

1. Conference Meeting Agenda

Documents:

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2. Public Meeting Agenda

Documents:

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3. Resolution(S)

3.I. 191-19

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[191-19 EXECUTIVE SESSION 8.13.19.PDF](#)

3.II. 192-19

Documents:

[192-19 APPROVING TAX APPEAL SETTLEMENT RE BLOCK 170.01 LOT 10
6 SUMMIT STREET.PDF](#)

3.III. 193-19

Documents:

[193-19 APPROVING TAX APPEAL SETTLEMENT RE 595 NORTHFIELD
AVENUE AND 1476 PLEASANT VALLEY WAY.PDF](#)

3.IV. 194-19

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[194-19 APPROVING TAX APPEAL SETTLEMENT RE BLOCK 155 LOT 40.01
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3.V. 195-19

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3.VI. 196-19

Documents:

[196-19 AUTHORIZING AGREEMENT WITH COMMUNITY HOUSE FOR
RECREATIONAL AND SOCIAL SERVICES - 2019.PDF](#)
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SOCIAL SERVICES - 2019.PDF](#)

3.VII. 197-19

Documents:

[197-19 AUTHORIZING AGREEMENT WITH POLICE ATHLETIC LEAGUE FOR RECREATIONAL AND SOCIAL SERVICES - 2019.PDF](#)
[197-19 AGREEMENT-POLICE ATHLETIC LEAGUE FOR RECREATIONAL SERVICES AND FACILITIES - 2019.PDF](#)

3.VIII. 198-19

Documents:

[198-19 AUTHORIZING AGREEMENT WITH MOUNTAINTOP LEAGUE FOR RECREATIONAL AND SOCIAL SERVICES - 2019.PDF](#)
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3.IX. 199-19

Documents:

[199-19 AUTHORIZING EXTENSION OF THE CONTRACTS FOR IT NETWORK MANAGEMENT SERVICES WITH PASCKACK - 2019.PDF](#)
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3.X. 200-19

Documents:

[200-19 AUTHORIZING EMPLOYEE ADVISORY SERVICES - 2020.PDF](#)
[200-19 EXHIBIT TO RESOLUTION AUTHORIZING EMPLOYEE ADVISORY SERVICES - 2020.PDF](#)

3.XI. 201-19

Documents:

[201-19 AUTHORIZING MEMORANDUM OF UNDERSTANDING WITH RING LLC.PDF](#)
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3.XII. 202-19

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[202-19 CORRECTIVE ACTION PLAN.PDF](#)
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3.XIII. 203-19

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[203-19 AUDIT RESOLUTION.PDF](#)

3.XIV. 204-19

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[204-19 CHANGE ORDER NO. 1-2018 STREET IMP. IIB-GRANADA.PDF](#)

3.XV. 205-19

Documents:

[205-19 APPROVING WO SENIOR HOUSING HMFA FA.PDF](#)
[205-19 FINANCIAL AGREEMENT WEST ORANGE SENIOR HOUSING \(LIBRARY\).PDF](#)

3.XVI. 206-19

Documents:

[206-19 APPROVING TAX APPEAL SETTLEMENT RE BLOCK 150 LOT 30 220-222 PLEASANT VALLEY WAY.PDF](#)

3.XVII. 207-19

Documents:

[207-19 AUTHORIZING SUBORDINATION OF MORTGAGE RE 35 RIDGEHURST ROAD.PDF](#)
[207-19 EXHIBIT-SUBORDINATION OF MORTGAGE RE 35 RIDGEHURST ROAD.PDF](#)

3.XVIII. 208-19

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[208-19 RESOLUTION FOR ABANDONED CAR AUCTION 08272019.PDF](#)

3.XIX. 209-19

Documents:

[209-19 AWARD OF CONTRACT FOR DOCUMENT MANAGEMENT SERVICES 2019.PDF](#)
[209-19 EXHIBIT A ATLANTIC TOMORROWS OFFICE 2019.PDF](#)

3.XX. 210-19

Documents:

[210-19 AUTHORIZING RETENTION OF DAVID B. CRONHEIM ESQ. AS CONSULTANT FOR NEXT PHASE OF ROCK SPRING GOLF COURSE.PDF](#)
[210-19 EXHIBIT - CRONHEIM.PDF](#)

3.XXI. 211-19

Documents:

[211-19 AUTHORIZING RETENTION OF ANTONELLI KANTOR P.C. AS](#)

[SPECIAL ABC PROSECUTOR.PDF](#)
[211-19 LETTER FROM ANTONELLI KANTOR RE APPLICATION FOR
SPECIAL COUNSEL ABC PROSECUTION 8-2-19.PDF](#)

3.XXII. 212-19

Documents:

[212-19 DESIGNATING BLOCK 116 AND 116.01 AS REHABILITATION
AREA.PDF](#)
[212-19 - REHABILITATION REPORT FROM LENNY LEPORE 050719.PDF](#)

3.XXII.i. Item #6

Documents:

[ITEM 6 - MEMO-COUNCIL RE RECOMMENDATION RESOLUTION NO.
19-05.PDF](#)

4. Ordinance(S) On Second And Final Reading

4.I. 2581-19

Documents:

[2581-19 HANDICAPPED PARKING.PDF](#)

5. Ordinance(S) On First Reading

5.I. 2582-19

Documents:

[2582-19 ORDINANCE REGARDING THE MAYORS PROGRAM FOR THE
UNIQUELY GIFTED.PDF](#)

5.II. 2583-19

Documents:

[2583-19 SALARY ORDINANCE \(VERSION 2019-08-13\).PDF](#)

5.III. 2584-19

Documents:

[2584-19 BOND ORDINANCE 8,240,866 MULTIPURPOSE.PDF](#)

6. ABC Hearing

6.I. 633-19

Documents:

[633-19 RENEWAL RESOLUTION \(5\) 8.13.19.PDF](#)

Township of West Orange
CONFERENCE MEETING AGENDA
Council Chambers – 66 Main Street
Tuesday, August 13, 2019

This is to inform the general public that this meeting is being held in compliance with Section 5 of the Open Public Meetings Act, Chapter 231, Public Law 1975. The annual notice was emailed to the Star Ledger and filed in the Township Clerk's office on September 26, 2018, and published in the West Orange Chronicle on October 4, 2018.

Roll Call – Councilwoman Casalino, Councilman Krakoviak, Councilwoman Matute-Brown, Councilwoman McCartney, Council-President Guarino, Mayor Parisi

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6:30 P.M

Update – Redevelopment

Council Liaison Announcements

7:00 P.M.

Public Meeting

PUBLIC MEETING AGENDA-AMENDED

**Township of West Orange
66 Main Street – Council Chambers
Tuesday, August 13, 2019**

This is to inform the general public that this meeting is being held in compliance with Section 5 of the Open Public Meetings Act, Chapter 231, Public Law 1975. The annual notice was emailed to the Star Ledger and filed in the Township Clerk's office on September 26, 2018, and published in the West Orange Chronicle on October 4, 2018.

Statement of Decorum

In all matters not provided for in subsection 3-15.1 and except upon consent of the Council President, each person addressing the Council pursuant to this subsection shall be required to limit his or her remarks to five (5) minutes, and shall at no time engage in any personally offensive or abusive remarks. The chair shall call any speaker to order who violates any provision of this rule.

(1972 Code § 3-15.2)

Roll Call – Councilwoman Casalino, Councilman Krakoviak, Councilwoman Matute-Brown, Councilwoman McCartney, Council President Guarino (Mayor Parisi)

- 1. Pledge of Allegiance**
- 2. Public Comment**
- 3. *Consent Agenda**
- 4. *Approval of Minutes of Previous Meeting – Public Meeting July 16, 2019**
- 5. *Report of Township Officers - None**
- 6. *Reading of Petitions and Communications and Bids – Resolution 19-05 of the West Orange Planning Board Recommending to the Township Council that it Designate Certain Properties as an Area in Need of Redevelopment Pursuant to N.J.S.A. 40A:12A-1 et seq.**
- 7. *Bills**
- 8. *Resolutions**
 - a. **191-19** Resolution Authorizing an Executive Session for the Purpose of Discussing Potential Litigation Specifically Affordable Housing Issues (Legal-Trenk)
 - b. **192-19** Resolution Approving Settlement of Affirmative Tax Appeal Concerning Block 170.01, Lot 10, known as 6 Summit Street (Legal-Trenk)
 - c. **193-19** Resolution Approving Settlement of Affirmative Tax Appeal Concerning Block 168, Lots 30.02 and 30.01, known as 595 Northfield Avenue and 1476 Pleasant Valley Way (Legal-Trenk)
 - d. **194-19** Resolution Approving Settlement of Affirmative Tax Appeal Concerning Block 155, Lot 40.01, known as 8 Rooney Circle (Legal-Trenk)
 - e. **195-19** Resolution Authorizing the Issuance of Raffle Licenses (Clerk)
 - f. **196-19** Resolution Awarding a Contract for the Providing of Recreational Services and Social Services to the Residents of West Orange for the Period of January 1, 2019 – December 31, 2019 in the Amount of \$40,000. for the West Orange Community House (Legal-Moon)

- g. **197-19** Resolution Awarding a Contract for the Providing of Recreational Services and Social Services to the Residents of West Orange for the Period of January 1, 2019 – December 31, 2019 in the Amount of \$12,000. for the Township Police Athletic League (Legal-Moon)
- h. **198-19** Resolution Awarding a Contract for the Providing of Recreational Services and Social Services to the Residents of West Orange for the Period of January 1, 2019 – December 31, 2019 in the Amount of \$9,500. for Mountain Top League (Legal-Moon)
- i. **199-19** Resolution Authorizing the Township to Exercise Options to Renew for an Additional two years: (i) the Contract for IT Network Systems Management for its Uniformed Network Systems with Pascack Data Services, Inc.; (ii) the Contract for IT Network Systems Management for its Non-Uniformed Network Systems with MCG, Inc.; and (iii) the Contract for IT Network Systems Management for Special Projects on an as needed basis with Pascack Data Services, Inc., MCG, Inc. and Quikteks, LLC (Legal-Moon)
- j. **200-19** Resolution Authorizing the Township to Execute an Agreement for Employee Advisory Services for Fiscal Year 2020 (Legal-Moon)
- k. **201-19** Resolution Authorizing the Township to Enter into a Memorandum of Understanding with Ring, LLC Whereby Ring will Provide the West Orange Police Department at No Cost Access and Use of the Ring Neighbors App (Legal-Moon)
- l. **202-19** Resolution Approving the 2018 Audit Corrective Plan for the Township of West Orange (Gross)
- m. **203-19** Resolution Authorizing the Certification of the 2018 Annual Audit by the Governing Body (Gross)
- n. **204-19** Resolution Authorizing Change Order No. 1 for the Contract 2018 Street Improvements Phase IIB with Granada Construction Company, 147 Thomas Street, Newark, New Jersey 07114 in the Amount of \$300,000.00 (Lepore)
- o. **205-19** Resolution Authorizing a Financial Agreement with West Orange Senior Housing, LLC Pursuant to the HMFA Law (Legal-Trenk/Cofoni)
- p. **206-19** Resolution Approving Affirmative Tax Assessment Settlement Property: Block 151, Lot 30, 220-222 Pleasant Valley Way (Legal-Trenk)
- q. **207-19** Resolution Authorizing the Subordination of the West Orange Housing Rehabilitation Program's Mortgage on the Property at 35 Ridgehurst Road, Block 113.02, Lot 76 (Planning)
- r. **208-19** Resolution to Authorize the Sale of Abandoned Cars (DeSantis)
- s. **209-19** Resolution to Award a Contract for Document Management Services to Facsimile Communications Inc. d/b/a Atlantic Tomorrows Office d/b/a Atlantic Business Products in an Amount NTE \$50,000. (DeSantis)
- t. **210-19** Resolution Authorizing the Retention of David B. Cronheim, Esq. to Provide Consulting Services Related to the Township's Planning for the Next Phase of the Rock Spring Golf Club for a Fee of \$3,500. per Month and Reasonable Expenses NTE \$150. per Month for August through November 2019 (Legal-Trenk)
- u. **211-19** Resolution Authorizing the Retention of Antonelli Kantor, P.C. as Special Alcoholic Beverage Control Prosecutor (Legal-Trenk)
- v. **212-19** Resolution Designating Certain Properties Within Blocks 116 and 116.01 as an Area of Rehabilitation (Legal-Trenk/Cofoni)

9. Ordinances on Second and Final Reading

- a. **2581-19** An Ordinance Amending and Supplementing Chapter 7, Traffic, Subsection 7-32.1, Handicapped Parking on Streets and Subsection 7-32.2, Restricted Parking Zones, of the Revised General Ordinances of the Township of West Orange – Mitchell Street, Watching Avenue, Rollinson Street (Lepore)

10. Ordinances on First Reading

- a. **2582-19** An Ordinance Amending Chapter 2, Section 54 of the Revised General Ordinances of the Township of West Orange (Mayor's Program for the Uniquely Gifted) (Legal-Moon)
- b. **2583-19** An Ordinance Creating a Reclassification and Salary Schedule of Certain Township of West Orange Employees Setting Forth Their Titles, Classification and Salary Ranges and Adopting a Salary Guide and Establishing
- c. the Employee's Status as a Township Employee and Under the Guidelines of the New Jersey Department of Personnel (Gross)
- d. **2584-19** Bond Ordinance for Various Capital Improvements in and by the Township of West Orange, in the County of Essex, New Jersey Appropriating \$8,240,866. Therefor and Authorizing the Issuance of \$7,848,441. Bond or Notes of the Township to Finance Part of the Cost Thereof (Gross)

11. Pending Matters/New Matters/Council Discussion

12. ABC Hearing

- a. **633-19** Hearing on Renewal for Plenary Retail Consumption, Distribution and Club Licenses for the 2019-2020 License Term (Clerk)

13. Adjournment

**The Council President may at his/her discretion modify with consent the order of business at any meeting of the Council if he/she deems it necessary and appropriate.
(1972 Code § 3-8; Ord. No. 726-84; Ord. No. 1157-93; Ord. No. 2128-07 § II)**

Agenda is subject to change.

RESOLUTION TO HOLD A CLOSED SESSION

WHEREAS, the Open Public Meetings Act (N.J.S.A. 10:4. et seq.) provides for the exclusion of the public meetings of the governing body during the discussion of certain matters; and

WHEREAS, prior to the exclusion of the public from a meeting of the Township Council it is required that the Council adopt a Resolution stating the general nature of the subject to be discussed and stating as precisely as possible the time when the minutes of the discussion conducted in closed session can be disclosed to the public; and

WHEREAS, this body is about to consider a matter which falls within the purview of N.J.S.A. 10-4-12, and can properly exclude the public from such discussions; now, therefore, be it

BE IT RESOLVED, that the Township Council of the Township of West Orange, now assembled in public session at its regular meeting of **August 13, 2019** enter into a closed session to consider the following matter(s).

- () 1. Discussion of any material, the disclosure of which constitutes an invasion of individual privacy.
- () 2. A collective bargaining agreement or the terms of provisions of same.
- () 3. Techniques or tactic utilized to protect the safety and property of the public provided that their disclosure could impair such protection.
- () 4. An investigation of violations or possible violations of the laws of the State of New Jersey and/or the Township of West Orange Administrative Code.
- (X) 5. Pending or anticipated litigation or contract negotiation in which this body is or maybe a party.
- () 6. A matter falling within the attorney-client privilege to the extent that confidentiality is required in order for the attorney to exercise his ethical duties to this body.
- () 7. Personnel matters.
- () 8. Discussion of any matter which by express provision of Federal law or State statute or rule of Court shall be rendered confidential.
- () 9. Discussion of any matter in which the release of information would impair a right to receive funds from the Government of the United Sates.
- () 10. Discussion of any matter involving the purchase, lease or acquisition of real property with public funds, the setting of banking rates or investment of public funds, where it could adversely affect the public interest if discussion of such matters were disclosed.
- () 11. Deliberations occurring after a public hearing that may result in imposition of a civil penalty or suspension or loss of a license or permit.

More specifically, the Council may discuss in closed session the following topic(s):

Pending or anticipated litigation or contract negotiation

Resolution Authorizing an Executive Session for the Purpose of Discussing Potential Litigation - Affordable Housing Issues

(the general subject matter(s)) of discussion shall be indicated by a check mark in the appropriate box and shall be more specifically referred to thereafter to the extent such additional disclosure can be made without compromising the need for confidentiality giving rise to the closed session.

IT IS FURTHER RESOLVED that the minutes of said discussion shall be made public as soon as the matter under discussion is no longer of a confidential or sensitive nature such that the public interest will no longer be served by such confidentiality.

The foregoing resolution was duly adopted by the Township Council of the Township of West Orange at a public meeting held on **August 13, 2019.**

Motion:

Second:

Vote

Aye:

Opposed:

**Karen J. Carnevale, R.M.C.
Municipal Clerk**

**Jerry Guarino
Council President**

Adopted: August 13, 2019

RESOLUTION

WHEREAS, pursuant to Resolution of the Township Council of the Township of West Orange (the "Township") Blau & Blau has been retained to review and pursue certain affirmative tax appeals ("Special Tax Appeal Counsel"); and

WHEREAS, the Township filed an affirmative tax appeal with regard to certain property known on the Tax Map as Block 170.01, Lot 10, with a street address of 6 Summit Street ("Property"); and

WHEREAS, Brach Eichler LLC appeared on behalf of Pleasant & Summit LLC, the Property owner; and

WHEREAS, Special Tax Appeal Counsel has recommended a settlement which will increase the assessment from \$10,000,000 to \$10,500,000 for 2019; and

WHEREAS, pursuant to the agreement with Special Tax Appeal Counsel, Blau & Blau would be entitled to a one third contingency fee of the initial year increase from the settlement proceeds; and

WHEREAS, the Law Department recommends approval of this settlement; and

NOW, BE IT HEREBY RESOLVED, THAT THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE HEREBY APPROVES the proposed settlement with regard to Block 170.01, Lot 10, known as 6 Summit Street in the Township of West Orange, whereby the assessment for 2019 will increase to \$10,500,000. Upon payment of the increased taxes for 2019, Blau & Blau shall be paid its contingency fee.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

RESOLUTION

WHEREAS, pursuant to Resolution of the Township Council of the Township of West Orange (the "Township") Blau & Blau has been retained to review and pursue certain affirmative tax appeals ("Special Tax Appeal Counsel"); and

WHEREAS, the Township filed an affirmative tax appeal with regard to certain properties known on the Tax Map as Block 168, Lot 30.02, with a street address of 595 Northfield Avenue ("Northfield Property"), and Block 168, Lot 30.01, with a street address of 1476 Pleasant Valley Way ("Pleasant Valley Property"); and

WHEREAS, Brach Eichler LLC appeared on behalf of Northfield Associates, the Property owner; and

WHEREAS, Special Tax Appeal Counsel has recommended a settlement which will increase the assessment for the Northfield Property from \$3,246,900 to \$3,550,800 for 2019; and

WHEREAS, Special Tax Appeal Counsel has recommended a settlement which will increase the assessment for the Pleasant Valley Property from \$5,791,800 to \$6,391,800 for 2019; and

WHEREAS, as part of the settlement, the appeals for 2015 through 2018 shall be withdrawn with no change in the assessments; and

WHEREAS, pursuant to the agreement with Special Tax Appeal Counsel, Blau & Blau would be entitled to a one third contingency fee of the initial year increase from the settlement proceeds; and

WHEREAS, the Law Department recommends approval of this settlement; and

NOW, BE IT HEREBY RESOLVED, THAT THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE HEREBY APPROVES the proposed settlement with regard to Block 168, Lot 30.02, known as 595 Northfield Avenue in the Township of West Orange, whereby the assessment for 2019 will increase to \$3,550,800 and with regard to Block 168, Lot 30.01, known as 1476 Pleasant Valley Way in the Township of West Orange, whereby the assessment for 2019 will increase to \$6,391,800. Upon payment of the increased taxes for 2019, Blau & Blau shall be paid its contingency fee.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

RESOLUTION

WHEREAS, pursuant to Resolution of the Township Council of the Township of West Orange (the "Township") Blau & Blau has been retained to review and pursue certain affirmative tax appeals ("Special Tax Appeal Counsel"); and

WHEREAS, the Township filed an affirmative tax appeal with regard to certain property known on the Tax Map as Block 155, Lot 40.01, with a street address of 8 Rooney Circle ("Property"); and

WHEREAS, Lee Turner, Esq. appeared on behalf of Apple Nine Hospitality Ownership, the Property owner; and

WHEREAS, Special Tax Appeal Counsel has recommended a settlement which will increase the assessment from \$13,194,100 to \$16,165,800 for 2018; and

WHEREAS, Special Tax Appeal Counsel recommends a settlement whereby the assessment for 2019 will increase to \$16,670,600; and

WHEREAS, Special Tax Appeal Counsel recommends a settlement whereby the assessment for 2020 will increase to \$17,548,000; and

WHEREAS, Special Tax Appeal Counsel recommends a settlement whereby the assessment for 2021 will increase to \$18,425,400 which will result in an increase of taxes of \$650,000; and

WHEREAS, as part of this multi-year settlement, the appeals for 2015 through 2017 shall be withdrawn with no change in the assessments; and

WHEREAS, pursuant to the agreement with Special Tax Appeal Counsel, Blau & Blau would be entitled to a one third contingency fee of the initial year increase from the settlement proceeds; and

WHEREAS, the Law Department recommends approval of this settlement; and

NOW, BE IT HEREBY RESOLVED, THAT THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE HEREBY APPROVES the proposed settlement with regard to Block 155, Lot 40.01, known as 8 Rooney Circle in the Township of West Orange whereby the assessment for 2018 will increase to \$16,165,800, \$16,670,600 for 2019, \$17,548.00 for 2020 and \$18,425,400 for 2021. Upon payment of the increased taxes for 2018, 2019, 2020 and 2021, Blau & Blau shall be paid its contingency fee.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

RESOLUTION

WHEREAS, the following charitable organization(s) have applied for a Raffle License which raffle is to be conducted within the Township of West Orange,

NOW THEREFORE, BE IT RESOLVED by the Township Council of *the Township of West Orange, that the Municipal Clerk is hereby authorized to* issue a license to conduct a raffle by the following organization (s) at the place (s) and time(s) set opposite their respective name(s):

<u>Organization</u>	<u>Date of Event</u>	<u>Place</u>	<u>RL No.</u>
Hudson Catholic High School Off Prem 50/50	10/ 3/19	350 Mount Pleasant Avenue West Orange, NJ 07052	7617
West Orange Education, Inc. Carnival	8/14/19, 8/15/19 8/16/19, 8/17/19 8/18/19	West Orange High School 51 Conforti Avenue West Orange, NJ 07052	7618
Susan G. Komen of North Jersey On Prem Merch	9/26/2019	481 Eagle Rock Avenue West Orange, NJ 07052	7619
Seton Hall Prep. Fathers Club Off Prem Merch	12/20/2019	120 Northfield Avenue West Orange, NJ 07052	7620
Josephine's Place, Inc. On Prem 50/50	11/14/2019	481 Eagle Rock Avenue West Orange, NJ 07052	7621
Josephine's Place, Inc. On Prem Merch	11/14/2019	481 Eagle Rock Avenue West Orange, NJ 07052	7622
Our Lady of Lourdes On Prem 50/50	10/13/2019	100 Valley Way West Orange, NJ 07052	7623

Karen J. Carnevale, R.M.C.
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

RESOLUTION

WHEREAS, the Township of West Orange seeks to award a contract for services and facilities for recreational services and social services for the residents of the Township of West Orange, and for the period commencing January 1, 2019 and ending December 31, 2019; and

WHEREAS, the Township of West Orange Community House (the “Community House”), has agreed to provide such services, including, but not limited to after school programs and pre-school programs consistent with the terms of the agreement annexed hereto as Exhibit “A” (the “Agreement”); and

WHEREAS, the aggregate of public funds to be expended for the provision of such services and use of facilities is **Forty Thousand Dollars (\$40,000.00)** which falls below the bid threshold allowing award of the Agreement without public advertisements for bids.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of West Orange that the Township is hereby authorized to enter into the Agreement, annexed hereto as Exhibit “A” with the Community for recreational services and social services for residents of the Township; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute the Agreement annexed hereto as Exhibit “A” and the Township Clerk be and is hereby authorized to attest to the Mayor’s signature; and be it further

RESOLVED that a copy of this resolution shall be made available in the Clerk's Office for reasonable inspection in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

I hereby certify funds are available from: _____
Account No.

John Gross, Chief Financial Officer

AGREEMENT

THIS AGREEMENT, made this _____ day of July 2019, by and between: the TOWNSHIP OF WEST ORANGE, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey, hereinafter referred to as the “Township;” and the West Orange Community House, a nonprofit corporation of the State of New Jersey having its principal offices at 242 Main Street, West Orange, New Jersey, hereinafter referred to as the “COMMUNITY HOUSE.”

W I T N E S S E T H:

WHEREAS, the Township desires to provide certain recreational services, social services, activities, and facilities to the residents of the Township of West Orange; and

WHEREAS, it is the purpose of this agreement to recite the terms and conditions under which the foregoing shall be provided.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants hereinafter stated, the parties do hereby agree as follows:

1. For the period of January 1, 2019 to December 31, 2019, the COMMUNITY HOUSE shall provide and make available to West Orange residents, services and facilities for participation by such Township residents.

2. The referenced facilities and services shall be supervised and operated by personnel provided by COMMUNITY HOUSE, whose personnel shall be solely the employees and volunteers of COMMUNITY HOUSE who is responsible to pay them, where appropriate, at the sole discretion of the COMMUNITY HOUSE.

3. The COMMUNITY HOUSE shall provide, at its own expense, Workers Compensation Insurance, covering its employees performing hereunder, and public liability insurance with limits of Five Hundred Thousand Dollars (\$500,000.00) to One

Million Dollars (\$1,000,000.00) Said insurance shall name the Township as an insured and shall be with carriers satisfactory to the Township and authorized to do business in New Jersey. Certificates of Insurance evidencing the foregoing shall be furnished to the Township upon execution of this Agreement.

4. The COMMUNITY HOUSE agrees to indemnify the Township and hold it harmless, including Township's employees, agents and servants, from and against any and all losses, claims, liabilities and expenses which may arise or be claimed against the Township, its agents, servants or employees in connection with any phase of this Agreement.

5. Neither this Agreement nor the monies granted hereunder may be assigned.

6. The COMMUNITY HOUSE acknowledges that it has read and reviewed N.J.S.A. 10:2-1, et seq., of the Revised Statutes of the State of New Jersey (Discrimination in Employment on Public Works, Contract Provisions), the terms of which are incorporated herein as though expressly set forth at length. The COMMUNITY HOUSE agrees to comply with and be bound by the provisions thereof to the extent held applicable to volunteer organizations.

7. It is understood that this Agreement shall be deemed effective as of January 1, 2019.

8. Township shall pay to the COMMUNITY HOUSE, for the services to be provided hereunder for the full one-year term, the sum of **Forty Thousand Dollars (\$40,000.00)**.

9. The manner of payment shall be as determined jointly by the President of the COMMUNITY HOUSE and Director of the Township's Department of Recreation.

10. The parties hereto agree that the provisions of the New Jersey Prevailing Wage Act shall apply hereto the extent held applicable to a volunteer organization.

Accordingly, the COMMUNITY HOUSE agrees to comply with the provisions of N.J.S.A. 34:11-56.25 through 34:11-56.33, the provisions of which are hereby incorporated by reference as though stated at length herein. The COMMUNITY HOUSE hereby declares that it is aware of the prevailing wage rates on file in the Township Hall of the Township pursuant to the New Jersey Prevailing Wage Act and agrees to comply therewith to the extent held applicable to volunteer organizations. The COMMUNITY HOUSE further agrees as follows:

- A. All covered employees of the COMMUNITY HOUSE performing services hereunder shall be paid not less than the prevailing wage rate as specified.
- B. The COMMUNITY HOUSE shall maintain accurate records showing: (i) name, (ii) kind of work performed and (iii) actual hourly rate of wage paid to each covered employee employed hereunder. Such records shall be maintained for three (3) years from date of payment and shall be available for inspection by the Township's Business Administrator or his designee on request.
- C. The COMMUNITY HOUSE shall post the prevailing wage rate for each covered employee performing worker hereunder, as determined by the Commissioner of Labor and Industry of the State of New Jersey, including the effective date of any changes thereof, in a prominent and easily accessible place and the principal offices of the COMMUNITY HOUSE.
- D. If it is found that any covered employee of the COMMUNITY HOUSE is paid less than the required wage rates Township may, on written notice to the COMMUNITY HOUSE terminate the COMMUNITY HOUSE's rights to proceed hereunder, or as to such portion of services rendered hereunder as to which there has been a failure to pay the required wages. Township

may then arrange to prosecute the rendering of the services hereunder by other means, in which event the COMMUNITY HOUSE shall be liable to the Township for costs and damages incurred by the Township.

E. It is specifically understood that the provisions of this paragraph shall not apply to such persons engaged by the COMMUNITY HOUSE to render services hereunder who are performing such services as volunteers without remuneration.

F. The COMMUNITY HOUSE agrees to be bound by the provisions of **“SCHEDULE A”** attached hereto and made of part hereof.

11. The COMMUNITY HOUSE agrees to submit an Annual Summary Report to the Township, consistent with the form provided in the Participant Manual, no later than December 31, 2019.

IN WITNESS WHEREOF, the parties have caused these presents to be signed by their proper corporate officers and their property corporate seals to be hereto affixed the day and year first above written.

ATTEST:

TOWNSHIP OF WEST ORANGE

Karen J. Carnevale, R.M.C.
Municipal Clerk

BY: Robert D. Parisi, Mayor

ATTEST:

TOWNSHIP OF WEST ORANGE
COMMUNITY HOUSE

SECRETARY

BY:
PRESIDENT

“SCHEDULE A”

(I) During the performance of this agreement the COMMUNITY HOUSE agrees as follows:

- a. The COMMUNITY HOUSE will not discriminate against any employee of applicant for employment because of age, race, creed, color, national, origin, ancestry, marital status or sex. The COMMUNITY HOUSE will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The COMMUNITY HOUSE agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this non-discrimination clause;
- b. The COMMUNITY HOUSE will, in all solicitations or advertisements for employees placed by or on behalf of the COMMUNITY HOUSE, state that all qualified applicants will receive consideration for employment without regard to age, creed, color, national origin, ancestry, marital status or sex;
- c. The COMMUNITY HOUSE will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or worker's representative of the COMMUNITY HOUSE's commitments under this act and shall post copies of the notice in conspicuous

places available to employees and applicants for employment.

d. The COMMUNITY HOUSE agrees to comply with any regulations promulgated by the Department of Labor and Workforce Development pursuant to P.L. 1975, c.127, as amended and supplemented from time to time.

(II) The COMMUNITY HOUSE agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals prescribed by section 5.2 of the Regulations promulgated by the Department of Labor and Workforce Development pursuant to P.L. 1975, c.127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to section 5.2 of the Regulations promulgated by the Department of Labor and Workforce Development pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time.

(III) The COMMUNITY HOUSE agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placements bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect or indirect discriminatory practices.

(IV) The COMMUNITY HOUSE agrees to revise any of its testing procedure, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decision of the State of New Jersey and as established by applicable federal law and applicable federal court decisions.

(V) The COMMUNITY HOUSE agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status or sex, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State

of New Jersey, and applicable federal law and applicable federal court decisions.

RESOLUTION

WHEREAS, the Township of West Orange seeks to award a contract for services and facilities for recreation, sports, and athletic activities for the residents of the Township of West Orange, and for the period commencing January 1, 2019 and ending December 31, 2019; and

WHEREAS, the Police Athletic League (the “PAL”), has agreed to provide such services, including, but not limited to providing services and facilities for recreation, sports, and athletic activities in the Township consistent with the terms of the agreement annexed hereto as Exhibit “A” (the “Agreement”); and

WHEREAS, the aggregate of public funds to be expended for the provision of such services and use of facilities is **Twelve Thousand Hundred Dollars (\$12,000.00)** which falls below the bid threshold allowing award of the Agreement without public advertisements for bids.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of West Orange that the Township is hereby authorized to enter into the Agreement, annexed hereto as Exhibit “A” with PAL services and facilities for recreation, sports, and athletic activities for residents of the Township; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute the Agreement annexed hereto as Exhibit “A” and the Township Clerk be and is hereby authorized to attest to the Mayor’s signature; and be it further

RESOLVED that a copy of this resolution shall be made available in the Clerk's Office for reasonable inspection in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

I hereby certify funds are available from: _____
Account No.

John Gross, Chief Financial Officer

AGREEMENT

THIS AGREEMENT, made this _____ day of July 2019, by and between: the TOWNSHIP OF WEST ORANGE, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey, hereinafter referred to as the “Township;” and POLICE ATHLETIC LEAGUE, a nonprofit corporation of the State of New Jersey having its principal offices at Prospect Place, West Orange, New Jersey, hereinafter referred to as the “PAL.”

W I T N E S S E T H:

WHEREAS, the Township desires to provide certain recreational services, social services, activities, and facilities to the residents of the Township of West Orange; and

WHEREAS, it is the purpose of this agreement to recite the terms and conditions under which the foregoing shall be provided.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants hereinafter stated, the parties do hereby agree as follows:

1. For the period of January 1, 2019 to December 31, 2019, the PAL shall provide and make available to West Orange residents, services and facilities for participation by such Township residents.

2. The referenced facilities and services shall be supervised and operated by personnel provided by the PAL, whose personnel shall be solely the employees and volunteers of PAL who is responsible to pay them, where appropriate, at the sole discretion of the PAL.

3. The PAL shall provide, at its own expense, Workers Compensation Insurance, covering its employees performing hereunder, and public liability insurance with limits of Five Hundred Thousand Dollars (\$500,000.00) to One Million Dollars

(\$1,000,000.00). Said insurance shall name the Township as an insured and shall be with carriers satisfactory to the Township and authorized to do business in New Jersey. Certificates of Insurance evidencing the foregoing shall be furnished to the Township upon execution of this Agreement.

4. The PAL agrees to indemnify the Township and hold it harmless, including Township's employees, agents and servants, from and against any and all losses, claims, liabilities and expenses which may arise or be claimed against the Township, its agents, servants or employees in connection with any phase of this Agreement.

5. Neither this Agreement nor the monies to grow hereunder may be assigned.

6. The PAL acknowledges that it has read and reviewed N.J.S.A. 10:2-1, et seq., of the Revised Statutes of the State of New Jersey (Discrimination in Employment on Public Works, Contract Provisions), the terms of which are incorporated herein as though expressly set forth at length. The PAL agrees to comply with and be bound by the provisions thereof to the extent held applicable to volunteer organizations.

