

# COUNTY OF MORRIS DEPARTMENT OF FINANCE

Board of Chosen Freeholders

*Director*

William J. Chegwiddden

*Deputy Director*

Douglas R. Cabana

Gene F. Feyl

Ann F. Grossi

Thomas J. Mastrangelo

John J. Murphy

Margaret Nordstrom

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



*County Administrator*

John

Bonanni

*Director of Finance &*

*County Treasurer*

Glenn Roe

973-285-6085

Fax 973-285-0986

[www.co.morris.nj.us](http://www.co.morris.nj.us)

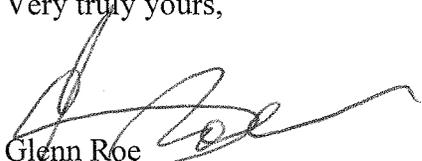
January 24, 2011

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

Dear Mr. Neff:

Enclosed is the Annual Financial Statement for 2010 (Unaudited).

Very truly yours,

  
Glenn Roe  
Director of Finance & County Treasurer

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

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010  
(UNAUDITED)**

	N.V.T. County Purposes	102,332,070,127
POPULATION LAST CENSUS	<u>470,212</u>	
NET VALUATION TAXABLE 2010	<u>76,264,974,998</u>	
MUNICODE		

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2011  
MUNICIPALITIES - FEBRUARY 10, 2011**

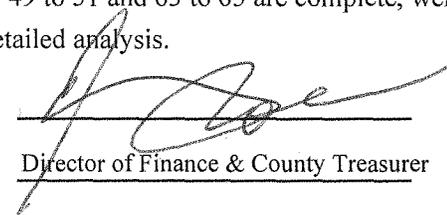
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

\_\_\_\_\_ 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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

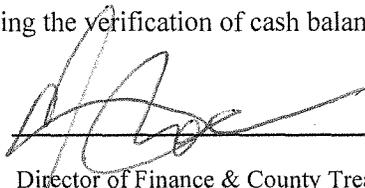
Signature   
Title Director of Finance & County Treasurer

(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 GLENN ROE, am the Chief Financial Officer, License # 0014, 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, 2010, 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 Government Services, including the verification of cash balances as of December 31, 2010.

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, 20 \_\_\_\_\_ 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:

(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2011

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

\_\_\_\_\_

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2010 as required under N.J.A.C. 5:23-4.17.

Printed Name: \_\_\_\_\_

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

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

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

**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 an appropriation or levy "CAP" wavier.
10. The municipality will not apply for Transitional Aid for 2011.

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: 12/31/2010

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 18,808,336	\$ 9,866,427	\$ 6,145,449

Type of Audit required by OMB A-133 and OMB 98-07:

- 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 OMB A-133 (Revised June 24, 1998) and OMB 98-07, Expenditures are defined in Section 205 of OMB A-133.

- (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

Date

1/24/11

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

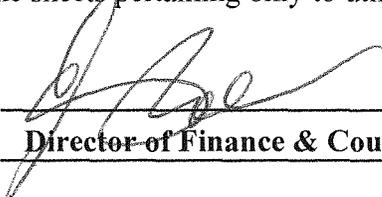
The following certification is to be used ONLY in the event there is NO municipally operated utility.

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 2010 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, 2010**

NOT APPLICABLE

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2011 and filed with the County Board of Taxation on January 10, 2011 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

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

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
COUNTY













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

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
<b>Dedicated Trust Funds</b>		
Cash - Dedicated Trust	14,957,130.12	
Cash - Dedicated Trust Open Space	93,733,494.68	
Investments - Dedicated Trust	250,000.00	
Investments - Dedicated Trust Open Space	12,000,000.00	
Subtotal Cash	120,940,624.80	
Added & Omitted Open Space Taxes - Receivable	30,513.35	
Motor Vehicle Fine Fund		6,980,242.22
Weights & Measures Fine Fund		5,832,941.09
Reserve for:		
Special Deposits		2,391.11
Van Pooling		6,683.35
Construction Board of Appeals		3,992.54
Heritage Commission		150.02
Tax Appeal Fees		666,843.36
Crime Victim Witness Advocacy		46.92
Personal Attendant Services Program		13,992.38
Accumulated Absences		1,400,000.00
\$2.00 Fund County Clerk		435,197.61
Attorney ID Card Program		13,654.30
\$2.00 Fund Surrogate		17,025.50
\$2.00 Fund County Sheriff		105,628.44
Environ Quality & Enforcement		413,256.97
Farmland Application Fees Account		18,000.00
Clean Water Enforcement		90,713.24
Morris View Patient Activites Fund		6,371.07
Open Space Tax		105,733,494.68
Added & Omitted Open Space Taxes		30,513.35
Due from Grant Fund	800,000.00	
	121,771,138.15	121,771,138.15

(Do not crowd - add additional sheets)





## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2009 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2010</u>
1. Reserve for:				
2. Workers Compensation	\$ 4,329,370.98	\$ 1,632,099.44	\$ 2,089,763.64	\$ 3,871,706.78
3. Reserve for Bequest of Foster Estate	235,327.61	1,873.08	370.30	236,830.39
4. Railroad Surcharge	414,698.16	3,246.93	20,248.69	397,696.40
6. Local Government	1,088,114.13	3,865.85	250,000.00	841,979.98
7. Road Openings - Checking & Escrow	3,146,162.19	1,226,583.96	1,625,866.73	2,746,879.42
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<b>Totals:</b>	\$ 9,213,673.07	\$ 2,867,669.26	\$ 3,986,249.36	\$ 8,095,092.97

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2009 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2010
1. Reserve for:				
2. Motor Vehicle Fine Fund	\$ 6,605,191.64	\$ 3,652,027.84	\$ 3,276,977.26	\$ 6,980,242.22
3. Weights & Measures Fine Fund	4,986,885.52	1,906,518.00	1,060,462.43	5,832,941.09
4. Special Deposits	0.00	2,391.11	0.00	2,391.11
5. Van Pooling	6,221.62	16,823.69	16,361.96	6,683.35
6. Construction Board of Appeals	3,319.98	3,300.00	2,627.44	3,992.54
7. Heritage Commission	150.02	0.00	0.00	150.02
8. Tax Appeal Fees	527,078.21	161,476.55	21,711.40	666,843.36
9. Crime Victim Witness Advocacy	46.92	0.00	0.00	46.92
10. Personal Attendant Services Program	68,003.65	8,424.79	62,436.06	13,992.38
11. Accumulated Absences	0.00	1,400,000.00	0.00	1,400,000.00
12. \$2.00 Fund County Clerk	476,046.56	193,237.04	234,085.99	435,197.61
13. Attorney ID Card Program	12,628.80	2,990.00	1,964.50	13,654.30
14. \$2.00 Fund Surrogate	16,090.19	7,347.38	6,412.07	17,025.50
15. \$2.00 Fund County Sheriff	107,298.40	28,430.89	30,100.85	105,628.44
16. Environ Quality & Enforcement	293,636.64	203,537.24	83,916.91	413,256.97
17. Farmland Application Fees Account	19,000.00	0.00	1,000.00	18,000.00
18. Clean Water Enforcement	163,009.52	0.00	72,296.28	90,713.24
19. Morris View Patient Activities Fund	30,265.89	3,804.00	27,698.82	6,371.07
20. Open Space Tax	101,468,427.41	30,357,423.06	26,092,355.79	105,733,494.68
21. Added & Omitted Open Space Taxes	89,299.21	51,266.02	110,051.88	30,513.35
22. Due From Grant Fund	-	4,100,000.00	4,900,000.00	(800,000.00)
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<b>Totals:</b>	<b>\$ 114,872,600.18</b>	<b>\$ 42,098,997.61</b>	<b>\$ 36,000,459.64</b>	<b>\$ 120,971,138.15</b>

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2009 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2010</u>
1. Reserve for:				
2. State Unemployment Fund	\$ 703,543.01	\$ 283,474.65	\$ 707,228.47	\$ 279,789.19
3. Federal Withholding	342.12	12,832,658.65	12,832,782.65	218.12
4. Social Security Deductions	5,707.85	15,571,507.32	15,571,306.64	5,908.53
5. Employees Retirement	966,564.81	22,403,032.71	22,247,798.30	1,121,799.22
6. Employees Insurance	50,118.84	404,193.81	407,091.32	47,221.33
7. Employees Trust Annuity	0.11	0.00	0.00	0.11
8. State Variable Annuity	76.08	912.96	912.08	76.96
9. State Income Tax Withheld - NJ	92.15	3,196,579.64	3,196,579.64	92.15
10. State Income Tax Withheld- PA	2.77	46,049.84	46,049.84	2.77
11. Disability Fund	0.00	210,206.67	210,206.67	0.00
12. Family Leave	59,073.42	78,887.20	0.00	137,960.62
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<b>Totals:</b>	<b>\$ 1,785,521.16</b>	<b>\$ 55,027,503.45</b>	<b>\$ 55,219,955.61</b>	<b>\$ 1,593,069.00</b>

# 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, 2009		RECEIPTS								Disbursements		Balance Dec. 31, 2010	
			Assessments and Liens		Current Budget									
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities														
Trust Surplus														
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

