgrades	446	750,000.00	714,000.00	36,000.00		36,000.00
Sheriff's Office - Vehicle Replacement	447	111,000.00	105,000.00	6,000.00		6,000.00
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448	225,000.00	214,000.00	11,000.00		11,000.00
		<u>35,881,599.00</u>	<u>26,462,000.00</u>	<u>1,816,502.00</u>	<u>7,603,097.00</u>	<u>1,816,502.00</u>
Less: General Capital Fund Balance (1)				-	-	-
				(2) <u>1,816,502.00</u>	<u>7,603,097.00</u>	<u>1,816,502.00</u>
<b><u>PARK CAPITAL</u></b>						
<b><u>PURPOSE</u></b>						
Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina	223	325,000.00	309,000.00	16,000.00		16,000.00
Morris County Park Commission - Paving Projects for Various Locations	224	400,000.00	380,000.00	20,000.00		20,000.00
Morris County Park Commission - Replacement of Vehicles and Equipment	225	1,000,000.00	952,000.00	48,000.00		48,000.00
		<u>1,725,000.00</u>	<u>1,641,000.00</u>	<u>84,000.00</u>	<u>-</u>	<u>84,000.00</u>
Less: Park Capital Fund Balance (1)				-	-	-
				(2) <u>84,000.00</u>		<u>84,000.00</u>
				(2) <u>1,900,502.00</u>		
<b>GRAND TOTAL</b>		<u>37,606,599.00</u>	<u>28,103,000.00</u>	<u>1,900,502.00</u>	<u>7,603,097.00</u>	<u>1,900,502.00</u>

GENERAL CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS

YEAR - 2016

		Debit	Credit
Balance January 1, 2016	80029-01	XXXXXXXXX	3,435,211.08
Premium on Sale of Bonds and Notes		XXXXXXXXX	2,623,253.77
Funded Improvement Authorizations Canceled		XXXXXXXXX	
Reimbursement of Funds and Other Miscellaneous Items			96,768.36
MUA Loan Repayment - General Capital			83,474.40
Insurance Fund - Reimbursement for Damages			6,193.00
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXX
Balance December 31, 2016	80029-04	6,244,900.61	XXXXXXXXX
		6,244,900.61	6,244,900.61

BONDS ISSUED WITH A COVENANT OR COVENANTS  
NOT APPLICABLE

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016	\$	-
2.	Amount of Cash in Special Trust Fund as of December 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	\$	-
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.

# PARK CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2016

		Debit	Credit
Balance January 1, 2016	80029-01		200,559.62
Premium on Sale of Bonds and Notes		XXXXXXXXXX	
Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2016 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2016	80029-04	200,559.62	XXXXXXXXXX
		200,559.62	200,559.62

### BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016	\$ -
2.	Amount of Cash in Special Trust Fund as of December 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	\$ -
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 Levy for the Year 2016 was	\$	
2.	Amount of Item 1 Collected in 2016 (*)	\$	
3.	Seventy (70) percent of Item 1	\$	

(\*) Including prepayments and overpayments applied.

B.

1.	Did any maturities of bonded obligations or notes fall due during the year 2016?	
	Answer YES or NO	
2.	Have payments been made for all bonded obligations or notes due on or before December 31, 2016?	
	Answer YES or NO:	If answer is "NO" give details

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

C.

Does the appropriation required to be included in the 2017 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO:

D.

1.	Cash Deficit 2015	\$	
2.	4% of 2015 Tax Levy for all purposes:		
	Levy - - \$	=	\$
3.	Cash Deficit 2016	\$	
4.	4% of 2016 Tax Levy for all purposes:		
	Levy - - \$	=	\$

E.

<u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$	\$	\$
2. County Taxes	\$	\$	\$
3. Amounts due Special Districts	\$	\$	\$
4. Amounts due School Districts for Local School 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.





**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2016**

**(Do not crowd - add additional sheets)**

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015		RECEIPTS										Disbursements		Balance Dec. 31, 2016	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
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

NOT APPLICABLE

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - 2016

BUDGET REVENUES

Source		Budget		Received in Cash		Excess or 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-						
Added by N.J.S. 40A:4-87: (List)		XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
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	XXXXXXX	XX
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		

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:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2015 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:	XXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	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" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2015 for an Anticipated Deficit in the Water Utility for 2015:

2015 Appropriation Reserves Canceled in 2016			
Less: Anticipated Deficit in 2015 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

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2015 Appropriation Reserves *	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX
*See restriction in amount on Sheet 45, SECTION 2				

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2016	XXXXXXX	XX		
Excess in Results of 2016 Operations	XXXXXXX	XX		
Amount Appropriated in 2016 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2016			XXXXXXX	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 2017 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**

Balance December 31, 2015		\$	_____
Increased by:			
Water Rents Levied		\$	_____
Decreased by:			
Collections	\$	_____	
Overpayments applied	\$	_____	
Transfer to Water Liens	\$	_____	
Other	\$	_____	
		\$	_____
Balance December 31, 2016		\$	_____

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2015		\$	_____
Increased by:			
Transfers from Accounts Receivable	\$	_____	
Penalties and Costs	\$	_____	
Other	\$	_____	
		\$	_____
Decreased by:			
Collections	\$	_____	
Other	\$	_____	
		\$	_____
Balance December 31, 2016		\$	_____