7. It is understood that this Agreement shall be deemed effective as of January 1, 2019.

8. Township shall pay to the PAL, for the services to be provided hereunder for the full one-year term, the sum of **Twelve Thousand Dollars (\$12,000.00)**.

9. The manner of payment shall be as determined jointly by the President of the PAL and Director of the Township's Department of Recreation.

10. The parties hereto agree that the provisions of the New Jersey Prevailing Wage Act shall apply hereto the extent held applicable to a volunteer organization. Accordingly, the PAL agrees to comply with the provisions of N.J.S.A. 34:11-56.25 through 34:11-56.33, the provisions of which are hereby incorporated by reference as though stated at length herein. The PAL hereby declares that it is aware of the prevailing

wage rates on file in the Township Hall of the Township pursuant to the New Jersey Prevailing Wage Act and agrees to comply therewith to the extent held applicable to volunteer organizations. The PAL further agrees as follows:

- A. All covered employees of the PAL performing services hereunder shall be paid not less than the prevailing wage rate as specified.
- B. The PAL shall maintain accurate records showing: (i) name, (ii) kind of work performed and (iii) actual hourly rate of wage paid to each covered employee employed hereunder. Such records shall be maintained for three (3) years from date of payment and shall be available for inspection by the Township's Business Administrator or his designee on request.
- C. The PAL shall post the prevailing wage rate for each covered employee performing worker hereunder, as determined by the Commissioner of Labor and Industry of the State of New Jersey, including the effective date of any changes thereof, in a prominent and easily accessible place and the principal offices of the PAL.
- D. If it is found that any covered employee of the PAL is paid less than the required wage rates Township may, on written notice to the PAL terminate the PAL's rights to proceed hereunder, or as to such portion of services rendered hereunder as to which there has been a failure to pay the required wages. Township may then arrange to prosecute the rendering of the services hereunder by other means, in which event the PAL shall be liable to the Township for costs and damages incurred by the Township.
- E. It is specifically understood that the provisions of this paragraph shall not apply to such persons engaged by the PAL to render services hereunder who are performing such services as volunteers without remuneration.

F. The PAL agrees to be bound by the provisions of **“SCHEDULE A”** attached hereto and made of part hereof.

11. The PAL agrees to submit an Annual Summary Report to the Township, consistent with the form provided in the Participant Manual, no later than December 31, 2019.

IN WITNESS WHEREOF, the parties have caused these presents to be signed by their proper corporate officers and their property corporate seals to be hereto affixed the day and year first above written.

ATTEST:

TOWNSHIP OF WEST ORANGE

Karen J. Carnevale, R.M.C.
Municipal Clerk

BY: Robert D. Parisi, Mayor

ATTEST:

POLICE ATHLETIC LEAGUE

SECRETARY

BY:
PRESIDENT

“SCHEDULE A”

(I) During the performance of this agreement the PAL agrees as follows:

a. The PAL will not discriminate against any employee of applicant for employment because of age, race, creed, color, national, origin, ancestry, marital status or sex. The PAL will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The PAL agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this non-discrimination clause;

b. The PAL will, in all solicitations or advertisements for employees placed by or on behalf of the PAL, state that all qualified applicants will receive consideration for employment without regard to age, creed, color, national origin, ancestry, marital status or sex;

c. The PAL will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or worker's representative of the PAL's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

d. The PAL agrees to comply with any regulations promulgated by the

Department of Labor and Workforce Development pursuant to P.L. 1975, c.127, as amended and supplemented from time to time.

(II) The PAL agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals prescribed by section 5.2 of the Regulations promulgated by the Department of Labor and Workforce Development pursuant to P.L. 1975, c.127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to section 5.2 of the Regulations promulgated by the Department of Labor and Workforce Development pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time.

(III) The PAL agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placements bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect or indirect discriminatory practices.

(IV) The PAL agrees to revise any of its testing procedure, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decision of the State of New Jersey and as established by applicable federal law and applicable federal court decisions.

(V) The PAL agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status or sex, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable federal law and applicable federal court decisions.

RESOLUTION

WHEREAS, the Township of West Orange seeks to award a contract for recreational services and social services for the residents of the Township of West Orange, and for the period commencing January 1, 2019 and ending December 31, 2019; and

WHEREAS, the Mountain Top League (the “MTL”), has agreed to provide such services, including, but not limited to organizing youth sports and athletic activities in the Township consistent with the terms of the agreement annexed hereto as Exhibit “A” (the “Agreement”); and

WHEREAS, the aggregate of public funds to be expended for the provision of such services is **Nine Thousand Five Hundred Dollars (\$9,500.00)** which falls below the bid threshold allowing award of the Agreement without public advertisements for bids.

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of West Orange that the Township is hereby authorized to enter into the Agreement, annexed hereto as Exhibit “A” with MTL for recreational services and social services for the residents of the Township; and be it further

RESOLVED, that the Mayor be and is hereby authorized to execute the Agreement annexed hereto as Exhibit “A” and the Township Clerk be and is hereby authorized to attest to the Mayor’s signature; and be it further

RESOLVED that a copy of this resolution shall be made available in the Clerk's Office for reasonable inspection in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

I hereby certify funds are available from: _____
Account No.

John Gross, Chief Financial Officer

AGREEMENT

THIS AGREEMENT, made this _____ day of July 2019, by and between: the TOWNSHIP OF WEST ORANGE, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey, hereinafter referred to as the “Township;”; and MOUNTAIN TOP LEAGUE, a nonprofit corporation of the State of New Jersey having its principal offices at 12 Old Indian Road, West Orange, New Jersey, hereinafter referred to as the “MTL.”

W I T N E S S E T H:

WHEREAS, the Township desires to provide certain recreational services, social services, activities, and facilities to the residents of the Township of West Orange; and

WHEREAS, it is the purpose of this agreement to recite the terms and conditions under which the foregoing shall be provided.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants hereinafter stated, the parties do hereby agree as follows:

1. For the period of January 1, 2019 to December 31, 2019, the MTL shall provide and make available to West Orange residents, services and facilities for participation by such Township residents.

2. The referenced facilities and services shall be supervised and operated by personnel provided by MTL, whose personnel shall be solely the employees and volunteers of MTL who is responsible to pay them, where appropriate, at the sole discretion of the MTL.

3. The MTL shall provide, at its own expense, Workers Compensation Insurance, covering its employees performing hereunder, and public liability insurance with limits of Five Hundred Thousand Dollars (\$500,000.00) to One Million Dollars

(\$1,000,000.00) Said insurance shall name the Township as an insured and shall be with carriers satisfactory to the Township and authorized to do business in New Jersey. Certificates of Insurance evidencing the foregoing shall be furnished to the Township upon execution of this Agreement.

4. The MTL agrees to indemnify the Township and hold it harmless, including Township's employees, agents and servants, from and against any and all losses, claims, liabilities and expenses which may arise or be claimed against the Township, its agents, servants or employees in connection with any phase of this Agreement.

5. Neither this Agreement nor the monies granted hereunder may be assigned.

6. The MTL acknowledges that it has read and reviewed N.J.S.A. 10:2-1, et seq., of the Revised Statutes of the State of New Jersey (Discrimination in Employment on Public Works, Contract Provisions), the terms of which are incorporated herein as though expressly set forth at length. The MTL agrees to comply with and be bound by the provisions thereof to the extent held applicable to volunteer organizations.

7. It is understood that this Agreement shall be deemed effective as of January 1, 2019.

8. Township shall pay to the MTL, for the services to be provided hereunder for the full one-year term, the sum of **Nine Thousand Five Hundred Dollars (\$9,500.00)**.

9. The manner of payment shall be as determined jointly by the President of the MTL and Director of the Township's Department of Recreation.

10. The parties hereto agree that the provisions of the New Jersey Prevailing Wage Act shall apply hereto the extent held applicable to a volunteer organization. Accordingly, the MTL agrees to comply with the provisions of N.J.S.A. 34:11-56.25 through 34:11-56.33, the provisions of which are hereby incorporated by reference as though stated at length herein. The MTL hereby declares that it is aware of the prevailing

wage rates on file in the Township Hall of the Township pursuant to the New Jersey Prevailing Wage Act and agrees to comply therewith to the extent held applicable to volunteer organizations. The MTL further agrees as follows:

- A. All covered employees of the MTL performing services hereunder shall be paid not less than the prevailing wage rate as specified.
- B. The MTL shall maintain accurate records showing: (i) name, (ii) kind of work performed and (iii) actual hourly rate of wage paid to each covered employee employed hereunder. Such records shall be maintained for three (3) years from date of payment and shall be available for inspection by the Township's Business Administrator or his designee on request.
- C. The MTL shall post the prevailing wage rate for each covered employee performing worker hereunder, as determined by the Commissioner of Labor and Industry of the State of New Jersey, including the effective date of any changes thereof, in a prominent and easily accessible place and the principal offices of the MTL.
- D. If it is found that any covered employee of the MTL is paid less than the required wage rates Township may, on written notice to the MTL terminate the MTL's rights to proceed hereunder, or as to such portion of services rendered hereunder as to which there has been a failure to pay the required wages. Township may then arrange to prosecute the rendering of the services hereunder by other means, in which event the MTL shall be liable to the Township for costs and damages incurred by the Township.
- E. It is specifically understood that the provisions of this paragraph shall not apply to such persons engaged by the MTL to render services hereunder who are performing such services as volunteers without remuneration.

F. The MTL agrees to be bound by the provisions of “**SCHEDULE A**” attached hereto and made of part hereof.

11. The MTL agrees to submit an Annual Summary Report to the Township, consistent with the form provided in the Participant Manual, no later than December 31, 2019.

IN WITNESS WHEREOF, the parties have caused these presents to be signed by their proper corporate officers and their property corporate seals to be hereto affixed the day and year first above written.

ATTEST:

TOWNSHIP OF WEST ORANGE

Karen J. Carnevale, R.M.C.
Municipal Clerk

BY: Robert D. Parisi, Mayor

ATTEST:

MOUNTAIN TOP LEAGUE

SECRETARY

BY:
PRESIDENT

“SCHEDULE A”

(I) During the performance of this agreement the MTL agrees as follows:

a. The MTL will not discriminate against any employee of applicant for employment because of age, race, creed, color, national, origin, ancestry, marital status or sex. The MTL will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The MTL agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this non-discrimination clause;

b. The MTL will, in all solicitations or advertisements for employees placed by or on behalf of the MTL, state that all qualified applicants will receive consideration for employment without regard to age, creed, color, national origin, ancestry, marital status or sex;

c. The MTL will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or worker's representative of the MTL's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

d. The MTL agrees to comply with any regulations promulgated by the

Department of Labor and Workforce Development pursuant to P.L. 1975, c.127, as amended and supplemented from time to time.

(II) The MTL agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals prescribed by section 5.2 of the Regulations promulgated by the Department of Labor and Workforce Development pursuant to P.L. 1975, c.127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to section 5.2 of the Regulations promulgated by the Department of Labor and Workforce Development pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time.

(III) The MTL agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placements bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect or indirect discriminatory practices.

(IV) The MTL agrees to revise any of its testing procedure, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decision of the State of New Jersey and as established by applicable federal law and applicable federal court decisions.

(V) The MTL agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status or sex, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable federal law and applicable federal court decisions.

RESOLUTION

WHEREAS, the Township of West Orange (the “Township”) utilizes and information and technology systems (“IT Systems”) in its operations including a uniformed network system and a non-uniformed network system; and

WHEREAS, the Township requires the services of an outside vendor to assist in the management of the Township’s IT Systems; and

WHEREAS, the Township engaged in a procurement process that included: (i) the advertisement of a request for proposal (the “RFP”); (ii) the receipt of proposals in response to the RFP; and (iii) the evaluation and scoring the proposals, and

WHEREAS, on October 26, 2016, the Township adopted Resolution 232-16 awarding various contracts for assistance in the management of the Township’s IT Systems, see Exhibit “A” annexed hereto; and

WHEREAS, Resolution 232-16 authorized the award of a Contract for IT Network Systems Management for its Uniformed Network System (the “Uniformed Contract”) to Pascack Data Services, Inc. (“Pascack”) for a three (3) year period with a right of renewal for an additional two (2) years at a monthly rate of \$1,950 per month and a quarterly purchase of sixty (60) additional hours of services at a rate of \$150 per hour, and

WHEREAS, Resolution 232-16 also authorized the award of a Contract for IT Network Systems Management for its Non-Uniformed Network System (the “Non-Uniformed Contract”) to MCG, Inc. (“MCG”) for a three (3) year period with a right of renewal for an additional two (2) years at the following monthly rates: a. For year 1 - \$4,000 per month with a \$1,000 startup fee; b. For year 2 - \$4,100 per month; c. For year 3 - \$4,200 per month; d. For year 4 (option year) - \$4,300 per month; e. For year 5 (option year) - \$4,400 per month; and

WHEREAS, Resolution 232-16 also authorized the award of separate Contracts for IT Network Systems Management for special projects on an as needed basis (the “Special Projects Contracts”) to Quikteks, LLC (“Quikteks”), Pascack, and MCG respectively, each for a three (3) year period with a right of renewal for an additional two (2) years at an hourly rate of \$135 per hour for Quikteks, \$150 per hour for Pascack, and \$125-\$175 per hour for MCG; and

WHEREAS, the Township seeks to exercise the renewal for an additional two (2) year period for the Uniformed Contract, the Non-Uniformed Contract, and the Special Projects Contracts.

NOW, BE IT HEREBY RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE that the Township be and is hereby authorized to exercise the extensions for the Uniformed Contract, the Non-Uniformed Contract, and the Special Projects Contracts; and it is further

RESOLVED, that the Township Chief Financial Officer is authorized to issue notice to Pascack, MCG, and Quikteks that the Township is exercising the renewal options for each respective contract pursuant to the terms set forth in each respective contract; and it is further

RESOLVED, that a copy of this Resolution shall be maintained in the Municipal Clerk’s office.

Karen J. Carnevale
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

I hereby certify funds are available from:

Account No.

John Gross, Chief Financial Officer

RESOLUTION

WHEREAS, the Township of West Orange (the "Township") utilizes and information and technology systems ("IT Systems") in its operations including a uniformed network system and a non-uniformed network system; and

WHEREAS, the Township requires the services of an outside vendor to assist in the management of the Township's IT Systems;

WHEREAS, On May 4, 2016, the Township advertised a request for proposal (the "RFP") seeking proposals for a competitive contract for IT Network Managed Services; and

WHEREAS, the RFP sought proposals for management of the Township's Uniformed Network System, Non-Uniformed Network System and IT Management for Special Projects on an as needed basis; and

WHEREAS, On May 26, 2016, the Township received proposals from three (3) vendors: (1) Quikteks, LLC ("Quikteks"); (2) Pascack Data Services, Inc. ("Pascack"); and (3) MCG, Inc. ("MCG"); and

WHEREAS, Pursuant to the Local Public Contracts Law and the New Jersey Administrative Code, the Township created an Evaluation Committee (the "Committee") to establish weighted criteria for the evaluation of proposals and evaluate and score the proposals; and

WHEREAS, pursuant to the N.J.A.C. 5:34-3.4(f) each member of the Evaluation Committee executed a certification that they do not have a conflict of interest with any of the vendors; and

WHEREAS, the Committee reviewed and scored the three (3) proposals; and

WHEREAS, the Committee issued an Evaluation Report, annexed hereto as Exhibit "A," outlining and describing its evaluation and recommendations regarding the award of a contract for IT Network Systems Management for the Township's Uniformed Network System, Non-Uniformed Network System and IT Management for Special Projects on an as needed basis.

NOW, BE IT HEREBY RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE that the Township hereby adopts the recommendation of the Committee; and it is further

RESOLVED, that the Township hereby awards the Contract for IT Network Systems Management for its Uniformed Network System to Pascack for a three (3) year period with a right of renewal for an additional two (2) years at a monthly rate of \$1,950 per month and a quarterly purchase of sixty (60) additional hours of services at a rate of \$150 per hour pursuant to the terms and conditions set forth in the Contract annexed hereto as Exhibit "B;" and it is further

RESOLVED, that the Mayor be and is hereby authorized to execute all documents necessary to effectuate the Contract for IT Network Systems Management for its Uniformed Network System and the Municipal Clerk be and is hereby authorized to attest to the Mayor's signature; and it is further

RESOLVED, that the original of the Contract for IT Network Systems Management for its Uniformed Network System between Township of West Orange and Pascack shall be maintained in the Municipal Clerk's office; and it is further

RESOLVED, that the Township hereby awards the Contract for IT Network Systems Management for its Non-Uniformed Network System to MCG for a three (3) year period with a right of renewal for an additional two (2) years at the following monthly rates

- a. For year 1 - \$4,000 per month with a \$1,000 start up fee;
- b. For year 2 - \$4,100 per month;
- c. For year 3 - \$4,200 per month;
- d. For year 4 (option year) - \$4,300 per month;
- e. For year 5 (option year) - \$4,400 per month.

pursuant to the terms and conditions set forth in the Contract annexed hereto as Exhibit "C;" and it is further

RESOLVED, that the Mayor be and is hereby authorized to execute all documents necessary to effectuate the Contract for IT Network Systems Management for its Non-Uniformed Network System and the Municipal Clerk be and is hereby authorized to attest to the Mayor's signature; and it is further

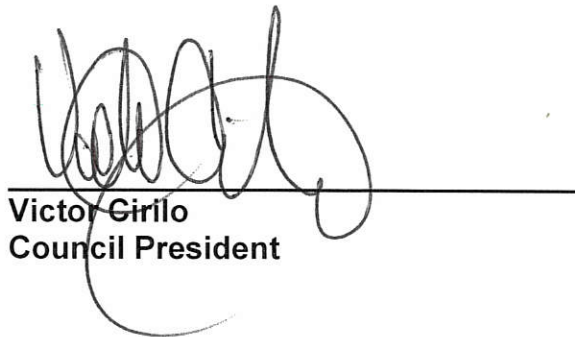
RESOLVED, that the original of the Contract for IT Network Systems Management for its Non-Uniformed Network System between Township of West Orange and MCG shall be maintained in the Municipal Clerk's office; and it is further

RESOLVED, that the Township hereby award three (3) separate contracts for IT Network Systems Management for special projects on an as needed basis to Quiktek, Pascack and MCG, respectively, each for a three (3) year period with a right of renewal for an additional two (2) years at an hourly rate of \$135 per hour for Quiktek, \$150 per hour for Pascack, and \$125-\$175 per hour for MCG pursuant to the terms and conditions set forth in the contract with Quiktek annexed hereto as Exhibit "D," the contract with Pascack annexed hereto as Exhibit "E," and the contract with MCG annexed hereto as Exhibit "F," respectively and it is further

RESOLVED, that the Mayor be and is hereby authorized to execute all documents necessary to effectuate the three (3) contracts for IT Network Systems Management for special projects on an as needed basis and the Municipal Clerk be and is hereby authorized to attest to the Mayor's signature on each contract; and it is further

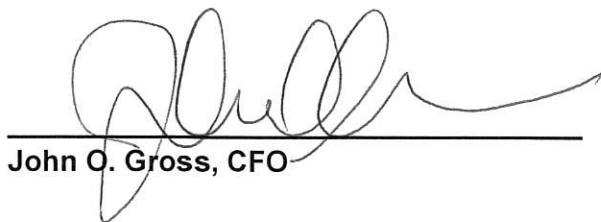
RESOLVED, that the original of each contract for IT Network Systems Management for special projects on an as needed basis shall be maintained in the Municipal Clerk's office.


Karen J. Carnevale, R.M.C.
Municipal Clerk


Victor Cirilo
Council President

Adopted: October 26, 2016

I hereby certify funds are available from: _____


John O. Gross, CFO

Account No. _____

01-2010-00-2952-2000

01-2010-00 5003-130

01-2010-00 6002-131

Exhibit “A”

TOWNSHIP OF WEST ORANGE

COMPETITIVE CONTRACT REPORT

FOR MANAGEMENT OF IT SYSTEMS

Overview

The Township of West Orange (the "Township") utilizes and information and technology systems ("IT Systems") in its operations including a uniformed network system and a non-uniformed network system.

On May 4, 2016, the Township advertised a request for proposal (the "RFP") seeking proposals for a competitive contract for IT Network Managed Services (the "Contract") wherein vendors would submit a proposal for:

- Management of Local Area Networks (LAN)
- Management of Wide Area Networks (WAN)
- Performing Testing
- Upgrades for network hardware and software
- New project development and installation
- Day to day Network/Systems Consulting

Based on the framework of the RFP, the Township sought alternative proposals to address three separate categories of service.

1. IT Management for the Uniformed Network System;
2. IT Management for the Non-Uniformed Network System; and
3. IT Management for Special Projects on an as needed basis.

Vendors were instructed to provide proposal alternatives from each category of service individually and/or collectively. Vendors were instructed to provide costs as follows:

1. Monthly rates for a five (5) year proposal period;
2. One time/Start up Costs;
3. New hardware or software required; and
4. Hourly Rates for Project Based Proposal.

On May 26, 2016, the Township received proposals from three (3) vendors:

1. Quikteks, LLC ("Quikteks")
373 East Route 46, Fairfield, N.J. 07004
\$3,600 per month for Uniformed Network System
\$2,800 per month for Non-Uniformed Network System
\$135 per hour for projected based hourly rates
2. Pascack Data Services, Inc. ("Pascack")
200 Central Ave., Suite 100, Hawthorne, N.J. 07506
\$7,450 per month for Uniformed Network System
No Proposal for Non-Uniformed Network System

\$150 per hour for projected based hourly rates

Pascack also submitted two (2) alternate option proposals for the Uniformed Network System including: (i) Alternate Option A at \$1,350 per month for Uniformed Network Systems (Server only monitoring) with purchase of 60 hours annually at \$150 per hour invoiced quarterly and (ii) Alternate Option B (Workstation monitoring and patch management) at \$1,950 per month with purchase of 60 hours annually at \$150 per hour invoiced quarterly.

3. MCG, Inc., ("MCG")

65 West 36th Street, Suite 600, New York, N.Y. 10018

No Proposal for Uniformed Network System

For Non-Uniformed Network System, MCG proposed:

- i. a \$1,000 start up fee;
- ii. \$4,000 per month for year 1;
- iii. \$4,100 per month for year 2;
- iv. \$4,200 per month for year 3;
- v. \$4,300 per month for year 4; and
- vi. \$4,400 per month for year 5;

\$125-\$175 per hour for project based hourly rates

Pursuant to the Local Public Contracts Law and the New Jersey Administrative Code, the Township created an Evaluation Committee (the "Committee") to establish weighted criteria for the evaluation of proposals and evaluate and score the proposals. The Committee was composed of seven (7) members including:

- (1) Anne DeSantis, Purchasing Agent for the Township;
- (2) John Gross, Chief Financial Officer for the Township;
- (3) Nick Allegrino, West Orange Police Communications Department;
- (4) Mauricio Garcia, Township's IT Manager;
- (5) Michael Fonzino, West Orange Health Department;
- (6) Philip Bussey, Captain of the West Orange Fire Department; and
- (7) Michael Cali, Lieutenant, West Orange Police Department.

Pursuant to N.J.A.C. 5:34-4.3(f) each member of the Committee executed a certification that they do not have a conflict of interest as to any of the vendors.

In addition, the Committee utilized an advisor to assist in evaluating the proposals: Mark Y. Moon, Esq. from the office of the Township Attorney, Richard D. Trenk, Esq.

The Township obtained two (2) extensions pursuant to N.J.S.A. 40A:11-24: (1) extending the award of the Contract to September 23, 2016 and, (2) extending the award of the Contract to October 26, 2016.

The Process

Prior to the evaluation of the proposals, the Committee met on June 1, 2016 and established weighted criteria for the evaluation of proposals as follows:

A. Technical Criteria – Total of 40% of scoring

	Weighting
General Requirements	4%
Network Problem Identification, Troubleshooting, Referrals, Resolution and Maintenance	6%
Network Installation Support/Implementation	4%
Network Management and Monitoring	4%
Reporting/Log Maintenance	2%
Network Utilization	4%
Network Availability, Trend Analysis and Capacity Planning	4%
Technical: LAN Support and WAN Support	6%
Performance Standards and Service Levels/Response Time	6%

B. Management Criteria – Total of 20% of scoring

	Weighting
Contractor Personnel Qualifications	4%
Contractor Experience and Expertise/Industry Specific Experience/Company Profile/Business Attributes/Managed Service Viability/Financial Viability	4%
Customer Support and Account Management	4%
Special/Unique Qualifications	4%
References/Customer Satisfaction	4%

C. Cost Criteria - Total of 40% of scoring

	Weighting
Pricing	40%

On June 15th, the Committee met with Quikteks, Pascack and MCG to interview each vendor regarding their proposals and address any questions from the Committee.

Each evaluator was to provide a scoring in each category on a scale of 1 through 5 to determine the base score for each category with 1 representing Poor or Unsatisfactory, 2 representing Weak/Below Average, 3 representing Average or Satisfactory, 4 representing Good/Above Average, and 5 representing Excellent. Each evaluator was then instructed to multiply that base score by the weighting as previously determined by the Committee to determine the Weighted Score.

Evaluation

Each member of the Committee separately evaluated and scored the proposals. The following represents a summary of the average scores from the Committee.

	<u>Quikteks</u>	<u>Pascack</u>	<u>MCG</u>
<u>Category:</u>			
<u>Uniform Network:</u>	27.72	28.46	no bid
<u>Non-Uniform Network:</u>	27.72	no bid	29.12
<u>Special Projects:</u>	26.66	26.64	26.36
Alternate pricing For Uniform Network:	no bid	29.04	no bid

The Committee expressed concerns regarding Quiktek's ability to conform to the Township's need. During the interview process the representative from Quiktek described a standardized system utilized by all of its clientele. This "one-size" model raised serious questions about Quiktek's ability to address the Township's specific needs and concerns. In fact, Quiktek appeared reluctant to commit to conform to the Township's network configurations in performance of the Contract. As a result, Quiktek's scoring reflected those concerns.

The Committee determined that Pascack's base proposal for IT Network Management for the Uniformed System far exceeded the Township's need and would be unduly costly. However, the Committee felt that Pascack's alternate proposal Option B would sufficiently meet the Township's need and not result in excessive costs for the Township.

Conclusion/Recommendation

Based on the Committee's average scoring, the Committee recommends as follows:

For the Uniform Network Contract, the Committee recommends award to Pascack under the alternate pricing proposal for the Uniformed Network Services for a period of three (3) years with an option for a two (2) year renewal at the rate of \$1,950 per month with an annual purchase of sixty (60) hours of service at a rate of \$150 per hour commencing on November 1, 2016.

For the Non-Uniform Network Contract, the Committee recommends award to MCG for a period of three (3) years with an option for a two (2) year renewal at the following monthly rates:

- a. For year 1 - \$4,000 per month with a \$1,000 start up fee;
- b. For year 2 - \$4,100 per month;
- c. For year 3 - \$4,200 per month;
- d. For year 4 (option year) - \$4,300 per month;
- e. For year 5 (option year) - \$4,400 per month.

For Special Projects, the Committee recommends contracts with all three of the vendors on an as needed basis for a period of three (3) years with an option for two (2) year renewals at the hourly rates of:

- a. Quikteks - \$135 per hour;
- b. Pascack - \$150 per hour; and
- c. MCG - \$125-\$175 per hours.

Exhibit “B”

**CONTRACT BETWEEN THE TOWNSHIP OF WEST ORANGE AND
PASCACK DATA SERVICES, INC. FOR IT NETWORK MANAGEMENT
SERVICES – UNIFORMED NETWORK SYSTEM**

THIS AGREEMENT, made this 26 day of October 2016 by and between:

TOWNSHIP OF WEST ORANGE, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey, hereinafter referred to as "Township;" and

PASCACK DATA SERVICES, INC. a limited liability company of the State of New Jersey having its principal offices at 200 Central Avenue, Suite 100, Hawthorne, New Jersey 07506, hereinafter referred to as "Contractor."

W I T N E S S E T H:

WHEREAS, the Township is desirous to contract with a qualified vendor to provide IT Network Management for the Township's Uniformed Network System (the "Contract"); and

WHEREAS, the Township Council advertised a Request for Proposal for Network Managed Services (the "RFP") including: (1) the IT Management of the Township's Uniformed Network System, (2) the IT Management of the Township's Non-Uniformed Network System, and (3) the IT Management for Special Projects on an as needed basis, annexed hereto and incorporated herein as **Exhibit "A;"** and

WHEREAS, the Township received proposals on May 26, 2016 in response to the RFP, including a proposal from Contractor, annexed hereto and incorporated herein as **Exhibit "B;"** and

WHEREAS, the Township created an Evaluation Committee (the "Committee") to evaluate and score the received proposals and make recommendations regarding the award of the Contract; and

WHEREAS, the Committee recommended the award of the Contract to Contractor.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants hereinafter stated, the parties do hereby agree as follows:

1. The Commencement Date of this Agreement shall be November 1, 2016. The contract term shall continue in effect until October 31, 2019 (the "base term"). The Township shall have the right to extend this Agreement for an additional two (2) year term following the expiration of the base term.
2. Contractor shall provide the services set forth in Contractor's Proposal dated May 26, 2016 (the "Contractor's Proposal") at the Alternative Option 2 rate contained therein at \$1,950 per month.
3. Contractor shall also provide an additional sixty (60) hours of service on an annual basis at a rate of an additional \$150 per hour to be billed and paid on a quarterly basis by the Township.
4. Contractor's performance shall also conform to the specifications described in the Township's RFP; in the event of any conflict between the Contractor's Proposal and the RFP, the RFP shall govern unless the Contractor and Township agree in writing to resolve the conflict in a different manner.
5. Contractor hereby agrees to indemnify the Township and save it harmless, including Township employees, representatives, agents and servants, from and against any and all losses, claims, liabilities and expenses including legal fees and costs which may arise or be claimed against the Township, its agents, representatives, servants or employees in connection Contractor's actions under this Agreement.

6. Any notices required hereunder to the Township shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to the Municipal Clerk, Township of West Orange, 66 Main Street, West Orange, New Jersey 07052, or other such address as the Township may designate in writing to Contractor, with a copy to Richard D. Trenk, Esq., Trenk, DiPasquale, Della Fera & Sodono, P.C., 347 Mt. Pleasant Avenue, West Orange, New Jersey 07052. Any notice required hereunder to Contractor shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to Pascack Data Services, Inc., 200 Central Avenue, Suite 100, Hawthorne, New Jersey 07506, or other such address as Contractor may designate in writing to the Township.
7. This Agreement shall be construed in accordance with the laws of the State of New Jersey without regard to conflict of law principles. The parties consent to the personal and subject matter jurisdiction of the Superior Court of New Jersey, Essex County for resolution of any and all claims arising out of or in connection with this Contract. The parties waive any right to a jury as to any and all issues.

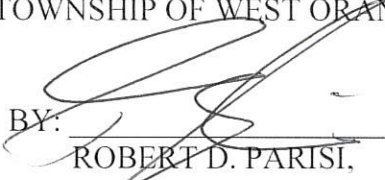
IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:


KAREN CARNEVALE,
MUNICIPAL CLERK

ATTEST:

TOWNSHIP OF WEST ORANGE

BY: 

ROBERT D. PARISI,
MAYOR

PASCACK DATA SERVICES, INC.

BY: _____

6. Any notices required hereunder to the Township shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to the Municipal Clerk, Township of West Orange, 66 Main Street, West Orange, New Jersey 07052, or other such address as the Township may designate in writing to Contractor, with a copy to Richard D. Trenk, Esq., Trenk, DiPasquale, Della Fera & Sodono, P.C., 347 Mt. Pleasant Avenue, West Orange, New Jersey 07052. Any notice required hereunder to Contractor shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to Pascack Data Services, Inc., 200 Central Avenue, Suite 100, Hawthorne, New Jersey 07506, or other such address as Contractor may designate in writing to the Township.
7. This Agreement shall be construed in accordance with the laws of the State of New Jersey without regard to conflict of law principles. The parties consent to the personal and subject matter jurisdiction of the Superior Court of New Jersey, Essex County for resolution of any and all claims arising out of or in connection with this Contract. The parties waive any right to a jury as to any and all issues.

IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:

TOWNSHIP OF WEST ORANGE

KAREN CARNEVALE,
MUNICIPAL CLERK

BY: _____
ROBERT D. PARISI,
MAYOR

ATTEST:

PASCACK DATA SERVICES, INC.

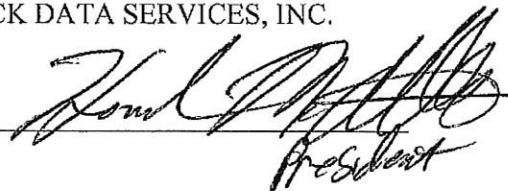
BY: _____

President

Exhibit “C”

**CONTRACT BETWEEN THE TOWNSHIP OF WEST ORANGE AND
MCG, INC. FOR IT NETWORK MANAGEMENT SERVICES –
NON-UNIFORMED NETWORK SYSTEM**

THIS AGREEMENT, made this 26 day of October 2016 by and between:

TOWNSHIP OF WEST ORANGE, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey, hereinafter referred to as "Township"; and

MCG, INC. a limited liability company of the State of New York having its principal offices at 65 West 36th Street, Suite 600, New York, New York 10018, hereinafter referred to as "Contractor".

W I T N E S S E T H:

WHEREAS, the Township is desirous to contract with a qualified vendor to provide IT Network Management for the Township's Non-Uniformed Network System (the "Contract"); and

WHEREAS, the Township Council advertised a Request for Proposal for Network Managed Services (the "RFP") including: (1) the IT Management of the Township's Uniformed Network System , (2) the IT Management of the Township's Non-Uniformed Network System, and (3) the IT Management for Special Projects on an as needed basis, annexed hereto and incorporated herein as **Exhibit "A;"** and

WHEREAS, the Township received proposals on May 26, 2016 in response to the RFP, including a proposal from Contractor, annexed hereto and incorporated herein as **Exhibit "B;"** and

WHEREAS, the Township created an Evaluation Committee (the "Committee") to evaluate and score the received proposals and make recommendations regarding the award of the Contract; and

WHEREAS, the Committee recommended the award of the Contract to Contractor.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants hereinafter stated, the parties do hereby agree as follows:

1. The Commencement Date of this Agreement shall be November 1, 2016. The contract term shall continue in effect until October 31, 2019 (the "base term"). The Township shall have the right to extend this Agreement for an additional two (2) year term following the expiration of the base term.
2. Contractor shall provide the services set forth in Contractor's Proposal dated May 26, 2016 (the "Contractor's Proposal") for the base term at the rate contained therein, specifically as follows:
 - i. For year 1 - \$4,000 per month;
 - ii. For year 2 - \$4,100 per month; and
 - iii. For year 3 - \$4,200 per month.
3. Upon extension by the Township pursuant to paragraph 1 of this agreement, Contractor shall continue to provide the services set forth in Contractor's Proposal for the additional two (2) year term at the following rates:
 - i. For year 4 - \$4,300 per month; and
 - ii. For year 5 - \$4,400 per month.
4. Township shall also provide a one-time start up payment of \$1,000.