NOT APPLICABLE  
Sheet 7















COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2009	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to/from General Fund	Returned Overpayment	Balance Dec 31, 2010
<b>Department of Treasury:</b>								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 433,970	\$ 593,828	\$ 469,528	\$	\$ 105,501	\$ 23,687	\$	\$ 476,456
<b>Department of Community Affairs:</b>								
Recreation Opportunities for Individuals with Disabilities	2,290		2,290					
SHARE/COUNT Grant	162,045		102,204					59,841
Lead Identification and Field Testing								
<b>Department of Labor and Workforce Development:</b>								
Workforce Investment Act	3,073,466	3,937,819	3,526,473					3,484,812
Work First New Jersey	2,720,033	1,506,886	1,417,328		45,666			2,763,925
ARRA-TANF Emergency Contingency Funds		67,000	45,994					21,006
Smart STEPS Program	12,038							12,038
ARRA-DVRS		37,385	28,728					8,657
<b>Department of Health and Senior Services:</b>								
Bio Terrorism	522,436	489,981	727,411		791			284,215
Chapter 51 - Alcoholism and Drug Abuse	113,336	977,492	854,797		4,807			231,224
NACCHO Grant (National Association of County and City Health)		5,000	5,000					
Veterans Directed Home and Community-Based Services Program		110,543	110,543					
<b>Department of Human Services:</b>								
REACH Program	295,721	343,638	434,744		32,146			172,469
ALPN		572,078	572,078					
Mental Health Planning	6,000	6,000	12,000					
Social Services for the Homeless, H1PZN	31,000	276,692	302,228					5,464
<b>Department of Law and Public Safety:</b>								
State/Community Partnership Program	521,819	507,924	653,064					376,679
Juvenile Accountability	26,196	29,316	26,196					29,316
State Domestic Preparedness Program/Homeland Security Grant	1,533,011	5,099,456	581,444		6,105			6,044,918
Multi-Jurisdictional Narcotics Task Force	33,905		33,905					
ARRA-Multi-Jurisdictional Narcotics Task Force		90,084	45,042					45,042
Safe Communities Construction		103,984	103,769					215
Victim Assistance Project	162,830		147,719		635			14,476
Sexual Assault Nurse Examiner Project	28,208	56,716	42,730		28,208			13,986
Insurance Fraud Reimbursement Program	165,139	250,000	253,792		24,832			136,515
Body Armor Replacement		36,442	36,442					
Logistic and Commodities Distribution Plan	33,685		33,685					
Megan's Law and Local Law Enforcement	9,264		1,506					7,758
DWI Enforcement		20,000	20,000					
Law Enforcement Officers Training and Equipment Fund	5,560	12,100	17,660					
Paul Coverdell Program	65,452		65,433		18.00	(1.00)		
EAD/HAVA	4,798		3,609		1,189			
Project Lifesaver Program/Private Contribution		1,387		1,387				
<b>Department of Transportation:</b>								
MAPS (Senior Citizens and Disabled Residents)	1,165,263	1,597,228	1,866,296					896,195
Trans Options	608,470	865,000	840,637		4,262			628,571
NYS&W Rail Line Bicycle and Pedestrian Path	1,907,598		288,671					1,618,927
Job Access Reverse Commute Grant (JARC)	241,014	50,000	131,238					159,776
Subregional Studies Program	249,958		28,137		180			221,841
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)		170,000						170,000
ARRA-Subregional Staff Support		89,288	46,192					43,096
ARRA-Railroad Rehabilitation, Road Resurfacing, Traffic Signal Improvement Projects	8,049,041	2,113,169	4,533,569					5,628,641

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2009	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2010
<b>Department of Justice:</b>								
State Criminal Alien Assistance Program (SCAAP)	\$	\$ 295,004	\$ 295,004	\$	\$	\$	\$	\$
COPS Technology Grant	1,000,000		418,438					581,562
<b>Department of Environmental Protection:</b>								
Improving the Upper Raritan Water Quality Management	4,100							4,100
Waste Water Management Plan	100,000							100,000
ARRA-Waste Water Management Plan		109,091	28,421					80,670
County Environmental Health Act Grant	109,959	172,210	163,056					119,113
<b>Department of State:</b>								
PARIS Grant	479,766		112,246		396,819		87,907	58,608
General Operating Support Grant (HC)	3,625	20,868	21,363					3,130
<b>Other Programs:</b>								
ARRA-Homeless Prevention and Recovery Plan (HPRP)	930,656		495,671					434,985
Emergency Shelter - Homeless Prevention								
Emergency Food and Shelter - FEMA								
Highlands Initial Assessment Grant								
Highlands Plan Conformance Grant Program		20,000	8,424					11,576
ARRA-Energy Efficiency&Conservation Strategy	250,000	3,978,300	650,000					3,578,300
Info-Link-NJ State Library Workshop		500	500					
Inmate Program/Private Contribution		545	545					
ARRA-Food Stamps Program		35,456	17,728					17,728
	<u>\$ 25,061,652</u>	<u>\$ 24,648,410</u>	<u>\$ 20,623,478</u>	<u>\$ 1,387</u>	<u>\$ 651,159</u>	<u>\$ 23,686</u>	<u>\$ 87,907</u>	<u>\$ 28,545,631</u>
Ref.	A		A-10	A-13	A-12	A-10	A-10	A





COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2009	Transferred from 2010 Budget	Expended	Cancelled	Balance Dec 31, 2010
<b>Department of Treasury:</b>					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 397,668	\$ 593,828	\$ 859,634	\$ 105,501	\$ 26,361
<b>Department of Community Affairs:</b>					
Recreation Opportunities for Individuals with Disabilities	2,290		2,290		
SHARE/COUNT Grant	112,235		83,101		29,134
Lead Identification and Field Testing	550		550		
<b>Department of Labor and Workforce Development:</b>					
Workforce Investment Act	2,810,614	3,937,819	4,970,378		1,778,055
Work First New Jersey	2,627,780	1,506,886	1,722,188	45,666	2,366,812
Smart STEPS Program	12,038				12,038
ARRA-DVRS		37,385	28,728		8,657
ARRA-TANF Emergency Contingency Funds		67,000	45,995		21,005
<b>Department of Health and Senior Services:</b>					
Bio Terrorism	335,328	489,981	512,058	791	312,460
Chapter 51 - Alcoholism and Drug Abuse	65,286	977,492	941,091	4,807	96,880
NAACHO Grant (National Association of County and City Health)	6,774	5,000	2,660		9,114
Veterans Directed Home and Community-Based Services Program		110,543	71,493		39,050
<b>Department of Human Services</b>					
REACH Program	321,390	343,638	449,535	32,146	183,347
ALPN	72,444	572,078	584,990		59,532
Mental Health Planning	6,818	6,000	2,306		10,512
Social Services for the Homeless, H1PZN	26,029	276,692	291,722		10,999
Project Phoenix Crisis Services-FEMA	200				200
Food Stamp Program	47,302				47,302
<b>Department of Law and Public Safety:</b>					
State/Community Partnership Act	235,611	507,924	671,435		72,100
Juvenile Accountability	12,721	29,316	35,865		6,172
State Domestic Preparedness Program/Homeland Security Grant	1,086,149	5,099,456	2,193,887	6,105	3,985,613
Multi-Jurisdictional Narcotics Task Force	33,905		33,905		
ARRA-Multi-Jurisdictional Narcotics Task Force		90,084	90,084		
Safe Communities Construction		103,984	103,769		215
Victim Assistance Project	99,138		96,518	635	1,985
Sexual Assault Nurse Examiner	28,208	56,716	44,508	28,208	12,208
Insurance Fraud Reimbursement Program	26,561	250,000	249,361	24,832	2,368

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2009	Transferred from 2010 Budget	Expended	Cancelled	Balance Dec 31, 2010
<b>Department of Law and Public Safety:</b>					
Body Armor Replacement	\$ 34,799	\$ 36,442	\$ 39,038	\$	\$ 32,203
Megan's Law and Local Law Enforcement	10,846		6,564		4,282
DWI Enforcement		20,000	20,000		
Law Enforcement Officers Training and Equipment Fund	75,054	12,100	10,490		76,664
Paul Coverdell Program	65,452		65,434	18	
Terrorism Program	313				313
Citizens Corp/CERT Initiative	2,186		193		1,993
HMEP Grant	4,202				4,202
EAD/HAVA	2,642		1,453	1,189	
Logistics and Commodities Distribution Plan	33,685		33,624		61
Project Lifesaver Program/Private Contribution	12,519	1,387	5,261		8,645
<b>Department of Transportation:</b>					
MAPS (Paratransit)	925,045	1,597,228	1,975,674		546,599
Trans Options	608,470	865,000	840,637	4,262	628,571
NYS&W Rail Line Bicycle and Pedestrian Path	1,907,598		1,907,598		
Job Access Reverse Commute Grant (JARC)	180,810	50,000	180,810		50,000
Subregional Studies Program	249,957		244,196	180	5,581
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)		170,000			170,000
ARRA-Railroad Rehabilitation,Road Resurfacing,Traffic Signal Improvement Projects	7,714,935	2,113,189	8,505,287		1,322,817
ARRA-Subregional Staff Support		89,288	71,192		18,096
<b>Department of Justice:</b>					
SCAAP (State Criminal Alien Assistance Program)	904,294	295,004	244,224		955,074
COPS Technology Grant	1,000,000		969,122		30,878
<b>Department of Environment Protection:</b>					
Stormwater Management	5,793				5,793
Improving the Upper Raritan Water Quality Management	4,100				4,100
Morris County Waste Water Management Plan	100,000		94		99,906
ARRA-Waste Water Management Plan		109,091	36,591		72,500
County Environmental Health Act Grant	27,816	172,210	167,991		32,035

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2009	Transferred from 2010 Budget	Expended	Cancelled	Balance Dec 31, 2010
<b>Department of State:</b>					
PARIS Grant	\$ 614,712		\$ 211,466	\$ 396,819	\$ 6,427
General Operating Support (HC)	18,072	20,868	35,120		3,820
<b>Other Programs:</b>					
Hospital Database Project	312				312
Info-Link-NJ State Library Workshop		500	500		
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520				11,520
Emergency Food and Shelter - FEMA	7,021				7,021
ARRA-Homeless Prevention and Recovery Plan	879,855		544,702		335,153
ARRA-Food Stamps Program		35,456			35,456
Emergency Shelter - Homeless Prevention					
Archival Preservation	158				158
Inmate Program/Private Contribution		545			545
Highlands Initial Assessment Grant	15,000		15,000		
Highlands Plan Conformance Grant Program		20,000	8,424		11,576
ARRA-Energy Efficiency & Conservation Strategy	205,048	3,978,300	1,474,090		2,709,258
E-911	2,792,338		2,066,667		725,671
	<u>\$ 26,782,645</u>	<u>\$ 24,648,410</u>	<u>\$ 33,769,493</u>	<u>\$ 651,159</u>	<u>\$ 17,010,403</u>
<b>Ref.</b>	A			A-11	A
<b>Analysis of Funding:</b>					
Local Funding		\$ 497,670			
State Funding		6,512,898			
Federal Funding		17,637,842			
		<u>\$ 24,648,410</u>			
<b>Analysis of Balance Dec. 31, 2008 and 2009 Expenditures:</b>					
Cash Disbursements			\$ 23,336,431		
Appropriated Reserves	A \$ 18,831,900				
Encumbrances	A 7,950,745		10,433,062		
	<u>\$ 26,782,645</u>		<u>\$ 33,769,493</u>		



FEDERAL AND STATE GRANT FUND  
SCHEDULE OF UNAPPROPRIATED RESERVES

	<u>Balance Dec 31, 2009</u>	<u>Grant Funds Received</u>	<u>Transferred to 2010 Budget</u>	<u>Cancelled</u>	<u>Returned Overpayments</u>	<u>Balance Dec 31, 2010</u>
<b>Department of Law and Public Safety:</b>						
State/Community Partnership Act	\$ 17,277					\$ 17,277
Project Lifesaver Program		1,412	1,387			25
PARIS Grant				87,907	87,907	
	<u>\$ 17,277</u>	<u>\$ 1,412</u>	<u>\$ 1,387</u>	<u>\$ 87,907</u>	<u>\$ 87,907</u>	<u>\$ 17,302</u>
<b>Ref.</b>	A	A-10	A-11		A-10	A