# 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)

	<u>Caused by</u>	Amount Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>	Amount Resulting from 2016	Balance as at <u>Dec. 31, 2016</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2017</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2017 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2016			XXXXXXX	XX	
2017 Bond Maturities - Assessment Bonds					\$
2017 Interest on Bonds *		\$			
WATER UTILITY CAPITAL BONDS					
Outstanding January 1, 2016	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2016			XXXXXXX	XX	
2017 Bond Maturities - Capital Bonds					\$
2017 Interest on Bonds *		\$			

INTEREST ON BONDS - WATER UTILITY BUDGET

2017 Interest on Bonds (*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 BONDS ISSUED DURING 2016

Purpose	2017 Maturity		Amount Issued		Date of Issue	Interest Rate



SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2017 DEBT SERVICE FOR LOANS

WATER UTILITY \_\_\_\_\_ LOAN

	Debit		Credit		2017 Debt Service	
Outstanding January 1, 2016	XXXXXXX	XX				
Issued	XXXXXXX	XX				
Paid			XXXXXXX	XX		
Outstanding December 31, 2016			XXXXXXX	XX		
2017 Loan Maturities						\$
2017 Interest on Loans *		\$				
WATER UTILITY _____ LOAN						
Outstanding January 1, 2016	XXXXXXX	XX				
Issued	XXXXXXX	XX				
Paid			XXXXXXX	XX		
Outstanding December 31, 2016			XXXXXXX	XX		
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*		Amount of Note Outstanding Dec. 31, 2016		Date of Maturity		Rate of Interest		2017 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

NOT APPLICABLE  
Sheet 50

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

NOT APPLICABLE  
Sheet 51

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 require one legally payable installment to be budgeted in the 2017 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.  
\*\* 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 Outstanding Dec. 31, 2016		2017 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

Sheet 51a  
NOT APPLICABLE

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

[illegible]

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**

	Debit		Credit	
Balance January 1, 2016	XXXXXXX	XX		
Received from 2016 Budget Appropriation *	XXXXXXX	XX		
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2016			XXXXXXX	XX

**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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	
Total								

WATER UTILITY CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR 2016

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

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 - .....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"**

[illegible]

**(Do not crowd - add additional sheets)**



**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2016**

(Do not crowd - add additional sheets)

**ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEDGED TO LIABILITIES AND SURPLUS**

[illegible]

SCHEDULE OF \_\_\_\_\_ 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						
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal						
Deficit (General Budget) ** 07						
08						

\*\*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		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		

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 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  
UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 \_\_\_\_\_ 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:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2015 Appropriation Reserves Canceled * (Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:	XXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	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			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2016 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			

SECTION 2:

The following Item of "2015 Appropriation Reserves Canceled in 2016" Is Due to the Current Fund TO THE  
EXTENT OF the amount Received and Due from the General Budget of 2015 for an Anticipated Deficit in the  
\_\_\_\_\_ Utility for 2015:

2015 Appropriation Reserves Canceled in 2016			
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
* Excess (Revenue Realized)			

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

## UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2015 Appropriation Reserves*	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2				

## OPERATING SURPLUS -

## UTILITY

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

**ANALYSIS OF BALANCE DECEMBER 31, 2016**  
**(FROM 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 2017 BUDGET			

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET

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

SCHEDULE OF

UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2015		\$	
Increased by:			
	Rents Levied	\$	
Decreased by:			
	Collections	\$	
	Overpayments applied	\$	
	Transfer to                      Liens	\$	
	Other	\$	
			\$
Balance December 31, 2016		\$	

SCHEDULE OF

LIENS

Balance December 31, 2015		\$	
Increased by:			
	Transfers from Accounts Receivable	\$	
	Penalties and Costs	\$	
	Other	\$	
			\$
Decreased by:			
	Collections	\$	
	Other	\$	\$
Balance December 31, 2016		\$	

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# UTILITY FUND

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

	<u>Caused by</u>	<u>Amount</u> Dec. 31, 2015 per Audit <u>Report</u>	<u>Amount in</u> 2016 <u>Budget</u>	<u>Amount</u> Resulting from 2016	<u>Balance</u> as at Dec. 31, 2016
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2017</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR BONDS**  
**UTILITY ASSESSMENT BONDS**

	Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2016			XXXXXXX	XX	
2017 Bond Maturities - Assessment Bonds					\$
2017 Interest on Bonds *					\$
<b>UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2016	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2016			XXXXXXX	XX	
2017 Bond Maturities - Capital Bonds					\$
2017 Interest on Bonds *					\$

**INTEREST ON BONDS - UTILITY BUDGET**

2017 Interest on Bonds (*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 BONDS ISSUED DURING 2016**

Purpose	2017 Maturity		Amount Issued		Date of Issue	Interest Rate



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

	Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2016			XXXXXXX	XX	
2017 Loan Maturities					\$
2017 Interest on Loans *					\$
UTILITY LOAN					
Outstanding January 1, 2016	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2016			XXXXXXX	XX	
2017 Loan Maturities					\$
2017 Interest on Loans *					\$

INTEREST ON LOANS - 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*		Amount of Note Outstanding Dec. 31, 2016		Date of Maturity		Rate of Interest		2017 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

NOT APPLICABLE

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

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

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 -		UTILITY BUDGET	
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		\$	

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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 require one legally payable installment to be budgeted in the 2017 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

\*\* 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 Outstanding Dec. 31, 2016		2017 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

[illegible]

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2016	XXXXXXX	XX		
Received from 2016 Budget Appropriation *	XXXXXXX	XX		
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2016			XXXXXXX	XX

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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	

UTILITY CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR 2016

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