5. Contractor's performance shall also conform to the specifications described in the Township's RFP; in the event of any conflict between the Contractor's Proposal and the RFP, the RFP shall govern unless the Contractor and Township agree in writing to resolve the conflict in a different manner.
6. Contractor hereby agrees to indemnify the Township and save it harmless, including Township employees, representatives, agents and servants, from and against any and all losses, claims, liabilities and expenses including legal fees and costs which may arise or be claimed against the Township, its agents, representatives, servants or employees in connection Contractor's actions under this Agreement.
7. Any notices required hereunder to the Township shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to the Municipal Clerk, Township of West Orange, 66 Main Street, West Orange, New Jersey 07052, or other such address as the Township may designate in writing to Contractor, with a copy to Richard D. Trenk, Esq., Trenk, DiPasquale, Della Fera & Sodono, P.C., 347 Mt. Pleasant Avenue, West Orange, New Jersey 07052. Any notice required hereunder to Contractor shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to MCG, Inc., 65 West 36th Street, Suite 600, New York, New York 10018, or other such address as Contractor may designate in writing to the Township.
8. This Agreement shall be construed in accordance with the laws of the State of New Jersey without regard to conflict of law principles. The parties consent to the personal and subject matter jurisdiction of the Superior Court of New Jersey, Essex

County for resolution of any and all claims arising out of or in connection with this Contract. The parties waive any right to a jury as to any and all issues.

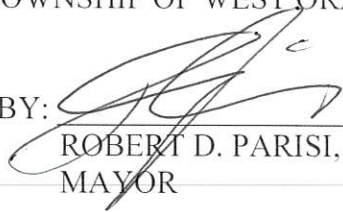
IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:

TOWNSHIP OF WEST ORANGE


KAREN CARNEVALE,
MUNICIPAL CLERK

BY:


ROBERT D. PARISI,
MAYOR

ATTEST:

MCG, INC.

BY: _____

IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

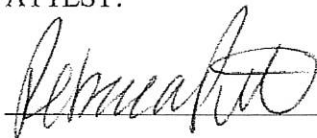
ATTEST:

TOWNSHIP OF WEST ORANGE

KAREN CARNEVALE,
MUNICIPAL CLERK

BY: _____
ROBERT D. PARISI,
MAYOR

ATTEST:



MCG, INC. *President*

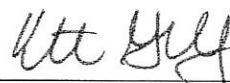
BY:  *10/24/16*
Kenneth Goldberg

Exhibit “D”

**CONTRACT BETWEEN THE TOWNSHIP OF WEST ORANGE AND
QUIKTEKS, LLC FOR IT NETWORK MANAGEMENT SERVICES –
SPECIAL PROJECTS**

THIS AGREEMENT, made this 26 day of October 2016 by and between:

TOWNSHIP OF WEST ORANGE, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey, hereinafter referred to as "Township;" and

QUICKTEKS, LLC. a limited liability company of the State of New York having its principal offices at 373 East Route 46, Fairfield, New Jersey 07004, hereinafter referred to as "Contractor."

W I T N E S S E T H:

WHEREAS, the Township is desirous to contract with a qualified vendor to provide IT Network Management for the Special Projects (the "Contract") on an as needed basis; and

WHEREAS, the Township Council advertised a Request for Proposal for Network Managed Services (the "RFP") including: (1) the IT Management of the Township's Uniformed Network System , (2) the IT Management of the Township's Non-Uniformed Network System, and (3) the IT Management for Special Projects on an as needed basis, annexed hereto and incorporated herein as **Exhibit "A;"** and

WHEREAS, the Township received proposals on May 26, 2016 in response to the RFP, including a proposal from Contractor, annexed hereto and incorporated herein as **Exhibit "B;"** and

WHEREAS, the Township created an Evaluation Committee (the "Committee") to evaluate and score the received proposals and make recommendations regarding the award of the Contract; and

WHEREAS, the Committee recommended the award of the Contract to three (3) vendors, including the Contractor.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants hereinafter stated, the parties do hereby agree as follows:

1. The Commencement Date of this Agreement shall be November 1, 2016. The contract term shall continue in effect until October 31, 2019 (the "base term"). The Township shall have the right to extend this Agreement for an additional two (2) year term following the expiration of the base term.
2. Upon notice from the Township Contractor shall provide the services set forth in Contractor's Proposal dated May 26, 2016 (the "Contractor's Proposal") for IT Network Management Services for an identified special project at the rate of \$135 per hour, as contained therein,.
3. Contractor's performance shall also conform to the specifications described in the Township's RFP; in the event of any conflict between the Contractor's Proposal and the RFP, the RFP shall govern unless the Contractor and Township agree in writing to resolve the conflict in a different manner.
4. Contractor acknowledges and agrees that it does not have exclusive rights to perform IT Network Management Services for any particular special project and that the Township reserves to right in its sole discretion to select among the three (3) vendors recommended by the Committee for any particular special project that may arise.
5. Contractor acknowledges and agrees that the Township provides no guarantees under this Contract to seek IT Network Management Services, but that such service will be provided only on an as needed basis.

6. Contractor hereby agrees to indemnify the Township and save it harmless, including Township employees, representatives, agents and servants, from and against any and all losses, claims, liabilities and expenses including legal fees and costs which may arise or be claimed against the Township, its agents, representatives, servants or employees in connection Contractor's actions under this Agreement.
7. Any notices required hereunder to the Township shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to the Municipal Clerk, Township of West Orange, 66 Main Street, West Orange, New Jersey 07052, or other such address as the Township may designate in writing to Contractor, with a copy to Richard D. Trenk, Esq., Trenk, DiPasquale, Della Fera & Sodono, P.C., 347 Mt. Pleasant Avenue, West Orange, New Jersey 07052. Any notice required hereunder to Contractor shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to Quikteks, LLC., 373 East Route 46, Fairfield, New Jersey, 07004, or other such address as Contractor may designate in writing to the Township.
8. This Agreement shall be construed in accordance with the laws of the State of New Jersey without regard to conflict of law principles. The parties consent to the personal and subject matter jurisdiction of the Superior Court of New Jersey, Essex County for resolution of any and all claims arising out of or in connection with this Contract. The parties waive any right to a jury as to any and all issues.

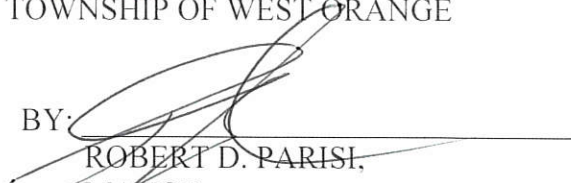
IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:


KAREN CARNEVALE,
MUNICIPAL CLERK

TOWNSHIP OF WEST ORANGE

BY:


ROBERT D. PARISI,
MAYOR

ATTEST:

QUIKTEKS, LLC.

BY:

IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:

TOWNSHIP OF WEST ORANGE

KAREN CARNEVALE,
MUNICIPAL CLERK

BY: _____
ROBERT D. PARISI,
MAYOR

ATTEST:

QUIKTEKS, LLC.

BY: _____

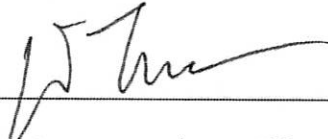

Dominick Tammaro

Exhibit “E”

**CONTRACT BETWEEN THE TOWNSHIP OF WEST ORANGE AND
PASCACK DATA SERVICES, INC. FOR IT NETWORK MANAGEMENT
SERVICES – SPECIAL PROJECTS**

THIS AGREEMENT, made this 24 day of October 2016 by and between:

TOWNSHIP OF WEST ORANGE, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey, hereinafter referred to as "Township;" and

PASCACK DATA SERVICES, INC. a limited liability company of the State of New Jersey having its principal offices at 200 Central Avenue, Suite 100, Hawthorne, New Jersey 07506, hereinafter referred to as "Contractor."

W I T N E S S E T H:

WHEREAS, the Township is desirous to contract with a qualified vendor to provide IT Network Management for the Special Projects (the "Contract") on an as needed basis; and

WHEREAS, the Township Council advertised a Request for Proposal for Network Managed Services (the "RFP") including: (1) the IT Management of the Township's Uniformed Network System , (2) the IT Management of the Township's Non-Uniformed Network System, and (3) the IT Management for Special Projects on an as needed basis, annexed hereto and incorporated herein as **Exhibit "A;"** and

WHEREAS, the Township received proposals on May 26, 2016 in response to the RFP, including a proposal from Contractor, annexed hereto and incorporated herein as **Exhibit "B;"** and

WHEREAS, the Township created an Evaluation Committee (the "Committee") to evaluate and score the received proposals and make recommendations regarding the award of the Contract; and

WHEREAS, the Committee recommended the award of the Contract to three (3) vendors, including the Contractor.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants hereinafter stated, the parties do hereby agree as follows:

1. The Commencement Date of this Agreement shall be November 1, 2016. The contract term shall continue in effect until October 31, 2019 (the "base term"). The Township shall have the right to extend this Agreement for an additional two (2) year term following the expiration of the base term.
2. Upon notice from the Township Contractor shall provide the services set forth in Contractor's Proposal dated May 26, 2016 (the "Contractor's Proposal") for IT Network Management Services for an identified special project at the rate of \$150 per hour as contained therein.
3. Contractor's performance shall also conform to the specifications described in the Township's RFP; in the event of any conflict between the Contractor's Proposal and the RFP, the RFP shall govern unless the Contractor and Township agree in writing to resolve the conflict in a different manner.
4. Contractor acknowledges and agrees that it does not have exclusive rights to perform IT Network Management Services for any particular special project and that the Township reserves to right in its sole discretion to select among the three (3) vendors recommended by the Committee for any particular special project that may arise.
5. Contractor acknowledges and agrees that the Township provides no guarantees under this Contract to seek IT Network Management Services, but that such service will be provided only on an as needed basis.

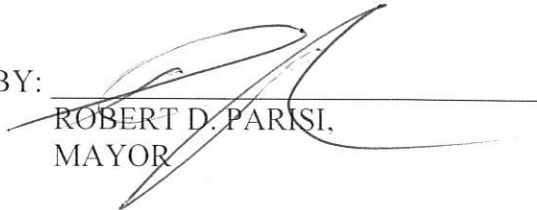
6. Contractor hereby agrees to indemnify the Township and save it harmless, including Township employees, representatives, agents and servants, from and against any and all losses, claims, liabilities and expenses including legal fees and costs which may arise or be claimed against the Township, its agents, representatives, servants or employees in connection Contractor's actions under this Agreement.
7. Any notices required hereunder to the Township shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to the Municipal Clerk, Township of West Orange, 66 Main Street, West Orange, New Jersey 07052, or other such address as the Township may designate in writing to Contractor, with a copy to Richard D. Trenk, Esq., Trenk, DiPasquale, Della Fera & Sodono, P.C., 347 Mt. Pleasant Avenue, West Orange, New Jersey 07052. Any notice required hereunder to Contractor shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to Pascack Data Services, Inc., 200 Central Avenue, Suite 100, Hawthorne, New Jersey 07506, or other such address as Contractor may designate in writing to the Township.
8. This Agreement shall be construed in accordance with the laws of the State of New Jersey without regard to conflict of law principles. The parties consent to the personal and subject matter jurisdiction of the Superior Court of New Jersey, Essex County for resolution of any and all claims arising out of or in connection with this Contract. The parties waive any right to a jury as to any and all issues.

IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:


KAREN CARNEVALE,
MUNICIPAL CLERK

TOWNSHIP OF WEST ORANGE

BY: 
ROBERT D. PARISI,
MAYOR

ATTEST:

PASCACK DATA SERVICES, INC.

BY: _____

IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:

TOWNSHIP OF WEST ORANGE

KAREN CARNEVALE,
MUNICIPAL CLERK

BY: _____
ROBERT D. PARISI,
MAYOR

ATTEST:

PASCACK DATA SERVICES, INC.

BY:


President

Exhibit “F”

**CONTRACT BETWEEN THE TOWNSHIP OF WEST ORANGE AND
MCG, INC. FOR IT NETWORK MANAGEMENT SERVICES –
SPECIAL PROJECTS**

THIS AGREEMENT, made this ____ day of October 2016 by and between:

TOWNSHIP OF WEST ORANGE, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey, hereinafter referred to as "Township;" and

MCG, INC. a limited liability company of the State of New York having its principal offices at 65 West 36th Street, Suite 600, New York, New York 10018, hereinafter referred to as "Contractor."

W I T N E S S E T H:

WHEREAS, the Township is desirous to contract with a qualified vendor to provide IT Network Management for the Special Projects (the "Contract") on an as needed basis; and

WHEREAS, the Township Council advertised a Request for Proposal for Network Managed Services (the "RFP") including: (1) the IT Management of the Township's Uniformed Network System , (2) the IT Management of the Township's Non-Uniformed Network System, and (3) the IT Management for Special Projects on an as needed basis, annexed hereto and incorporated herein as **Exhibit "A;"** and

WHEREAS, the Township received proposals on May 26, 2016 in response to the RFP, including a proposal from Contractor, annexed hereto and incorporated herein as **Exhibit "B;"** and

WHEREAS, the Township created an Evaluation Committee (the "Committee") to evaluate and score the received proposals and make recommendations regarding the award of the Contract; and

WHEREAS, the Committee recommended the award of the Contract to three (3) vendors, including the Contractor.

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants hereinafter stated, the parties do hereby agree as follows:

1. The Commencement Date of this Agreement shall be November 1, 2016. The contract term shall continue in effect until October 31, 2019 (the "base term"). The Township shall have the right to extend this Agreement for an additional two (2) year term following the expiration of the base term.
2. Upon notice from the Township Contractor shall provide the services set forth in Contractor's Proposal dated May 26, 2016 (the "Contractor's Proposal") for IT Network Management Services for an identified special project at the rate of no less than \$125 per hour and no greater than \$175 per hour, as contained therein,.
3. Contractor's performance shall also conform to the specifications described in the Township's RFP; in the event of any conflict between the Contractor's Proposal and the RFP, the RFP shall govern unless the Contractor and Township agree in writing to resolve the conflict in a different manner.
4. Contractor acknowledges and agrees that it does not have exclusive rights to perform IT Network Management Services for any particular special project and that the Township reserves to right in its sole discretion to select among the three (3) vendors recommended by the Committee for any particular special project that may arise.
5. Contractor acknowledges and agrees that the Township provides no guarantees under this Contract to seek IT Network Management Services, but that such service will be provided only on an as needed basis.

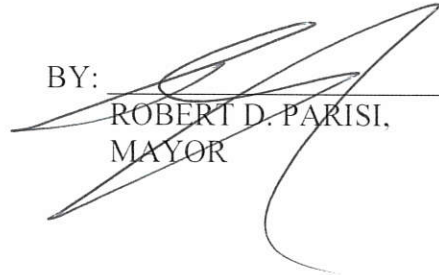
6. Contractor hereby agrees to indemnify the Township and save it harmless, including Township employees, representatives, agents and servants, from and against any and all losses, claims, liabilities and expenses including legal fees and costs which may arise or be claimed against the Township, its agents, representatives, servants or employees in connection Contractor's actions under this Agreement.
7. Any notices required hereunder to the Township shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to the Municipal Clerk, Township of West Orange, 66 Main Street, West Orange, New Jersey 07052, or other such address as the Township may designate in writing to Contractor, with a copy to Richard D. Trenk, Esq., Trenk, DiPasquale, Della Fera & Sodono, P.C., 347 Mt. Pleasant Avenue, West Orange, New Jersey 07052. Any notice required hereunder to Contractor shall be hand delivered or mailed by certified first-class postage prepaid return receipt requested to MCG, Inc., 65 West 36th Street, Suite 600, New York, New York 10018, or other such address as Contractor may designate in writing to the Township.
8. This Agreement shall be construed in accordance with the laws of the State of New Jersey without regard to conflict of law principles. The parties consent to the personal and subject matter jurisdiction of the Superior Court of New Jersey, Essex County for resolution of any and all claims arising out of or in connection with this Contract. The parties waive any right to a jury as to any and all issues.

IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:


KAREN CARNEVALE,
MUNICIPAL CLERK

TOWNSHIP OF WEST ORANGE

BY: 
ROBERT D. PARISI,
MAYOR

ATTEST:

MCG, INC.

BY: _____

IN WITNESS WHEREOF, the Township and the Corporation have executed this Agreement as of the date first written above.

ATTEST:

TOWNSHIP OF WEST ORANGE

KAREN CARNEVALE,
MUNICIPAL CLERK

BY: _____
ROBERT D. PARISI,
MAYOR

ATTEST:

Kenneth Goldberg

MCG, INC. *President*

BY: *Ktt Gelf* *10/26/16*
Kenneth Goldberg

RESOLUTION

WHEREAS, the Township of West Orange (the “Township”) has established an Employee Assistance Program (“EAP”) through the State of New Jersey, Civil Service Commission, Employee Advisory Service (“EAS”); and

WHEREAS, the Township wishes to continue the EAP for the 2020 Fiscal Year, which begins on July 1, 2019 and concludes on June 30, 2020, to provide Township employees with counseling services to enhance morale and performance and a series of other available services (“EAS Services”); and

WHEREAS, the EAS Services are set forth in the proposed NJ Employee Advisory Service Agency Agreement (the “Agreement”), annexed hereto as Exhibit “A;” and

WHEREAS, the Civil Service Commission offers EAS Services on a “per employee” basis for 301 Township employees for a total of **\$1,806** and all workshops or emergency response services to be billed at \$300 per initial session; and

WHEREAS, the Township wishes to continue its participation in the EAP.

THEREFORE, IT IS HEREBY RESOLVED, that the Township Council authorizes the Business Administrator and the Chief Financial Officer to execute, and the Township Clerk to witness an agreement with the EAS (annexed hereto as Exhibit “A”) to provide EAS Services for the 2020 Fiscal Year; and

BE IT FURTHER RESOLVED that a copy of this Resolution and supporting documentation remain on file with the Township Clerk for inspection by the public.

Karen J. Carnevale
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

I hereby certify funds are available from:

Account No.

John Gross, Chief Financial Officer

Exhibit “A”



Philip D. Murphy
Governor
Sheila Y. Oliver
Lt. Governor

STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION

EMPLOYEE ADVISORY SERVICE
P.O. BOX 320
Trenton, NJ 08625-0320
Telephone: (866) 327-9133 Fax: (609) 633-8584

Deirdré L. Webster Cobb, Esq.
Chair/Chief Executive Officer

July 1, 2019
NJ Employee Advisory Service Agreement
FY2020

Agency/Contact: **Township of West Orange** **John Sayers**

Number of Active Employees: **301**

Agency Service Fee: **\$1,806.00**

(Fee based on the total number of full time agency employees)

Service Fee Includes

- Unlimited Individual and Supervisory Sessions; including intake, assessment, referral, monitoring, counselling, and consultation.
- Unlimited Management/Human Resource Consultations; including CDL and random drug test monitoring, orientations, critical incident/stress debriefings, and community resource referrals.
- Employees Advisory Service updates, resources, and information on health and wellness.
- Employees Advisory Service Newsletters and Webinars.

Please refer to the attached ***NJ Employee Advisory Service Agreement*** for complete details of all services provided during the contract period listed below.

All workshops or emergency response services are billed at \$300.00 per initial session.

The contract will be effective from **July 1, 2019 to June 30, 2020.**

Please contact Shelby Pettis at 609-633-7464 with any question regarding this contract and/or services provided by the Employee Advisory Service.

Customer agrees with the services and cost offered above.

Agency Contact Name and Signature

Date

Agency Fiscal Officer Name and Signature

Date

Shelby Pettis *Shelby Pettis*

EAS Representative Name and Signature

7/1/19

Date

NJ Employee Advisory Service Agency Agreement

Fiscal Year 2020

This agreement describes the services provided by the NJ Employee Advisory Service upon contract with New Jersey State Government Agencies.

N.J.A.C. 4A: 6-4.10 contains the regulations that govern the NJ Employee Advisory Service. Employee Advisory Service counselors provide services on a statewide basis. The Employee Advisory Service main office is located at 44 South Clinton Avenue, 1st floor, Trenton, New Jersey.

Available Services

- a. **Intake and Assessment** - The assessment process begins at the initial phone call. Employees will complete Intake/HIPAA forms at the initial visit. Interviews are conducted in person with an Employee Advisory Service counselor. The assessment interview process is a critical component. While two sessions may be sufficient to complete the process, there may be times when additional appointments are needed.
- b. **Referral** – Employees in need of additional services will be referred through the State Health Benefits Plan (SHBP) and/or linked to community resources. These services may include alcohol and other drug addiction rehabilitation centers; psychiatric hospitals and local mental health agencies; psychiatrists; psychologists; licensed therapists; licensed social workers; domestic violence resources; legal resources; and child care resource; etc. In most cases, we will utilize the employee's health benefits plan to locate and provide services, including payment. All referrals are made to an SHBP approved resource. The Employee Advisory Service has an extensive statewide resource directory applicable to employee assistance services. In cases where there is question about an employee's mental capacity to work or a concern for safety, a psychiatric or psychological evaluation can be arranged in consultation with the employer who will be responsible for payment of such evaluations.
- c. **Follow Up/ Monitoring** – The Employee Advisory Service counselor will assist with case management and monitor the client's progress through follow-up appointments, and written correspondence to the referring agency in all cases including, referrals, last chance agreements, and disciplinary agreements.
- d. **Short Term Counseling** – All Employee Advisory Service counselors and affiliates are qualified to provide short-term supportive counseling. **If long-term** and/or more specific care is determined an appropriate referral will be made to an outside resource provider best-suited for the employee's needs. The Employee Advisory Services utilizes a 2 to 3 session model. Short-term supportive and/or goal-orientated counseling can be very effective in working with clients who present specific problems, such as stress related work issues.
- e. **Random Drug Test Monitoring for Commercial Driving Licenses (CDL)/ Direct Care Employees**– The Employee Advisory Service provides comprehensive face to face assessment and evaluations/referrals for level of care to randomly tested employees in order to support the directive of the State of New Jersey's Drug and Alcohol-Free Workplace policies. Treatment recommendations can include, but are not limited to: inpatient treatment, partial in-patient, outpatient treatment, education and/or aftercare and return-to-work verification.

Based upon Federal rules and regulations 49CFR Part 40 governing drug and alcohol testing for safety sensitive transportation industries and N.J.S.A. Title 30:4-3.27; the Employee Advisory Service provides Substance Abuse Professional (SAP) evaluations, recommendations, return to duty process and follow-up testing for employers whose employees are required to maintain a Commercial Driving License (CDL) and for certain State employees at psychiatric hospitals, developmental centers and employees in specific identified titles.

The fundamental responsibility of the Employee Advisory Service is to recommend a course of education and/or treatment which the employee must demonstrate successful compliance prior to returning to Direct Care or DOT safety-sensitive duty.

- f. **Supervisory Consultation** – An employee's personal and family problems may have a negative impact on work productivity and may be revealed in job performance or workplace behavior. Supervisors are in a unique position to identify those employees whose work may be affected by personal or family problems and can make the appropriate referral. Supervisors are encouraged to provide information on the employee's performance which will help the counselor determine the best course of action. The Employee Advisory Service may also meet with supervisors to help increase their skill in working with employees who are experiencing ongoing performance and personal issues.
- g. **Employee and Supervisor/Management Orientations** – The Employee Advisory Service provides an overview of our services to employees, supervisors/managers, and agency Human Resource/Employee Relations representatives through the Employee Advisory Service website, counselor led orientation sessions or webinars.
- h. **Supervisor Workshops** – The Employee Advisory Service offers group and individual workshops. The following programs are available:
 - ✓ Stress Management
 - ✓ CDL Awareness Training
 - ✓ Supervisory Assistance
 - ✓ Conflict Resolution
- i. **Critical Incident and Stress Debriefing** – Virtually any emergency situation can trigger the need for a trauma response. Some of the more common events that can affect employees include:
 - ✓ Death of an employee
 - ✓ Emergencies and natural disaster
 - ✓ Violence at the workplace
 - ✓ Workplace accidents and injuries

In the event your agency experiences a serious traumatic event, a trained response team is available. The Employee Advisory Service counselors are specifically trained in Critical Incident Stress Debriefing, Psychological First Aid and Grief Counseling and will provide onsite services in the forms of group debriefings, group discussions, group counseling and/ or individual debriefings and counseling.

- j. **Wellness Resources** – The Employee Advisory Service provides updates, resources and information on health and wellness to identify new trends and tips to assist your employees with proactive and productive work and life habits.
- k. **Legal and Financial Services** – Services to assist clients in obtaining legal and financial services by utilizing legal aid, lawyer referral services, budgeting tips, and other resources.
- l. **Webinars** – Information is available without leaving the work location. The following programs will be available:
 - ✓ EAS themed monthly webinars
 - ✓ Orientation for employees
 - ✓ Monthly supervisory/management skills webinars

Appointment Scheduling and Referrals

Appointments are scheduled by calling the toll-free number 1-866-327-9133 between the hours of 8:30 am and 4:30 pm, Monday through Friday. An intake specialist will assist callers.

Services available to employees and their household members include:

- | | |
|-------------------------------|--------------------------|
| ✓ Job related concerns | ✓ Legal concerns |
| ✓ Domestic violence | ✓ Health and wellness |
| ✓ Alcohol/Substance Abuse | ✓ Financial counseling |
| ✓ Stress management | ✓ Gambling |
| ✓ Grief and bereavement needs | ✓ Workplace violence |
| ✓ Mental/psychiatric health | ✓ Child care resources |
| ✓ Marital and family issues | ✓ Elderly care resources |

Appointments are made under the following criteria:

- a. Voluntary referral – The employee uses benefit time, or the agency may allow employees to receive time off for their intake and evaluation visits.
- b. Informal referral – The supervisor/manager may suggest EAS to employees to assist them with work or personal issues affecting work. This is not a mandatory referral; the employee may use benefit time, or the agency may allow employees to receive time off for their intake and evaluation visits.
- c. Formal Referral – As a matter of record, the Human Resource Office or other agency management will schedule an EAS appointment. In such cases, the Human Resource Office will receive progress reports for these referrals. The information contained in these reports will be guided by state and federal privacy laws. At minimum the report will include:
 - 1. Whether or not the employee has accepted EAS recommendations.
 - 2. Whether or not the employee has kept EAS appointments.
 - 3. Dates and times of any future appointments.

Supervisory/Management referrals that require a fitness-for-duty evaluation will be provided a summary report of the evaluation. The Fee for the Fitness for Duty Evaluations will be charged to the referring agency via direct payment to the evaluating physician. (Please call for more information prior to requesting an evaluation.)

Union representatives with agreement from the customer agency may refer their members to the Employee Advisory Service. The union representative will not receive information concerning the referral. Only the employee will receive a notice of appearance for appointment.

Note: According to N.J.A.C. 4A:6-4.10, employees who are referred to the Employee Advisory Service will be scheduled for an intake/assessment with a counselor. An employee shall be given time off with pay for the intake and evaluation visits. For other situations and visits, arrangements shall be set by the employee and appointing authority, which may include the use of available benefit leave time.

Confidentiality of Client Records

Professionalism and confidentiality are the cornerstones of the Employee Advisory Service. An employee's contact with EAS will not be shared without the employee/client's written permission. The Employee Advisory service is governed by State and Federal Regulations concerning client confidentiality and the Health Insurance Portability and Accountability Act of 1996 (HIPAA). At the time of intake all employees acknowledge by signature that they have received, understand, and agree to the Employee Advisory Services Notice of Privacy Practices. Exceptions to confidentiality are those situations that are specified under privacy law.

The Employee Advisory Service utilizes a 128-bit Secure Socket Layer (SSL) encryption protocol client management software system.

Employees can receive a copy of certain documents within their file by contacting the Employee Advisory Service.

Quality Assurance and Client Satisfaction

EAS ensures the ongoing effectiveness and development of the quality of our service delivery. Each counselor is minimally licensed or certified in alcohol and drug counseling, social work, or professional counseling. The Employee Advisory Service may conduct anonymous surveys of clients, supervisors, and human resources to evaluate the effectiveness of the services.

New Jersey Employee Advisory Service Available Services – FY2020

- ❑ **Intake and Assessment** –The Employee Advisory Service follows a two to three session model. The initial intake and assessment will be completed during in person sessions. The counselor will determine recommendations and follow-up services.
- ❑ **Referral** – Employees in need of additional services will be referred through the State Health Benefits Plan (SHBP) and/or linked to community resources. These services may include alcohol and other drug addiction rehabilitation centers; psychiatric hospitals and local mental health agencies; psychiatrists; psychologists; licensed therapists; licensed social workers; domestic violence resources; legal resources; and child care resource; etc. All referrals are made to an SHBP approved resource.
- ❑ **Follow Up/ Monitoring** – The Employee Advisory Service counselor will assist with case management and monitor the client's progress through follow-up appointments, and written correspondence to the referring agency in all cases including, referrals, last chance agreements, and disciplinary agreements.
- ❑ **Short Term Counseling** – All Employee Advisory Service counselors are qualified to provide short-term supportive counseling. Short-term supportive and/or goal-orientated counseling can be very effective in working with clients who present specific problems, such as stress related work issues.
- ❑ **Random Drug Test Monitoring for Commercial Driving Licenses (CDL)/ Direct Care Employees Return-to-Work**– The Employee Advisory Service provides comprehensive face-to-face assessments, evaluations, level of care or rehab referrals, and return-to-work processing for randomly tested employees in order to support the State of New Jersey's Drug and Alcohol-Free Workplace policies and individual State Agency policies and directives.
- ❑ **Supervisory Consultation** –The Employee Advisory Service provides supportive services to supervisors to help increase their skill in working with employees who are experiencing ongoing performance and personal issues.
- ❑ **Employee and Supervisor/Management Orientations** – The Employee Advisory Service provides an overview of our services to employees, supervisors/managers, and agency Human Resource/Employee Relations representatives through the Employee Advisory Service website, counselor led orientation sessions or through webinars.
- ❑ **Critical Incident and Stress Debriefing** – Virtually any emergency situation can trigger the need for a trauma response. Some of the more common events that can affect employees include:
 - ✓Death of an employee ✓Emergencies and traumatic events
 - ✓Violence in the workplace ✓Workplace Accidents and Injuries
- ❑ **Referrals to Community Resources including Legal and Financial Services** – The Employee Advisory Service assist clients in obtaining referrals to community resources which includes referrals to legal aid, online consumer programs, budgeting tips, and other resources.
- ❑ **Wellness Resources** – The Employee Advisory Service provides updates, resources and information on health and wellness to identify new trends and tips to assist your employees with proactive and productive work and life habits.

Employee Advisory Service Newsletters – Providing information on wellness and mental health tips.

Employee Webinars – Employee Advisory Service Orientation Webinars and Interactive Supervisory/Management Skills Webinars will be scheduled throughout the year.

Employee Advisory Service

1-866-327-9133

EAS_Help@csc.nj.gov

<https://www.nj.gov/csc/employees/programs/advisory/eas.html>

RESOLUTION

WHEREAS, Ring, LLC (“Ring”) operations an online application called Neighbors by Ring (the “Neighbors App”) which allows users to share and comment on real time crime and safety events in their neighborhood; and

WHEREAS, Ring and the Township of West Orange Police Department have negotiated a Memorandum of Understanding whereby Ring has agreed to provide the Township of West Orange Police Department access and utilize the Neighbors App at no cost to the Township of West Orange Police Department or the Township of West Orange; and

WHEREAS, a copy of the Memorandum of Understanding between the Township of West Orange Police Department and Ring is annexed hereto as Exhibit “A.”

NOW, BE IT HEREBY RESOLVED, BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE that the Township of West Orange Police Department be and hereby is authorized to enter into the Memorandum of Understanding with Ring, annexed hereto as Exhibit “A;” and be it further

RESOLVED, that the Police Chief be and is hereby authorized to execute the Memorandum of Understanding on behalf of the Township and the Township of West Orange Police Department and the Municipal Clerk shall be authorized to attest to the Police Chief’s signature.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

Exhibit “A”



Neighbors by Ring

Memorandum of Understanding

This agreement is entered into this _____ day of _____, 2019 by and between Ring LLC (“Ring”) and West Orange Police Department (“Agency”), (collectively the “parties”) and will provide Agency access to the Neighbors Portal to communicate with users of the Neighbors app (“Ring Neighbors”) and encourage community engagement as we work together to make West Orange’s (“Township”) neighborhoods safer.

- Neighbors by Ring app (“Neighbors App”) is a digital neighborhood watch that both law enforcement and the public may access free of charge by downloading the Neighbors App (iOS and Android).
- The Neighbors App allows users to share and comment on real time crime and safety events in their neighborhood.
- As part of the program, Agency may:
 - Utilize the critical crime and safety events that are posted in the Neighbors App by Ring Neighbors to assist in law enforcement operations and investigations; and
 - Post information relating to critical incidents and other incidents in the app to keep Ring Neighbors informed regarding issues in their neighborhoods.

With an understanding that a robust, active and engaged user community is essential to the immediate, sustained and ongoing success of the program, the parties agree to the following responsibilities:

Ring

- Make the Neighbors App available to Township residents free of charge.
- Make the Neighbors Portal available to Agency free of charge, including ongoing support and training for Agency employees.

Agency

- Maintain appropriate access controls for Agency personnel to use the Neighbors Portal.

Press Release

The parties shall agree to a joint press release to be mutually approved by the parties. Neither party may use the other party’s name, logo, or likeness in any advertising or press release without prior written approval of the other party. Notwithstanding the foregoing, Ring shall be permitted to provide in-app alerts to Ring Neighbors announcing Agency’s participation in the Neighbors App.

Term

Agency’s participation in the program shall commence upon Agency’s acceptance of these program terms. Either party may terminate Agency’s participation in the program at any time by providing 30 days’ written notice to the other party; provided that in the case of material breach of this Agreement by the Agency, Ring shall only be required to provide three days’ written notice to Agency.

Privacy and Terms of Use

Ring will not provide any customer personal information, including video footage, to Agency without the prior

consent of the owner or properly issued legal process that complies with federal and state law, as applicable. Agency agrees to use the Neighbors Portal only as expressly authorized by Ring and only in connection with bona fide Agency work. Ring's terms of service and privacy notice, as posted on Ring.com, shall apply to all uses of the Neighbors App and, as applicable, the Neighbors Portal.

Compensation

At no point shall either party receive compensation from each other as a result of this program.