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit	
Balance January 1, 2010	XXXXXXXXXX	XX	XXXXXXXXXX XX
School Tax Payable # 85001-00	XXXXXXXXXX	XX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85002-00	XXXXXXXXXX	XX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXX	XX	
Levy Calendar Year 2010	XXXXXXXXXX	XX	
Paid			XXXXXXXXXX XX
Balance December 31, 2010	XXXXXXXXXX	XX	XXXXXXXXXX XX
School Tax Payable # 85003-00			XXXXXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85004-00			XXXXXXXXXX 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, 2010 85045-00	XXXXXXXXXX	XX	
2010 Levy 85105-00	XXXXXXXXXX	XX	
Interest Earned	XXXXXXXXXX	XX	
Expenditures			XXXXXXXXXX XX
Balance December 31, 2010 85046-00			XXXXXXXXXX XX

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2010	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85032-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXX	XX		
Levy Calendar Year 2010	XXXXXXXXXX	XX		
Paid			XXXXXXXXXX	XX
Balance December 31, 2010	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85034-00			XXXXXXXXXX	XX
# Must include unpaid requisitions				

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2010	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85042-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXX	XX		
Levy Calendar Year 2010	XXXXXXXXXX	XX		
Paid			XXXXXXXXXX	XX
Balance December 31, 2010	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85044-00			XXXXXXXXXX	XX
# Must include unpaid requisitions				

# COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2010		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes	80003-01	XXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	XX		
2010 Levy:		XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03	XXXXXXXX	XX		
County Library	80003-04	XXXXXXXX	XX		
County Health		XXXXXXXX	XX		
County Open Space Preservation		XXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX		
Paid				XXXXXXXX	XX
Balance December 31, 2010		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes				XXXXXXXX	XX
Due County for Added and Omitted Taxes				XXXXXXXX	XX

# SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2010		XXXXXXXX	XX		
2010 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00	XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81111-00	XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00	XXXXXXXX	XX	XXXXXXXX	XX
Garbage -	81109-00	XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00	XXXXXXXX	XX	XXXXXXXX	XX
		XXXXXXXX	XX	XXXXXXXX	XX
		XXXXXXXX	XX	XXXXXXXX	XX
Total 2010 Levy	80003-07	XXXXXXXX	XX		
Paid				XXXXXXXX	XX
Balance December 31, 2010					

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2010	80004-01	XXXXXXXX	XX		
State Library Aid Received in 2010	80004-02	XXXXXXXX	XX		
Expended	80004-09			XXXXXXXX	XX
Balance December 31, 2010	80004-10				

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

Balance January 1, 2010	80004-03	XXXXXXXX	XX		
State Library Aid Received in 2010	80004-04	XXXXXXXX	XX		
Expended	80004-11			XXXXXXXX	XX
Balance December 31, 2010	80004-12				

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

Balance January 1, 2010	80004-05	XXXXXXXX	XX		
State Library Aid Received in 2010	80004-06	XXXXXXXX	XX		
Expended	80004-13			XXXXXXXX	XX
Balance December 31, 2010	80004-14				

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2010	80004-07	XXXXXXXX	XX		
State Library Aid Received in 2010	80004-08	XXXXXXXX	XX		
Expended	80004-15			XXXXXXXX	XX
Balance December 31, 2010	80004-16				

## STATEMENT OF GENERAL BUDGET REVENUES 2010

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	20,000,000.00	20,000,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	78,152,605.31	81,533,403.58	3,380,798.27
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See Sheet 17(a)	18,331,153.23	18,331,153.23	-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>96,483,758.54</b>	<b>99,864,556.81</b>	<b>3,380,798.27</b>
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-	209,993,182.63	209,993,182.63	-
	326,476,941.17	329,857,739.44	3,380,798.27

## 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	
<small>* 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.</small>		



# STATEMENT OF GENERAL BUDGET REVENUES 2010

(Continued)

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

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Labor			
Work First New Jersey	2,254.00	2,254.00	
New Jersey Department of Transportation			
ARRA-Traffic Signal Improvements/ FS-B00S(836)	220,126.00	220,126.00	
New Jersey Department of Transportation			
ARRA-Intersection Improvements FS-0165(101)	360,103.00	360,103.00	
New Jersey Department of Transportation			
ARRA-Traffic Signal Improvements/ FS-B00S(835)	231,778.00	231,778.00	
New Jersey Office of Homeland Security and Preparedness			
Emergency Operations Center Grant Program (ECO) FFY09	1,000,000.00	1,000,000.00	
New Jersey Department of Health and Human Services			
NACCHO Grant	5,000.00	5,000.00	
New Jersey Department of Law and Public Safety			
Police and Fire Training Program	5,595.00	5,595.00	
<b>Total (Sheet 17)</b>			

# STATEMENT OF GENERAL BUDGET REVENUES 2010

(Continued)

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

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Law and Public			
Safety			
ARRA-Multi-Jurisdictional Narcotics			
Task Force	45,042.00	45,042.00	
New Jersey Department of Law and Public			
Safety			
Body Armor Replacement Fund Program	9,106.75	9,106.75	
New Jersey Department of Law and Public			
Safety			
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	
New Jersey Department of Human Services			
Mental Health Planning	6,000.00	6,000.00	
New Jersey Department of Transportation			
Highway Rail Grade Crossing Program/ STP-B00S(991)LS4E	170,000.00	170,000.00	
New Jersey Department of Environmental			
Protection			
County Environmental Health Act Grant	135,450.00	135,450.00	
New Jersey Department of Law and Public			
Safety			
UASI (#2009-SS-T9-0082) FFY09	688,349.96	688,349.96	
<b>Total (Sheet 17)</b>			

# STATEMENT OF GENERAL BUDGET REVENUES 2010

(Continued)

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

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Transportation			
Highway Rail Grade Crossing Program/ STP-B00S(695)LS40	190,000.00	190,000.00	
New Jersey Department of Transportation			
Highway Rail Grade Crossing Program/ 2010-COM-03	310,000.00	310,000.00	
New Jersey Department of Transportation			
ARRA-Supplemental Subregional Staff Support	89,288.00	89,288.00	
New Jersey Department of Labor			
Workforce Investment Act	2,953,259.00	2,953,259.00	
Highlands Water Protection and Planning Council			
Highlands Plan Conformance Grant Program	20,000.00	20,000.00	
Communication Center			
Emergency Management, Salaries and Wages	97,360.00	97,360.00	
New Jersey Department of Labor			
Work First New Jersey	301,413.00	301,413.00	
<b>Total (Sheet 17)</b>			

# STATEMENT OF GENERAL BUDGET REVENUES 2010

(Continued)

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

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Labor			
ARRA-TANF Emergency Contingency			
Funds-SYW	67,000.00	67,000.00	
New Jersey Department of Labor			
National Emergency Grant	150,000.00	150,000.00	
New Jersey Department of Law and Public			
Safety			
Urban Areas Security Initiative FFY08	1,032,749.32	1,032,749.32	
New Jersey Department of Labor			
Work First New Jersey	954,163.00	954,163.00	
New Jersey Department of Health and			
Senior Services			
Bio Terrorism Grant	469,981.00	469,981.00	
New Jersey Department of Transportation			
Transoptions	865,000.01	865,000.01	
New Jersey Department of Law and Public			
Safety			
UASI -FFY09 (#2009-SS-T9-0082)	200,000.00	200,000.00	
New Jersey Department of Health and			
Senior Services			
Veterans Directed Home & Community-			
Based Services Program Grant	110,543.30	110,543.30	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2010

(Continued)

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

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Law and Public			
Safety			
ARRA-Multi-Jurisdictional Narcotics			
Task Force	45,042.00	45,042.00	
New Jersey Department of Environmental			
Protection			
County Environmental Health Act Grant	36,760.00	36,760.00	
New Jersey Department of Labor			
ARRA-Workforce Investment Act	534,560.00	534,560.00	
New Jersey Department of Human Services			
Reach Program	343,638.00	343,638.00	
New Jersey Department of Law and Public			
Safety			
Body Armor Replacement Fund Program	27,334.90	27,334.90	
New Jersey Department of Transportation			
JARC Grant	50,000.00	50,000.00	
New Jersey Department of Agriculture			
County Animal Response Team	13,333.33	13,333.33	
New Jersey Department of Law and Public			
Safety			
Police and Fire Training Program	6,505.00	6,505.00	
<b>Total (Sheet 17)</b>			



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010

2010 Budget as Adopted	80012-01	308,145,787.94
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	18,331,153.23
Appropriated for 2010 (Budget Statement Item 9)	80012-03	326,476,941.17
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>326,476,941.17</b>
Add: Overexpenditures (see footnote)	80012-06	-
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>326,476,941.17</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	306,175,064.14
Paid or Charged - Reserve for Uncollected Taxes	80012-09	-
Reserved	80012-10	20,294,604.70
<b>Total Expenditures</b>	<b>80012-11</b>	<b>326,469,668.84</b>
Unexpended Balances Canceled (see footnote)	80012-12	7,272.33

**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

2010 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-46 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2010 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	3,380,798.27
Delinquent Tax Collections	80013-02	XXXXXXXX	
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	
Unexpended Balances of 2010 Budget Appropriations	80013-04	XXXXXXXX	7,272.33
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	5,819,073.07
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2009 Appropriation Reserves	80013-05	XXXXXXXX	11,762,967.02
Prior Years Interfunds Returned in 2010	80013-06	XXXXXXXX	97,561.18
Cancellation of Contracts Payable		XXXXXXXX	1,007,504.97
		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2010	80013-07		XXXXXXXX
Balance December 31, 2010	80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
	80013-11		XXXXXXXX
Interfund Advances Originating in 2010	80013-12	1,481,213.02	XXXXXXXX
Refund Prior Year Revenues		83,264.98	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	20,510,698.84	XXXXXXXX
		22,075,176.84	22,075,176.84



**SURPLUS - CURRENT FUND  
YEAR 2010**

		Debit	Credit
1.	Balance January 1, 2010	80014-01	XXXXXXX
			39,758,171.64
2.			XXXXXXX
3.	Excess Resulting from 2010 Operations	80014-02	XXXXXXX
			20,510,698.84
4.	Amount Appropriated in the 2010 Budget - Cash	80014-03	XXXXXXX
5.	Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	20,000,000.00
			XXXXXXX
6.			XXXXXXX
	Balance December 31, 2010	80014-05	40,268,870.48
			XXXXXXX
			60,268,870.48
		60,268,870.48	60,268,870.48