Confidentiality

Unless otherwise required by law, the Parties shall not disclose the terms of this program or any information that is designated as confidential or that, given the nature of the information or the circumstances surrounding its disclosure, reasonably should be considered as confidential. Except that Ring understands and acknowledges that the Agency is subject to the production of government records pursuant to the Open Public Records Act ("OPRA"), the common law right to access public records, and service of subpoenas for production of records in litigation for which the Agency is a party and for which Agency is not a party. In the event that Agency receives either: (i) an OPRA Request; (ii) a request under the common law right to access public records; and/or (iii) a subpoena or notice to produce documents which contains confidential information pursuant to this provision ("Document Request"), the Agency will provide notice to Ring via email to an designated individual within forty-eight (48) hours of receipt of such Document Request. The Agency will withhold production of any response to the Document Request for a period of ten (10) days to allow Ring to obtain a protective order to prevent the production of a response to the Document Request. Agency agrees that is shall not oppose any such application for a protective order.

RING LLC

Date: _____

By: _____

Name: _____

Title: _____

Agency

Date: _____

By: _____

Name: _____

Title: _____

Verification Code* ____ _

*A four digit verification code was mailed to the primary point of contact at this agency to the address listed in public records. Please provide that code prior to submitting the MOU for processing.

202-19
August 13, 2019

**RESOLUTION APPROVING THE 2018 AUDIT CORRECTIVE PLAN FOR THE
TOWNSHIP OF WEST ORANGE**

WHEREAS, in accordance with the Single Audit Act, U.S. Office of Management and Budget Circular A-128 and the New Jersey office of Management and Budget Circular Letter 93-05, and regulations of the Division of Local Government Services, all municipalities are required to prepare and file a Corrective Action Plan; and

WHEREAS, this plan must be filed with the Division within 60 days from the date the statutory audit is received by the governing body; and

WHEREAS, such a plan was prepared by the Chief Financial Officer and reviewed by the members of the governing body of the Township of West Orange

NOW THEREFORE BE IT RESOLVED, that the Township of West Orange 2018 Corrective Action Plan, attached hereto, be approved by the governing body of the Township of West Orange and filed with the Division of Local Government Services.

Karen J. Carnevale, R.M.C
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

2018 Audit Corrective Action Plan

Purchasing

FINDING: During our internal control testing over cash disbursements, we identified several instances in which the Township did not properly encumber funds prior to placing an order with a vendor for the procurement of goods or services. This was mainly the result of departments not following Township procedures in the ordering of goods and services.

RECOMMENDATION: It is recommended that the Township properly encumber funds prior to procuring goods and/or services.

EXPLANATION: A number of departments have on occasion, not been compliant with the Township's Purchasing Manual procedures, initiating purchases prior to obtaining a purchase order.

CORRECTIVE ACTION PLAN: The Township will institute additional internal controls to monitor such activity, provide training to employees to prevent such violations in the future and consider disciplinary action for those that are not compliant with this requirement.



***TOWNSHIP OF WEST ORANGE
COUNTY OF ESSEX, NEW JERSEY***

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES**

FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY

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TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY

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TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY

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TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY

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**TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY**

- - -

PART I

**ROSTER OF OFFICIALS
INDEPENDENT AUDITORS' REPORT
FINANCIAL STATEMENTS
AND NOTES TO THE FINANCIAL STATEMENTS**

ROSTER OF OFFICIALS

The following officials were in office as of December 31, 2018:

<u>Name</u>	<u>Title</u>
Robert D. Parisi	Mayor
Susan McCartney	Council President
Victor Cirilo	Councilman
Michelle Casalino	Councilwoman
Jerry Guarino	Councilman
Joseph Krakoviak	Councilman
John K. Sayers	Business Administrator
Karen J. Carnevale	Municipal Clerk
John O. Gross	Comptroller, Treasurer and Chief Financial Officer
Joanne Gagliardo	Tax Collector
Dennis O'Dowd	Chief Judge – Municipal Court
Dawn Donohue	Judge - Municipal Court
Yvonne Bowers	Municipal Court Administrator
Kevin Dillon	Tax Assessor

Independent Auditors' Report

The Honorable and Members of
the Town Council
Township of West Orange
County of Essex
West Orange, New Jersey

Report on the Financial Statements

We have audited the accompanying regulatory-basis financial statements of the various funds and the governmental fixed assets of the Township of West Orange, County of Essex, New Jersey (the "Township") which comprise the balance sheets as of and for the years ended December 31, 2018 and 2017, and the related statements of operations and changes in the fund balance for the years then ended, the statements of changes in fund balance, the statements of revenues and statements of expenditures for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Township as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the requirements prescribed by the Division. Those standards and requirements prescribed by the Division require that we plan and perform the audit to obtain reasonable assurance about whether the regulatory basis financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

PKF O'CONNOR DAVIES, LLP
20 Commerce Drive, Suite 301, Cranford, NJ 07016 | Tel: 908.272.6200 | Fax: 908.272.2416 | www.pkfod.com

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Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by the Township on the basis of the financial reporting provisions of the Division to demonstrate compliance with Division's regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly in accordance with accounting principles generally accepted in the United States of America, the financial positions of the Township of West Orange, County of Essex, New Jersey, as of December 31, 2018 and 2017, the changes in financial position, and where applicable, its cash flows for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the regulatory basis financial statements referred to above present fairly, in all material respects, the respective financial position of the various funds and the governmental fixed assets of the Township of West Orange, Essex County, New Jersey, as of December 31, 2018 and 2017, and the respective results of its operations and changes in fund balance for the year then ended and statements of change in fund balance, the statements of revenue and statements of expenditure of the various funds for the year ended December 31, 2018 and the related notes to the financial statements in accordance with the financial reporting provisions of the Division, as described in Note 1 to the financial statements.

Report on Supplementary Information as Required by the Division in Accordance with Regulatory Basis

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Township's basic financial statements. The information included in Part II – Supplementary Data (collectively, the "Supplementary Information"), is listed in the table of contents, is presented for purposes of additional analysis as required by the Division and is not a required part of the regulatory – basis financial statements of the Township. Such information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Report on Supplementary Information as Required by the Uniform Guidance

Our audit was conducted for the purpose of forming opinions on the regulatory-basis financial statements that collectively comprise the Township's basic financial statements. The accompanying schedule of expenditures of federal awards and financial data schedules related to Section 8 Program, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*; and related notes to the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, financial data schedules related to Section 8 Program and related notes are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, the financial data related to Section 8 Program and related notes are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2019 on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

August 1, 2019
Cranford, New Jersey

David J. Gannon

David J. Gannon, CPA
Licensed Registered Municipal Accountant, No. 520

**TOWNSHIP OF WEST ORANGE
CURRENT AND GRANT FUND**

A
Sheet # 1

**COMPARATIVE BALANCE SHEETS
REGULATORY BASIS
DECEMBER 31, 2018 AND 2017**

<u>ASSETS</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
CURRENT FUND:			
Cash	A-4	\$ 12,294,547.75	\$ 27,593,762.66
Change Funds	A-6	650.00	650.00
Due from State of New Jersey - Ch. 20, P.L. 1971	A-16	<u>796.57</u>	<u>-</u>
Receivables and Other Assets with Full Reserves:			
Delinquent Property Taxes	A-7	2,769,463.70	3,309,924.85
Tax Title Liens Receivable	A-8	56,508.57	50,234.82
Property Acquired for Taxes - Assessed Valuation	A-9	1,652,465.00	1,652,465.00
Prepaid School Taxes	A-19	0.50	-
Revenue Accounts Receivable	A-11	37,062.34	43,673.82
Sewer User Charges Receivable	A-12	<u>387,497.34</u>	<u>362,308.37</u>
		<u>4,902,997.45</u>	<u>5,418,606.86</u>
		<u>17,198,991.77</u>	<u>33,013,019.52</u>
Deferred Charges:			
Special Emergency Authorizations (40A:4-55)	A-27	<u>1,768,359.00</u>	<u>2,658,384.00</u>
		<u>18,967,350.77</u>	<u>35,671,403.52</u>
GRANT FUND:			
Grants Receivable	A-23	2,210,130.42	998,277.11
Due from Current Fund	A-24	<u>227,418.88</u>	<u>729,557.52</u>
		<u>2,437,549.30</u>	<u>1,727,834.63</u>
		<u>\$ 21,404,900.07</u>	<u>\$ 37,399,238.15</u>

See Accompanying Notes to Financial Statements

**TOWNSHIP OF WEST ORANGE
CURRENT AND GRANT FUND**

A
Sheet # 2

**COMPARATIVE BALANCE SHEETS
REGULATORY BASIS
DECEMBER 31, 2018 AND 2017**

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
CURRENT FUND:			
Liabilities:			
Appropriation Reserves	A-3, A-15	\$ 504,247.67	\$ 546,691.98
Reserve for Encumbrances	A-3, A-15	1,870,252.26	716,753.83
Due to State of New Jersey - Ch. 20, P.L. 1971	A-16	-	1,451.37
Accounts Payable	A-17	-	8,658.80
County Taxes Payable	A-20	44,180.21	21,437.02
Fees Due to State of New Jersey	A-21	3,072.00	12,416.00
Prepaid Taxes	A-22	1,700,337.06	16,401,153.52
Special Emergency Notes Payable	A-14	1,768,359.00	2,660,052.00
Tax Appeals Payable	A-10	138,232.64	162,772.69
Tax Title Lienholders Payable	A-10A	257,437.54	247,832.62
Tax Title Lien Premiums Payable	A-10B	3,795,353.14	4,682,653.14
Interfunds Payable	A-13	432,068.16	729,557.52
Prepaid Health Licenses	A-14C	11,510.00	2,780.00
Sewer Rent Overpayments	A-17A	27,485.33	16,153.69
Reserve for Tax Appeals	A-18	19,554.48	256,466.47
		<u>10,572,089.49</u>	<u>26,466,830.65</u>
 Reserve for Receivables and Other Assets	 A	 <u>4,902,997.45</u>	 <u>5,419,256.86</u>
 Fund Balance	 A-1	 <u>3,492,263.83</u>	 <u>3,785,316.01</u>
		<u>18,967,350.77</u>	<u>35,671,403.52</u>
GRANT FUND:			
Reserve for appropriated grants	A-25	2,364,274.01	1,584,414.28
Reserve for unappropriated grants	A-26	73,275.29	143,420.35
		<u>2,437,549.30</u>	<u>1,727,834.63</u>
		<u>\$ 21,404,900.07</u>	<u>\$ 37,399,238.15</u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-1

**STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE
REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
REVENUE AND OTHER INCOME:			
Fund Balance Utilized	A-2	\$ 3,262,227.48	\$ 3,022,376.78
Miscellaneous Anticipated Revenue	A-2	20,440,702.93	19,399,713.12
Receipts from Delinquent Taxes	A-2	3,234,828.04	2,593,966.13
Receipts from Current Taxes	A-2, A-7	223,357,490.11	219,892,502.43
Non-Budget Revenues	A-2	1,486,580.23	1,005,856.50
Other Credit to Income:			
Other Revenue	A-1	649.50	-
Cancellation of Note Payable	A-14	1,668.00	-
Appropriation Reserves Lapsed	A-15	714,049.04	1,145,852.47
Cancellation of Reserves for Federal and State grants	A-25	18,472.00	-
TOTAL REVENUE AND OTHER INCOME		<u>252,516,667.33</u>	<u>247,060,267.43</u>
EXPENDITURES:			
Budgeted and Emergency Appropriations	A-3	79,460,198.83	77,860,923.84
Unfunded Assessments	A-13	204,649.28	-
Cancellation of Grant Receivable	A-1	872.00	-
Open Space Trust	A-14A	145,602.62	145,575.16
Special Improvement District Assessment	A-14B	97,767.05	96,893.38
Local District School Tax	A-19	138,493,957.00	136,344,646.00
County Taxes	A-20	31,126,600.61	31,420,087.14
PILOT Payment - Due County	A-20	17,844.64	-
TOTAL EXPENDITURES		<u>249,547,492.03</u>	<u>245,868,125.52</u>
EXCESS OF REVENUE OVER EXPENDITURES		<u>2,969,175.30</u>	<u>1,192,141.91</u>
ADJUSTMENTS TO INCOME BEFORE FUND BALANCE:			
EXPENDITURES INCLUDED ABOVE WHICH ARE BY STATUTE DEFERRED CHARGES TO BUDGET OF SUCCEEDING YEAR		<u>-</u>	<u>1,200,000.00</u>
STATUTORY EXCESS TO FUND BALANCE		<u>2,969,175.30</u>	<u>2,392,141.91</u>
FUND BALANCE, BEGINNING OF YEAR	A	<u>3,785,316.01</u>	<u>4,415,550.88</u>
		6,754,491.31	6,807,692.79
UTILIZED AS ANTICIPATED REVENUE	A-2	<u>3,262,227.48</u>	<u>3,022,376.78</u>
FUND BALANCE, END OF YEAR	A	<u><u>\$ 3,492,263.83</u></u>	<u><u>\$ 3,785,316.01</u></u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-2
Sheet # 1

**STATEMENT OF REVENUES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Anticipated Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
FUND BALANCE ANTICIPATED	A-1	\$ 3,262,227.48	\$ 3,262,227.48	\$ -
MISCELLANEOUS REVENUES:				
Licenses:				
Alcoholic Beverages	A-11	\$ 69,209.22	\$ 121,223.12	\$ 52,013.90
Other	A-11	50,573.00	62,154.00	11,581.00
Fees and Permits	A-11	283,739.94	275,518.88	(8,221.06)
Fines and Costs - Municipal Court	A-11	581,817.44	527,492.62	(54,324.82)
Interest and Costs on Taxes	A-11	787,097.48	847,580.86	60,483.38
Parking Meters	A-11	13,027.29	5,348.43	(7,678.86)
Interest on Investments	A-11	43,747.92	70,037.47	26,289.55
Payments in Lieu of Taxes:				
West Orange Senior Citizen Housing	A-11	117,900.00	117,900.00	-
Jewish Federation Plaza	A-11	100,762.82	116,145.43	15,382.61
Eagle Rock Senior Citizen Housing	A-11	60,407.00	60,407.00	-
Woodland Valley	A-11	27,463.50	27,857.25	393.75
St. Barnabas	A-11	289,233.00	292,640.25	3,407.25
Sewer User Charges	A-12	7,225,389.92	7,040,459.51	(184,930.41)
Energy Receipts Tax	A-11	4,691,252.00	4,691,252.00	-
Watershed Moratorium Offset Aid	A-11	5,217.00	5,217.00	-
Uniform Construction Code Fees	A-11	724,360.00	724,360.00	-
Interlocal Service Agreements	A-11	10,474.00	10,474.00	-
Uniform Fire Safety Act	A-11	66,542.49	84,550.92	18,008.43
General Capital Fund Surplus	A-11	257,946.03	257,946.03	-
Supplemental Sewer Fees	A-11	33,482.86	37,730.00	4,247.14
Cable TV Franchise Fees	A-11	670,746.50	677,782.01	7,035.51
Ground Leases	A-11	136,030.15	153,235.50	17,205.35
Hotel Tax	A-11	493,797.83	515,311.11	21,513.28
Open Space Trust Fund-Debt Service	A-11	12,922.60	12,922.60	-
Medical Transport Billing Service	A-11	1,395,358.94	1,243,241.96	(152,116.98)
Reserve to Pay Debt Service	A-11	90,598.63	90,598.63	-
Assessment Trust Fund Balance	A-11	331,613.70	331,613.70	-
Trust Fund Balance	A-11	105,210.26	105,210.26	-
Swimming Pool Fund Balance	A-11	50,000.00	50,000.00	-
Extra Duty Fees	A-11	183,597.68	148,340.89	(35,256.79)
		<u>18,909,519.20</u>	<u>18,704,551.43</u>	<u>(204,967.77)</u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-2
Sheet # 2

**STATEMENT OF REVENUES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Anticipated Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
State Grants:				
Clean Communities Program	A-13	\$ 76,506.14	\$ 76,506.14	\$ -
Click It or Ticket	A-13	5,500.00	5,500.00	-
Municipal Alliance for Alcoholism and Drug Abuse	A-13	59,202.00	59,202.00	-
U Drive, U Text, U Pay	A-13	5,500.00	5,500.00	-
Community Stewardship Incentive Grant- Reserve	A-13	30,000.00	30,000.00	-
COPS grant	A-13	500,000.00	500,000.00	-
Essex County DOA Senior Citizens	A-13	16,127.00	16,127.00	-
Essex County Delinquency Prevention Grant	A-13	25,463.00	25,463.00	-
Body Armor Replacement Fund	A-13	8,293.48	8,293.48	-
Bullet Proof Vest Fund	A-13	10,967.67	10,967.67	-
N.J. Transportation Trust Fund Authority Act	A-13	820,000.00	820,000.00	-
Recycling Tonnage Grant	A-13	52,524.21	52,524.21	-
Drunk Driving Enforcement Fund	A-13	10,890.00	10,890.00	-
NJ Healthy Communities	A-13	20,000.00	20,000.00	-
NJ Prevention Network	A-13	1,500.00	1,500.00	-
NJ ROID Grant	A-13	17,053.00	17,053.00	-
Essex County Arts Council grant	A-13	2,000.00	2,000.00	-
Green Acres Grant	A-13	45,525.00	45,525.00	-
EMMA Fire Grant	A-13	2,000.00	2,000.00	-
Drive Sober Labor Day	A-13	5,500.00	5,500.00	-
Distracted Driver Grant	A-13	6,600.00	6,600.00	-
NJ Dept. of Law and Public Safety - Pedestrian Safety Grant	A-13	15,000.00	15,000.00	-
		<u>1,736,151.50</u>	<u>1,736,151.50</u>	<u>-</u>
 TOTAL MISCELLANEOUS ANTICIPATED REVENUES	 A-1	 <u>20,645,670.70</u>	 <u>20,440,702.93</u>	 <u>(204,967.77)</u>
 RECEIPTS FROM DELINQUENT TAXES	 A-1,A-2	 <u>3,227,097.35</u>	 <u>3,234,828.04</u>	 <u>7,730.69</u>
 AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	 A-2	 <u>56,100,488.47</u>	 <u>56,813,562.83</u>	 <u>713,074.36</u>
 BUDGET TOTALS	 A-3	 <u>83,235,484.00</u>	 <u>83,751,321.28</u>	 <u>515,837.28</u>
 NON-BUDGET REVENUES				
Miscellaneous Revenues Not Anticipated	A-1, A-11		<u>\$ 1,486,580.23</u>	
			<u>\$ 85,237,901.51</u>	

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-2
Sheet # 3

**STATEMENT OF REVENUE
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
ANALYSIS OF REALIZED REVENUES:		
Allocation of Current Tax Collection:		
Revenue from Collections	A-1, A-7	<u>\$ 223,357,490.11</u>
Allocated to - Municipal Open Space Tax	A-1, A-7	145,602.62
Allocated to - Special Improvement District	A-1, A-7	97,767.05
Allocated to - School Taxes	A-1, A-7	138,493,957.00
Allocated to - County Taxes	A-1, A-7	31,126,600.61
Total Allocated to Other Agencies		<u>169,863,927.28</u>
Balance for Support of Municipal Budget Appropriations		53,493,562.83
Add Appropriation Reserve for Uncollected Taxes	A-3	<u>3,320,000.00</u>
Amount for Support of Municipal Budget Appropriations	A-2	<u>\$ 56,813,562.83</u>
Delinquent Tax Collections		
Cash Received		
Taxes	A-7	\$ 3,227,369.98
Tax Title Lien Redemption	A-8	7,458.06
Total Delinquent Tax Collections	A-1	<u>\$ 3,234,828.04</u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-3
Sheet # 1

**STATEMENT OF EXPENDITURES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Expended</u>			<u>Unexpended Balance Canceled</u>
			<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>	
GENERAL APPROPRIATIONS						
(A) Operations - within "CAPS"						
EXECUTIVE AND LEGISLATIVE DEPARTMENT						
Office of the Mayor and Agencies						
Office of the Mayor						
Salaries and Wages	\$ 103,126.00	\$ 103,126.00	\$ 103,125.88		\$ 0.12	
Other Expenses	21,446.00	2,263.04	2,245.54	\$ 17.50		
Governing Body						
Town Council						
Salaries and Wages	62,435.00	62,435.10	62,435.10			
Other Expenses	32,400.00	18,818.99	16,692.94	2,126.05		
Litigation Expenses						
Other Expenses	275,000.00	286,079.09	242,713.44	43,365.65		
Office of the Township Clerk						
Township Clerk						
Salaries and Wages	200,780.00	190,288.12	190,288.12			
Other Expenses	21,250.00	21,250.00	20,003.29		1,246.71	
Office of the Township Attorney						
Township Attorney						
Salaries and Wages	53,000.00	53,000.48	53,000.48			
Other Expenses	92,940.00	72,875.00	72,875.00			
Statutory Agencies						
Planning Board						
Other Expenses	50,400.00	7,384.49	6,828.67	555.82		
Board of Adjustment						
Other Expenses	4,530.00	4,530.00	303.69	175.00	4,051.31	
Support for Commissions						
Other Expenses	56,429.00	56,429.00	45,299.28	6,815.13	4,314.59	
Waste Management						
Other Expenses	417,180.93	364,523.36	292,273.36	72,250.00		
Municipal Court						
Salaries and Wages	349,068.00	355,581.09	355,581.09			
Other Expenses	31,300.00	17,262.83	16,834.93	427.90		
Public Defender (P.L. 1997, C.256)						
Other Expenses	<u>24,200.00</u>	<u>24,200.00</u>	<u>18,915.00</u>		<u>5,285.00</u>	
TOTAL EXECUTIVE AND LEGISLATIVE DEPT.	<u>1,795,484.93</u>	<u>1,640,046.59</u>	<u>1,499,415.81</u>	<u>125,733.05</u>	<u>14,897.73</u>	
DEPT. OF ADMINISTRATION AND FINANCE						
Office of the Business Administrator						
Director						
Salaries and Wages	269,004.00	269,119.70	269,119.70			
Other Expenses	173,200.00	173,200.00	102,593.13	15,728.57	54,878.30	
Administration of Township Owned Property						
Other Expenses	3,500.00	3,500.00			3,500.00	
Division of Administration						
Central Purchasing						
Salaries and Wages	169,677.00	169,677.00	169,676.78		0.22	
Other Expenses	38,400.00	38,400.00	32,367.13	5,101.26	931.61	
Central Printing and Supplies						
Other Expenses	6,700.00	6,700.00	6,137.66	38.00	524.34	
Central Telephone						
Other Expenses	256,000.00	256,000.00	198,372.29	31,812.86	25,814.85	
Central Insurance						
Employee Group Health (Emergency)	13,649,731.89	13,391,229.98	12,796,083.73	595,146.25		
Unemployment Compensation Insurance	80,000.00	80,000.00	80,000.00			
General Liability	857,873.00	857,873.00	857,873.00			
Workers Compensation	500,000.00	500,000.00	500,000.00			
Central Mailing Service						
Other Expenses	73,750.00	73,750.00	47,990.59	17,474.20	8,285.21	

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-3
Sheet # 2

**STATEMENT OF EXPENDITURES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Expended</u>			<u>Unexpended Balance Canceled</u>
			<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>	
Township Physician						
Other Expenses	\$ 9,365.00	\$ 9,365.00	\$ 1,592.00	\$ 212.00	\$ 7,561.00	
Division of Treasury						
Collector's Office						
Salaries and Wages	231,795.00	231,795.00	229,084.67		2,710.33	
Other Expenses	20,900.00	22,039.32	21,348.94	690.38		
Township Treasurer						
Other Expenses	9,900.00	9,900.00	1,550.00	190.00	8,160.00	
Division of Accounts and Control						
Comptroller's Office						
Salaries and Wages	580,267.00	581,229.99	581,229.99			
Other Expenses	189,285.00	189,285.00	186,428.66	645.93	2,210.41	
TOTAL DEPARTMENT OF ADMINISTRATION AND FINANCE	17,119,347.89	16,863,063.99	16,081,448.27	667,039.45	114,576.27	
DEPARTMENT OF PLANNING AND DEVELOPMENT						
Director						
Planning Department						
Salaries and Wages	114,980.00	114,980.00	111,976.66		3,003.34	
Other Expenses	32,045.00	32,045.00	26,019.23	5,337.92	687.85	
Housing Code Enforcement						
Salaries and Wages	263,972.00	266,464.92	266,464.92			
Other Expenses	5,725.00	5,725.00	1,036.90		4,688.10	
TOTAL DEPARTMENT OF PLANNING AND DEVELOPMENT	416,722.00	419,214.92	405,497.71	5,337.92	8,379.29	
DEPARTMENT OF ASSESSMENT						
Assessor's Office						
Salaries and Wages	264,855.00	264,855.24	264,855.24			
Other Expenses	10,600.00	10,600.00	291.39	7,500.00	2,808.61	
TOTAL DEPARTMENT OF ASSESSMENT	275,455.00	275,455.24	265,146.63	7,500.00	2,808.61	
DEPARTMENT OF POLICE						
Division of Police						
Salaries and Wages	12,540,188.00	12,354,297.87	12,354,297.87			
Other Expenses	484,845.31	484,845.31	409,282.28	17,158.03	58,405.00	
TOTAL DEPARTMENT OF POLICE	13,025,033.31	12,839,143.18	12,763,580.15	17,158.03	58,405.00	
DEPARTMENT OF FIRE						
Division of Fire						
Salaries and Wages	9,924,889.00	10,103,892.32	10,103,892.32			
Other Expenses	132,800.00	132,800.00	79,980.36	52,162.78	656.86	
Uniform Fire Safety Act (C. 383, P.L. 1983)						
Salaries and Wages	28,250.00	28,250.00	28,250.00			
Other Expenses	38,530.00	38,530.00	26,738.96	8,269.51	3,521.53	
Emergency Management Service						
Salaries and Wages	5,445.00	5,445.00	5,445.00			
Other Expenses	10,800.00	10,800.00	6,891.10	1,932.75	1,976.15	
TOTAL DEPARTMENT OF FIRE	10,140,714.00	10,319,717.32	10,251,197.74	62,365.04	6,154.54	
DEPARTMENT OF PUBLIC WORKS						
Division of Engineering						
Office of the Township Engineer						
Salaries and Wages	512,720.00	523,639.61	523,639.61			
Other Expenses	12,500.00	12,500.00	3,705.10	3,235.79	5,559.11	
Division of Building and Property						
Public Building Operations and Maintenance						
Other Expenses	395,100.00	411,845.29	335,606.67	76,238.62		
Shade Tree Care and Pruning						
Other Expenses	70,250.00	94,953.37	81,408.55	13,544.82		
Parking Facilities, Maintenance and Repairs						
Other Expenses	2,970.00	2,970.00	565.00		2,405.00	
Division of Public Works						
Salaries and Wages	2,505,631.00	2,642,751.90	2,642,751.90			
Division of Street Services						
Street Service, Cleaning and Drainage						
Salt, Chloride and Plowing	800,000.00	1,180,998.66	1,089,552.31	91,446.35		
Other Expenses	48,600.00	18,321.43	14,539.19	3,782.24		
Street Repairs						
Other Expenses	70,350.00	38,748.85	15,226.83	23,522.02		

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-3
Sheet # 3

**STATEMENT OF EXPENDITURES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

			Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
Street Services and Traffic						
Other Expenses	\$ 13,100.00	\$ 13,100.00	\$ 7,235.74	\$ 3,487.00	\$ 2,377.26	
Division of Sewers and Sanitation						
Sanitation and General Township Service Force						
Other Expenses	6,100.00	6,100.00	4,299.68	400.00	1,400.32	
Central Automotive						
Other Expenses	498,500.00	384,330.27	289,066.63	95,263.64		
Sewage and Pumping Stations						
Other Expenses	65,800.00	65,800.00	45,067.60	12,076.56	8,655.84	
TOTAL DEPARTMENT OF PUBLIC WORKS	5,001,621.00	5,396,059.38	5,052,664.81	322,997.04	20,397.53	
DEPARTMENT OF HEALTH AND WELFARE						
Division of Health						
General Health Services						
Salaries and Wages	618,996.00	618,996.00	618,258.54		737.46	
Other Expenses	26,397.00	26,397.00	18,661.13	409.17	7,326.70	
Senior Citizen's Transportation Program						
Salaries and Wages	203,954.00	203,954.00	197,246.71		6,707.29	
Other Expenses	950.00	950.00	553.58	188.02	208.40	
Aid to Health Care Facilities (N.J.S.A. 44:5-2 as Amended)						
Other Expenses	1,500.00	1,500.00			1,500.00	
Division of Welfare						
Administration of Public Assistance						
Salaries and Wages	140,213.00	140,213.00	139,022.33		1,190.67	
Other Expenses	5,050.00	5,050.00	825.00		4,225.00	
Animal Control						
Salaries and Wages	122,408.00	122,408.00	120,200.10		2,207.90	
Other Expenses	3,175.00	3,175.00	2,845.32	200.00	129.68	
Podiatry Clinic						
Other Expenses	9,500.00	9,500.00	4,633.91	840.40	4,025.69	
Senior Citizen Health Center						
Salaries and Wages	187,393.00	187,393.00	176,783.92		10,609.08	
Other Expenses	4,775.00	4,775.00	3,302.75	250.38	1,221.87	
Child Health Clinic						
Other Expenses	4,150.00	4,150.00	400.00		3,750.00	
Retired Citizens Program	20,850.00	20,850.00	12,876.94	4,803.68	3,169.38	
Garbage and Trash Removal Contract						
Other Expenses	3,041,365.00	3,278,985.72	2,973,875.15	305,110.57	0.00	
TOTAL DEPARTMENT OF HEALTH AND WELFARE	4,390,676.00	4,628,296.72	4,269,485.38	311,802.22	47,009.12	
DEPARTMENT OF RECREATION						
Community Services, Recreational and Civic Contracts						
Other Expenses	76,250.00	76,250.00	73,888.00		2,362.00	
Parks and Playgrounds						
Salaries and Wages	652,832.00	621,876.12	621,876.12			
Other Expenses	151,740.00	122,742.79	103,893.95	18,848.84		
Celebration of Public Events, Anniversary or Holiday						
Other Expenses	55,600.00	55,600.00	49,609.90	1,028.84	4,961.26	
TOTAL DEPARTMENT OF RECREATION	936,422.00	876,468.91	849,267.97	19,877.68	7,323.26	
Uniform Construction Code-						
Appropriations Offset by Dedicated						
Revenues (N.J.A.C. 5:23-4.17)						
State Uniform Construction Code						
Construction Official						
Salaries and Wages	632,274.00	612,897.72	612,897.72			
Other Expenses	99,700.00	47,631.66	20,587.45	27,044.21		
TOTAL UNIFORM CONSTRUCTION CODE	731,974.00	660,529.38	633,485.17	27,044.21		
UNCLASSIFIED						
Utilities						
Electricity	545,000.00	545,000.00	390,253.73	103,013.44	51,732.83	
Street Lighting	650,000.00	617,740.34	556,472.90	61,267.44	(0.00)	
Gasoline	413,460.00	317,306.57	267,147.82	43,008.75	7,150.00	
Water	46,000.00	46,000.00	38,205.49	3,653.79	4,140.72	
Fire Hydrant Service	650,000.00	650,000.00	585,346.41	55,404.16	9,249.43	
Challenge Grant Bus Shuttle	278,148.00	278,148.00	270,004.89		8,143.11	
Compensated Absence Liability (Emergency)	5,000.00	66,965.20	66,965.20			
Membership-NJ League of Municipalities	3,696.00	3,696.00	3,290.00		406.00	
Medical Transport Billing Service	375,000.00	345,143.28	186,780.93	31,763.31	126,599.04	
TOTAL UNCLASSIFIED	2,966,304.00	2,869,999.39	2,364,467.37	298,110.89	207,421.13	
Total Operations {Item 8(A)} within "CAPS"	56,799,754.13	56,787,995.02	54,435,657.01	1,864,965.53	487,372.48	
B. Contingent	1,000.00	1,000.00			1,000.00	
Total Operations Including Contingent within "CAPS"	56,800,754.13	56,788,995.02	54,435,657.01	1,864,965.53	488,372.48	

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-3
Sheet # 4

**STATEMENT OF EXPENDITURES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

			Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
Detail:						
Salaries & Wages	\$ 30,743,152.00	\$ 30,895,532.38	\$ 30,868,365.97		\$ 27,166.41	
Other Expenses (Including Contingent)	26,057,602.13	25,893,462.64	23,567,291.04	\$ 1,864,965.53	461,206.07	
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	11,060.42	11,060.42	7,620.80		3,439.62	
(2) STATUTORY EXPENDITURES:						
Public Employees' Retirement System	1,124,080.83	1,124,080.83	1,113,313.26		10,767.57	
Social Security System (O.A.S.I.)	1,027,979.00	1,033,738.11	1,033,738.11			
Police and Firemen's Retirement System	4,926,415.94	4,926,415.94	4,926,415.94			
Defined Contribution Retirement Program	<u>10,000.00</u>	<u>16,000.00</u>	<u>16,000.00</u>			
Total Deferred Charges and Statutory	<u>7,099,536.19</u>	<u>7,111,295.30</u>	<u>7,097,088.11</u>		<u>14,207.19</u>	
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	<u>63,900,290.32</u>	<u>63,900,290.32</u>	<u>61,532,745.12</u>	<u>1,864,965.53</u>	<u>502,579.67</u>	
(A) Operations - Excluded from "CAPS"						
Chapter 10, P.L. 1977-Joint Outlet Sewer Maintenance	3,082,608.00	3,106,644.73	3,101,358.00	5,286.73		
Maintenance of Free Public Library (Ch. 541-82, P.L. 1985)	2,075,157.00	2,075,157.00	2,075,157.00			
Tax Appeal Refunds	<u>350,000.00</u>	<u>325,963.27</u>				\$ 325,963.27
Total Other Operations - Excluded from "CAPS"	<u>5,507,765.00</u>	<u>5,507,765.00</u>	<u>5,176,515.00</u>	<u>5,286.73</u>		<u>325,963.27</u>
Shared Service Agreements						
Borough of Essex Fells Health Services-Interlocal Contract						
Salaries and Wages	10,473.93	10,473.93	10,473.93			
Essex County CJIS	<u>5,018.53</u>	<u>5,018.53</u>				<u>5,018.53</u>
Total Shared Service Agreements	<u>15,492.46</u>	<u>15,492.46</u>	<u>10,473.93</u>			<u>5,018.53</u>
Public and Private Programs Offset by Revenues						
U Drive, U Text, U Pay	5,500.00	5,500.00	5,500.00			
Partners for Health	20,000.00	20,000.00	20,000.00			
Clean Communities	76,506.14	76,506.14	76,506.14			
Recycling Tonnage	52,524.21	52,524.21	52,524.21			
Essex County DOA Senior Citizens Grant	16,127.00	16,127.00	16,127.00			
Essex County DOA Senior Citizens Grant - Local match	164.00	164.00	164.00			
Municipal Alliance	59,202.00	59,202.00	59,202.00			
Municipal Alliance - Local match	14,950.00	14,950.00	14,950.00			
Essex County Delinquency Prevention Grant Exspan	6,900.00	6,900.00	6,900.00			
Essex County Delinquency Prevention Grant	18,563.00	18,563.00	18,563.00			
Drunk Driving Enforcement Fund	10,890.00	10,890.00	10,890.00			
NJPN Grant	1,500.00	1,500.00	1,500.00			
Click It or Ticket	5,500.00	5,500.00	5,500.00			
COPS Hiring Grant	500,000.00	500,000.00	500,000.00			
Community Stewardship	30,000.00	30,000.00	30,000.00			
NJ ROID Grant Match	3,846.67	3,846.67	3,846.67			
NJ ROID Grant	17,053.00	17,053.00	17,053.00			
NJ Dept. of Law and Public Safety Pedestrian Safety Enforcement	15,000.00	15,000.00	15,000.00			
County of Essex- Arts Council	2,000.00	2,000.00	2,000.00			
Body Armor Replacement Fund	8,293.48	8,293.48	8,293.48			
Bullet Proof Vest Partnership	10,967.67	10,967.67	10,967.67			
Community Stewardship Match	15,000.00	15,000.00	15,000.00			
EMMA Fire Grant	2,000.00	2,000.00	2,000.00			
Green Acres	45,525.00	45,525.00	45,525.00			
Drive SOBER Labor Day	5,500.00	5,500.00	5,500.00			
Distracted Driving Grant	6,600.00	6,600.00	6,600.00			
Total Public and Private Programs Offset by Revenue	<u>950,112.17</u>	<u>950,112.17</u>	<u>950,112.17</u>			
Total Operations - Excluded from "CAPS"	<u>6,473,369.63</u>	<u>6,473,369.63</u>	<u>6,137,101.10</u>	<u>5,286.73</u>		<u>330,981.80</u>
Detail:						
Salaries & Wages	10,473.93	10,473.93	10,473.93			
Other Expenses	<u>6,462,895.70</u>	<u>6,462,895.70</u>	<u>6,126,627.17</u>			
Capital Improvement Fund	<u>491,153.33</u>	<u>491,153.33</u>	<u>491,153.33</u>			
Total Capital Improvements - Excluded from "CAPS"	<u>491,153.33</u>	<u>491,153.33</u>	<u>491,153.33</u>			
New Jersey DOT Trust Fund Authority Act						
NJDOT-Misc Street	<u>820,000.00</u>	<u>820,000.00</u>	<u>820,000.00</u>			
Total New Jersey DOT Trust Fund Authority Act	<u>820,000.00</u>	<u>820,000.00</u>	<u>820,000.00</u>			

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-3
Sheet # 5

**STATEMENT OF EXPENDITURES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

			Expended		Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Balance Canceled
(D) Municipal Debt Service - Excluded from "CAPS"					
Payment of Bond Principal	\$ 3,885,000.00	\$ 3,885,000.00	\$ 3,885,000.00		
Payment of Bond Anticipation Notes and Capital Notes	1,563,567.00	1,563,567.00	1,561,568.00		\$ 1,999.00
Interest on Bonds	1,088,711.25	1,088,711.25	1,086,838.20		1,873.05
Interest on Notes	438,523.85	438,523.85	419,206.43		19,317.42
NJ Environmental Infrastructure Trust and Fund Loans					
Principal	302,030.36	302,030.36	262,061.72		39,968.64
Interest	61,145.26	61,145.26			61,145.26
Total Municipal Debt Service - Excluded from "CAPS"	<u>7,338,977.72</u>	<u>7,338,977.72</u>	<u>7,214,674.35</u>		<u>124,303.37</u>
(E) Deferred Charges - Municipal - Excluded from "CAPS"					
Deferred Charges to Future Taxation-Unfunded					
2013 Severance Liability	240,000.00	240,000.00	240,000.00		
2014 Severance Liability	131,693.00	131,693.00	130,025.00	\$ 1,668.00	
2015 Severance Liability	160,000.00	160,000.00	160,000.00		
2016 Severance Liability	120,000.00	120,000.00	120,000.00		
2017 Severance Liability	240,000.00	240,000.00	240,000.00		
Total Deferred Charges - Municipal - Excluded from "CAPS"	<u>891,693.00</u>	<u>891,693.00</u>	<u>890,025.00</u>	<u>1,668.00</u>	
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	<u>16,015,193.68</u>	<u>16,015,193.68</u>	<u>15,552,953.78</u>	<u>\$ 5,286.73</u>	<u>455,285.17</u>
(O) Total General Appropriations - Excluded from "CAPS"	<u>\$ 16,015,193.68</u>	<u>\$ 16,015,193.68</u>	<u>\$ 15,552,953.78</u>	<u>\$ 1,668.00</u>	<u>\$ 455,285.17</u>
(L) Subtotal General Appropriations	<u>79,915,484.00</u>	<u>79,915,484.00</u>	<u>77,085,698.90</u>	<u>\$ 1,870,252.26</u>	<u>455,285.17</u>
(M) Reserve for Uncollected Taxes	<u>3,320,000.00</u>	<u>3,320,000.00</u>	<u>3,320,000.00</u>		
Total General Appropriations	<u>\$ 83,235,484.00</u>	<u>\$ 83,235,484.00</u>	<u>\$ 80,405,698.90</u>	<u>\$ 1,870,252.26</u>	<u>\$ 455,285.17</u>
<u>Ref.</u>	A-2	A-2	Below	A	A
<u>Ref.</u>					
Budget	Above	\$ 83,235,484.00			
Reserve for Uncollected Taxes	A-2	(3,320,000.00)	\$ 3,320,000.00		
Cash Disbursed	A-4		74,425,561.73		
Deferred Charges	A-27		890,025.00		
Match	A-25		33,960.67		
Reserve for Grants	A-25		1,736,151.50		
Canceled	Above	<u>(455,285.17)</u>			
	A-1	<u>\$ 79,460,198.83</u>	<u>\$ 80,405,698.90</u>		

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B
Sheet # 1

**COMPARARTIVE BALANCE SHEETS
REGULATORY BASIS
DECEMBER 31, 2018 AND 2017**

<u>ASSETS</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
ANIMAL CONTROL FUND:			
Cash	B-3	<u>\$ 55,535.17</u>	<u>\$ 64,144.22</u>
GENERAL TRUST FUND:			
Cash	B-3	<u>\$ 5,688,976.05</u>	<u>\$ 5,556,853.97</u>
INSURANCE TRUST FUND:			
Cash	B-4	<u>\$ 271,336.08</u>	<u>\$ 122,700.01</u>
FEDERAL GRANT TRUST FUND:			
Cash	B-5		\$ 12,063.63
Grant Receivable	B-6	<u>\$ 1,203,050.84</u>	<u>580,000.00</u>
		<u>\$ 1,203,050.84</u>	<u>\$ 592,063.63</u>
OPEN SPACE TRUST FUND:			
Cash	B-2	<u>\$ 920,475.53</u>	<u>\$ 828,939.68</u>
ASSESSMENT TRUST FUND:			
Cash	B-3	\$ 373,720.23	\$ 331,613.75
Assessments Receivable	B-7	2,785,570.26	3,159,594.71
Interfund Receivable	B-17	295,274.11	90,624.83
Assessments to be Raised by Taxation	B-18	630,155.63	720,780.46
		<u>\$ 4,084,720.23</u>	<u>\$ 4,302,613.75</u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B
Sheet # 2

**COMPARARTIVE BALANCE SHEETS
REGULATORY BASIS
DECEMBER 31, 2018 AND 2017**

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
ANIMAL CONTROL FUND:			
Prepaid License Fees	B-9	\$ 2,211.00	\$ 2,205.00
Due to State of New Jersey	B-8	15.00	
Reserve For Animal Control Fund Expenditures	B-12	53,309.17	61,939.22
		<u>\$ 55,535.17</u>	<u>\$ 64,144.22</u>
GENERAL TRUST FUND:			
Special Deposits	B-10	\$ 5,688,976.05	\$ 5,451,643.71
Fund Balance	B-1A		105,210.26
		<u>\$ 5,688,976.05</u>	<u>\$ 5,556,853.97</u>
INSURANCE TRUST FUND:			
Reserve for Insurance Claims	B-13	\$ 271,336.08	\$ 122,700.01
		<u>\$ 271,336.08</u>	<u>\$ 122,700.01</u>
FEDERAL GRANT TRUST FUND:			
Reserve for Grant Expenditures:			
Community Development Block Grant	B-14	\$ 813,400.00	\$ 580,000.00
Due to Capital	B-11	389,650.84	
Section 8 Housing	B-15		12,063.63
		<u>\$ 1,203,050.84</u>	<u>\$ 592,063.63</u>
OPEN SPACE TRUST FUND:			
Reserve for Open Space Expenditures	B-16	\$ 920,475.53	\$ 828,939.68
ASSESSMENT TRUST FUND:			
Serial Bonds Payable	B-19	\$ 3,711,000.00	\$ 3,971,000.00
Fund Balance	B-1	373,720.23	331,613.75
		<u>\$ 4,084,720.23</u>	<u>\$ 4,302,613.75</u>

**TOWNSHIP OF WEST ORANGE
TRUST FUNDS**

**STATEMENT OF FUND BALANCE
ASSESSMENT TRUST
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	B-1
Balance, December 31, 2017	B	\$ 331,613.75
Increased by:		
Due from Current Fund	B-17	204,345.01
Serial Bonds Payable	B-19	<u>260,000.00</u>
		795,958.76
Decreased by:		
Adjustment to Unfunded Assessment Bonds	B-18	90,624.83
Anticipated Revenue in Current Fund	B-3	<u>331,613.70</u>
		422,238.53
Balance, December 31, 2018	B	<u><u>\$ 373,720.23</u></u>

**STATEMENT OF FUND BALANCE
GENERAL TRUST FUND
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	B-1A
Balance, December 31, 2017	B	\$ 105,210.26
Decreased by:		
Anticipated Revenue in Current Fund	B-3	<u>105,210.26</u>
Balance, December 31, 2018	B	<u><u>\$ -</u></u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C

**COMPARATIVE BALANCE SHEETS
REGULATORY BASIS
DECEMBER 31, 2018 AND 2017**

<u>ASSETS</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
Cash	C-2	\$ 5,116,076.88	\$ 1,417,548.81
Notes Receivable	C-16	240,000.00	1,200,000.00
NJEPA Trust and Fund Loan Receivable	C-14	284,270.00	284,270.00
State Grants Receivable	C-13	1,125,200.55	1,450,068.97
Interfunds Receivable	C-17	389,650.84	
		<u>2,039,121.39</u>	<u>2,934,338.97</u>
Deferred Charges to Future Taxation:			
Funded	C-6	33,637,986.97	37,550,674.93
Unfunded	C-7	43,014,588.86	34,349,678.00
		<u>76,652,575.83</u>	<u>71,900,352.93</u>
		<u>\$ 83,807,774.10</u>	<u>\$ 76,252,240.71</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Serial Bonds	C-8	\$ 31,080,000.00	\$ 34,705,000.00
NJEPA Trust and Fund Loan-ORD#1823-02	C-4	223,163.72	275,482.87
NJEPA Trust and Fund Loan-ORD#2017-05	C-4	771,701.65	892,553.54
NJEPA Trust and Fund Loan-ORD#2050-05	C-4	351,867.78	389,475.80
NJEPA Trust and Fund Loan-ORD#2214-09	C-4	325,635.14	354,692.88
NJEPA Trust and Fund Loan-ORD#2425-14	C-4	885,618.68	933,469.84
Bond Anticipation Notes	C-9	25,821,186.00	18,275,253.00
Improvement Authorizations:			
Funded	C-10	2,226,200.41	2,406,589.65
Unfunded	C-10	20,496,847.48	16,185,608.41
Capital Improvement Fund	C-11	155,455.15	130,546.96
Reserve to Pay Debt service	C-5	112,404.02	970.83
Reserve for Grants Receivable	C-15	1,027,489.65	1,352,358.07
Interfund Payable	C-17	90,624.83	90,624.83
Fund Balance	C-1	239,579.59	259,614.03
		<u>\$ 83,807,774.10</u>	<u>\$ 76,252,240.71</u>
Bonds and Notes Authorized but Not Issued	C-12	<u>\$ 17,193,402.86</u>	<u>\$ 16,074,425.00</u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-1

**STATEMENT OF FUND BALANCE
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	C	\$ 259,614.03
Increased by:		
Premium on Sale of Bond Anticipation Notes	C-2	237,911.59
		497,525.62
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	257,946.03
Balance, December 31, 2018	C	\$ 239,579.59

**TOWNSHIP OF WEST ORANGE
SWIMMING POOL UTILITY FUND**

D

**BALANCE SHEETS
REGULATORY BASIS
DECEMBER 31, 2018 AND 2017**

<u>ASSETS</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
OPERATING FUND:			
Cash	D-4	\$ 34,836.59	\$ 94,883.93
 CAPITAL FUND:			
Fixed Capital	D-5	523,433.15	523,433.15
		<u>\$ 558,269.74</u>	<u>\$ 618,317.08</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
OPERATING FUND:			
Appropriation reserves:			
Encumbered	D-3, D-7	\$ 11.88	\$ 1,465.00
Unencumbered	D-3, D-7	700.77	2,549.74
Fund Balance	D-1	34,123.94	90,869.19
		<u>34,836.59</u>	<u>94,883.93</u>
 CAPITAL FUND:			
Reserve for Amortization	D-6	523,433.15	523,433.15
		<u>\$ 558,269.74</u>	<u>\$ 618,317.08</u>

**TOWNSHIP OF WEST ORANGE
SWIMMING POOL UTILITY FUND**

D-1

**STATEMENT OF OPERATIONS
AND CHANGES IN FUND BALANCE
REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
REVENUE AND OTHER INCOME:			
Fund Balance Utilized	D-2	\$ 15,438.00	\$ 16,055.00
Membership Fees	D-2	227,530.00	222,741.00
Miscellaneous Revenue Anticipated	D-2	60,987.01	61,098.00
Other Credits to Income:			
Appropriation Reserves Lapsed	D-7	<u>4,014.74</u>	<u>34,723.11</u>
TOTAL REVENUE AND OTHER INCOME		<u>307,969.75</u>	<u>334,617.11</u>
EXPENDITURES:			
Budgeted Appropriations:			
Salaries and Wages	D-3	183,362.59	173,706.34
Other Expenses	D-3	104,627.41	94,423.71
Statutory Expenditures	D-3	<u>11,287.00</u>	<u>-</u>
TOTAL EXPENDITURES	D-3	<u>299,277.00</u>	<u>268,130.05</u>
EXCESS OF REVENUE OVER EXPENDITURES		8,692.75	66,487.06
FUND BALANCE, BEGINNING OF YEAR	D	<u>90,869.19</u>	<u>40,437.13</u>
		99,561.94	106,924.19
UTILIZED AS ANTICIPATED REVENUE IN CURRENT FUND	D-4	50,000.00	-
UTILIZED AS ANTICIPATED REVENUE IN POOL UTILITY	D-2	<u>15,438.00</u>	<u>16,055.00</u>
FUND BALANCE, END OF YEAR	D	<u>\$ 34,123.94</u>	<u>\$ 90,869.19</u>

See accompanying notes to financial statements

**TOWNSHIP OF WEST ORANGE
SWIMMING POOL UTILITY FUND**

D-2

**STATEMENT OF REVENUES
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Anticipated Budget</u>	<u>Realized</u>	<u>Excess (Deficit)</u>
Fund Balance Anticipated	D-1	\$ 15,438.00	\$ 15,438.00	
Membership Fees	D-1, D-4	222,741.00	227,530.00	\$ 4,789.00
Miscellaneous	D-1, D-4	<u>61,098.00</u>	<u>60,987.01</u>	<u>(110.99)</u>
	D-3	<u>\$ 299,277.00</u>	<u>\$ 303,955.01</u>	<u>\$ 4,678.01</u>

**TOWNSHIP OF WEST ORANGE
SWIMMING POOL UTILITY FUND**

D-3

**STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2018**

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Expended</u>		
			<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
OPERATING:					
Salaries and Wages	\$ 169,665.00	\$ 183,362.59	\$ 183,362.59		
Other Expenses	118,325.00	104,627.41	103,915.76	\$ 11.88	\$ 699.77
STATUTORY EXPENDITURES:					
Social Security	11,286.00	11,286.00	11,286.00		
Unemployment Insurance	<u>1.00</u>	<u>1.00</u>			<u>1.00</u>
	<u>\$ 299,277.00</u>	<u>\$ 299,277.00</u>	<u>\$ 298,564.35</u>	<u>\$ 11.88</u>	<u>\$ 700.77</u>
<u>Ref.</u>	D-1, D-2	D-1, D-2	D-4	D	D

**TOWNSHIP OF WEST ORANGE
PUBLIC ASSISTANCE FUND**

E

**COMPARATIVE BALANCE SHEETS
REGULATORY BASIS
DECEMBER 31, 2018 AND 2017**

<u>ASSETS</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
Cash:			
Trust Fund Account #1	E-5	\$ 836.28	\$ 836.28
Trust Fund Account #2	E-5	<u>60,725.00</u>	<u>65,057.00</u>
		<u>\$ 61,561.28</u>	<u>\$ 65,893.28</u>
 <u>LIABILITIES AND RESERVES</u>			
Fund Balance:			
Trust Fund Account #1	E-1	\$ 836.28	\$ 836.28
Trust Fund Account #2	E-2	<u>60,725.00</u>	<u>65,057.00</u>
		<u>\$ 61,561.28</u>	<u>\$ 65,893.28</u>

**TOWNSHIP OF WEST ORANGE
PUBLIC ASSISTANCE FUND**

E-1

**STATEMENTS OF OPERATIONS
AND CHANGES IN FUND BALANCE - TRUST I
REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
REVENUE AND OTHER INCOME:			
Misc. Revenues		\$ -	\$ 7,292.97
TOTAL REVENUE AND OTHER INCOME		-	7,292.97
EXPENDITURES:			
Due to Current Fund		-	8,010.28
TOTAL EXPENDITURES		-	8,010.28
(DEFICIT) OF REVENUE OVER EXPENDITURES		-	(717.31)
FUND BALANCE, BEGINNING OF YEAR	E	836.28	1,553.59
FUND BALANCE, END OF YEAR	E	\$ 836.28	\$ 836.28

**TOWNSHIP OF WEST ORANGE
PUBLIC ASSISTANCE FUND**

E-2

**STATEMENTS OF OPERATIONS
AND CHANGES IN FUND BALANCE - TRUST II
REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
REVENUE AND OTHER INCOME:			
State Aid	E-3	\$ 95,400.00	\$ 188,600.00
Supplemental Security Income			
Reimbursements	E-3	7,840.00	39,276.00
TOTAL REVENUE AND OTHER INCOME	E-3	<u>103,240.00</u>	<u>227,876.00</u>
EXPENDITURES:			
Public Assistance	E-4	107,572.00	162,819.00
TOTAL EXPENDITURES		<u>107,572.00</u>	<u>162,819.00</u>
(DEFICIT) EXCESS OF REVENUE OVER EXPENDITURES		(4,332.00)	65,057.00
FUND BALANCE, BEGINNING OF YEAR	E	<u>65,057.00</u>	<u>-</u>
FUND BALANCE, END OF YEAR	E	<u><u>\$ 60,725.00</u></u>	<u><u>\$ 65,057.00</u></u>

See accompanying notes to financial statements

**TOWNSHIP OF WEST ORANGE
GENERAL FIXED ASSETS GROUP
BALANCE SHEETS
REGULATORY BASIS
DECEMBER 2018 AND 2017**

F

ASSETS

	December 31,	
	2018	2017
Movable Fixed Assets		
Office Equipment	\$ 3,231,866.70	\$ 3,056,956.71
Vehicles	15,039,967.10	14,571,225.99
Other Equipment	5,970,347.03	5,904,527.20
	<u>24,242,180.83</u>	<u>23,532,709.90</u>
Building	17,290,328.00	17,290,328.00
Land	12,325,854.00	11,925,932.00
	<u>29,616,182.00</u>	<u>29,216,260.00</u>
	<u>\$ 53,858,362.83</u>	<u>\$ 52,748,969.90</u>
FUND BALANCE		
Investments in General Fixed Assets	<u>\$ 53,858,362.83</u>	<u>\$ 52,748,969.90</u>

NOTES TO FINANCIAL STATEMENTS

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Township of West Orange, Essex County, New Jersey (the "Township") was incorporated in 1863 and operates under an elected Mayor/Council form of government. The Town's major operations include public safety, road repair and maintenance, sanitation, fire protection, recreation and parks, health services, and general administrative services.

The Governmental Accounting Standards Board and subsequent Codification (collectively, "GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB statement No. 14 as amended by GASB Statement No. 61 establishes certain standards for defining and reporting on the financial reporting entity. In accordance with these standards, the reporting entity should include the primary government and those component units which are fiscally accountable to the primary government. The municipalities in the State of New Jersey do not prepare financial statements in accordance with accounting principles generally accepted in the United States of America ("US GAAP") and thus do not comply with all of the GASB pronouncements.

The financial statements of the Township have been prepared on a basis of accounting in conformity with accounting principles and practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), which is a regulatory basis of accounting other than US GAAP. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the Township accounts for its financial transactions through separate funds, which differ from the fund structure required by US GAAP.

GASB requires the financial reporting entity to include both the primary government and component units. Component units are legally separate organizations for which the Township is financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organization; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Township is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Township in that the Township approves the budget, the issuance of debt or the levying of taxes. The Township is not includable in any other reporting entity as a component unit.

The financial statements contained herein include only those boards, bodies, officers or commissions as required by N.J.S.A. 40A:5-5. Accordingly, the financial statements of the Township do not include the Library or the Board of Education.

The Township uses funds, as required by the Division, to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial administration by segregating transactions related to certain Township functions or activities. The Township also uses an account group, which is designed to provide accountability for certain assets that are not recorded in those funds.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurements Focus, Basis of Accounting and Basis of Presentation

The Township has the following funds and account groups:

Current Fund – This fund is used to account for the revenues and expenditures for governmental operations of a general nature and the assets and liabilities related to such activities, including Federal and State grants not accounted for in another fund.

Trust Funds – Trust funds are used to account for assets held by the government in a trustee capacity. Funds held by the Township as an agent for individuals, private organizations, or other governments are recorded in Trust Funds. These funds include dedicated fees/proceeds collected, developer deposits, payroll related deposits and funds deposited with the Township as collateral.

Animal Control Fund – This fund is used to account for fees collected from dog and cat licenses and expenditures which are regulated by N.J.S.A. 4:19-15.11.

General Capital Fund – This fund is used to account for the receipt and disbursement of funds used and related financial transactions related to the acquisition or improvement of general capital facilities and other capital assets, other than those acquired in the Current Fund.

Swimming Pool Utility Fund – This fund is used to account for the revenues and expenditures for operation of the Township's swimming pool and the assets and liabilities related to such activities. Acquisition or improvement of capital facilities and other capital assets for the swimming pool utility is accounted for in the capital section of the fund.

Public Assistance Fund – This fund is used to account for the receipts and disbursements of funds that provide assistance to certain residents of the Township pursuant to Title 44 of New Jersey Statutes.

General Fixed Assets Account Group – This account group is used to account for all general fixed assets of the Township, other than those accounted for in the Swimming Pool Utility Fund. The Township's infrastructure is not reported in the account group.

Basis of Accounting

The Township follows the regulatory basis of accounting. Under this method of accounting, revenues, except for Federal and State Aid, are recognized when received and expenditures are recorded when incurred. The accounting principles and practices prescribed or permitted for municipalities by the Division ("regulatory basis of accounting") differ in certain respects from US GAAP applicable to local government units.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The more significant differences are as follows:

Property Tax Revenues – Real property taxes are assessed locally, based upon the assessed value of the property. The tax bill includes a levy for Municipal, County, and School purposes. The bills are mailed annually in June for that calendar year's levy. Taxes are payable in four quarterly installments on February 1, May 1, August 1, and November 1. The amounts of the first and second installments are determined as one-quarter of the total tax levied against the property for the preceding year. The installment due the third and fourth quarters is determined by taking the current year levy less the amount previously charged for the first and second installments, with the remainder being divided equally. If unpaid on these dates, the amount due becomes delinquent and subject to interest at 8% per annum, or 18% on any delinquency amount in excess of \$1,500. The School levy is turned over to the Board of Education as expenditures are incurred, and the balance, if any, must be transferred as of June 30 of each fiscal year. County taxes are paid quarterly on February 15, May 15, August 15 and November 15, to the County by the Township. When unpaid taxes or any municipal lien, or part thereof, on real property, remains in arrears on April 1 in the year following the calendar year levy when the same became in arrears, the collector in the municipality shall, subject to the provisions of the New Jersey Statutes, enforce the lien by placing the property on a standard tax sale. The Township also has the option when unpaid taxes or any municipal lien, or part thereof, on real property remains in arrears on the 11th day of the 11th month in the fiscal year when the taxes or lien became in arrears, the collector in the municipality shall, subject to the provisions of the New Jersey Statutes, enforce the lien by placing property on an accelerated tax sale, provided that the sale is conducted and completed no earlier than in the last month of the fiscal year. The Township may institute annual in rem tax foreclosure proceedings to enforce the tax collection or acquisition of title to the property. In accordance with the accounting principles prescribed by the State of New Jersey, current and delinquent taxes are realized as revenue when collected. Since delinquent taxes and liens are fully reserved, no provision has been made to estimate that portion of the tax receivable and tax title liens that are uncollectible. US GAAP requires property tax revenues to be recognized in the accounting period when they become susceptible to accrual (i.e., when they are both levied and available), reduced by an allowance for doubtful accounts.

Miscellaneous Revenues - Miscellaneous revenues are recognized on a cash basis. Receivables for miscellaneous items that are susceptible to accrual are recorded with offsetting reserves on the balance sheet of the Township's Current Fund. US GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual (i.e., when they are both measurable and available).

Sewer Rents - Sewer charges are levied quarterly based upon a consumption or usage charge. Revenues from these sources are recognized on a cash basis. Receivables that are susceptible to accrual are recorded with offsetting reserves on the balance sheet of the Township's Current Fund. US GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual (i.e. when they are both levied and available).

Grant and Similar Award Revenues - Federal and State grants, entitlements or shared revenues received, for purposes normally financed through the Current Fund, are recognized when anticipated in the Township's budget. US GAAP requires such revenues to be recognized as soon as all eligibility requirements imposed by the grantor or provider have been met.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting - An annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the Township and approved by the Division per N.J.S.A. 40A:4 et seq.

The Township is not required to adopt budgets for the following funds:

Trust Funds
General Capital Fund

Swimming Pool Utility Capital Fund
Public Assistance Fund

The governing body is required to introduce and approve the annual budget no later than the last day in February of the fiscal year. The budget is required to be adopted no later than April 20, and prior to adoption, must be certified by the Division. The Director of the Division, with the approval of the Local Finance Board, may extend the introduction and approval and adoption dates of the municipal budget. The budget is prepared by fund, function, activity and line item (salary or other expense) and includes information on the previous year. The legal level of control for appropriations is exercised at the individual line item level for all operating budgets adopted. The governing body of the municipality may authorize emergency appropriations and the inclusion of certain special items of revenue to the budget after its adoption and determination of the tax rate. During the last two months of the fiscal year, the governing body may, by a 2/3 vote, amend the budget through line item transfers. Management has no authority to amend the budget without the approval of the governing body. Expenditures may not legally exceed budgeted appropriations at the line item level. In addition, the governing body approved several budget transfers during 2018.

Expenditures - Expenditures are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with an encumbrance accounting system. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements. Unexpended or uncommitted appropriations at December 31 are reported as expenditures through the establishment of appropriation reserves, unless cancelled by the governing body. US GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, as well as expenditures related to compensated absences and claims and judgments, which are recognized when due.

Encumbrances - Contractual orders outstanding at December 31 are reported as expenditures and liabilities through the establishment of an encumbrance payable. Encumbrances do not constitute expenditures or liabilities under US GAAP.

Appropriation Reserves - Appropriation reserves are recorded as liabilities and are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under US GAAP.

Operating Deficits - Deficits resulting from expenditures and other debits which exceed cash revenues, other realized revenues and credits to income in such fiscal year, are recorded as deferred charges on the balance sheet of the respective operating fund at year end and are required to be funded in the succeeding year's budget. US GAAP does not permit the deferral of operating deficits at year end.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences - Expenditures relating to obligations for unused vested accumulated vacation and sick leave are not recorded until paid; however, municipalities may establish and budget reserve funds subject to N.J.S.A. 40A:4-39 for the future payment of compensated absences. US GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the operating funds and the remaining obligations are recorded as a long-term obligation in the government-wide financial statements.

Property Acquired for Taxes - Property acquired for taxes is recorded in the Current Fund at the assessed valuation when such property was acquired and is fully reserved. US GAAP requires such property to be recorded as a capital asset in the government-wide financial statements at fair value on the date of acquisition.

Interfund Receivables - Interfund receivables in the Current Fund are recorded with offsetting reserves, which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves. US GAAP does not require the establishment of an offsetting reserve for interfunds and, therefore, does not recognize income in the year liquidated.

Inventories - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various balance sheets. US GAAP requires inventories to be recorded as assets in proprietary-type funds.

Cash and Investments - Cash includes amounts in demand deposits, as well as short-term investments with a maturity date within three months of the date acquired by the government. Investments are reported at cost and are limited by N.J.S.A. 40A:5-15.1 et seq. US GAAP requires that all investments be reported at fair value.

Tax Appeals and Other Contingent Losses - Losses arising from tax appeals and other contingent losses are recognized at the time a decision is rendered by an administrative or judicial body; however, municipalities may establish reserves transferred from tax collections or by budget appropriation for future payments of tax appeal losses. US GAAP requires such amounts to be recorded when it is probable that a loss has been incurred and the amount of such loss can be reasonably estimated.

General Fixed Assets - In accordance with N.J.A.C. 5:30-5.6, Accounting for Governmental Fixed Assets, the Township has developed a fixed assets accounting and reporting system. Fixed assets are defined by the Township as assets with an initial, individual cost of \$2,000 and an estimated useful life in excess of two years.

Fixed assets used in governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks are not capitalized.

Fixed Assets purchased after December 31, 1999 are stated at cost. Donated fixed assets are recorded at estimated fair market value at the date of donation.

Fixed Assets purchased prior to December 31, 1999 are stated as follows:

Land and Buildings	Assessed Value
Machinery and Equipment	Replacement Costs

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

No depreciation has been provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation.

Accounting for Utility Fund "fixed capital" remains unchanged under N.J.A.C. 5:30-5.6.

Property and equipment purchased by the Swimming Pool Utility fund is recorded in the capital account at cost and are adjusted for disposition and abandonment. The amounts shown do not purport to represent replacement cost or current value. Contributions in aid of construction are not capitalized. The balance in the Reserve for Amortization and Deferred Reserve for Amortization accounts in the Utility Capital Fund represents charges to operations for the costs of acquisitions of property, equipment and improvements. The Utility Capital Fund does not record depreciation on fixed assets.

US GAAP requires that capital assets be recorded in proprietary-type funds, as well as the government-wide financial statement at historical or estimated historical cost if actual historical cost is not available. In addition, US GAAP requires depreciation on capital assets to be recorded in proprietary-type funds as well as in the government-wide financial statements.

Length of Service Awards program (LOSAP) - Financial reporting standards established by the DLGS exclude the financial information relating to a LOSAP program from the scope of the statutory audit. Accordingly, financial information relating to the Township's LOSAP program, a deferred income program created pursuant to Section 457 of the Internal Revenue Code for the benefit of the members of the volunteer fire company and volunteer first aid and rescue squad, is not reported as part of the Township's basic financial statements. As the LOSAP Plan's assets remain the property of the Township until withdrawn by participants, GAAP requires that the Plan's financial information be included in the Township's basic financial statements. See Note 11 regarding the availability of LOSAP Plan financial information.

Recent Pronouncements

The GASB issued Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions in June 2015. This Statement replaces the requirements of Statement 45 and the primary objective of this Statement is to improve accounting and reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local government employers about financial support for OPEB that is provided by other entities. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2017. Management has implemented this standard in the 2018 financial statements.

Use of Estimates - The preparation of financial statements requires management of the Township to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of accrued revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

Comparative Data - Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Township's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

2. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basic Financial Statements

GASB also requires the financial statements of a governmental unit to be presented in the basic financial statements in accordance with US GAAP. The Township presents the financial statements listed in the table of contents, which are required by the Division, to be referenced to the supplementary schedules. This practice differs from reporting requirements under US GAAP.

2. DEPOSITS AND INVESTMENTS

The Township considers petty cash, change funds, cash in banks, certificates of deposit and deposits with the New Jersey Cash Management Fund as cash and cash equivalents.

Deposits

The Township's deposits are insured through either the Federal Deposit Insurance Corporation ("FDIC") or New Jersey's Governmental Unit Deposit Protection Act ("GUDPA"). The Township is required to deposit their funds in a depository which is protecting such funds pursuant to GUDPA. GUDPA requires all banks doing business in the State of New Jersey to maintain additional collateral in the amount of 5% of the average public deposits and to deposit these amounts with the Federal Reserve Bank for all deposits not covered by the FDIC.

Custodial Credit Risk – the custodial credit risk for deposits is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. Although the Township does not have a formal deposit policy for custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in a public depositories protected from loss under the provisions of GUDPA. Public funds owned by the municipality in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, bail funds, or funds that may pass to the municipality relative to the happening of a future condition. As of December 31, 2018 and 2017 the Township's bank balances were exposed to custodial credit risk.

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank for periods ending December 31, 2018 and 2017. At December 31, 2018 and 2017, the book value of the Township's deposits was \$24,817,066 and \$36,239,124, respectively. The Township's deposits, which are displayed on the various fund Balance Sheets as "Cash", are categorized as:

	December 31, 2018	December 31, 2017
<u>Depository Account</u>		
Insured	\$ 600,000	\$ 600,000
Uninsured and Collateralized	\$ 26,054,702	\$ 32,447,291
	<u>\$ 26,654,702</u>	<u>\$ 33,047,291</u>

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

2. DEPOSITS AND INVESTMENTS (continued)

Investments

The Township is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 40A:515.1. Investments include bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, bonds or other obligations of the Township or bonds or other obligations of the School Districts which are a part of the Township or School Districts located within the Township, Local Government investment pools, and agreements for the repurchase of fully collateralized securities, if transacted in accordance with N.J.S.A. 40A:5-15.1 (8a-8e).

As of December 31, 2018 and 2017, the Township had no investments.

Interest earned in the General Capital Fund, Animal Control Fund and certain Other Trust Funds are assigned to the Current Fund in accordance with the regulatory basis of accounting. Interest earned in the Utility Capital Fund is assigned to the Utility Operating Fund in accordance with the regulatory basis of accounting.