**ANALYSIS OF BALANCE DECEMBER 31, 2010  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	77,530,549.80
Investments	80014-07	-
<b>Sub Total</b>		<b>77,530,549.80</b>
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	37,261,679.32
Cash Surplus	80014-09	40,268,870.48
Deficit in Cash Surplus	80014-10	
<b>Other Assets Pledged to Surplus: *</b>		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
<b>Total Other Assets</b>	<b>80014-14</b>	
<b>* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.</b>	<b>80014-15</b>	<b>40,268,870.48</b>

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011

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 - 2010 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 2010 Levy		\$	
5b. Reductions due to tax appeals **		\$	
5c. Total 2010 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 2009	82121-00	\$	
In 2010 *	82122-00	\$	
R.E.A.P. Revenue	82124-00	\$	
State's Share of 2010 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	
Total to Line 14	82111-00	\$	
11. Total Credits		\$	
12. Amount Outstanding December 31, 2010	83120-00	\$	
13. Percentage of Cash Collections to Total 2010 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 2010 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 2010

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 2010 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 2010 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, 2010	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey			XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings			XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings			XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector			XXXXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX		
8. Sr. Citizens Deductions Disallowed By Tax Collector 2009 Taxes	XXXXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXXXX	XX		
10.				
11.				
12. Balance December 31, 2010	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX		
Due To State of New Jersey			XXXXXXXXXX	XX

Calculation of Amount to be included on Sheet 22, Item 10-  
2010 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, 2010		XXXXXXXXXX	XX	
Taxes Pending Appeals		XXXXXXXXXX	XX	XXXXXXXXXX XX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XX	XXXXXXXXXX XX
Contested Amount of 2010 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 Appellants (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, 2010				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, 2010

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2011 MUNICIPAL BUDGET

		YEAR 2011		YEAR 2010	
1. Total General Appropriations for 2011 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 2011 in Municipal Budget (Item 5) 80024-02					
10. Cash Required from 2011 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 2010.

\*\* 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, 2011 (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 \_\_\_\_\_ %  
[(2011 Estimated Total Levy - 2010 Total Levy)/2010 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)

### 2011 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, 2010					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 - 2010 Tax Sale					XXXXXXXXXX	XX
12.	2010 Taxes Transferred to Liens					XXXXXXXXXX	XX
13.	2010 Taxes					XXXXXXXXXX	XX
14.	Balance December 31, 2010			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 2011. 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, 2010	84101-00			XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2010		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, 2010	84114-00	XXXXXXXXXX	XX		

### CONTRACT SALES

		Debit		Credit	
15. Balance January 1, 2010	84115-00			XXXXXXXXXX	XX
16. 2010 Sales from Foreclosed Property	84116-00			XXXXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXXXX	XX		
18.	84118-00	XXXXXXXXXX	XX		
19. Balance December 31, 2010	84119-00	XXXXXXXXXX	XX		

### MORTGAGE SALES

		Debit		Credit	
20. Balance January 1, 2010	84120-00			XXXXXXXXXX	XX
21. 2010 Sales from Foreclosed Property	84121-00			XXXXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXXXX	XX		
23.	84123-00	XXXXXXXXXX	XX		
24. Balance December 31, 2010	84124-00	XXXXXXXXXX	XX		

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 2010 (84125-00)

Realized in 2010 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 Dec. 31, 2009 per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	<u>Balance as at Dec. 31, 2010</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2011</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, 2009		REDUCED IN 2010				Balance Dec. 31, 2010	
								By 2010 Budget		Canceled by Resolution			
Totals													
								80025-00			80026-00		

NOT APPLICABLE  
Sheet 29

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, 2010" must be entered here and then raised in the 2011 budget.

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

Date	Purpose	Amount Authorized		Not Less Than 1/5 of Amount Authorized*		Balance Dec. 31, 2009		REDUCED IN 2010				Balance Dec. 31, 2010		
								By 2010 Budget		Canceled by Resolution				
Totals														
									80027-00		80028-00			

NOT APPLICABLE Sheet 30

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

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2010" must be entered here and then raised in the 2011 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

Source		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-01	XXXXXXXX	207,055,000.00	
Issued	80033-02	XXXXXXXX	13,030,000.00	
Paid	80033-03	24,544,000.00	XXXXXXXX	
Outstanding, December 31, 2010	80033-04	195,541,000.00	XXXXXXXX	
		220,085,000.00	220,085,000.00	
2011 Bond Maturities - General Capital Bonds			80033-05	\$ 25,438,000.00
2011 Interest on Bonds *		80033-06	\$ 7,319,249.37	
<b>PARK CAPITAL SERIAL BONDS</b>				
Outstanding, January 1, 2010	80033-07	XXXXXXXX	14,161,000.00	
Issued	80033-08	XXXXXXXX	2,050,000.00	
Paid	80033-09	2,954,000.00	XXXXXXXX	
Outstanding, December 31, 2010	80033-10	13,257,000.00	XXXXXXXX	
		16,211,000.00	16,211,000.00	
2011 Bond Maturities - Park Capital Bonds			80033-11	\$ 2,638,000.00
2011 Interest on Bonds *		80033-12	\$ 490,968.30	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 7,810,217.67

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	1,000,000.00	10,895,000.00	7/21/2010	See Attached
County College Bonds	125,000.00	2,135,000.00	7/21/2010	See Attached
Park Bonds	150,000.00	2,050,000.00	7/21/2010	See Attached
Total	1,275,000.00	15,080,000.00		

80033-14

80033-15

\* Interest See Attached

**OFFICIAL STATEMENT DATED**  
**July 21, 2010**

**BONDS RATED:**  
**Aaa by Moody's**  
**AAA by Standard & Poor's**

**NEW BOOK ENTRY ONLY ISSUE**

*In the opinion of Drinker Biddle & Reath LLP, Bond Counsel to the County of Morris, New Jersey (the "County"), assuming compliance by the County with certain tax covenants described herein, under existing law, interest on the Bonds is excluded from gross income of the owners of the Bonds for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"). In the further opinion of Bond Counsel, interest on the Bonds is not an item of tax preference under Section 57 of the Code for purposes of the alternative minimum tax applicable to individuals and corporations and interest on the Bonds is not included in "adjusted current earnings" in the calculation of alternative minimum taxable income for purposes of the alternative minimum tax imposed under the Code on certain corporations. Based upon existing law, interest on the Bonds and net gains from the sale of the Bonds are exempt from the tax imposed by the New Jersey Gross Income Tax Act. See "TAX MATTERS" herein.*

**THE COUNTY OF MORRIS, NEW JERSEY**  
**\$15,080,000 GENERAL OBLIGATION BONDS OF 2010**

**Consisting of:**

- \$ 10,895,000 General Improvement Bonds of 2010**
- \$ 2,050,000 Park Bonds of 2010**
- \$ 2,135,000 County College Bonds of 2010**

The \$15,080,000 General Obligation Bonds of 2010 (the "Bonds") are being issued by the County, pursuant to various duly adopted bond ordinances of the County and a resolution of the County adopted on June 23, 2010 (the "Bond Combining Resolution"). The Bonds will be issued as one fully registered bond for each maturity in the name of Cede & Co., as nominee of DTC, which will act as securities depository for the Bonds. Individual purchases of beneficial ownership interests in the Bonds will be made in book-entry form only on the records of DTC and the DTC Participants and only in the principal amount of \$5,000 or any integral multiple of \$1,000 thereof. Beneficial owners of the Bonds will not receive certificates representing their ownership interests in the Bonds. As long as Cede & Co. is the registered owner of the Bonds, as nominee for DTC, references in this Official Statement to the registered owner shall mean Cede & Co., and not the beneficial owners of the Bonds. See "DTC, BOOK-ENTRY-ONLY SYSTEM" herein.

The Bonds will be dated the date of their delivery and will mature on February 15 in the years and in the principal amounts set forth on the inside front cover hereof. The principal or redemption price, if any, shall be paid on the respective maturity dates in accordance with the Notice of Sale. Interest on the Bonds is payable on February 15, 2011 and semiannually thereafter by check or draft mailed or delivered on February 15 and August 15 in each year until maturity to the registered owners. As long as DTC or its nominee, Cede & Co., is the registered owner of the Bonds, the principal of and interest on the Bonds are payable by the County to Cede & Co., as nominee for DTC, disbursement of such payments to DTC participants is the responsibility of DTC and disbursement of such amounts to the beneficial owners is the responsibility of DTC Participants and indirect Participants. See "DTC, BOOK-ENTRY-ONLY SYSTEM" herein.

The Bonds are subject to redemption prior to maturity as described herein.

The Bonds constitute valid and binding general obligations of the County for the payment of which the County is obligated to levy ad valorem taxes on all taxable real property in the County, without limitation as to rate or amount.

**FOR MATURITY SCHEDULES,**  
**SEE INSIDE COVER HEREOF**

The Bonds are offered for sale upon the terms of the Notice of Sale and subject to the final approving opinion of Drinker Biddle & Reath LLP, Florham Park, New Jersey, Bond Counsel to the County. It is anticipated that the Bonds will be available for delivery to DTC in New York, New York, on or about July 29, 2010.

**TD Securities (USA) LLC**

**\$15,080,000 GENERAL OBLIGATION BONDS OF 2010**

**Consisting of:**

**\$10,895,000 General Improvement Bonds of 2010**  
**\$ 2,050,000 Park Bonds of 2010**  
**\$ 2,135,000 County College Bonds of 2010**

**COMBINED AMOUNTS, MATURITIES, INTEREST RATES, YIELDS OR PRICES, AND CUSIPS**

<u>Year (February 15)</u>	<u>Principal Amount <sup>(1)</sup></u>	<u>Interest Rate</u>	<u>Yield or Price</u>	<u>CUSIPS**</u>
2011	\$1,275,000	2.000%	0.280%	6180233E3
2012	875,000	3.000	0.390	6180233F0
2013	955,000	4.000	0.610	6180233G8
2014	1,650,000	5.000	0.900	6180233H6
2015	1,650,000	5.000	1.270	6180233J2
2016	1,650,000	5.000	1.660	6180233K9
2017	1,650,000	5.000	1.980	6180233L7
2018	1,720,000	5.000	2.200	6180233M5
2019	1,720,000	5.000	2.380	6180233N3
2020	1,420,000	5.000	2.600	6180233P8
2021	515,000	5.000	2.760	6180233Q6

<sup>(1)</sup>Purchaser will pay \$17,274,541.54 for Bonds delivered in the aggregate principal amount of \$15,080,000.00

\*\*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 number listed above is being provided solely for the convenience of Bondholders only at the time of issuance of the Bonds and the County does not make any representation with respect to such number or undertake any responsibility for its 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 2011 DEBT SERVICE FOR LOANS**