3. MUNICIPAL DEBT

The Local Bond Law governs the issuance of bonds and notes used to finance capital expenditures. General obligation bonds have been issued for both General Capital and Utility Funds. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the Township are general obligation bonds, backed by the full faith and credit of the Township. Bond anticipation notes, which are issued to temporarily finance capital projects, must be paid off within ten years and four months or retired by the issuance of bonds.

The Township's debt as of December 31, is summarized as follows:

	<u>2018</u>	<u>2017</u>
<u>Issued</u>		
General Capital and Trust Assessment Funds		
Bonds, Notes and Loans	\$ 63,170,173	\$ 59,796,928
Net Debt Issued	<u>63,170,173</u>	<u>59,796,928</u>
 <u>Authorized but Not Issued</u>		
General Capital Fund		
Bonds, Notes and Loans	<u>17,193,403</u>	<u>16,074,425</u>
 Net Bonds and Notes Issued and Authorized but Not Issued	<u>\$ 80,363,576</u>	<u>\$ 75,871,353</u>

The statement of debt condition that follows is extracted from the Township's Annual Debt Statement and indicates a statutory net debt of 1.287% at December 31, 2018.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

3. MUNICIPAL DEBT (continued)

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 80,363,576	\$ -	\$ 80,363,576
School Debt	27,405,000	27,405,000	-
Total	<u>\$ 107,768,576</u>	<u>\$ 27,405,000</u>	<u>\$ 80,363,576</u>

The Township's remaining borrowing power under N.J.S.A. 40A:2-6, as amended, at December 31, 2018 as follows:

3 1/2% of Equalized Valuation Basis (Municipal)	\$ 217,275,178
Net Debt	<u>80,363,576</u>
Remaining Statutory Borrowing Power	<u>\$ 136,911,602</u>

General Obligation Bonds

The Township's principal and interest for general obligation bonds issued and outstanding as of December 31, 2018 is as follows:

	<u>General</u>	
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 4,000,000	\$ 854,802
2020	4,120,000	758,948
2021	4,175,000	612,696
2022	4,075,000	514,733
2023	3,160,000	419,226
2024-2028	14,445,000	1,019,515
2029-2031	<u>816,000</u>	<u>36,306</u>
	<u>\$ 34,791,000</u>	<u>\$ 4,216,226</u>

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

3. MUNICIPAL DEBT (continued)

The Township levies ad valorem taxes to pay debt service on general obligation bonds. General obligation bonds outstanding at December 31, 2018 and 2017 are as follows:

	2018	2017
\$1,770,000, 2003 General Obligation Refunding Bonds, due in annual installments of \$55,000 to \$245,000 through April 2023, interest at 5.63% to 5.70%	\$780,000	\$950,000
\$8,735,000, 2008 General Improvement Bonds, due in an annual installment of \$900,000 through August 2018, interest at 3.75%	-	900,000
\$11,505,000, 2011 General Improvement Bonds and 2011 Tax Appeal Refunding Bonds, due in annual installments of \$800,000 to \$850,000 through May 2026, interest at 3.00% to 4.00%	6,650,000	7,450,000
\$13,770,000, 2016 General Improvement Bonds and 2016 Open Space Bonds, due in annual Installments of \$1,090,000 to \$1,235,000 through February 2028, interest at 2.00% to 4.00%	11,670,000	12,750,000
\$3,805,000, 2016 General Obligation Refunding Bonds, due in annual Installments of \$905,000 to \$970,000 through August 2022, interest at 4.00%	3,805,000	3,805,000
\$8,850,000, 2017 General Improvement Bond, due in annual Installments of \$745,000 to \$910,000 through February 2028, interest at 2.00% to 2.75%	8,175,000	8,850,000
\$3,621,000, 2016 Special Assessment Bond, due in annual Installments of \$220,000 to \$276,000 through February 2031, interest at 2.00% to 4.00%	3,201,000	3,421,000
\$550,000, 2017 Special Assessment Bond, due in annual Installments of \$45,000 to \$55,000 through February 2028, interest at 2.00% to 2.75%	510,000	550,000
	<u>\$34,791,000</u>	<u>\$38,676,000</u>

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

3. MUNICIPAL DEBT (continued)

New Jersey Environmental Trust and Fund Loans

On November 7, 2002, the Township of West Orange entered into a program, New Jersey Environmental Trust 2002A, for Capital Acquisitions of the Joint Meeting of Essex and Union Counties, of which it is a member. The Trust Loan of \$385,000.00 is being amortized over 20 years at 4.00-5.25% per annum, payable semiannually. The Fund Loan of \$338,473.72 is being amortized over 20 years, and is an interest free loan. This agreement represents a general obligation of the Township, which the Township has pledged its full faith and credit for the payment of the principal of and interest on the agreement.

On October 25, 2005, the Township entered into a program, New Jersey Environmental Trust 2005, for Storm Drainage Improvements. The Trust Loan Series 2005A of \$1,145,000.00 is being amortized over 20 years at 4.00-5.00% per annum, payable semiannually. The Fund Loan of \$1,064,001.37 is being amortized over 20 years, interest free. This agreement represents a general obligation of the Township, which the Township has pledged its full faith and credit for the payment of the principal and interest.

On October 24, 2006, the Township entered into a program, New Jersey Environmental Trust, 2006 for Capital Acquisitions of the Joint Meeting of Essex and Union Counties, of which it is a member. The Trust Loan of \$210,000.00 is being amortized over twenty (20) years at 4.00-5.00% per annum, payable semi-annually. The Fund Loan of \$567,187.84 is being amortized over twenty (20) years, interest free. This agreement represents a general obligation of the Township, which the Township has pledged its full faith and credit for the payment of the principal and interest.

On October 25, 2010, the Township entered into a program, New Jersey Environmental Trust, 2010 for Capital Improvements of the Joint Meeting of Essex and Union Counties, of which it is a member. The Trust Loan of \$270,000.00 is being amortized over twenty (20) years at 3.00-5.00% per annum, payable semi-annually. The Fund Loan of \$276,469.00 is being amortized over twenty (20) years, interest free. This agreement represents a general obligation of the Township, which the Township has pledged its full faith and credit for the payment of the principal and interest. It is noted that the Trust Loan was reduced by \$552,937.00 due to funding through the American Resource Recovery Act.

On October 24, 2015, the Township entered into a program, New Jersey Environmental Trust, 2015 for Capital Acquisitions of the Joint Meeting of Essex and Union Counties, of which it is a member. The Trust Loan of \$300,000.00 is being amortized over twenty (20) years at 4.00-5.00% per annum, payable semi-annually. The Fund Loan of \$681,321 is being amortized over twenty (20) years, interest free. This agreement represents a general obligation of the Township, which the Township has pledged its full faith and credit for the payment of the principal and interest.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

3. MUNICIPAL DEBT (continued)

The Township's principal and interest for New Jersey Environmental Trust and Fund Loans outstanding as of December 31, 2018 is as follows:

	<u>General</u>	
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 284,019	\$ 48,445
2020	299,465	43,213
2021	316,469	37,767
2022	311,780	31,215
2023	256,502	25,120
2024-2028	708,587	62,734
2029-2033	318,314	17,600
2034-2035	62,851	1,000
	<u>\$ 2,557,987</u>	<u>\$ 267,094</u>

Changes in Long-Term Municipal Debt

The Township's long-term capital debt activity for 2018 and 2017 is as follows:

	Balance December 31, 2017	Increases	Reductions	Balance December 31, 2018	Due Within One Year
General Capital Fund*					
Bonds Payable	\$ 38,676,000	\$ -	\$ 3,885,000	\$ 34,791,000	\$ 4,000,000
NJEPA Trust and Fund Loan Payable	<u>2,845,675</u>		<u>287,688</u>	<u>2,557,987</u>	<u>284,019</u>
	<u>\$ 41,521,675</u>	<u>\$ -</u>	<u>\$ 4,172,688</u>	<u>\$ 37,348,987</u>	<u>\$ 4,284,019</u>
	Balance December 31, 2016	Increases	Reductions	Balance December 31, 2017	Due Within One Year
General Capital Fund					
Bonds Payable	\$ 33,416,000	\$ 9,400,000	\$ 4,140,000	\$ 38,676,000	\$ 3,885,000
NJEPA Trust and Fund Loan Payable	<u>3,642,618</u>		<u>796,943</u>	<u>2,845,675</u>	<u>287,688</u>
	<u>\$ 37,058,618</u>	<u>\$ 9,400,000</u>	<u>\$ 4,936,943</u>	<u>\$ 41,521,675</u>	<u>\$ 4,172,688</u>

* Includes Trust Assessment Fund

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

3. MUNICIPAL DEBT (continued)

Short-Term Debt

The Township's short-term capital debt activity for 2018 and 2017 is as follows:

	Balance, December 31, 2017	Additions	Reductions	Balance, December 31, 2018
Bond Anticipation Notes	\$ 18,275,253	\$ 24,321,186	\$ 16,775,253	\$ 25,821,186
Emergency Note	2,660,052		891,693	1,768,359
Total	<u>\$ 20,935,305</u>	<u>\$ 24,321,186</u>	<u>\$ 17,666,946</u>	<u>\$ 27,589,545</u>
	Balance, December 31, 2016	Additions	Reductions	Balance, December 31, 2017
Bond Anticipation Notes	\$ 19,384,340	\$ 18,275,253	\$ 19,384,340	\$ 18,275,253
Emergency Note	2,110,077	2,660,052	2,110,077	2,660,052
Total	<u>\$ 21,494,417</u>	<u>\$ 20,935,305</u>	<u>\$ 21,494,417</u>	<u>\$ 20,935,305</u>

4. FIXED ASSETS

General Fixed Assets

The following is a summary of changes in the General Fixed Assets account group as of December 31, 2018 and 2017:

	Balance December 31, 2017	Additions	Reductions	Balance December 31, 2018
Land and Land Improvements	\$ 11,925,932	\$ 399,922		\$ 12,325,854
Buildings and Building Improvements	17,290,328			17,290,328
Machinery and Equipment	23,532,710	709,471		24,242,181
	<u>\$ 52,748,970</u>	<u>\$ 1,109,393</u>	<u>\$ -</u>	<u>\$ 53,858,363</u>
	Balance December 31, 2016	Additions	Reductions	Balance December 31, 2017
Land and Land Improvements	\$ 12,019,932		\$ 94,000	\$ 11,925,932
Buildings and Building Improvements	17,471,253		180,925	17,290,328
Machinery and Equipment	21,866,753	\$ 1,665,957		23,532,710
	<u>\$ 51,357,938</u>	<u>\$ 1,665,957</u>	<u>\$ 274,925</u>	<u>\$ 52,748,970</u>

TOWNSHIP OF WEST ORANGE

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017**

4. FIXED ASSETS (continued)

Utility Fund Fixed Assets

The following is a summary of changes in the Utility Fund fixed assets as of December 31, 2018 and 2017:

	Balance December 31, <u>2017</u>	<u>Additions</u>	<u>Reductions</u>	Balance December 31, <u>2018</u>
Swimming Pool Utility Fund				
Fixed Capital				
Land and Land Improvements	\$ 64,600			\$ 64,600
Buildings and Building Improvements	453,088			453,088
Machinery and Equipment	5,745			5,745
	<u>\$ 523,433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523,433</u>
	Balance December 31, <u>2016</u>	<u>Additions</u>	<u>Reductions</u>	Balance December 31, <u>2017</u>
Swimming Pool Utility Fund				
Fixed Capital				
Land and Land Improvements	\$ 64,600			\$ 64,600
Buildings and Building Improvements	453,088			453,088
Machinery and Equipment	5,745			5,745
	<u>\$ 523,433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523,433</u>

5. DUE TO/FROM OTHER FUNDS

As of December 31, 2018 and 2017, interfund receivables and payables that resulted from various interfund transactions are as follows:

	<u>2018</u>		<u>2017</u>	
	Due From Other Funds	Due To Other Funds	Due From Other Funds	Due To Other Funds
Current Fund:				
Regular	\$ -	\$ 432,068	\$ -	\$ 729,558
Grant	227,419		729,558	
Trust Fund - Section 8		389,651		
General Capital Fund	389,651	90,625		90,625
Assessment Trust Fund	295,274		90,625	
	<u></u>	<u></u>	<u></u>	<u></u>
Total	<u>\$ 912,344</u>	<u>\$ 912,344</u>	<u>\$ 820,183</u>	<u>\$ 820,183</u>

The above balances are the result of expenditures being paid by one fund on behalf of another. The Township expects all interfund balances to be liquidated within one year.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

6. FUND BALANCES APPROPRIATED

Under the regulatory basis of accounting, fund balances in the Current Fund and Utility Operating Fund are comprised of cash surplus (fund balance) and non-cash surplus (fund balance). All or part of cash surplus as of December 31 may be anticipated in the subsequent year's budget. The non-cash surplus portion of fund balance may be utilized in the subsequent year's budget with the prior written consent of the Director of the Division of Local Government Services, if certain guidelines are met as to its availability. Fund balances at December 31, which were appropriated and included as anticipated revenue in their own respective fund's budget for the succeeding year, were as follows:

	2018		2017	
	Fund Balance <u>December 31,</u>	Utilized in Subsequent <u>Year's Budget</u>	Fund Balance <u>December 31,</u>	Utilized in Subsequent <u>Year's Budget</u>
Current Fund				
Cash Surplus	\$ 3,492,264	\$ 1,404,010	\$ 3,785,316	\$ 3,262,227
Swimming Pool Utility Operating Fund				
Cash Surplus	\$ 34,124	\$ 21,523	\$ 90,869	\$ 15,438

The above fund balance amounts utilized represents the surplus anticipated in the 2018 and 2017 municipal budgets.

7. COMPENSATED ABSENCES

Under the existing policies and labor agreements of the Township, employees are allowed to accumulate, with certain restrictions, unused vacation benefits, sick leave and compensation time in lieu of overtime over the life of their working careers and to redeem such unused leave time in cash upon death, retirement or by extended absence immediately preceding retirement.

It is estimated that the current cost of such unpaid compensation and salary related payments would approximate \$8,392,553.42 and \$11,528,051.29 at December 31, 2018 and 2017 respectively. This estimate by management is unaudited.

As of December 31, 2017, the Township had reserved \$181,500.80 to fund compensated absences in accordance with N.J.S.A. 40A:4-39 and did not have a reserve as of December 31, 2018.

8. EMPLOYEE RETIREMENT SYSTEMS

Public Employee Retirement System

The Public Employee Retirement System is a cost-sharing, multiple employer defined benefit pension plan as defined in GASB Statement No. 68. The Plan is administered by The New Jersey Division of Pensions and Benefits (Division). The more significant aspects of the PERS Plan are as follows:

Plan Membership and Contributing Employers- Substantially all full-time employees of the State of New Jersey or any county, municipality, school district or public agency are enrolled in PERS, provided the employee is not required to be a member of another state-administered retirement

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

system or other state pension fund or other jurisdiction's pension fund. Membership and contributing employers of the defined benefit pension plans consisted of the following at June 30, 2018 and 2017:

	2018	2017
Inactive plan members or beneficiaries currently receiving benefits	174,904	170,124
Inactive plan members entitled to but not yet receiving benefits	589	650
Active plan members	254,780	254,685
Total	430,273	425,459

Contributing Employers – 1,703

Significant Legislation – For State of New Jersey contributions to PERS, Chapter 1, P.L. 2010, effective May 21, 2010, required the State to resume making actuarially recommended contributions to the pension plan on a phased-in basis over a seven-year period beginning in the fiscal year ended June 30, 2012.

The local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers were credited with full payment and any such amounts were not to be included in their unfunded liability. The actuaries determined the unfunded liability of the System, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability is being paid by the employer in level annual payments over a period of 15 years, which began with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of assets.

Each member contributes a percentage of compensation. Effective October 1, 2011, Chapter 78, P.L. 2011, Chapter 78, P.L. 2011 set the member contribution rate at 6.5% and caused it to increase by 1/7th of 1% each July thereafter. On July 1, 2018, the full rate implemented by this law was achieved, and therefore the full 7.5% will be the required 2018 contribution.

Pursuant to the provision of Chapter 78, P.L. 2011, COLA increases were suspended for all current and future retirees of PERS.

For the year ended December 31, 2018 and 2017 the Township's total payroll for all employees was \$31,062,202 and \$31,623,739. Total PERS covered payroll was \$8,062,816 and \$8,010,986. Due to payroll system limitations, covered payroll refers to pensionable compensation, rather than total compensation, paid by the Town to active employees covered by the Plan.

Specific Contribution Requirements and benefit provisions – The contribution policy is set by N.J.S.A 43:15 and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contributions are based on an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year, 2018, the State's pension contribution was less than the actuarial determined amount. Employers' contribution amounts are based on an actuarially determined rate. The annual employer contributions include funding for basic retirement allowances and noncontributory death benefits. Township contributions are due and payable on April 1st in the second fiscal period subsequent to plan year for which the contributions requirements were calculated.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

It is assumed that the Local employers will contribute 100% of their actuarially determined contribution and 100% of their Non-Contributory Group Insurance Premium Fund (NCGIPF) contribution while the State will contribute 50% of its actuarially determined contribution and 100% of its NCGIPF contribution. The 50% contribution rate is the actual total State contribution rate paid in fiscal year ending June 30, 2018 with respect to the actuarially determined contribution for the fiscal year ending June 30, 2018 for all State administered retirement systems.

In accordance with Chapter 98, P.L. 2017, PERS receives 21.02% of the proceeds of the Lottery Enterprise for a period of 30 years. Revenues received from lottery proceeds are assumed to be contributed to the System on a monthly basis.

	2018	2017
Total Regular Billing	\$ 1,098,779	\$ 1,014,943

The Township recognizes liabilities to PERS and records expenditures for same in the fiscal period that bills become due.

The vesting and benefit provisions are set by N.J.S.A. 43:15. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

The following represents the membership tiers for PERS:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to July 1, 2007.
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

A service retirement benefit of 1/55th of final average salary for each year of service credit is available to tier 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, to tier 3 and 4 members before age 62 and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age of his/her respective tier. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – The regulatory basis of accounting which is basis for the preparation of the Township's basic financial statements does not require or permit the inclusion of entity-wide, full accrual basis financial statements. Accordingly, the Township does not recognize pension liabilities for any current or prior period until the fiscal period in which such payments will become due and payable.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

At June 30, 2018, the PERS reported a net pension liability of \$19,689,501,539 for its Non-State Employer Member Group. The Township's proportionate share of the net pension liability for the Non-State Employer Member Group that is attributable to the Township was \$22,540,737 or 0.1144809916%, which was an decrease of 0.0041272839% from its proportion measured as of June 30, 2018.

At June 30, 2017, the PERS reported a net pension liability of \$23,278,401,588 for its Non-State Employer Member Group. The Township's proportionate share of the net pension liability for the Non-State Employer Member Group that is attributable to the Township was \$27,610,111 or 0.1186082755%.

At December 31, 2018 the Township deferred outflows of resources and deferred inflows of resources related to PERS from the following sources, if GASB #68 was recognized:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expensed and actual experience	\$ 429,855	\$ 116,227
Changes of assumptions	3,714,340	7,207,329
Net difference between projected and actual investment earnings on pension plan investments	-	211,433
Changes in proportion	745,300	1,029,938
Township contributions subsequent to the measurement date	1,138,716	
	<u>\$ 6,028,211</u>	<u>\$ 8,564,927</u>

\$1,138,716 is reflected above as deferred outflows of resources related to PERS resulting from Township contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS should have been recognized in pension expense on the GAAP basis as follows:

Year ended December 31,	Amount
2019	\$ 71,586
2020	(306,709)
2021	(1,363,351)
2022	(1,546,836)
2023	(530,122)
Total	<u>\$ (3,675,432)</u>

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

Actuarial Assumptions- The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	June 30, 2018	June 30, 2017
Inflation	2.25%	2.25%
Salary Increases (2026)	1.65% - 4.15% based on age	1.65 - 4.15% Based on age
Thereafter	2.65% - 5.15% based on age	2.65 - 5.15% Based on age
Investment rate of return	7.00%	7.00%

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the Conduent modified 2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent 2014 projection scale thereafter. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2018 and 2017 are summarized in the following table:

TOWNSHIP OF WEST ORANGE

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017**

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

<u>Asset Class</u>	<u>June 30, 2018</u>		<u>June 30, 2017</u>	
	<u>Target</u>	<u>Long-Term</u>	<u>Target</u>	<u>Long-Term</u>
	<u>Allocation</u>	<u>Expected Real</u>	<u>Allocation</u>	<u>Expected Real</u>
		<u>Rate of Return</u>		<u>Rate of Return</u>
Cash equivalents	5.50%	1.00%	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%	3.00%	1.87%
Global diversified credit	5.00%	7.10%	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%	1.00%	6.60%
Debt related private equity	2.00%	10.63%	2.00%	10.63%
Debt related real estate	1.00%	6.61%	1.00%	6.61%
Private real asset	2.50%	11.83%	2.50%	11.83%
Equity related real estate	6.25%	9.23%	6.25%	9.23%
U.S. equity	30.00%	8.19%	30.00%	8.19%
Non-U.S. developed markets equity	11.50%	9.00%	11.50%	9.00%
Emerging markets equity	6.50%	11.64%	6.50%	11.64%
Buyouts/venture capital	8.25%	13.08%	8.25%	13.08%
Absolute return/risk mitigation	5.00%	5.51%	5.00%	5.51%
Investment grade credit	10.00%	3.78%	10.00%	3.78%
Public high yield	2.50%	6.82%	2.50%	6.82%
	<u>100.00%</u>		<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 5.66% as of June 30, 2018 and 5.00% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year.

The State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2046 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

Sensitivity of Net Pension Liability – the following presents the net pension liability of PERS calculated using the discount rates as disclosed above as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage rate higher than the current rate:

	At 1% Decrease	At Current Discount Rate	At 1% Increase
PERS	\$ 28,342,380	\$ 22,540,737	\$ 17,673,530

Plan Fiduciary Net Position – The plan fiduciary net position for PERS including the State of New Jersey at June 30, 2018 and 2017 were \$29,472,374,536 and \$28,464,239,518, respectively. The portion of the Plan Fiduciary Net Position that was allocable to the Local (Non-State) Group at June 30, 2018 and 2017 was \$22,742,071,972 and \$21,573,965,463, respectively.

Additional information

Collective Local Group balances at June 30, 2018 are as follows:

Collective balances at June 30, 2018 are as follows:

Collective deferred outflows of resources	4,684,852,302
Collective deferred inflows of resources	7,646,736,226
Collective net pension liability - Local group	19,689,501,539

Township's Proportion 0.1144809916%

Collective Local Group pension expense for the Local Group for the measurement period ended June 30, 2018 and 2017 was \$1,099,708,157 and \$1,694,305,613, respectively. The average of the expected remaining service lives of all plan members is 5.63, 5.48, 5.57, 5.72 and 6.44 years for 2018, 2017, 2016, 2015 and 2014, respectively.

State Contribution Payable Dates

Prior to July 1, 2017 valuation, it is assumed the State will make pension contributions the June 30th following the valuation date. Effective with the July 1, 2017 valuation Chapter 83 P.L. 2016 requires the State to make pension contributions on a quarterly basis at least 25% by September 30, at least 50% by December 31, at least 75% by March 31, and at least 100% by June 30.

TOWNSHIP OF WEST ORANGE

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017**

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

Receivable Contributions

The Fiduciary Net Position (FNP), includes Local employers' contributions receivable as reported in the financial statements provided by the Division of Pensions and Benefits. In determining the discount rate, the FNP at the beginning of each year does not reflect receivable contributions as those amounts are not available at the beginning of the year to pay benefits. The receivable contributions for the years ended June 30, 2018 and June 30, 2017 are \$1,017,878,064 and \$1,073,054,740, respectively.

Police and Firemen's Retirement System

The Police and Firemen's Retirement System is a cost-sharing, multiple employer defined benefit pension plan as defined in GASB Statement No. 68. The Plan is administered by The New Jersey Division of Pensions and Benefits (Division). The more significant aspects of the PFRS Plan are as follows:

Plan Membership and Contributing Employers- Substantially all full-time county and municipal police and firemen and state firemen or officer employees with police powers appointed after June 30, 1944 are enrolled in PFRS Membership and contributing employers of the defined benefit pension plans consisted of the following at June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Inactive plan members or beneficiaries currently receiving benefits	43,755	43,011
Inactive plan members entitled to but not yet receiving benefits	39	47
Active plan members	<u>41,517</u>	<u>40,789</u>
Total	<u><u>85,311</u></u>	<u><u>83,847</u></u>

Contributing Employers – 585

Significant Legislation – For State of New Jersey contributions to PFRS, Chapter 1, P.L. 2010, effective May 21, 2010, required the State to resume making actuarially recommended contributions to the pension plan on a phased-in basis over a seven-year period beginning in the fiscal year ended June 30, 2012.

For the year ended June 30, 2018, it is assumed that the Local employers will contribute 100% of their actuarially determined contribution and 100% of their Non-Contributory Group Insurance Premium Fund (NCGIPF) contribution while the State will contribute 50% of its actuarially determined contribution and 100% of its NCGIPF contribution. The 50% contribution rate is the actual total State contribution rate paid in fiscal year ending June 30, 2018 with respect to the actuarially determined contribution for the fiscal year ending June 30, 2018 for all State administered retirement systems.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

In accordance with Chapter 98, P.L. 2017, PERS receives 1.2% of the proceeds of the Lottery Enterprise for a period of 30 years. Revenues received from lottery proceeds are assumed to be contributed to the System on a monthly basis.

Pursuant to the provision of Chapter 78, P.L. 2011, COLA increases were suspended for all current and future retirees of PFRS.

For the year ended December 2018 and 2017 the Township's total payroll for all employees was \$31,062,202 and \$31,623,739, respectively. Total PFRS covered payroll was \$18,734,009 and \$18,379,475, respectively. Covered payroll refers to pensionable compensation, rather than total compensation, paid by the Township to active employees covered by the Plan.

Specific Contribution Requirements and benefit provisions – The contribution policy is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contributions rate increased from 8.5% of annual compensation to 10.0% in October 2011. Employer contribution amounts are based on an actuarially determined rate. The annual employer contributions include funding for basic retirement allowances and noncontributory death benefits. Township contributions are due and payable on April 1st in the second fiscal period subsequent to plan year for which the contributions requirements were calculated.

Township payments to PFRS for the years ending December 31, 2018 and 2017 consisted of the following:

	<u>2018</u>	<u>2017</u>
Total Regular Billing	\$ 4,899,919	\$ 4,376,544

The Township recognizes liabilities to PFRS and records expenditures for same in the fiscal period that bills become due.

The vesting and benefit provisions are set by N.J.S.A. 43:16A. PFRS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for disability benefits, which vest after 4 years of service.

The following represents the membership tiers for PFRS:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to May 22, 2010
2	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
3	Members who were eligible on or after June 28, 2011

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service, as defined, up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 60% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years. Members may elect deferred retirement benefits after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – The regulatory basis of accounting which is basis for the preparation of the Township's basic financial statements does not require or permit the inclusion of entity-wide, full accrual basis financial statements. Accordingly, the Town does not recognize pension liabilities for any current or prior period until the fiscal period in which such payments will become due and payable.

At June 30, 2018, the PFRS reported a net pension liability of \$15,369,699,278 for its Non-State, Non-Special Funding Situation Employer Member Group. The Township's proportionate share of the net pension liability for the Non-State Non-Special Funding Situation Employer Member Group was \$75,812,221, or 0.5602585733% which was an increase of 0.0066069567% from its proportion measured as of June 30, 2018. Then pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018.

At June 30, 2017, the PFRS reported a net pension liability of \$17,167,260 for its Non-State, Non-Special Funding Situation Employer Member Group. The Township's proportionate share of the net pension liability for the Non-State Non-Special Funding Situation Employer Member Group was \$85,473.106, or 0.5536516166%. The pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017.

At December 31, 2018 the Township would have reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources, if GASB #68 was recognized:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expensed and actual experience	\$ 771,290	\$ 313,729
Changes of assumptions	-	19,429,364
Net difference between projected and actual investment earnings		
on pension plan investments	6,507,459	414,762
Changes in proportion	3,768,535	407,197
Township contributions subsequent to the measurement date	5,477,353	
	<u>\$ 16,524,637</u>	<u>\$ 20,565,052</u>

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

\$5,477,353 is reflected above as deferred outflows of resources related to pensions resulting from Township contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense on the GAAP basis as follows:

Year ended December 31,	Amount
2019	\$ 33,816
2020	(676,344)
2021	(3,656,778)
2022	(3,846,322)
2023	(1,372,140)
Total	<u>\$ (9,517,768)</u>

Actuarial Assumptions- The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	June 30, 2018	June 30, 2017
Inflation	2.25%	2.25%
Salary Increases (2026)	2.10% - 8.98% based on age	2.10 -8.98% Based on age
Thereafter	3.10% - 9.98% based on age	3.10 - 9.98% Based on age
Investment rate of return	7.00%	7.00%

Pre-retirement mortality rates were based on the RP-2000 Combined Healthy Mortality tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. For preretirement accidental mortality, a custom table with representative rates was used and there is no mortality improvement assumed. Post-retirement mortality rates for male service retirements are based on the RP-2000 Combined Healthy Mortality tables projected on a generational basis using Projection Scale AA from the base year of 2012 to 2013 and the Conduent modified 2014 projection scale thereafter. Post-retirement mortality rates for female service retirements and beneficiaries were based on the RP-2000 Combined Healthy Mortality tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. Disability mortality rates were based on a custom table with representative rates and no mortality improvement assumed.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2018 and 2017 are summarized in the following table:

<u>Asset Class</u>	<u>June 30, 2018</u>		<u>June 30, 2017</u>	
	Target	Long-Term Expected Real	Target	Long-Term Expected Real
	<u>Allocation</u>	<u>Rate of Return</u>	<u>Allocation</u>	<u>Rate of Return</u>
Cash equivalents	5.50%	1.00%	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%	3.00%	1.87%
Global diversified credit	5.00%	7.10%	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%	1.00%	6.60%
Debt related private equity	2.00%	10.63%	2.00%	10.63%
Debt related real estate	1.00%	6.61%	1.00%	6.61%
Private real asset	2.50%	11.83%	2.50%	11.83%
Equity related real estate	6.25%	9.23%	6.25%	9.23%
U.S. equity	30.00%	8.19%	30.00%	8.19%
Non-U.S. developed markets equity	11.50%	9.00%	11.50%	9.00%
Emerging markets equity	6.50%	11.64%	6.50%	11.64%
Buyouts/venture capital	8.25%	13.08%	8.25%	13.08%
Absolute return/risk mitigation	5.00%	5.51%	5.00%	5.51%
Investment grade credit	10.00%	3.78%	10.00%	3.78%
Public high yield	2.50%	6.82%	2.50%	6.82%
	<u>100.00%</u>		<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 6.51% as of June 30, 2018 and 6.14% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2062, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

Sensitivity of Net Pension Liability – the following presents the net pension liability of PFRS calculated using the discount rates as disclosed above as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage rate higher than the current rate:

	At 1% Decrease	At Current Discount Rate	At 1% Increase
PFRS	\$ 99,888,845	\$ 75,812,221	\$ 56,030,537

Plan Fiduciary Net Position – The plan fiduciary net position for PFRS at June 30, 2018 and 2017 was \$27,098,556,100 and \$25,847,718,399, respectively.

Additional information

Collective Local Group balances at June 30, 2018 are as follows:

Collective deferred outflows of resources	\$ 1,988,215,695
Collective deferred inflows of resources	4,286,994,294
Collective net pension liability	15,369,699,278
Township's Proportion	0.5602585733%

Collective pension expense for the Local Group for the measurement period ended June 30, 2018 and 2017 is \$1,270,762,352, and \$1,624,455,951, respectively. The average of the expected remaining service lives of all plan members is 5.73, 5.59, 5.58, 5.53 and 6.17 years for 2018, 2017, 2016, 2015 and 2014, respectively.

State Contribution Payable Dates

Effective with the July 1, 2017 valuation Chapter 83 P.L. 2016 requires the State to make pension contributions on a quarterly basis at least 25% by September 30, at least 50% by December 31, at least 75% by March 31, and at least 100% by June 30.

Receivable Contributions

The Fiduciary Net Position (FNP), includes Local employers' contributions receivable as reported in the financial statements provided by the Division of Pensions and Benefits. In determining the discount rate, the FNP at the beginning of each year does not reflect receivable contributions as those amounts are not available at the beginning of the year to pay benefits. The receivable contributions for the years ended June 30, 2018 and June 30, 2017 are \$1,017,878,064 and \$1,073,054,740, respectively.

Local contributions expected to be paid the April 1st, following the valuation are discounted by the interest rate used at the valuation date.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

Special Funding Situation

Under N.J.S.A 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation and state is treated as a non-employer entity. The non-employer contributing entities' total proportionate share of the collective net pension liability that is associated with the Township as of June 30, 2018 and 2017 for police and fire is 0.5602585733% and 0.5536516166%, respectively. The non-employer contributing entities' contribution for the year ended June 30, 2018 and 2017 was \$609,881 and \$478,726, respectively. The state's proportionate share of net pension liability attributable to the Township as of June 30, 2018 and 2017 was \$10,297,837 and \$9,573,708, respectively.

Defined Contribution Retirement Plan

DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007. Prudential is acting on behalf of the NJ Division of Pensions and Benefits as the record keeper and investment funds manager. Chapter 1, P.L. 2010 increased the minimum annual salary required for eligibility in the DCRP. An employee must earn an annual salary of at least \$5,000 to be eligible or to continue participation.

The Defined Contribution Retirement Plan (DCRP) is a multiple employer defined contribution plan as defined in GASB Statement No. 68. The Plan is administered by The New Jersey Division of Pensions and Benefits (Division). The more significant aspects of the DCRP are as follows:

Plan Membership and Contributing Employers- Enrollment in the DCRP is required for state or local officials, elected or appointed on or after July 1, 2007; employees enrolled in PFRS or PERS on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits; employees otherwise eligible to enroll in PFRS or PERS on or after November 2, 2008, who do not earn the minimum annual salary for tier 3 enrollment but who earn salary of at least \$5,000 annually; and employees otherwise eligible to enroll in PFRS or PERS after May 21, 2010, who do not work the minimum number of hours per week required for tier 4 or tier 5 enrollment, but who earn salary of at least \$5,000 annually. The maximum wage limit for 2018 is \$128,400 and is subject to annual adjustment. Members who earn in excess of the annual maximum wage will be enrolled in the DCRP in addition to the PERS. The minimum salary will be increased to \$8,000 for the period ended June 30, 2019. At June 30, 2018 and 2017, the membership in the DCRP, based on the information within the Division's database, was 57,893 and 56,044, respectively.