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

Source		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80033-01	XXXXXXXX	1,236,724.91	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	292,259.16	XXXXXXXX	
Cancellation				
Outstanding, December 31, 2010	80033-04	944,465.75	XXXXXXXX	
		1,236,724.91	1,236,724.91	
2011 Loan Maturities			80033-05	\$ 298,133.57
2011 Interest on Loans			80033-06	\$ 17,406.06
Total 2011 Debt Service for Green Acres Loan			80033-13	\$ 315,539.63

**LOANS**

Outstanding, January 1, 2010	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2010	80033-10	-	XXXXXXXX	
		-	-	
2011 Loan Maturities			80033-11	\$ -
2011 Interest on Loans			80033-12	
Total 2011 Debt Service for	Loan		80033-13	\$ -

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS**

**TYPE I SCHOOL TERM BONDS**

Source		Debit	Credit	2011 Debt Service
Outstanding, January 1, 2010	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2010	80034-03		XXXXXXXX	
2011 Bond Maturities - Term Bonds		80034-04	\$ -	
2011 Interest on Bonds *		80034-05	\$ -	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding, January 1, 2010	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2010	80034-09		XXXXXXXX	
2011 Interest on Bonds *		80034-10	\$ -	
2011 Bond Maturities - Serial Bonds			80034-11	\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

**2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2010	2011 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, 2010	Date of Maturity	Rate of Interest	2011 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.								
<b>Total</b>								

Sheet 33  
NOT APPLICABLE

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 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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, 2010	Date of Maturity	Rate of Interest	2011 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.								
<b>Total</b>	-		-			-	-	

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 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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)**

Sheet 33a  
NOT APPLICABLE



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 Budget Requirement			
		For Principal		For Interest/Fees	
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
Total					

80051-01

80051-02

(Do not crowd - add additional sheets)

NOT APPLICABLE

Sheet 34a



**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, 2010		2010 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED SCHEDULE								
Total	70000-							

SEE ATTACHED

Sheet 35a

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

COUNTY OF MORRIS  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance		Balance,					Balance,		
	No.	Date	Appropriation	December 31, 2009		Authorized	Expended	Canceled	December 31, 2010	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 80,902	\$	\$	\$	\$ 80,902	\$	
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	50,626			6,380		44,246	
Various Bridge and Facility Improvements	644	8/23/95	3,710,000	17,674					17,674	
Roads & Bridges	663	4/10/96	11,560,000	61,568					61,568	
Road & Bridge Improvements	696	3/12/97	10,682,000	551					551	
Automation Finance & P/R System	721	11/12/97	850,000	22,206	259,000		84,676		37,530	
Analysis & Repair - Washington Building	723	3/11/98	100,000	626				626		
Various Public Works Projects	728	3/25/98	9,280,000	47,488			180		47,308	
Expansion & Refurbishment of Fire Training Facilities	745	10/14/98	5,000,000	15,192					15,192	
Acquisition Installation & Modification - Fire Alarm Sys.	750	2/24/99	100,000	467					467	
Various Public Works Projects	757	3/24/99	8,810,000	15,971					15,971	
Various Public Works Projects	793	5/10/00	11,000,000	55,635					55,635	
Acquisition & Installation of Equipment for County Library	800	6/28/00	100,000	1,061					1,061	
Various Road Improvements	817	3/28/01	6,210,000	20,212			729		19,483	
Various Bridge Improvements	818	3/28/01	8,000,000	18,245			107		18,138	
Repairs and Modifications to Existing Alarm System	827	4/25/01	75,000	299					299	
Design and Construction of Roadway Drainage Improvements	833	5/23/01	1,450,000	1,989			726		1,263	
Greystone Park Psychiatric Hospital, Plans & Specifications	845	2/13/02	1,000,000	1,303					1,303	
Pigeon Hill Wetland Mitigation Project	851	3/13/02	300,000		60,330		183		15,147	
Computer Equipment Human Services - Temporary Assistance	859	4/24/02	760,000	5,133				5,133		
Road Resurface & Recon. Project - Various County Roads	861	4/24/02	6,424,000	20,659					20,659	
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	273,246			3,300		269,946	
Emergency Generator for County Garage & Install of Water Recycle System	868	6/12/02	150,000	40,147					40,147	
NJDEP Permit & Install of Drainage Improvement Var. County Roads	876	7/24/02	1,100,000	9,407			6,686		2,721	
Construction, Washington Street Bridge in Town of Boonton	878	7/24/02	15,250,000	13,881	24,404		30		13,851	
Various Improvements at Dept. of Long Term Care Services	882	8/28/02	547,000	920					920	
Preliminary Costs of Design & Eng of Construction on Old Jail	893	11/25/02	200,000	9,123	60,000			69,123		
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	226,958			18,562		208,396	
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	8,551			2,761		5,790	
Acq & Install of Video Security w/Recording Capability - Sheriff Comm Ctr	941	4/14/04	250,000	4,987					4,987	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	101,928			36,284		65,644	
Completion of Water Capacity Study	943	4/28/04	300,000	2,340				2,340		
Upgrade to Fire Alarm Systems at Various County Facilities	951	5/26/04	500,000	762					762	
Replacement of Elevator Selectors for all Elevators, Admin & Schuyler	952	5/12/04	150,000	3,443					3,443	
Acq & Install of a Fire Pump at the Admin & Records Bldg	956	5/26/04	100,000	1,207					1,207	
Acq of Various Properties in the Township of Washington	958	5/26/04	700,000	2,896			204		2,692	
County Roadway Drainage Improvements	962	6/23/04	750,000	84,211			58,071		26,140	
Plumbing Repairs & Upgrades at Juvenile Detention Center	964	7/14/04	70,000	1,603				1,603		
Courthouse Complex Security System	972	9/20/04	300,000	61				61		
Acq & Install Library System Upgrades - by Network Srvc Division	973	9/20/04	275,000	31,094					31,094	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	455,908			20,940		434,968	
Prelim - Design & Eng for Renovation of the West Hanover Avenue Armory	978	11/10/04	200,000	361					361	
Completion of the Construction & Furnishing Cty Youth Shelter	980	12/8/04	300,000	4					4	
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	1,000,000	25,315					25,315	
Computer Equipment - Office of Temporary Assistance	984	2/23/05	110,000	3,497				3,497		
Replacement HVAC at Various Locations in Morristown and at Library	993	4/27/05	150,000	109					109	
Improvements to Speedwell Village	995	4/27/05	600,000	9,259			7,989		1,270	
Replacement of Existing Life Safety Systems within County Facilities	003	6/8/05	89,000	2,134			2,000	134		
Acq & Install of Water Recycling Equipment	004	6/8/05	85,000	85,000				85,000		
Road Improvement Projects	010	9/14/05	2,000,000		47,670		11,619		36,051	
Completion of Addition/Renovation of Voting Machine Tech Center	015	10/26/05	400,000	13,321				13,321		
Additional Plans and Specifications for Greystone Hospital	016	10/26/05	400,000	305					305	
Upgrade of Morris County Mosquito Commission Facility	021	11/22/05	1,900,000		485,094			485,094		
Replacement of Security System - MC Correctional Facility	024	2/8/06	320,000	3,093			2,200		893	
Equipment Replacement & Facility Improvements to Morris View	025	2/8/06	465,000	10,981			6,932		4,049	

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appropriation	December 31, 2009		Authorized	Expended	Canceled	December 31, 2010	
				Funded	Unfunded				Funded	Unfunded
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	\$ 7,155,000	\$ 75,958	\$ 738,361	\$	\$ 275,808	\$	\$ 257,008	\$ 281,503
Renovations of the West Hanover Avenue Armory in the Twp of Morris	028	4/11/06	2,800,000	161,494			23,898		137,596	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000		762,000		10,446		27,889	762,000
Design & Construction of Training Facility - Firefighters & Police Academy	030	4/11/06	1,100,000	22,016					22,016	
Acq & Installation of a Network to Life Safety Syst Installations to Comm. Sys	032	4/11/06	75,000	75,000					75,000	
Road Improvement Projects	034	4/26/06	3,488,000	3,512					3,512	
Roof Replacement at Various County Facilities	036	4/26/06	400,000	5,120					5,120	
Completion/Design & Install of Fire Pumps & Alarms at Various Facilities	038	5/10/06	400,000		125,148		2,407		17,741	105,000
Acq & Install of Lighting Fixtures & Ceiling Tiles - County Facilities	045	5/24/06	125,000	5,804			1,097		4,707	
Acq of Evidence Trailers - MC Sheriff's Office Criminal Investigation	046	5/24/06	170,000	68				68		
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	6/28/06	4,800,000	163,907	571,000		14,783		149,124	571,000
Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	052	7/12/06	75,000	39,313			4,205		35,108	
Design of Specifications for the Demolition of the Washington Building	054	7/26/06	50,000	50,000			13,049		36,951	
Acquisition of Replacement Conference Room Furniture	058	8/9/06	50,000	22,903				22,903		
Replacement of Plumbing Fixtures at Various County Buildings	059	8/9/06	80,000	4,119			4,119			
Replacement of Porches, Facades, Trim and Columns-Variou County Facilities	060	8/9/06	75,000	19,241					19,241	
Restoration of Brick Facades/Rplmnt of Concrete Sidewalks/Curbs-Var Cty Fac	061	9/13/06	100,000	4,006						
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	9/27/06	1,125,000	10,983	83,773		36,364			58,392
Energy Savings Installations at Various County Facilities	064	9/27/06	300,000	87,780	185,000		16,842		70,938	185,000
Improvements to Speedwell Village	065	10/11/06	840,000	189,324	150,000		187,460		1,864	150,000
Study to Develop a Concept Plan for Public Safety Comm & Emerg Mgmt Cntr	066	10/11/06	350,000	73,582					73,582	
Acq of Replacement Vehicles for the Div of Buildings & Grounds	067	10/25/06	125,000	137					137	
Acq of Polisy Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	140,000	7,552					7,552	
Completion of an Emergency Svc Training Facil/Fire & Police	069	11/21/06	250,000		83,610					83,610
Repair/Replacement of County Correctional Facility Security System	070	11/21/06	800,000	18,678			4,462		14,216	
Abatement and Demolition of Facilities on the Greystone Park Property	071	11/21/06	1,000,000	6,210			1,525		4,685	
Roof Replacement at Various County Facilities	076	3/28/07	500,000	146,514	100,000		96,308		50,206	100,000
Replacement of HVAC Equipment in Various County Buildings	078	3/28/07	100,000	11,952			11,762		190	
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	4/11/07	775,000	63,701	288,000		168,119			183,582
Road Improvement Projects	081	4/11/07	4,880,000	80,825			41,481		39,344	
Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	082	4/11/07	387,000	64,510					64,510	
Acq of Additional Frequencies for the Trunked Radio System	084	4/25/07	1,000,000	31,243	100,000		131,243			
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	4/25/07	150,000		65,593		(5,213)		8,806	62,000
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000		1,027,288		236,886			790,402
Acq of Security System for the Prosecutor's Special Enforcement Unit	088	5/23/07	150,000	99,800			89,820		9,980	
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	1,348,206	924,790		2,019,853		78,353	174,790
Renovations & Improvements to CCM Facilities	090	6/11/07	11,496,850	7,755,784			4,262,600		3,493,184	
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	6/11/07	200,000		34,399					34,399
Replacement & Upgrade of Respiratory Protection Equipment at the Fire & Police Academy	092	6/11/07	87,000	1				1		
Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	093	6/11/07	35,000	5,470					5,470	
Renovation of the County Sheriff's K-9 Facility	096	7/25/07	45,000	64				64		
Renovation to County Garage Facilities	097	7/25/07	200,000		17,672		8,474		9,198	
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	176,378			468,113		208,265	228,000
Replacement of Administration & Records Building Generator	099	7/25/07	525,000		393,816		(8,351)		52,167	350,000
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	11/7/07	400,000	298,989	80,000		279,603		19,386	80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	11/7/07	400,000	155,034	180,000		4,548		150,486	180,000
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000		253,253		119,464			133,789
Replacement of County Bridges	107	11/7/07	10,759,598	3,860,432			308,271		3,552,161	
Upgrades to the Morris County Sheriff's Office AFIS, AVID and Live Scan Systems	109	2/13/08	30,000	981				981		
Renovation of Classrooms at the Public Safety Training Academy	110	4/23/08	180,000	13,557					13,557	
Replacement of the Boiler Plant in the Administration and Records Building	111	4/23/08	250,000	1,222					1,222	
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	4/23/08	500,000	83,918	150,000		105,231			128,687

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance		Balance, December 31, 2009				Balance, December 31, 2010			
	No.	Date	Appropriation	Funded		Authorized	Expended	Canceled	Funded	
				Funded	Unfunded				Funded	Unfunded
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	\$ 3,000,000	\$ 1,807,908	\$ 857,000	\$	\$ 870,274	\$	\$ 937,634	\$ 857,000
Roadway Design & Construction Projects	114	4/23/08	5,095,000	567,528			397,710		169,818	
Replacement of Co Bridge No 1400-900 on Green Pond Rd, Twp of Rockaway	115	4/23/08	2,800,000	792,710			51,771		740,939	
Various improvements to MV Including Renovations to the Dietary Loading Dock, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	116	5/14/08	152,000	32,331			4,335		27,996	
Replacement of Boiler Control Panels at Morris View	117	5/14/08	50,000		33,165					33,165
Replacement of Heating, Ventilating, & Air Conditioning Equipment - County Facilities	118	5/14/08	150,000	27,521	42,000		40,735			28,786
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	5/14/08	250,000		16,270		1,053		7,217	8,000
Construction of a Salt Storage Barn at the Wharton Garage	121	5/28/08	390,000	924					924	
Acq of Replacement Vehicles and Equipment for Road & Bridge Dept	122	5/28/08	510,000		2,377		227		2,150	
Acquisition of New and Replacement Computers and Appurtenances	123	5/28/08	1,700,000	447,732	619,000		171,443		895,289	
Acq & Install of Upgrades to the Life Safety Complex Training Systems	128	6/9/08	362,000	17,700	344,000				361,700	
Improvements to Historic Speedwell Village	129	6/9/08	480,000		281,917		17,396		57,521	207,000
Acquisition and Installation of an Emergency Generator at the S.E.U.	130	6/9/08	120,000	87,165			69,734		17,431	
Acq of New Replacement Radios & Accessories for all County Government Divisions	131	6/9/08	125,000	67,225			67,225			
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	6/25/08	400,000	9,973	380,000		41,363		118,610	230,000
Acq of Personal Protective Equip for Academy Fire Instructors	135	6/25/08	58,500	12,846					12,846	
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	8/13/08	400,000		25,452		14,948			10,504
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	1,493,499	2,952,000		2,012,037		707,636	1,725,826
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	75,000			12,800		62,200	
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000	399,755	1,500,000		422,650			1,477,105
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	10/7/08	300,000		116,022		77,085		3,937	35,000
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	47,700	952,000		47,007		500,693	452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	10/22/08	210,000	109,439	100,000		109,514			99,925
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	6,490	138,000				6,490	138,000
Development of a County-wide Paging System for Fire and EMS	144	10/22/08	800,000	437,657	361,000		422,749		214,908	161,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000		498,903		159,698			339,205
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	762,875	585,000		562,515		200,360	585,000
Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	147	12/10/08	500,000		46,016		46,016			
Acquisition and Installation of Security Equipment at Various County Facilities	148	2/25/09	75,000	24,710			12,990		11,720	
Replacement of Carpeting and Window Fixtures at Various County Facilities	149	2/25/09	100,000	56,041			56,041			
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150	2/25/09	200,000		128,355		8,403		29,952	90,000
Acquisition of Replacement In-Vehicle Tablet Computers with Laptop Computers	153	5/13/09	200,000		2,000		870	1,130		
Acquisition & Installation of Security Equipment at Various County Locations	154	5/13/09	125,000	125,000					125,000	
Upgrade the Sheriff's AVID System (Video Enhancement) Software	155	5/13/09	26,000	26,000					26,000	
Acquisition & Replacement of Chairs & Tables for the County Prosecutor's Office	156	5/13/09	76,000	93				93		
Acquisition of File Cabinets for the Continuing Storage of All Closed Out Warrant Files	157	5/27/09	25,585	25,585			24,774	811		
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	166,700	3,333,000				166,700	3,333,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	15,700	319,000				15,700	319,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	5/27/09	250,000	11,700	238,000		76,651		135,049	38,000
Acq of New & Replacement Radios & Accessories for All County Government Users	161	5/27/09	125,000	5,700	119,000		119,309		5,391	
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	6/8/09	150,000	866	142,000		93,670			49,196
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	29,607	1,428,000		37,246		992,361	428,000
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & the Motor Service Ctr	164	6/8/09	175,000	8,700	166,000		165,242			9,458
Roadway Design & Construction Projects	165	6/8/09	7,945,000	4,217,196	3,727,000		1,265,924		3,951,272	2,727,000
Acquisition and Installation of Security System for the Office of Temporary Assistance	166	6/8/09	40,000	10,250			8,593		1,657	
Acq of a Ballistic Microscope for Ballistics Comparisons for Use By the Sheriff's Office	169	6/24/09	75,800	75,800					75,800	
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	6/24/09	700,000	31,819	666,000		38,418		493,401	166,000
Roof Replacement at Various County Facilities	172	6/24/09	500,000	24,700	475,000		5,915		18,785	475,000
Various Improvements to the Morris View Healthcare Facility	173	6/24/09	349,000		287,293		222,609			64,684
Replacement of County Bridge #1400-393 on South Jefferson Rd in Hanover Township & County Bridge #1400-164 on Stillwater Drive in the Borough of Kinnelon	174	6/24/09	2,000,000	1,565,471			1,478,069		87,402	

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2009			Balance, December 31, 2010			
	No.	Date	Appropriation	Funded		Authorized	Expended	Canceled	Funded	
				Funded	Unfunded				Funded	Unfunded
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	\$ 37,000	\$ 37,000	\$	\$ 734	\$	\$ 36,266	\$	
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	10,200	198,000	458		109,742	98,000	
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	7/8/09	500,000	25,000	475,000	687		174,313	325,000	
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	25,000	475,000		280,637		219,363	
Replacement of Tree Removal/Pruning Equipment	179	7/22/09	125,000	125,000				125,000		
Replacement of Motors, Fans, and Pumps at Various County Locations	180	7/22/09	50,000	43,935			32,048	11,887		
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	20,000	380,000			20,000	380,000	
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182	7/22/09	973,814		920,328		574,693	168,635	177,000	
Renovation to Central Avenue Complex at Greystone Park to Accommodate Various Users	183	8/26/09	3,800,000	181,000	3,619,000		3,037,759		762,241	
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	186,000	3,719,000		241,249	532,091	3,131,660	
Acquisition of Replacement Common Area Furniture Throughout County Buildings	185	9/9/09	25,000	25,000			1,520	23,480		
Acq of a Portable Forensic Light Source for Use at Crime Scenes by the Sheriff's Office	186	9/9/09	35,000	35,000				35,000		
Acquisition of Replacement Pedestrian and Overhead Doors at Various Locations	187	9/9/09	50,000	46,880			33,953	12,927		
Restoration of Brick Facades & Replacement of Sidewalks/Curbs Various County Facilities	188	9/9/09	75,000	75,000			22,880	52,120		
Acquisition of Replacement Vehicles for the County Nutrition Program	189	10/28/09	82,500	82,500				82,500		
Acquisition of Replacement Vehicles for the MAPS Program	190	10/28/09	70,000	70,000			38,674	31,326		
Demolition of the Washington Building	191	2/24/10	203,000			203,000	525	9,475	193,000	
Renovations & Improvements to Academic Buildings at the County College of Morris	192	2/24/10	2,353,000			2,353,000	758,171	1,594,829		
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	3/24/10	1,000,000			1,000,000	112,880	435,120	452,000	
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194	3/24/10	400,000			400,000	14,630	5,370	380,000	
Replacement of Workstations for the Department of Planning & Development	195	3/24/10	200,000			200,000	199,945		55	
Design & Development of an Additional County Courtroom	196	3/24/10	500,000			500,000	30,379		469,621	
Acq & Install of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center	197	4/26/10	24,000			24,000		24,000		
Renovation of Communications Center to Accommodate Install of New Dispatch Consoles	198	4/26/10	25,000			25,000	20,935	4,065		
Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	199	4/26/10	30,000			30,000	29,981	19		
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200	4/26/10	347,000			347,000	11,017	5,983	330,000	
Improvements to Morris View Healthcare Center	201	4/26/10	376,000			376,000	30,727		345,273	
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000			7,825,000	1,864,024	3,522,976	2,438,000	
Construction of a Truck Wash Pad at the Wharton Garage	203	5/12/10	100,000			100,000		100,000		
Replacement of Carpeting & Window Fixtures at Various County Facilities	204	5/12/10	100,000			100,000	8,439	91,561		
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	5/12/10	150,000			150,000	300	7,700	142,000	
Replacement of Workstations for the County Prosecutor's Office	206	5/12/10	270,000			270,000	10,550	2,450	257,000	
Design of Phase II Recreation Fields at Central Park at Morris County	207	5/12/10	700,000			700,000	300	33,700	666,000	
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	208	5/12/10	300,000			300,000	62,633		237,367	
Acquisition of Replacement Vehicles for the Buildings & Grounds Division	210	5/26/10	77,000			77,000	45,440	31,560		
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000			50,000	14,573	35,427		
Replacement of Motors, Fans and Pumps at Various County Locations	212	5/26/10	50,000			50,000		50,000		
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500			282,500	300	14,200	268,000	
Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site	214	6/9/10	45,000			45,000	7,896	37,104		
Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division	215	6/9/10	75,000			75,000		75,000		
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	216	6/9/10	50,000			50,000		50,000		
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000			75,000	1,016	73,984		
Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility	218	7/14/10	45,000			45,000		45,000		
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219	7/14/10	200,000			200,000	300	9,700	190,000	
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	7/14/10	225,000			225,000	300	10,700	214,000	
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	7/14/10	700,000			700,000	300	33,700	666,000	
Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	223	7/28/10	145,000			145,000	300	6,700	138,000	
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	7/28/10	250,000			250,000	300	11,700	238,000	
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000			5,930,000	300	282,700	5,647,000	