Contribution Requirement and Benefit Provisions - State and local government employers contribute 3% of the employee's base salary. Active members contribute 5.5% of base salary.

Eligible members are provided with a defined contribution retirement plan intended to qualify for favorable Federal income tax treatment under IRC Section 401(a), a noncontributory group life insurance plan and a noncontributory group disability benefit plan. A participant's interest in that portion of his or her defined contribution retirement plan account attributable to employee contributions shall immediately become and shall at all times remain fully vested and non-forfeitable.

A participant's interest in that portion of his or her defined contribution retirement plan account attributable to employer contributions shall be vested and non-forfeitable on the date the participant commences the second year of employment or upon his or her attainment of age 65, while employed by an employer, whichever occurs first.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

8. EMPLOYEE RETIREMENT SYSTEMS (continued)

Employer and Employee Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan members and employer contributions may be amended by State of New Jersey legislation, with the amount of contributions by the State of New Jersey contingent upon the annual Appropriations Act. As defined, the various retirement systems require employee contributions based on 7.20% for PERS, 10% for PFRS and 5.5% for DCRP of employees' base wages.

9. DEFERRED COMPENSATION PLAN

The Township offers its employees a deferred compensation plan (the "DC Plan") created in accordance with Internal Revenue Code Section 457. The DC Plan is administered by the Variable Annuity Life Insurance Company ("VALIC"). The DC Plan, available to all Township employees, permits them to defer a portion of their salary until future years. The Township adopted necessary changes to the DC Plan as required by the Economic Growth and Tax Reform Act of 2001 by resolution #9834-02.

As a result of legislative changes, all amounts of compensation deferred, all property and rights purchased, and all income, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, whereas, prior to these legislative changes, these amounts were solely the property rights of the Township subject only to the claims of the Township's general creditors. As a result, the deferred compensation investments are no longer reported in the Township financial statements.

A separate report on the DC Plan is filed with the Division of Local Government Services and a copy with the Township Clerk's office.

10. HEALTH BENEFITS

The State of New Jersey adopted P.L. 2011 Chapter 78 which requires all municipalities to increase the share of health benefit coverage paid by public employees and retirees who receive employer paid health benefits. The law changes the health care contributions standards set in Chapter 2 of 2010, by increasing the amounts contributed. The contribution rates are increased over a four-year period and are based on an employee's contractual salary. The law became effective for non-union contract agreements on July 1, 2011, which was then extended to October 1 and for all union contracts after they expire. In the Township, all union contracts expired December 31, 2011. The new contribution rates began on January 1, 2012.

11. LENGTH OF SERVICE AWARD PROGRAM (LOSAP)

The Township has authorized a Length of Service Award Program (LOSAP) pursuant to section 457(e) of the Internal Revenue Code and P.L. 1997, C. 388 as amended by P.L. 2001, C. 272 of the Statutes of New Jersey. The Program provides for fixed annual contributions to a deferred income account for volunteer firefighters and first aid and rescue squad members who meet specified service criteria. The Township sponsors the Program, which is administered by a private contractor. The LOSAP Program is subject to an annual review in accordance with AICPA standards for attestation engagements. LOSAP review reports are available in the office of the Township Clerk during scheduled working hours.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

12. DEFERRED CHARGES TO BE RAISED IN SUCCEEDING YEARS BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2018 and 2017, the following deferred charges existed:

	2018	2017
Severance liabilities	<u>\$ 1,768,359</u>	<u>\$ 2,658,384</u>

13. TAX APPEALS

There are several tax appeals pending before the State Tax Court of New Jersey requesting a reduction of assessments for the year 2018 and prior. Any reduction in assessed valuation will result in a refund of prior years' taxes in the year of settlement, which may be funded from tax revenues, through the establishment of a reserve or by the issuance of refunding bonds per N.J.S. 40A:2-51. The Township made a provision from tax revenues, in the amount of \$350,000 for these appeals in the event that the tax reductions are granted as of December 31, 2017. The Township did not make this provision during the year ended December 31, 2018. In accordance with the National Council on Governmental Accounting Statement 4, Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences, the Township charges to current fund operations or a reduction of current tax collections, all state board judgments rendered during the year which will be paid from expendable available resources. The Township's share of the County taxes paid on any successful tax appeal would result in appropriate reductions applied against the County tax levy of the following year.

14. COMMITMENTS AND CONTINGENCIES

The Township receives financial assistance from the State of New Jersey and U.S. Government in the form of grants. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of the funds for eligible purposes.

Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by the grantors. As a result of these audits, costs previously reimbursed could be disallowed and require repayment to the grantor agency. As of December 31, 2018, the Township estimates that no material liabilities will result from such audits.

The Township is involved in certain legal proceedings, the resolution and impact on the financial statements of which, individually or in the aggregate, in the opinion of management as advised by legal counsel, would not be significant to the accompanying financial statements.

15. FEDERAL ARBITRAGE REGULATIONS

The Township is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service ("IRS") required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At December 31, 2018, the Township had no estimated arbitrage earnings due to the IRS.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

16. GASB 77 TAX ABATEMENTS

The Township has entered into several property tax abatement agreements in order to provide incentives to redevelop areas that are in need for improvement or to create economic growth. These agreements are authorized under various New Jersey state statutes. The following represent the Township's most significant tax abatement agreements:

Entity Name	Commencement Date	Termination Date	Pilot Billing	Taxes If Billed In Full	Abated Taxes
PILOT - St. Barnabas	December 18, 1999	Open	\$ 292,640	\$ 459,403	\$ 166,763
PILOT - Woodland Valley	June 9, 1992	Open	27,857	309,658	281,801
PILOT - Eagle Rock	August 17, 1978	Open	116,145	923,947	807,801
PILOT - Jewish Federation	September 26, 1978	Open	60,407	438,664	378,257
PILOT - WO Senior Housing	September 5, 1972	Open	117,900	1,093,062	975,162
Total			<u>\$ 614,950</u>	<u>\$ 3,224,735</u>	<u>\$ 2,609,785</u>

17. POST-RETIREMENT BENEFITS

Township's OPEB Plan

General Information about the OPEB Plan

The Township provides a single employer post-employment health benefits plan for its employees and retirees through a single employer defined benefit healthcare plan. The Township followed the accounting provisions of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement established guidelines for reporting costs associated with "other postemployment benefits" (OPEB). OPEB costs are calculated based on plan benefits (other than pensions), that the retired employees and their spouses have accrued as a result of their respective years of employment service.

Plan description and benefits provided – The Township's post-employment healthcare benefit plan provides health benefits to all retired township employees who have at least 25 years of service with the Township at the time of retirement and their dependents. The Plan is a comprehensive health benefits plan which pays for hospital services, doctor expenses and other medical related necessities which include prescription drugs, and mental health/substance abuse services, subject to provisions and limitations. The Plan is not a separate entity or trust and does not issue stand-alone financial statements.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB No. 75.

Total OPEB Liability

The Township's total OPEB liability of \$97,984,467 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date. There were 341 retirees and surviving spouses and 307 active employees as part of the plan.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

17. POST-RETIREMENT BENEFITS (continued)

Actuarial assumptions and other imputes – The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Discount rate	4.50%
Healthcare cost trend rate	Range from 5.0% to 6.0%
Retirees' share of benefit-related costs	Subject to the requirements of Chapter 78

Mortality rates were based on the RP 2000 Combined Healthy Male Mortality Rates Set Forward Three Years.

Turnover rates were based on NJ State Pensions Ultimate Withdrawal Rates – prior to benefits eligibility.

Medical Cost Aging Factor rates were based on NJ SHBP Medical Morbidity Rates.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at 12/31/2017	\$ 91,717,923
Annual Required Contribution (Annual OPEB Cost)	
Normal cost	635,839
30 year amortization of UAAL at Discount Rate (4.5%)	<u>5,630,705</u>
Net changes	6,266,544
Balance at 12/31/2018	<u><u>\$ 97,984,467</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Township, as well as what the Township's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	June 30, 2018		
	1% Decrease (5.50%)	At Discount Rate (4.50%)	1% Increase (3.50%)
Total OPEB Liability	\$ 96,958,452	\$ 97,984,467	\$ 99,010,482

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Township, as well as what the Township's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	June 30, 2018		
	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ 99,025,747	\$ 97,984,467	\$ 96,943,187

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

17. POST-RETIREMENT BENEFITS (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the Township recognized OPEB expense of \$6,266,544.

State of New Jersey's OPEB Plan

Nonspecial Funding Situation – The State of New Jersey's Total OPEB Liability for nonspecial funding situation was \$9,452,773,649 and \$11,720,375,604 at June 30, 2018 and 2017, respectively.

Components of Net OPEB Liability – The components of the collective net OPEB liability for Local Government Retired Employees Plan, including the State of New Jersey, is as follows:

	<u>June 30, 2017</u>	<u>June 30, 2018</u>
Total OPEB Liability	\$ 20,629,044,656	\$ 15,981,103,227
Plan Fiduciary Net Position	<u>213,255,917</u>	<u>314,485,086</u>
Net OPEB Liability	<u>\$ 20,415,788,739</u>	<u>\$ 15,666,618,141</u>
Plan fiduciary net position as a percentage of the total OPEB liability	1.03%	1.97%

Actuarial Assumptions and Other Inputs – The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The total OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. These actuarial valuations used the following actuarial assumptions, applied to all periods (2017 and 2018) in the measurement:

Inflation	2.50%
Salary Increases*:	
Through 2026	1.65% - 8.98%
Thereafter	2.65% - 9.98%

*Salary increases are based on the defined benefit plan that the member is enrolled in and his or her age.

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using MP-2017 scale.

Certain actuarial assumptions used in the July 1, 2016 and July 1, 2017 valuations were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 to June 30, 2014, respectively.

100% of active members are considered to participate in the Plan upon retirement.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

17. POST-RETIREMENT BENEFITS (continued)

Healthcare Trend 2018 Assumptions – For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drugs benefits, the initial trend rate is 8.00% decreasing to a 5.0% trend rate after seven years. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Discount Rate – The discount rate for June 30, 2018 and 2017 was 3.87% and 3.58%, respectively. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20- Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of the State's Net OPEB Liability to Changes in the Discount Rate – The following presents the collective net OPEB liability of the participating employers as of June 30, 2018 and 2017, calculated using the discount rate as disclosed above as well as what the collective net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	1% Decrease	At Discount Rate	1% Increase
Total Net OPEB Liability - 2017	\$ 24,081,031,440	\$ 20,415,788,739	\$ 17,507,480,418
Total Net OPEB Liability - 2018	18,381,085,096	15,666,618,141	13,498,373,388

Sensitivity of the State's Net OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the net OPEB liability as of June 30, 2018 and 2017, respectively, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total Net OPEB Liability - 2017	\$ 16,966,116,709	\$ 20,415,788,739	\$ 24,907,661,428
Total Net OPEB Liability - 2018	13,068,471,450	15,666,618,141	19,029,006,023

Special Funding Situation – The State of New Jersey's Total OPEB Liability for special funding situation was \$6,213,844,492 and \$8,695,413,315 at June 30, 2018 and 2017, respectively.

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Therefore, those employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation.

TOWNSHIP OF WEST ORANGE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2018 AND 2017

17. POST-RETIREMENT BENEFITS (continued)

The amounts of the State's Non-employer OPEB Liability that are attributable to employees and retirees of the Township of West Orange was \$39,798,680 and \$55,293,263 at June 30, 2018 and 2017, respectively. These allocated liabilities represent 0.640484% and 0.635890% of the State's total Nonemployer OPEB Liability for June 30, 2018 and 2017, respectively. The OPEB Expense attributed to the Township was \$1,204,752 and \$3,957,123 at June 30, 2018 and 2017, respectively.

18. SUBSEQUENT EVENTS

The Township has evaluated subsequent events occurring after December 31, 2018 through August 1, 2019, which is the date the financial statements were available to be issued and identified the following financial transactions:

Rock Spring Golf Course

On March 19, 2019, the Township Council approved a \$12 million Bond Ordinance which would permit the Township to purchase the Rock Spring Club. In April 2019, the Township purchased the Rock Spring Club for \$11.2 million from the Montclair Country Club, which consists of 138 acres including an 18-hole golf course and related amenities including a clubhouse, all of the machinery, equipment and other components necessary to continue running a golf course. The Township desires to run the golf operations for at least two years and has entered into a contract with Kemper Sports of Northbrook, Illinois to manage the club as it is converted into a public daily fee golf facility. The course opened on May 19, 2019.

Bond Issuance

On June 25, 2019, the Township Council adopted a resolution providing for the authorization of \$7,621,000 in General Improvement Bonds. The bonds will be issued to fund various capital improvements and renovations to the Township of West Orange Library. This resolution provides for the combination of certain issues into a single issue of bonds.

***TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY***

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PART II

***SUPPLEMENTARY SCHEDULES –
SUPPLEMENTARY INFORMATION –
AS REQUIRED BY THE DIVISION OF LOCAL GOVERNMENT SERVICES***

**TOWNSHIP OF WEST ORANGE
COUNTY OF ESSEX, NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

Comparative Schedule of Tax Rate Information

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Tax Rate	\$ 4.038	\$ 3.986	\$ 3.89
Apportionment of Tax Rate:			
Municipal	0.966	0.948	0.927
Minimum Library Tax	0.037	0.036	0.035
County	0.539	0.545	0.540
School	2.476	2.438	2.369
Municipal - Open Space	0.003	0.003	0.003
County - Open Space	0.017	0.016	0.016
	<u>\$ 4.038</u>	<u>\$ 3.986</u>	<u>\$ 3.890</u>
Assessed Valuation	<u>\$ 5,593,516,832</u>	<u>\$ 5,592,104,073</u>	<u>\$ 5,599,688,525</u>

Comparison of Tax Levies and Collections

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collections could be an indication of a probable increase in future tax levies.

<u>Year</u>	<u>Tax Levy</u>	<u>Cash Collections</u>	<u>Percent of Collections</u>
2018	\$ 226,129,172.95	\$ 223,357,490.11	98.77%
2017	223,138,412.68	219,892,502.43	98.55%
2016	218,449,817.06	215,704,861.98	98.74%

**TOWNSHIP OF WEST ORANGE
COUNTY OF ESSEX, NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

Delinquent Taxes and Tax Title Liens

The delinquent taxes contained in the following tabulation are inclusive in each case, of delinquent taxes of the current year's levy. This tabulation includes a comparison, expressed in percentage, of the total of delinquent taxes and tax title liens, in relation to the tax levies of the last three years.

<u>Year</u>	<u>Amount of Tax Title Liens</u>	<u>Amount of Delinquent Taxes</u>	<u>Total Delinquent</u>	<u>Percentage of Tax Levy</u>
2018	\$ 56,508.57	\$ 2,769,463.70	\$ 2,825,972.27	1.25%
2017	50,234.82	3,309,924.85	3,360,159.67	1.51%
2016	39,086.54	2,568,921.50	2,608,008.04	1.19

The last tax sale was held via the internet on October 5, 2018 and was complete.

Inspection of tax sale certificates on file revealed that all tax sale certificates tested were available for audit.

The following comparison is made of the number of tax title liens receivable on December 31 of the last three years:

<u>Years</u>	<u>Tax Title Liens</u>
2018	4
2017	9
2016	9

Property Acquired by Tax Title Lien Liquidation

The value of property acquired by liquidation of tax title liens on December 31, on the basis of the last assessed valuation of such properties, was as follows:

<u>Years</u>	<u>Amount</u>
2018	\$ 1,652,465
2017	1,652,465
2016	1,652,465

Equalized Valuations – Real Property

<u>Year</u>	<u>Amount</u>
2018	\$ 6,364,242,854
2017	6,215,620,287
2016	6,043,723,568

**TOWNSHIP OF WEST ORANGE
COUNTY OF ESSEX, NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

Comparison of Sewer Utility Levies and Collections

<u>Year</u>	<u>Levy</u>	<u>Cash Collections(*)</u>	<u>Percentage of Collection</u>
2018	\$ 7,065,648.48	\$ 7,040,459.51	99.64%
2017	7,070,632.19	7,226,098.37	102.20%
2016	7,055,299.92	6,886,119.87	97.60%

* Includes collection of prior year receivables

Comparative Schedule of Fund Balances

Current Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2018	\$ 3,492,263.83	\$ 1,404,009.99
2017	3,785,316.01	3,262,227.48
2016	4,415,550.88	3,022,376.78

Swimming Pool Utility Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2018	\$ 34,123.94	\$ 21,522.51
2017	90,869.19	15,438.00
2016	40,437.13	16,055.00

*As Introduced

Bonded Officials

The following officials were bonded during the year ended December 31, 2018 through policies issued by Western Surety Company:

<u>Name</u>	<u>Title</u>	<u>Amount</u>
Yvonne Bowers	Municipal Court Administrator	\$ 75,000
Joanne Gagliardo	Tax Collector	720,000
John O. Gross	Chief Financial Officer	50,000
Dawn Donohue	Municipal Judge	75,000
Dennis O'Dowd	Chief Municipal Judge	75,000
Karen J. Carnevale	Township Clerk	5,000

The Public Employees' Blanket Bond is carried to cover all other officials not specifically covered by a separate bond.

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-4

**CASH RECEIPTS AND DISBURSEMENTS - TREASURER
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	Regular <u>Fund</u>
Balance, December 31, 2017	A	\$ 27,593,762.66
Increased by Receipts:		
Tax Collector	A-5	<u>237,252,600.24</u>
		<u>264,846,362.90</u>
Decreased by Disbursements:		
Budget Appropriations	A-3	74,425,561.73
State and County Judgments	A-10	24,540.05
Tax Title Lienholders Payable	A-10A	2,938,876.14
Tax Title Lien Premium Payable	A-10B	2,566,200.00
Interfund Advances	A-13	971,780.44
Appropriation Reserves	A-15	549,396.77
Accounts Payable	A-17	8,658.80
Special Emergency Notes	A-14	890,025.00
Open Space Trust	A-14A	145,602.62
Special Improvement District Assessment	A-14B	97,767.05
Tax Appeals Paid	A-18	236,911.99
School Tax Payable	A-19	138,493,957.50
County Tax Payable	A-20	31,121,702.06
Fees Due to State of New Jersey	A-21	<u>80,835.00</u>
		<u>252,551,815.15</u>
Balance, December 31, 2018	A	<u><u>\$ 12,294,547.75</u></u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-5

**CASH RECEIPTS AND DISBURSEMENTS - COLLECTOR
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	Regular <u>Fund</u>
Increased by Receipts:		
Taxes Receivable	A-7	\$ 210,033,238.08
Tax Title Liens Receivable	A-8	7,458.06
Tax Title Lienholders Payable	A-10A	2,948,481.06
Tax Title Lien Premium Payable	A-10B	1,678,900.00
Revenue Accounts Receivable	A-11	13,150,672.15
Sewer Rents	A-12	7,040,459.51
Interfund	A-13	453,281.13
Exemptions Due from State of New Jersey	A-16	148,220.55
Fees Due to State of New Jersey	A-21	71,491.00
Prepaid Taxes	A-22	1,700,337.06
Sewer Rent Overpayments	A-17A	11,331.64
Prepaid Health Licenses	A-14C	8,730.00
		237,252,600.24
Decreased by Disbursements:		
Township Treasurer	A-4	237,252,600.24

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-6

**SCHEDULE OF CASH - CHANGE FUNDS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2018 and 2017	A	<u>\$ 650.00</u>
Analysis of Balance:		
Tax Collector		\$ 300.00
Health Department		25.00
Police Department		25.00
Municipal Court		<u>300.00</u>
	Above	<u>\$ 650.00</u>

TOWNSHIP OF WEST ORANGE
CURRENT FUND

A-7

TAXES RECEIVABLE AND ANALYSIS OF PROPERTY TAX LEVY
YEAR ENDED DECEMBER 31, 2018

Year	Balance, December 31, 2017	2018 Levy	Added Taxes	Collections		Canceled	Senior Citizens' and Veterans' Deductions (Net)	Tax Title Liens	Balance, December 31, 2018
				2017	2018				
2016	\$ 56,363.55				\$ 56,363.55				
2017	3,253,561.30				3,171,006.43	\$ 72,661.71			\$ 9,893.16
2018		\$ 225,937,942.72	\$ 191,230.23	\$ 16,401,153.52	206,805,868.10	2,281.51	\$ 150,468.49	\$ 9,830.79	2,759,570.54
	<u>\$ 3,309,924.85</u>	<u>\$ 225,937,942.72</u>	<u>\$ 191,230.23</u>	<u>\$ 16,401,153.52</u>	<u>\$ 210,033,238.08</u>	<u>\$ 74,943.22</u>	<u>\$ 150,468.49</u>	<u>\$ 9,830.79</u>	<u>\$ 2,769,463.70</u>
Ref.	A	Below	Reserve	A-22, Below	A-5, Below	Reserve	A-16	A-8	A
Collected in 2018					\$ 206,805,868.10				
Collected in 2017					16,401,153.52				
Senior citizens and veterans deductions (net)					150,468.49				
					<u>\$ 223,357,490.11</u>				
Local District School Tax Levy	A-19 \$ 138,493,957.00	A-2 \$ 138,493,957.00							
County Tax	A-20 30,158,467.03								
County Open Space Tax	A-20 941,802.68								
Due County for Added Taxes	A-20 <u>26,330.90</u>	A-2 31,126,600.61							
Local Tax for Municipal Purposes	54,025,331.47								
Add Additional Tax Levied	<u>163,004.95</u>	A-2 54,188,336.42							
Local Tax for Library Purposes	2,075,157.00								
Add Additional Tax Levied	<u>1,752.25</u>	A-2 2,076,909.25							
Open Space Tax	145,460.49								
Add Additional Open Space Tax	<u>142.13</u>	A-2 145,602.62							
SID Assessment	A-14A	A-2 <u>97,767.05</u>							
		<u>\$ 226,129,172.95</u>							

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

**TAX TITLE LIENS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

A-8

	<u>Ref.</u>		
Balance, December 31, 2017	A	\$	50,234.82
Increased by:			
Transfer from Taxes Receivable	A-7	\$	9,830.79
Adjustment	Reserve		1,995.00
Interest and Costs	Reserve		<u>1,906.02</u>
			<u>13,731.81</u>
Decreased by:			
Cash Receipts	A-5		<u>7,458.06</u>
			<u>7,458.06</u>
Balance, December 31, 2018	A	\$	<u><u>56,508.57</u></u>

**PROPERTY ACQUIRED FOR TAXES - ASSESSED VALUATION
DECEMBER 31, 2018**

A-9

	<u>Ref.</u>		
Balance, December 31, 2018 and 2017	A	\$	<u><u>1,652,465.00</u></u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

**TAX APPEALS PAYABLE
YEAR ENDED DECEMBER 31, 2018**

A-10

	<u>Ref.</u>	
Balance, December 31, 2017	A	\$ 162,772.69
Decreased by:		
Tax Appeals Paid	A-4	<u>24,540.05</u>
Balance, December 31, 2018	A	<u><u>\$ 138,232.64</u></u>

**TAX TITLE LIENHOLDERS PAYABLE
YEAR ENDED DECEMBER 31, 2018**

A-10A

	<u>Ref.</u>	
Balance, December 31, 2017	A	\$ 247,832.62
Increased by:		
Tax Lien Sale	A-5	<u>2,948,481.06</u>
		3,196,313.68
Decreased by:		
Redemptions	A-4	<u>2,938,876.14</u>
Balance, December 31, 2018	A	<u><u>\$ 257,437.54</u></u>

**TAX TITLE LIEN PREMIUMS PAYABLE
YEAR ENDED DECEMBER 31, 2018**

A-10B

	<u>Ref.</u>	
Balance, December 31, 2017	A	\$ 4,682,653.14
Increased by:		
Tax Lien Sale	A-5	<u>1,678,900.00</u>
		6,361,553.14
Decreased by:		
Cash Disbursements	A-4	<u>2,566,200.00</u>
Balance, December 31, 2018	A	<u><u>\$ 3,795,353.14</u></u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-11

**REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	Balance, December 31, <u>2017</u>	Accrued in <u>2018</u>	Collected by <u>Treasurer</u>	Balance, December 31, <u>2018</u>
BUDGET REVENUE:					
In Lieu of Taxes:					
West Orange Senior Citizens Housing	A-2		\$ 117,900.00	\$ 117,900.00	
Jewish Federation Plaza	A-2		116,145.43	116,145.43	
Eagle Rock Housing	A-2		60,407.00	60,407.00	
Woodland Valley	A-2		27,857.25	27,857.25	
St. Barnabas	A-2		292,640.25	292,640.25	
Twp Clerk: Alcoholic Beverages Licenses	A-2		121,223.12	121,223.12	
Twp Clerk: Other Licenses	A-2		62,154.00	62,154.00	
Fees and Permits	A-2		275,518.88	275,518.88	
Municipal Court Fines and Costs	A-2	\$ 31,006.25	533,548.71	527,492.62	\$ 37,062.34
Parking Meters	A-2		5,348.43	5,348.43	
Interest on Delinquent Taxes	A-2		847,580.86	847,580.86	
Interest on Investments	A-2		70,037.47	70,037.47	
State of New Jersey:					
Energy Receipts Tax	A-2		4,691,252.00	4,691,252.00	
Watershed Moratorium Offset Aid	A-2		5,217.00	5,217.00	
Construction Code Official: Permits and Fees	A-2		724,360.00	724,360.00	
Interlocal Service Agreements	A-2		10,474.00	10,474.00	
Uniform Fire Safety Act	A-2		84,550.92	84,550.92	
Supplemental Sewer Fees	A-2		37,730.00	37,730.00	
Medical Transport Billing Service	A-2		1,243,241.96	1,243,241.96	
Comcast Cable/Verizon Franchise Fee	A-2		677,782.01	677,782.01	
Ground Leases	A-2		153,235.50	153,235.50	
Hotel Tax	A-2		515,311.11	515,311.11	
Swim Pool Fund Balance	A-2		50,000.00	50,000.00	
Trust Fund Balance	A-2		105,210.26	105,210.26	
Reserve to Pay Debt Service	A-2		90,598.63	90,598.63	
General Capital Fund Balance	A-2		257,946.03	257,946.03	
Open Space Trust Fund-Debt Service	A-2		12,922.60	12,922.60	
Assessment Trust Fund Balance	A-2		331,613.70	331,613.70	
Extra Duty Fees	A-2	12,667.57	135,673.32	148,340.89	
Total Anticipated Revenues		\$ 43,673.82	\$ 11,657,480.44	\$ 11,664,091.92	\$ 37,062.34
Miscellaneous Revenue Not Anticipated	A-2		1,486,580.23	1,486,580.23	
		\$ 43,673.82	\$ 13,144,060.67	\$ 13,150,672.15	\$ 37,062.34
	Ref.	A	Reserve	A-5	A

See Independent Auditors' Report

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-12

**SEWER USER CHARGES RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	A	\$ 362,308.37
Increased by:		
Sewer Charges	Reserve	7,065,648.48
		7,427,956.85
Decreased by:		
Cash Receipts	A-2, A-5	7,040,459.51
Balance, December 31, 2018	A	\$ 387,497.34

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-13

**INTERFUNDS PAYABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Total</u>	<u>Assessment Trust Fund</u>	<u>Federal and State Grant Fund</u>
Balance, December 31, 2017	A	<u>\$ 729,557.52</u>		<u>\$ 729,557.52</u>
Increased by:				
Unfunded Assessments	A-1	204,649.28	\$ 204,649.28	
Budget Appropriation	A-3	1,770,112.17		1,770,112.17
Cash Receipts	A-5	380,005.84		380,005.84
Unappropriated Grants	A-5	<u>73,275.29</u>		<u>73,275.29</u>
		<u>2,428,042.58</u>	<u>204,649.28</u>	<u>2,223,393.30</u>
Decreased by:				
Revenue Anticipated	A-2	1,736,151.50		1,736,151.50
Cash Disbursements	A-4	971,780.44		971,780.44
Cancellation of Grants (Net)	A-1	<u>17,600.00</u>		<u>17,600.00</u>
		<u>2,725,531.94</u>		<u>2,725,531.94</u>
Balance, December 31, 2018	A	<u><u>\$ 432,068.16</u></u>	<u><u>\$ 204,649.28</u></u>	<u><u>\$ 227,418.88</u></u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

**SPECIAL EMERGENCY NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	A-14
Balance, December 31, 2017	A	\$ 2,660,052.00
Decreased by:		
Cancelations	A-1	1,668.00
Cash Disbursements	A-4	<u>890,025.00</u>
Balance, December 31, 2018	A	<u><u>\$ 1,768,359.00</u></u>

**LOCAL OPEN SPACE TAXES PAYABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	A-14A
Balance, December 31, 2017	A	\$ -
Increased by:		
Local Open Space Taxes Levy	A-1, A-7	<u>145,602.62</u>
		145,602.62
Decreased by:		
Local Open Space Taxes Paid to Trust	A-4	<u>145,602.62</u>
Balance, December 31, 2018	A	<u><u>\$ -</u></u>

**SPECIAL IMPROVEMENT DISTRICT ASSESSMENT
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	A-14B
Balance, December 31, 2017	A	\$ -
Increased by:		
SID Funds Levy	A-1, A-7	<u>97,767.05</u>
		97,767.05
Decreased by:		
SID Funds Disbursed	A-4	<u>97,767.05</u>
Balance, December 31, 2018	A	<u><u>\$ -</u></u>

**PREPAID HEALTH LICENSES
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	A-14C
Balance, December 31, 2017	A	\$ 2,780.00
Increased by:		
Cash Receipts	A-5	<u>8,730.00</u>
Balance, December 31, 2018	A	<u><u>\$ 11,510.00</u></u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-15
Sheet # 1

**2017 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2018**

	Balance, December 31, <u>2017</u>	Encumbrances December 31, <u>2017</u>	Opening Balances January 1, <u>2018</u>	Balance, After <u>Transfer</u>	Paid or <u>Charged</u>	<u>Lapsed</u>
SALARIES AND WAGES:						
Department of Fire	\$ 10,411.49		\$ 10,411.49	\$ 10,411.49		\$ 10,411.49
Total Salaries and Wages	<u>10,411.49</u>		<u>10,411.49</u>	<u>10,411.49</u>		<u>10,411.49</u>
OTHER EXPENSES:						
Office of the Mayor	655.37	\$ 548.00	1,203.37	1,203.37	\$ 38.01	1,165.36
Public Information Officer	76.80		76.80	76.80		76.80
Township Council	16,181.35	507.34	16,688.69	16,688.69	1,201.78	15,486.91
Alcohol Beverage Control	52.00		52.00	52.00		52.00
Litigation - Arbitration		465.00	465.00	465.00		465.00
Township Clerk	1,590.82	182.19	1,773.01	1,773.01	182.19	1,590.82
Human Relations	450.54	56.13	506.67	506.67	56.13	450.54
Planning Board	8,117.47	240.55	8,358.02	8,358.02	240.55	8,117.47
Board of Adjustment	3,156.15	127.20	3,283.35	3,283.35	94.80	3,188.55
Waste Management	4,875.55		4,875.55	4,875.55		4,875.55
Municipal Court	4,282.30	2,714.99	6,997.29	6,997.29	2,324.48	4,672.81
Public Defender	6,400.00	200.00	6,600.00	6,600.00		6,600.00
Open Space Recreation	83.35	66.65	150.00	150.00	66.65	83.35
Rent Leveling Board	75.00		75.00	75.00		75.00
Business Administrator	35,180.56	16,834.18	52,014.74	52,014.74	6,603.89	45,410.85
Administration of Town-Owned Property	332.00		332.00	332.00	243.00	89.00
Central Purchasing	6,233.09	1,902.34	8,135.43	8,135.43	1,446.67	6,688.76
Central Printing and Supply		142.59	142.59	142.59	141.10	1.49
Central Telephone	21,518.03	19,600.45	41,118.48	41,118.48	12,981.01	28,137.47
Employee Group Health	164,018.53	629.40	164,647.93	164,647.93		164,647.93
Central Mailing	7,482.27	600.00	8,082.27	8,082.27	1,037.46	7,044.81
Township Physician	8,159.00	80.00	8,239.00	8,239.00	80.00	8,159.00
Treasurer	5,397.08	1,614.00	7,011.08	7,011.08	1,074.00	5,937.08
Comptroller	5,455.97	14,202.12	19,658.09	19,658.09	16,303.38	3,354.71
Planning Director	1,056.21	4,885.84	5,942.05	5,942.05	4,800.00	1,142.05
Housing Code Enforcement	4,437.94	17.83	4,455.77	4,455.77	17.83	4,437.94
Downtown W.O. Alliance	1,635.52		1,635.52	1,635.52		1,635.52
Energy Commission	950.00		950.00	950.00		950.00
Historical Commission	397.20	4,999.20	5,396.40	5,396.40		5,396.40
Tax Assessor	5,286.62	5,100.00	10,386.62	10,386.62	7,671.78	2,714.84
Police Uniform Allowance	2,300.00		2,300.00	2,300.00		2,300.00

See Independent Auditors' Report

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-15
Sheet # 2

**2017 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2018**

	Balance, December 31, <u>2017</u>	Encumbrances December 31, <u>2017</u>	Opening Balances January 1, <u>2018</u>	Balance, After <u>Transfer</u>	Paid or <u>Charged</u>	<u>Lapsed</u>
Police Department		\$ 42,822.91	\$ 42,822.91	\$ 42,822.91	\$ 42,145.24	\$ 677.67
Department of Fire	\$ 977.81	20,587.78	21,565.59	21,565.59	20,756.60	808.99
Fire Uniforms	4,600.00		4,600.00	4,600.00		4,600.00
Uniform Fire Safety	304.56	3,512.45	3,817.01	3,817.01	311.42	3,505.59
Emergency Management Services	61.37	2,368.15	2,429.52	2,429.52	2,359.42	70.10
Engineering	1,252.14	10,285.63	11,537.77	11,537.77	10,078.07	1,459.70
Building and Grounds		37,067.76	37,067.76	37,067.76	16,999.83	20,067.93
Arts Council	64.09	814.66	878.75	878.75	814.66	64.09
Shade Tree	2,074.51	16,965.71	19,040.22	19,040.22	2,070.54	16,969.68
Parking Facilities-Maint & Repair	660.00	1,765.00	2,425.00	2,425.00	1,765.00	660.00
Street Services-Cleaning & Drainage		117,452.21	117,452.21	117,452.21	117,268.30	183.91
Street Services-Other Expenses	19,252.18	8,733.14	27,985.32	27,985.32	6,081.81	21,903.51
Street Repairs	25,194.57	13,353.47	38,548.04	38,548.04	9,067.85	29,480.19
Street Services & Traffic	721.57	2,500.00	3,221.57	3,221.57	1,053.88	2,167.69
Sanitation	1,457.28	415.88	1,873.16	1,873.16	1,333.26	539.90
Automotive		114,964.96	114,964.96	114,964.96	20,067.14	94,897.82
Sewage and Pumping Stations	23,484.28	5,685.00	29,169.28	29,169.28	5,175.82	23,993.46
General Health	5,371.03	1,113.09	6,484.12	6,484.12	991.61	5,492.51
Senior Citizen Transportation	304.34	100.00	404.34	404.34	100.00	304.34
Public Assistance	4,574.24	1.66	4,575.90	4,575.90		4,575.90
Podiatry	4,820.37	500.00	5,320.37	5,320.37	123.15	5,197.22
Senior Citizen Health Center	1,288.44	1,053.13	2,341.57	2,341.57	56.47	2,285.10
Child Health Clinic	715.13		715.13	715.13		715.13
Retired Citizens Program	2,461.90	3,510.73	5,972.63	5,972.63	3,502.28	2,470.35
Right to Know Program	179.37		179.37	179.37		179.37
Garbage and Trash Removal		285.00	285.00	285.00	285.00	
Community Services	9,750.00	9,500.00	19,250.00	19,250.00	9,500.00	9,750.00
Parks and Playgrounds	9,523.11	12,740.63	22,263.74	22,263.74	3,702.46	18,561.28
Public Celebrations	2,799.06	825.76	3,624.82	3,624.82	575.00	3,049.82
Construction Official	25,707.21	6,114.55	31,821.76	31,821.76	1,912.59	29,909.17
Street Lighting	3,003.60	13,860.72	16,864.32	16,864.32	3,314.52	13,549.80
Gasoline		38,490.10	38,490.10	38,490.10	35,173.64	3,316.46