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2009			Balance, December 31, 2010			
	No.	Date	Appropriation	Funded	Unfunded	Authorized	Expended	Canceled	Funded	Unfunded
Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	226	8/11/10	\$ 450,000	\$	\$	\$ 450,000	\$ 300	\$	\$ 21,700	\$ 428,000
Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	227	8/11/10	1,000,000			1,000,000			1,000,000	
Acquisition of Replacement Vehicles for the Morris Area Paratransit System	228	9/8/10	70,000			70,000			70,000	
Acquisition of Replacement Vehicles for the Morris County Nutrition Program	229	9/8/10	110,000			110,000			110,000	
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	9/8/10	500,000			500,000			25,000	475,000
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	9/8/10	660,000			660,000			100,000	560,000
Acquisition of a Computer Aided Dispatch/Records Management System	232	9/8/10	1,110,000			1,110,000	197,242			912,758
County Roadway Drainage Improvements	233	10/13/10	500,000			500,000			25,000	475,000
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			2,500,000			120,000	2,380,000
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000			600,000			29,000	571,000
				<u>\$ 31,760,613</u>	<u>\$ 38,645,299</u>	<u>\$ 30,602,500</u>	<u>\$ 26,133,546</u>	<u>\$ 691,983</u>	<u>\$ 31,059,133</u>	<u>\$ 43,123,750</u>
	Ref.			C	C		C-2,C-3		C	C,C-6
					Ref.	\$ 926,000		\$ 146,889		
					C-1					
					C-8	1,089,500				
					C-6,C-18	22,325,000		545,094		
					C-17	6,262,000				
						<u>\$ 30,602,500</u>		<u>\$ 691,983</u>		

COUNTY OF MORRIS

PARK CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2009		Authorized	Expended	Canceled	Balance, December 31, 2010	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Park Linear Path Improvements	172	6/26/96	\$ 715,000	\$ 4,167	\$ 878		\$ 5,045		\$	\$
Imp to Berkshire Valley Golf Course, Mennen Sports Arena	193	4/9/03	1,400,000	7,723			1,157		6,566	
Reno & Replace at Mennen Arena, Restrooms & Dasherboard in Rink 2	196	4/28/04	200,000	1				1		
Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses	199	4/27/05	1,375,000	96,042			16,386		79,656	
Improvements to Park Commission Facilities	201	1/25/06	1,555,000	219,742			65,312		154,430	
Improvements & Renovations of MC Park Commission Facilities	204	5/9/07	1,400,000	761,372			122,680		638,692	
Acq of Vehicles & Equip by MC Park Comm for Golf Course & Park Maint	205	2/13/08	675,000	3,451			3,451			
Improvements of MC Park Commission Facilities	206	4/23/08	1,700,000	790,532	515,000		1,057,673		132,859	115,000
Acquisition of Vehicles & Equipment by the MC Park Commission	207	2/11/09	864,300		184,322		111,450		25,872	47,000
Purchase of Vehicles & Equipment Necessary for Park Police Operations	208	4/22/09	75,000	68,860			29,479		39,381	
Improvements of MC Park Commission Facilities	209	5/27/09	1,400,000	66,700	1,333,000		250,230		566,470	583,000
Acq of Vehicles & Equip by MC Park Commission for Various Departments	210	2/24/10	669,723			669,723	447,385			222,338
Improvement of MC Park Commission Lands	211	5/26/10	1,800,000			1,800,000	22,879		65,121	1,712,000
Acq of Equip Necessary for Park Police Operations in Order to Participate in the County Dept of Law & Public Safety Computer Aided Dispatch/Automated Records Mgmt Sys	212	11/22/10	53,900			53,900			53,900	
				<u>\$ 2,018,590</u>	<u>\$ 2,033,200</u>	<u>\$ 2,523,623</u>	<u>\$ 2,133,127</u>	<u>\$ 1</u>	<u>\$ 1,762,947</u>	<u>\$ 2,679,338</u>
Ref.				C	C		C-2,C-4		C	C,C-7
						Ref.				
Capital Fund Balance				C-1		\$ 53,900		\$ 1		
Capital Improvement Fund				C-8		120,723				
Deferred Charges to Future Taxation - Unfunded				C-7,C-19		2,349,000				
						<u>\$ 2,523,623</u>		<u>\$ 1</u>		

Sheet 35g





**GENERAL CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS**

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2010	80030-01	XXXXXXXXXX	
Received from 2010 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2010 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2010	80030-05		XXXXXXXXXX
		-	-

\* The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2010**  
**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 2010 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 IMPROVEMENT AUTHORIZED IN 2010  
AND DOWN PAYMENT (N.J.S. 40A:20-11)**

GENERAL CAPITAL PURPOSE	ORD. #	TOTAL APPROPRIATION	TOTAL OBLIGATION AUTHORIZED	DOWN PAYMENT	GRANT	AMOUNT OF DOWN
				PROVIDED BY ORDINANCE	RECEIVABLE	PAYMENT IN BUDGET OF 2010 OR PRIOR YEARS
Demolition of the Washington Building	191	203,000.00	193,000.00	10,000.00		10,000.00
Renovations and Improvements to Academic Buildings at the County College of Morris	192	2,353,000.00	2,353,000.00			
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	1,000,000.00	952,000.00	48,000.00		48,000.00
Renovation of 30 Schuyler Place to Include Classrooms and Computer Labs for CCM Programs	194	400,000.00	380,000.00	20,000.00		20,000.00
Replacement of Workstations for the Department of Planning & Development	195	200,000.00	190,000.00	10,000.00		10,000.00
Design & Development of an Additional County Courtroom	196	500,000.00	475,000.00	25,000.00		25,000.00
Acquisition & Installation of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center	197	24,000.00	(1)	24,000.00		24,000.00
Renovation of the Existing Communications Center to Accommodate the Install of New Dispatch Consoles in Preparation of the Expansion of Dispatch Services	198	25,000.00	(1)	25,000.00		25,000.00
Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	199	30,000.00	(1)	30,000.00		30,000.00
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200	347,000.00	330,000.00	17,000.00		17,000.00
Improvements to Morris View Healthcare Center	201	376,000.00	357,000.00	19,000.00		19,000.00
Roadway Resurfacing, Construction & Improvements incl but not Limited to County Routes #510, 513, 617, 623, 624, 636, 637, 646, 660, & State Route #202	202	7,825,000.00	2,438,000.00	125,000.00	5,262,000.00	125,000.00
Construction of a Truck Wash Pad at the Wharton Garage	203	100,000.00	(1)	100,000.00		100,000.00
Replacement of Carpeting & Window Fixtures at Various County Facilities	204	100,000.00	(1)	100,000.00		100,000.00
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	150,000.00	142,000.00	8,000.00		8,000.00
Replacement of Workstations for the County Prosecutor's Office	206	270,000.00	257,000.00	13,000.00		13,000.00
Design of Phase II Recreation Fields at Central Park at Morris County	207	700,000.00	686,000.00	34,000.00		34,000.00
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Pubic Facilities	208	300,000.00	285,000.00	15,000.00		15,000.00
Acquisition of Replacement Vehicles for the Buildings & Grounds Division Including but Not Limited to Four-Wheel Drive Trucks	210	77,000.00	(1)	77,000.00		77,000.00
Replacement of Various Plumbing Fixtures Including but not Limited to Faucets, Toilets, Partitions, Valves and Countertops at Various County Facilities	211	50,000.00	(1)	50,000.00		50,000.00
Replacement of Motors, Fans and Pumps at Various County Locations	212	50,000.00	(1)	50,000.00		50,000.00
Renovation of the Old Burn Building and Tower at the Public Safety Training Academy	213	282,500.00	268,000.00	14,500.00		14,500.00
Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site Including Six Anchor Points	214	45,000.00	(1)	45,000.00		45,000.00
Restoration of Brick Facades & Replacement of Sidewalks & Curbs at Facilities Maintained by the Buildings & Grounds Division	215	75,000.00	(1)	75,000.00		75,000.00
Replacement of Pedestrian & Overhead Doors at Facilities Maintained by the Buildings & Grounds Division	216	50,000.00	(1)	50,000.00		50,000.00
Replacement of Lighting Fixtures & Hard Ceiling Tile With Standard Drop Ceilings at Facilities Maintained by the Buildings & Grounds Division	217	75,000.00	(1)	75,000.00		75,000.00
Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility (Phase 1 of 2)	218	45,000.00	(1)	45,000.00		45,000.00
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex and the Interfaith Food Pantry	219	200,000.00	190,000.00	10,000.00		10,000.00
Acquisition of Replacement Vehicles and Equipment for the Department of Public Works - Roads/Bridges and Motor Service Center Divisions	220	225,000.00	214,000.00	11,000.00		11,000.00
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses Including Utility Upgrades	221	700,000.00	666,000.00	34,000.00		34,000.00
Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, the Administration & Records Building Bridge and the County Mailroom	223	145,000.00	138,000.00	7,000.00		7,000.00
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	250,000.00	238,000.00	12,000.00		12,000.00
Bridge Design, Renovation & Construction Projects at Various County Locations	225	5,930,000.00	5,647,000.00	283,000.00		283,000.00
Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	226	450,000.00	428,000.00	22,000.00		22,000.00
Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	227	1,000,000.00			1,000,000.00	
Acquisition of Replacement Vehicles for the Morris Area Paratransit System	228	70,000.00	(1)	70,000.00		70,000.00
Acquisition of Replacement Vehicles for the Morris County Nutrition Program	229	110,000.00	(1)	110,000.00		110,000.00
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum and Correctional Facility	230	500,000.00	475,000.00	25,000.00		25,000.00
Acquisition of New & Replacement Computers & Appurtenances for the Department of Information Services	231	660,000.00	560,000.00	100,000.00		100,000.00
Acquisition of a Computer Aided Dispatch/Records Management System	232	1,110,000.00	1,057,000.00	53,000.00		53,000.00
County Roadway Drainage Improvements	233	500,000.00	475,000.00	25,000.00		25,000.00
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	234	2,500,000.00	2,380,000.00	120,000.00		120,000.00
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	600,000.00	571,000.00	29,000.00		29,000.00
		<u>30,602,500.00</u>	<u>22,325,000.00</u>	<u>2,015,500.00</u>	<u>6,262,000.00</u>	<u>2,015,500.00</u>
LESS:						
		General Capital Fund Balance (1)		(926,000.00)		(926,000.00)
				(2) 1,089,500.00	6,262,000.00	1,089,500.00
<b>PARK CAPITAL</b>						
<b>PURPOSE</b>						
Acquisition of Vehicles & Equipment by the Morris County Park Commission for Various Departments	210	669,723.00	637,000.00	32,723.00		32,723.00
Improvement of Morris County Park Commission Lands	211	1,800,000.00	1,712,000.00	88,000.00		88,000.00
Acq of Equip Necessary for Park Police Operations to Participate in the County Dept of Law & Public Safety Computer Aided Dispatch/Automated Records Mgmt Sys	212	53,900.00	(1)	53,900.00		53,900.00
		<u>2,523,623.00</u>	<u>2,349,000.00</u>	<u>174,623.00</u>	<u>-</u>	<u>174,623.00</u>
LESS:						
		Park Capital Fund Balance (1)		(53,900.00)	-	(53,900.00)
				120,723.00	-	120,723.00
				Capital Improvement Fund (2)	1,210,223.00	
<b>GRAND TOTAL</b>		<u>33,126,123.00</u>	<u>24,674,000.00</u>	<u>2,190,123.00</u>	<u>6,262,000.00</u>	<u>2,190,123.00</u>

\* This is Chapter 12 State Aid, it is not reflected on the Federal & State Aid Receivables Schedule

**GENERAL CAPITAL FUND**

**STATEMENT OF CAPITAL SURPLUS**

**YEAR - 2010**

		Debit	Credit
Balance January 1, 2010	80029-01	XXXXXXXXXX	4,909,658.04
Premium on Sale of Bonds and Notes		XXXXXXXXXX	541.54
Funded Improvement Authorizations Canceled		XXXXXXXXXX	146,890.58
Reimbursement of Funds and Other Miscellaneous Items			263,579.79
MUA Loan Repayment - General Capital			154,717.16
Other Miscellaneous Items		38.34	
Appropriated to Finance Improvement Authorizations	80029-02	926,000.00	XXXXXXXXXX
Balance December 31, 2010	80029-04	4,549,348.77	XXXXXXXXXX
		5,475,387.11	5,475,387.11

**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, 2010	\$	-
2.	Amount of Cash in Special Trust Fund as of December 31, 2010 (Note A)	\$	-
3.	Amount of Bonds Issued Under Item 1 Maturing in 2011	\$	-
4.	Amount of Interest on Bonds with a Covenant - 2011 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 2010 appropriation column.

**PARK CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2010**

		Debit	Credit
Balance January 1, 2010	80029-01		849,057.05
Premium on Sale of Bonds and Notes		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	0.57
Appropriated to Finance Improvement Authorizations	80029-02	53,900.00	XXXXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03	250,000.00	XXXXXXXXXX
Balance December 31, 2010	80029-04	545,157.62	XXXXXXXXXX
		849,057.62	849,057.62

**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, 2010		\$	-
2. Amount of Cash in Special Trust Fund as of December 31, 2010 (Note A)		\$	-
3. Amount of Bonds Issued Under Item 1 Maturing in 2011		\$	-
4. Amount of Interest on Bonds with a Covenant - 2011 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 2010 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 2010 was \$ \_\_\_\_\_
  2. Amount of Item 1 Collected in 2010 (\*) \$ \_\_\_\_\_
  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 2010?  
Answer YES or NO \_\_\_\_\_
  2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2010?  
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 2011 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 2009 \$ \_\_\_\_\_
  2. 4% of 2009 Tax Levy for all purposes:  
Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  3. Cash Deficit 2010 \$ \_\_\_\_\_
  4. 4% of 2010 Tax Levy for all purposes:  
Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2009</u>	<u>2010</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 2010, please observe instructions of Sheet 2.





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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009		RECEIPTS										Disbursements		Balance Dec. 31, 2010	
	XXXXXX	XX	Assessments and Liens		Operating Budget								XXXXXX	XX	XXXXXX	XX
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





# RESULTS OF 2010 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX

\*See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2010	XXXXXX	XX		
Excess in Results of 2010 Operations	XXXXXX	XX		
Amount Appropriated in 2010 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2010			XXXXXX	XX

## ANALYSIS OF BALANCE DECEMBER 31, 2010 (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 2011 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, 2009		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2010		\$ _____

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**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2009		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2010		\$ _____

# 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>	<u>Amount Dec. 31, 2009 per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	<u>Balance as at Dec. 31, 2010</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>	<u>Appropriated for in Budget of Year 2011</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

	Debit		Credit		2011 Debt Service
Outstanding January 1, 2010	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2010			XXXXXX	XX	
2011 Bond Maturities - Assessment Bonds					\$
2011 Interest on Bonds *		\$			
<b>WATER UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2010	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2010			XXXXXX	XX	
2011 Bond Maturities - Capital Bonds					\$
2011 Interest on Bonds *		\$			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2011 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2011	\$	
Required Appropriation 2011		\$

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR LOANS  
WATER UTILITY \_\_\_\_\_ LOAN**

	Debit		Credit		2011 Debt Service
Outstanding January 1, 2010	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2010			XXXXXX	XX	
2011 Loan Maturities					\$
2011 Interest on Loans *					\$
<b>WATER UTILITY _____ LOAN</b>					
Outstanding January 1, 2010	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2010			XXXXXX	XX	
2011 Loan Maturities					\$
2011 Interest on Loans *					\$

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2011 Interest on Loans (*Items)	\$
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2011	\$
Required Appropriation 2011	\$

**LIST OF LOANS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

Sheet 50

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2010		Date of Maturity		Rate of Interest	2011 Budget Requirement			
										For Principal		For Interest **	
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													

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

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

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

All notes with an original date of issue of 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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	
2011 Interest on Notes	\$
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2011	\$
Required Appropriation - 2011	\$

(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, 2010		Date of Maturity		Rate of Interest		2011 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, 2008 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2010		2011 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

NOT APPLICABLE  
Sheet 51a

(Do not crowd - add additional sheets)



# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2010	XXXXXX	XX		
Received from 2010 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2010			XXXXXX	XX

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2010	XXXXXX	XX		
Received from 2010 Budget Appropriation *	XXXXXX	XX		
Received from 2010 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2010			XXXXXX	XX

\*The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.







# ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009		RECEIPTS								Disbursements		Balance Dec. 31, 2010			
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

NOT APPLICABLE

Sheet 57



# STATEMENT OF 2010 OPERATION UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2010 \_\_\_\_\_ 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			
2009 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 2010 Operation" ( "Excess in Operations" - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2010 Operation" ( "Operating Deficit - to Trial Balance" - Sheet 60)			

**SECTION 2:**

The following Item of "2009 Appropriation Reserves Canceled in 2010" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the \_\_\_\_\_ Utility for 2009:

2009 Appropriation Reserves Canceled in 2010			
Less: Anticipated Deficit in 2009 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.

**RESULTS OF 2010 OPERATIONS**

**UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2009 Appropriation Reserves*	XXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX

\* See restriction in amount on Sheet 59, SECTION 2

**OPERATING SURPLUS -**

**UTILITY**

	Debit		Credit	
Balance January 1, 2010	XXXXXX	XX		
Excess in Results of 2010 Operations	XXXXXX	XX		
Amount Appropriated in 2010 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2010			XXXXXX	XX

**ANALYSIS OF BALANCE DECEMBER 31, 2010  
(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 2011 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, 2009 \$ \_\_\_\_\_

Increased by:

\_\_\_\_\_ Rents Levied \$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Overpayments applied \$ \_\_\_\_\_

Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2010 \$ \_\_\_\_\_

**SCHEDULE OF \_\_\_\_\_ LIENS**

Balance December 31, 2009 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_ \$ \_\_\_\_\_

Balance December 31, 2010 \$ \_\_\_\_\_

# 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 Dec. 31, 2009 per Audit Report</u>	<u>Amount in 2010 Budget</u>	<u>Amount Resulting from 2010</u>	<u>Balance as at Dec. 31, 2010</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>	<u>Appropriated for in Budget of Year 2011</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR BONDS

## UTILITY ASSESSMENT BONDS

	Debit		Credit		2011 Debt Service
Outstanding January 1, 2010	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2010			XXXXXX	XX	
2011 Bond Maturities - Assessment Bonds					\$
2011 Interest on Bonds *					\$

## UTILITY CAPITAL BONDS

Outstanding January 1, 2010	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2010			XXXXXX	XX	
2011 Bond Maturities - Capital Bonds					\$
2011 Interest on Bonds *					\$

## INTEREST ON BONDS -                      UTILITY BUDGET

2011 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2011	\$	
Required Appropriation 2011		\$

## LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity		Amount Issued		Date of Issue	Interest Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2011 DEBT SERVICE FOR LOANS

## UTILITY LOAN

	Debit		Credit		2011 Debt Service
Outstanding January 1, 2010	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2010			XXXXXX	XX	
2011 Loan Maturities					\$
2011 Interest on Loans *					\$

## UTILITY LOAN

Outstanding January 1, 2010	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2010			XXXXXX	XX	
2011 Loan Maturities					\$
2011 Interest on Loans *					\$

### INTEREST ON LOANS -

### UTILITY BUDGET

2011 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2010 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2011	\$	
Required Appropriation 2011		\$

### LIST OF LOANS ISSUED DURING 2010

Purpose	2011 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, 2010		Date of Maturity		Rate of Interest		2011 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.

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.

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

All notes with an original date of issue of 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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
2011 Interest on Notes	\$
Less: Interest Accrued to 12/31/2010 Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2011	\$
Required Appropriation - 2011	\$

(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, 2010		Date of Maturity		Rate of Interest		2011 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 65

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, 2008 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2010		2011 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)

NOT APPLICABLE

Sheet 65a

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2010				2010 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2010			
	Funded		Unfunded						Funded		Unfunded	
Total	70000-											

NOT APPLICABLE

Sheet 66

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, 2010	XXXXXX	XX		
Received from 2010 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2010			XXXXXX	XX

# UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2010	XXXXXX	XX		
Received from 2010 Budget Appropriation *	XXXXXX	XX		
Received from 2010 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2010			XXXXXX	XX

\*The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