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

A-15
Sheet # 3

**2017 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2018**

	Balance, December 31, <u>2017</u>	Encumbrances December 31, <u>2017</u>	Opening Balances January 1, <u>2017</u>	Balance, After <u>Transfer</u>	Paid or <u>Charged</u>	<u>Lapsed</u>
Water	\$ 3,410.64	\$ 3,000.00	\$ 6,410.64	\$ 6,410.64	\$ 3,481.25	\$ 2,929.39
Fire Hydrant Service		104,812.40	104,812.40	104,812.40	104,812.40	
Challenge Grant Bus Shuttle	2,889.35		2,889.35	2,889.35		2,889.35
NJ League of Municipalities	406.00		406.00	406.00		406.00
Medical Transport Billing Service	28,857.50	45,835.35	74,692.85	74,692.85	62,204.22	12,488.63
Contingent	420.00		420.00	420.00		420.00
Total Other Expenses	<u>502,422.37</u>	<u>716,753.83</u>	<u>1,219,176.20</u>	<u>1,219,176.20</u>	<u>543,688.14</u>	<u>675,488.06</u>
STATUTORY EXPENDITURES:						
	8,514.46		8,514.46	8,514.46		8,514.46
Social Security System (O.A.S.I.)	<u>7,325.13</u>		<u>7,325.13</u>	<u>7,325.13</u>		<u>7,325.13</u>
Total Statutory Expenditures	<u>15,839.59</u>		<u>15,839.59</u>	<u>15,839.59</u>		<u>15,839.59</u>
Essex County CJIS	5,018.53		5,018.53	5,018.53		5,018.53
Chapter 10, P.L. 1977-Joint Outlet Sewer Maintenance	<u>13,000.00</u>		<u>13,000.00</u>	<u>13,000.00</u>	5,708.63	7,291.37
Total Other Operations - Excluded from "CAPS"	<u>18,018.53</u>		<u>18,018.53</u>	<u>18,018.53</u>	<u>5,708.63</u>	<u>12,309.90</u>
	<u>\$ 546,691.98</u>	<u>\$ 716,753.83</u>	<u>\$ 1,263,445.81</u>	<u>\$ 1,263,445.81</u>	<u>\$ 549,396.77</u>	<u>\$ 714,049.04</u>
<u>Ref.</u>	A	A			A-4	A-1

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

**DUE FROM (TO) STATE OF NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		A-16
Balance, December 31, 2017	A		\$ (1,451.37)
Increased by:			
Exemptions Granted per Billing		\$ 152,750.00	
Exemptions Granted by Tax Collector		<u>1,750.00</u>	
	A-7		<u>154,500.00</u>
			153,048.63
Decreased by:			
Exemptions Disallowed by Tax Collector			
2018 Taxes	A-7	4,031.51	
Cash Receipts	A-5	<u>148,220.55</u>	
			<u>\$ 152,252.06</u>
Balance, December 31, 2018	A		<u><u>\$ 796.57</u></u>

**ACCOUNTS PAYABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		A-17
Balance, December 31, 2017	A		\$ 8,658.80
Decreased by:			
Cash Disbursements	A-4		<u>8,658.80</u>
Balance, December 31, 2018	A		<u><u>\$ -</u></u>

**SEWER RENT OVERPAYMENTS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		A-17A
Balance, December 31, 2017	A		\$ 16,153.69
Increased by:			
Cash Receipts	A-5		<u>11,331.64</u>
Balance, December 31, 2018	A		<u><u>\$ 27,485.33</u></u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

**RESERVE FOR TAX APPEALS
YEAR ENDED DECEMBER 31, 2018**

A-18

	<u>Ref.</u>	
Balance, December 31, 2017	A	\$ 256,466.47
Decreased by:		
Cash Disbursements	A-4	<u>236,911.99</u>
Balance, December 31, 2018	A	<u>\$ 19,554.48</u>

**LOCAL DISTRICT SCHOOL TAXES PAYABLE
YEAR ENDED DECEMBER 31, 2018**

A-19

	<u>Ref.</u>	
Balance, December 31, 2017	A	\$ -
Increased by:		
Calendar Year Levy	A-1, A-7	<u>138,493,957.00</u>
		138,493,957.00
Decreased by:		
Cash Disbursements	A-4	<u>138,493,957.50</u>
Balance, December 31, 2018	A	<u>\$ (0.50)</u>

**COUNTY TAXES PAYABLE
YEAR ENDED DECEMBER 31, 2018**

A-20

	<u>Ref.</u>	
Balance December 31, 2017	A	\$ 21,437.02
Increased by:		
General Levy	A-1, A-2, A-7	\$ 30,158,467.03
Open Space Levy	A-1, A-2, A-7	941,802.68
General Levy Added/Omitted Taxes	A-1, A-2, A-7	26,330.90
County Pilot Payable	A-1	<u>17,844.64</u>
		<u>31,144,445.25</u>
		31,165,882.27
Decreased by:		
Cash Disbursements	A-4	<u>31,121,702.06</u>
Balance December 31, 2018	A	<u>\$ 44,180.21</u>

**TOWNSHIP OF WEST ORANGE
CURRENT FUND**

**FEES DUE TO STATE OF NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

A-21

	<u>Ref.</u>	<u>Total</u>	<u>Marriage License</u>	<u>Building Surcharge</u>
Balance, December 31, 2017	A	\$ 12,416.00	\$ 1,386.00	\$ 11,030.00
Increased by:				
Cash Receipts	A-5	<u>71,491.00</u>	<u>7,800.00</u>	<u>63,691.00</u>
		83,907.00	9,186.00	74,721.00
Decreased by:				
Cash Disbursements	A-4	<u>80,835.00</u>	<u>8,050.00</u>	<u>72,785.00</u>
Balance, December 31, 2018	A	<u><u>\$ 3,072.00</u></u>	<u><u>\$ 1,136.00</u></u>	<u><u>\$ 1,936.00</u></u>

**PREPAID TAXES
YEAR ENDED DECEMBER 31, 2018**

A-22

	<u>Ref.</u>	
Balance, December 31, 2017	A	\$ 16,401,153.52
Increased by:		
Cash Receipts	A-5	<u>1,700,337.06</u>
		18,101,490.58
Decreased by:		
Prepaid Applied	A-7	<u>16,401,153.52</u>
Balance, December 31, 2018	A	<u><u>\$ 1,700,337.06</u></u>

**TOWNSHIP OF WEST ORANGE
GRANT FUND**

A-23

**GRANTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Grant</u> <u>Award</u>	<u>Collections</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
DOT - Various Streets	\$ 466,912.98	\$ 820,000.00	\$ 219,125.41		\$ 1,067,787.57
Municipal Alliance for Alcoholism and Drug Abuse	59,986.69	59,202.00	58,637.75		60,550.94
Essex County DOA Senior Citizens Grant	5,198.00	16,127.00	16,124.00		5,201.00
Essex County Delinquency Prevention Grant	21,875.99	18,563.00	21,405.47		19,033.52
ILEA Grant	27,840.00				27,840.00
Bullet Proof Vest Fund	18,232.41	10,967.67			29,200.08
Body Armour Replacement	13,965.73	8,293.48			22,259.21
COPS in Shops	1,320.21		1,320.21		0.00
Drive Sober or Get Pulled Over	2,000.00	5,500.00	7,500.00		
Hazardous Mitigation Grant	375,000.00				375,000.00
Hazardous Discharge Grant	0.10				0.10
ANJAC Grants	500.00				500.00
U Drive, U Text, U Pay		5,500.00	5,500.00		
Partners for Health		20,000.00	10,000.00		10,000.00
Click It or Ticket	5,445.00	5,500.00	10,945.00		
Essex County Delinquency Prevention Grant Expans		6,900.00			6,900.00
COP Hiring Grant		500,000.00			500,000.00
Districted Driver Grant		6,600.00	6,600.00		
Green Acres		45,525.00			45,525.00
Essex County- Art Council		2,000.00			2,000.00
NJ ROID		17,053.00	8,720.00		8,333.00
Pedestrian Safety Enforcement		15,000.00	14,128.00	\$ 872.00	
Communities Stewardship		30,000.00			30,000.00
	<u>\$ 998,277.11</u>	<u>\$ 1,592,731.15</u>	<u>\$ 380,005.84</u>	<u>\$ 872.00</u>	<u>\$ 2,210,130.42</u>
<u>Ref.</u>	A	A-25	A-24	A-25	A

**TOWNSHIP OF WEST ORANGE
GRANT FUND**

A-24

**DUE FROM CURRENT FUND
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		
Balance, December 31, 2017	A	\$	729,557.52
Increased by:			
Collection of Grant Receivable	A-23	\$	380,005.84
Unappropriated Grants	A-26		73,275.29
Municipal Match	A-25		33,960.67
			<u>487,241.80</u>
			1,216,799.32
Decreased by:			
Cancellation of Grants	A-25,A-23		17,600.00
Cash Disbursed	A-25		<u>971,780.44</u>
Balance, December 31, 2018	A	<u>\$</u>	<u>227,418.88</u>

**TOWNSHIP OF WEST ORANGE
GRANT FUND**

A-25

**RESERVE FOR APPROPRIATED GRANTS
YEAR ENDED DECEMBER 31, 2018**

	Balance <u>Dec. 31, 2016</u>	Budget <u>Appropriation</u>	Cash <u>Disbursed</u>	<u>Canceled</u>	Balance <u>Dec. 31, 2017</u>
Drunk Driving Enforcement Fund	\$ 17,710.91	\$ 10,890.00	\$ 428.10		\$ 28,172.81
DOT - Various Streets	221,000.00	820,000.00			1,041,000.00
Clean Communities	270,060.03	76,506.14	266,060.03		80,506.14
Municipal Alliance for Alcoholism and Drug Abuse	45,894.96	59,202.00	72,303.81		32,793.15
Municipal Alliance for Alcoholism and Drug Abuse- Match		14,950.00			14,950.00
Body Armor Replacement Fund	17,871.40	8,293.48	21,626.55		4,538.33
Municipal Stormwater Regulation Program	15,464.00				15,464.00
Bullet Proof Vest Partnership	4,941.63	10,967.67	1,272.15		14,637.15
Pedestrian Safety Enforcement		15,000.00	14,348.00	\$ 652.00	
Byrne Memorial Justice Assistance	10,049.95				10,049.95
Wastewater Treatment Fund	155,459.00		107,406.50		48,052.50
Hazardous Discharge Site Remediation	72,321.95		21,397.05		50,924.90
Essex County DOA Senior Citizens Grant		16,127.00	16,127.00		
Essex County DOA Senior Citizens Grant- Local Match		164.00	164.00		
Essex County Delinquency Prevention Grant		18,563.00	18,544.92		18.08
Essex County Delinquency Prevention Grant- Exspan		6,900.00	6,900.00		
Recycling Tonnage Grant	82,349.13	52,524.21	119,150.00		15,723.34
Essex County ILEA Grant	18,560.00				18,560.00
CTTEC Grant	13,648.15		940.00		12,708.15
NJPN Grant		1,500.00			4,500.00
NJACCHO Grant	2,579.85		1,657.71		922.14
EMMA Grant	1,240.57	2,000.00			3,240.57
PSE&G Grant	251,969.75		246,058.00		5,911.75
Drive Sober or Get Pulled Over		5,500.00		5,500.00	
U Drive, U Text, U Pay		5,500.00		5,500.00	
Distracted Driving Grant		6,600.00	5,280.00	1,320.00	
Partners for Health	5,000.00	20,000.00	5,000.00		20,000.00
Historical Preservation Grant					
Click It or Ticket		5,500.00		5,500.00	
Hazardous Mitigation Grant	375,000.00		17,616.62		357,383.38
Community Stewardship Match		15,000.00			15,000.00
Community Stewardship Program	293.00	30,000.00	29,500.00		793.00
COPS Hiring grant		500,000.00			500,000.00
NJ RIOD Grant		17,053.00			17,053.00
NJ RIOD Grant- Match		3,846.67			3,846.67
County of Essex- Art Council		2,000.00			2,000.00
Green Acres		45,525.00			45,525.00
	<u>\$ 1,584,414.28</u>	<u>\$ 1,770,112.17</u>	<u>\$ 971,780.44</u>	<u>\$ 18,472.00</u>	<u>\$ 2,364,274.01</u>
<u>Ref.</u>	A	Below	A-24	A	A
Budget Appropriation	A-23	\$ 1,592,731.15			
Transfer from Reserve for Unappropriated Grants	A-26	143,420.35			
Match	A-24	<u>33,960.67</u>			
	Above, A-3	<u>\$ 1,770,112.17</u>			

**TOWNSHIP OF WEST ORANGE
GRANT FUND**

**RESERVE FOR UNAPPROPRIATED GRANTS
YEAR ENDED DECEMBER 31, 2018**

A-26

	Balance <u>Dec. 31, 2017</u>	<u>Increased</u>	<u>Decreased</u>	Balance <u>Dec. 31, 2018</u>
NJ Prevention	\$ 1,500.00		\$ 1,500.00	
EMMA Assistance	2,000.00		2,000.00	
Drunk Driving	10,890.00		10,890.00	
Clean Communities Grant 2017	76,506.14		76,506.14	
Recycling Tonnage Grant 2017	52,524.21		52,524.21	
Clean Communities Grant 2018		\$ 73,275.29		\$ 73,275.29
	<u>\$ 143,420.35</u>	<u>\$ 73,275.29</u>	<u>\$ 143,420.35</u>	<u>\$ 73,275.29</u>
<u>Ref.</u>	A	A-24	A-25	A

**TOWNSHIP OF WEST ORANGE
GRANT FUND**

**DEFERRED CHARGES
N.J.S.A. 40A:4-55 SPECIAL EMERGENCY
YEAR ENDED DECEMBER 31, 2018**

A-27

<u>Purpose</u>	<u>Net Amount Authorized</u>	<u>1/5 of Net Amount Authorized</u>	<u>Balance Dec. 31, 2017</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2018</u>
2013 Severance Liability	\$ 1,200,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	
2014 Severance Liability	658,465.00	131,693.00	258,384.00	130,025.00	\$ 128,359.00
2015 Severance Liability	800,000.00	160,000.00	480,000.00	160,000.00	320,000.00
2016 Severance Liability	600,000.00	120,000.00	480,000.00	120,000.00	360,000.00
2017 Severance Liability	1,200,000.00	240,000.00	1,200,000.00	240,000.00	960,000.00
	<u>\$ 4,458,465.00</u>	<u>\$ 891,693.00</u>	<u>\$ 2,658,384.00</u>	<u>\$ 890,025.00</u>	<u>\$ 1,768,359.00</u>
		<u>Ref.</u>	A	A-3	A

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-2

**OPEN SPACE FUND
SCHEDULE OF CASH
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		
Balance, December 31, 2017	B		\$ 828,939.68
Increased by:			
2018 Open Space Tax	B-16	\$ 145,773.21	
Miscellaneous Cash Receipts	B-16	5.65	
Interest on Investments	B-16	<u>1,838.79</u>	
			<u>147,617.65</u>
			976,557.33
Decreased by:			
Open Space Expenditures	B-16		<u>56,081.80</u>
Balance, December 31, 2018	B		<u><u>\$ 920,475.53</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-3

**CASH - TREASURER
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Animal Control Fund</u>	<u>General Trust Fund</u>	<u>Assessment Trust Fund</u>
Balance, December 31, 2017	B	<u>\$ 64,144.22</u>	<u>\$ 5,556,853.97</u>	<u>\$ 331,613.75</u>
Increased by:				
Dog license fees	B-12	31,432.74		
Cat license fees	B-12	1,827.00		
Due to State of New Jersey	B-8	2,833.20		
Collections of Prepaid License Fees	B-9	2,211.00		
Assessments Received	B-7			373,720.18
Special Deposits	B-10		5,706,310.50	
		<u>38,303.94</u>	<u>5,706,310.50</u>	<u>373,720.18</u>
		<u>102,448.16</u>	<u>11,263,164.47</u>	<u>705,333.93</u>
Decreased by:				
Expenditures	B-10, B-12	41,889.79	5,468,978.16	
Anticipated Revenue in Current Fund	B-1A		105,210.26	
Due to State of New Jersey	B-8	2,818.20		
Refunds of Prepaid License Fees	B-9	2,205.00		
Current Fund Anticipated Revenue	B-1			331,613.70
		<u>46,912.99</u>	<u>5,574,188.42</u>	<u>331,613.70</u>
Balance, December 31, 2018	B	<u><u>\$ 55,535.17</u></u>	<u><u>\$ 5,688,976.05</u></u>	<u><u>\$ 373,720.23</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-4

**CASH - INSURANCE TRUST FUND - TREASURER
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Total</u>	<u>Workers' Compensation</u>	<u>Unemployment Compensation</u>	<u>Municipal Insurance</u>	<u>Health Benefits</u>
Balance, December 31, 2017	B	<u>\$ 122,700.01</u>	<u>\$ 32,313.54</u>	<u>\$ 1,410.94</u>	<u>\$ 6,978.49</u>	<u>\$ 81,997.04</u>
Increased by:						
Current Fund Budget Appropriation	B-13	1,437,873.00	500,000.00	80,000.00	857,873.00	
Health Benefit Contributions	B-13	10,131,579.38				10,131,579.38
Refunds and Subrogation	B-13	128,589.57	21,141.17		107,448.40	
Interest on Deposits	B-13	1,025.59	437.93		587.66	
		<u>11,699,067.54</u>	<u>521,579.10</u>	<u>80,000.00</u>	<u>965,909.06</u>	<u>10,131,579.38</u>
		<u>11,821,767.55</u>	<u>553,892.64</u>	<u>81,410.94</u>	<u>972,887.55</u>	<u>10,213,576.42</u>
Decreased by:						
Workers' Compensation Claims and Administrative Fees	B-13	367,471.23	367,471.23			
Health Benefit Payments	B-13	10,144,644.34				10,144,644.34
Insurance Settlements and Premiums	B-13	958,881.24			958,881.24	
Due to Current Fund	B-13	587.66			587.66	
Due To State of New Jersey	B-13	78,847.00		78,847.00		
		<u>11,550,431.47</u>	<u>367,471.23</u>	<u>78,847.00</u>	<u>959,468.90</u>	<u>10,144,644.34</u>
Balance, December 31, 2018	B	<u><u>\$ 271,336.08</u></u>	<u><u>\$ 186,421.41</u></u>	<u><u>\$ 2,563.94</u></u>	<u><u>\$ 13,418.65</u></u>	<u><u>\$ 68,932.08</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-5

**CASH - FEDERAL GRANT TRUST FUND - TREASURER
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Total</u>	<u>Community Development Block Grant</u>	<u>Section 8 Housing</u>
Balance, December 31, 2017	B	\$ 12,063.63	\$ -	\$ 12,063.63
Increased by:				
Interfund Advances	B-11	825,001.00	808,005.73	16,995.27
Collection of Grants Receivable	B-6, B-15	<u>1,487,311.86</u>	<u>256,344.43</u>	<u>1,230,967.43</u>
		<u>2,312,312.86</u>	<u>1,064,350.16</u>	<u>1,247,962.70</u>
Decreased by:				
Interfund Returned	B-11	435,350.16	435,350.16	
Grant Expenditures	B-14, B-1A	<u>1,889,026.33</u>	<u>629,000.00</u>	<u>1,260,026.33</u>
		<u>2,324,376.49</u>	<u>1,064,350.16</u>	<u>1,260,026.33</u>
Balance, December 31, 2018	B	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-6

**FEDERAL GRANTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Total</u>	<u>Community Development Block Grant</u>	<u>Section 8 Housing</u>
Balance, December 31, 2017	B	\$ 580,000.00	\$ 580,000.00	\$ -
Increased by:				
Community Development	B-14	862,400.00	862,400.00	
Section 8 Housing	B-15	<u>1,247,962.70</u>		<u>1,247,962.70</u>
		2,690,362.70	<u>1,442,400.00</u>	<u>1,247,962.70</u>
Decreased by:				
Cash Receipts	B-5	<u>1,487,311.86</u>	<u>256,344.43</u>	<u>1,230,967.43</u>
Balance, December 31, 2018	B	<u><u>\$ 1,203,050.84</u></u>	<u><u>\$ 1,186,055.57</u></u>	<u><u>\$ 16,995.27</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-7

**ASSESSMENTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	Assessment <u>Fund</u>
Balance, December 31, 2017	B	\$ 3,159,594.71
Decreased by:		
Cash Receipts	B-3	373,720.18
Cancellation	B-17	<u>304.27</u>
Balance, December 31, 2018	B	<u><u>\$ 2,785,570.26</u></u>
Analysis of Balance:		
<u>Ordinance Number</u>	<u>Improvement Description</u>	
2358-12/2409-14	Liewellyn Park Sanitation Project	<u><u>\$ 2,785,570.26</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-8

**ANIMAL CONTROL FUND
DUE TO STATE OF NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	B	\$ -
Increased by:		
Cash Receipts	B-3	2,833.20
Decreased by:		
Paid to State	B-3	<u>2,818.20</u>
Balance, December 31, 2018	B	<u><u>\$ 15.00</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-9

**ANIMAL CONTROL FUND
PREPAID LICENSES
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	B	\$ 2,205.00
Increased by:		
Cash Receipts	B-3	2,211.00
		4,416.00
Decreased by:		
Refunds of Prepaid License Fees	B-3	2,205.00
Balance, December 31, 2018	B	\$ 2,211.00
Analysis of Balance:		
Dog Licenses		\$ 2,019.00
Cat Licenses		192.00
		\$ 2,211.00

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

**SCHEDULE OF SPECIAL DEPOSITS
YEAR ENDED DECEMBER 31, 2018**

B-10

Purpose	Balance at Dec. 31, 2017	Receipts	Disbursements	Balance at Dec. 31, 2018
Accumulated Absence Trust	\$ 181,500.80	\$ 66,965.20	\$ 248,466.00	
Confiscated Funds	16,960.40			\$ 16,960.40
Digitizing Trust	213,017.60	7,230.00		220,247.60
Donation Trust	50,883.06	3,057.00	15,911.64	38,028.42
Uniform Fire Safety-Penalties	67,771.42	1,100.00	775.00	68,096.42
Human Relations Trust	1,996.81			1,996.81
Lake Management Trust	153,710.72			153,710.72
Parking Offenses Adjudication	38,973.91	3,808.00		42,781.91
Health Trust	3,211.56			3,211.56
Payroll Deposits	261,899.92	3,090,771.87	3,080,884.83	271,786.96
Public Defender Application	4,551.35	1,520.50		6,071.85
Public Safety Trust	3,818.90			3,818.90
Recycling-Local Program	27,760.60	6,990.01	10,625.13	24,125.48
Environmental Commission Trust	250.00			250.00
Health Trust #2	124,038.64	36,673.50	36,471.93	124,240.21
Planning Trust	70,172.03	194,831.56	137,789.02	127,214.57
Public Relations Trust	7,796.18			7,796.18
Energy Commission Trust	1,162.45			1,162.45
Cash Bonds/Other Deposits #1	84,426.39	2,100.00	1,500.00	85,026.39
Cash Bonds/Other Deposits #2	206,611.00	138,839.40	2,000.00	343,450.40
Cash Bonds/Other Deposits#3	153,683.97	199,617.82	182,631.15	170,670.64
Planning and Zoning Escrow	12,294.34			12,294.34
Recreation Trip Account	167,402.40	180,575.02	162,576.60	185,400.82
Extra Duty Security	61,115.26	1,314,855.22	1,311,079.35	64,891.13
Bid Bonds	5,000.00	1,500.00		6,500.00
Growth Share-COAH	249,004.45	1,874.51		250,878.96
Developers Fees-COAH	3,067,090.12	254,647.92	125,906.53	3,195,831.51
Planning and Zoning Escrow II	107,736.18	88,909.72	55,594.03	141,051.87
Law Enforcement Trust	107,803.25	110,443.25	96,766.95	121,479.55
	<u>\$ 5,451,643.71</u>	<u>\$ 5,706,310.50</u>	<u>\$ 5,468,978.16</u>	<u>\$ 5,688,976.05</u>
Ref.	B	B-3	B-3	B

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-11

**RESERVE FOR ASSESSMENTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	B	\$ -
Increased by:		
Assessment Confirmed		3,159,594.71
Disbursements	B-7	<u>13,768.09</u>
		3,173,362.80
Decreased by:		
Cash Receipts	B-7	387,488.27
Assessments Funded by Serial Bonds	B-19	<u> </u>
Balance, December 31, 2018	B	<u><u>\$ 2,785,874.53</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-12

**RESERVE FOR ANIMAL CONTROL FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2018**

	<u>Reference</u>	
Balance, December 31, 2017	B	\$ 61,939.22
Increased by:		
Dog license fees collected	B-3	31,432.74
Cat license fees collected	B-3	1,827.00
		<u>95,198.96</u>
Decreased by:		
Expenditures under R.S. 4:19-15.11:		
Cash	B-3	<u>41,889.79</u>
Balance, December 31, 2018	B	<u><u>\$ 53,309.17</u></u>
License fees collected:		
2017		\$ 36,092.02
2016		<u>39,421.50</u>
		<u><u>\$ 75,513.52</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-13

**RESERVE FOR INSURANCE TRUST FUND
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Total</u>	<u>Workers' Compensation</u>	<u>Unemployment Compensation</u>	<u>Municipal Insurance</u>	<u>Health Benefits</u>
Balance, December 31, 2017	B	\$ 122,700.01	\$ 32,313.54	\$ 1,410.94	\$ 6,978.49	\$ 81,997.04
Increased by:						
Current Fund Budget Appropriation	B-4	1,437,873.00	500,000.00	80,000.00	857,873.00	
Health Benefit Contributions	B-4	10,131,579.38				10,131,579.38
Refunds and Subrogation	B-4	128,589.57	21,141.17		107,448.40	
Interest on Deposits	B-4	1,025.59	437.93		587.66	
		<u>11,699,067.54</u>	<u>521,579.10</u>	<u>80,000.00</u>	<u>965,909.06</u>	<u>10,131,579.38</u>
		<u>11,821,767.55</u>	<u>553,892.64</u>	<u>81,410.94</u>	<u>972,887.55</u>	<u>10,213,576.42</u>
Decreased by:						
Workers' Compensation Claims and Administrative Fees	B-4	367,471.23	367,471.23			
Health Benefit Payments	B-4	10,144,644.34				10,144,644
Insurance Settlements and Premiums	B-4	958,881.24			958,881.24	
Due to Current Fund	B-4	587.66			587.66	
Due To State of New Jersey: Unemployment	B-4	78,847.00		78,847.00		
		<u>11,550,431.47</u>	<u>367,471.23</u>	<u>78,847.00</u>	<u>959,468.90</u>	<u>10,144,644.34</u>
Balance, December 31, 2018	B	<u>\$ 271,336.08</u>	<u>\$ 186,421.41</u>	<u>\$ 2,563.94</u>	<u>\$ 13,418.65</u>	<u>\$ 68,932.08</u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-14

**RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT
YEAR ENDED DECEMBER 31, 2018**

	Balance <u>Dec. 31, 2017</u>	Increase <u>2018</u> Grant <u>Award</u>	Expended By <u>Township</u>	Balance <u>Dec. 31, 2018</u>
Community Development Block Grant:				
Direct Funding:				
Project Year 2016				
West Orange Community House	\$ 200,000.00		\$ 200,000.00	
Project Year 2017				
Chestnut Street Roadway Improvements	146,000.00		146,000.00	
Samuel Street Roadway Improvements	115,000.00		115,000.00	
Ridge Avenue Roadway Improvements	119,000.00		119,000.00	
Project Year 2018				
Bethany Center - Outreach for At-Risk Youth		\$ 49,000.00	49,000.00	
Meade Street Roadway Improvements		116,620.00		\$ 116,620.00
Columbia Street Roadway Improvements		102,900.00		102,900.00
Ginny Duenkel Municipal Pool ADA Improvements		152,880.00		152,880.00
Main Street Counseling - Renovations & Building Accessibility		9,800.00		9,800.00
Tompkins Street Roadway Improvements		179,000.00		179,000.00
Stockman Street Roadway Improvements		186,000.00		186,000.00
Bethany Center - Outreach for At-Risk Youth		49,000.00		49,000.00
Main Street Counseling - Window Renovation		17,200.00		17,200.00
	<u>\$ 580,000.00</u>	<u>\$ 862,400.00</u>	<u>\$ 629,000.00</u>	<u>\$ 813,400.00</u>
<u>Ref.</u>	B	B-6	B-5	B

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-15

**RESERVE FOR SECTION 8 HOUSING
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	B	\$ 12,063.63
Increased by:		
Grant Awards	B-6	<u>1,247,962.70</u>
		1,260,026.33
Decreased by:		
Housing Choice Voucher Payments	B-5	<u>1,260,026.33</u>
Balance, December 31, 2018	B	<u><u>\$ -</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-16

**RESERVE FOR OPEN SPACE EXPENDITURES
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		
Balance, December 31, 2017	B		\$ 828,939.68
Increased by:			
2018 Open Space Tax	B-2	\$ 145,773.21	
Miscellaneous Receipts	B-2	5.65	
Interest Earned	B-2	<u>1,838.79</u>	
			<u>147,617.65</u>
			976,557.33
Decreased by:			
Open Space Expenditures	B-2		<u>56,081.80</u>
Balance, December 31, 2018	B		<u><u>\$ 920,475.53</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

**INTERFUND RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	Assessment Trust Fund
Balance, December 31, 2017	B	\$ 90,624.83
Increased by:		
Excess Payments to Current Fund	B-1	204,345.01
Cancelation of Assessment Receivable	B-7	<u>304.27</u>
Balance, December 31, 2018	B	<u><u>\$ 295,274.11</u></u>
<u>Analysis of Balance</u>		
Due from Current Fund		\$ 204,649.28
Due from General Capital Fund		<u>90,624.83</u>
		<u><u>\$ 295,274.11</u></u>

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-18

**STATEMENT OF AMOUNT TO BE RAISED BY TAXATION - UNFUNDED ASSESSMENT BONDS
YEAR ENDED DECEMBER 31, 2018**

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2017</u>	<u>Decreased by</u>	<u>Balance December 31, 2018</u>
2358-12/2409-14	Liewellyn Park Sanitation Project	<u>\$ 720,780.46</u>	<u>\$ 90,624.83</u>	<u>\$ 630,155.63</u>
		Ref. B	B-1	B

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

B-19

**STATEMENT OF ASSESSMENT SERIAL BONDS
YEAR ENDED DECEMBER 31, 2018**

Date of Issue	Amount of Original Issue	Title of Issue	Maturities of Bonds Outstanding, December 31, 2018		Interest Rate	Balance	Decreased	Balance			
			Date	Amount		December 31, 2017		December 31, 2018			
5/3/2016	\$ 3,621,000.00	Special Assessment Bonds, Series 2016	2/1/2019	\$ 220,000.00	2.00%	\$ 3,421,000.00	\$ 220,000.00	\$ 3,201,000.00			
			2/1/2020	225,000.00	4.00%						
			2/1/2021	225,000.00	2.00%						
			2/1/2022	230,000.00	2.00%						
			2/1/2023	235,000.00	2.00%						
			2/1/2024	240,000.00	2.00%						
			2/1/2025	245,000.00	2.00%						
			2/1/2026	250,000.00	2.00%						
			2/1/2027	255,000.00	2.00%						
			2/1/2028	260,000.00	2.00%						
			2/1/2029	265,000.00	2.00%						
			2/1/2030	275,000.00	2.25%						
			2/1/2031	276,000.00	2.25%						
4/4/2017	550,000.00	Special Assessment Bonds, Series 2017	2/1/2019	45,000.00	2.00%						
			2/1/2020	45,000.00	2.00%						
			2/1/2021	50,000.00	2.00%						
			2/1/2022	50,000.00	2.00%						
			2/1/2023	50,000.00	2.00%						
			2/1/2024	50,000.00	2.25%						
			2/1/2025	55,000.00	2.25%						
			2/1/2026	55,000.00	2.50%						
			2/1/2027	55,000.00	2.75%						
			2/1/2028	55,000.00	2.75%						
									550,000.00	40,000.00	510,000.00
									\$ 3,971,000.00	\$ 260,000.00	\$ 3,711,000.00
			Ref.						B	B-1	B
				Ref.							
			Interfund Receivable	B-17	\$ 295,274.11						
			Assessments to be Raised by Taxation	B-18	630,155.63						
			Assessment Receivable	B-7	2,785,570.26						
					\$ 3,711,000.00						
					Above						

**TOWNSHIP OF WEST ORANGE
TRUST FUND**

**INTERFUNDS PAYABLE
YEAR ENDED DECEMBER 31, 2018**

B-20

	<u>Ref.</u>	<u>Total</u>	<u>Federal Grant Trust Fund</u>	
			<u>General Capital Fund</u>	<u>Current Fund</u>
Balance, December 31, 2017 To (From)	B	\$ -	\$ -	\$ -
Increased by:				
Cash Receipts	B-5	<u>825,001.00</u>	<u>425,000.00</u>	<u>400,001.00</u>
		<u>825,001.00</u>	<u>425,000.00</u>	<u>400,001.00</u>
Decreased by:				
Disbursements	B-5	<u>435,350.16</u>	<u>35,349.16</u>	<u>400,001.00</u>
		<u>435,350.16</u>	<u>35,349.16</u>	<u>400,001.00</u>
Balance, December 31, 2018 To (From)	B	<u>\$ 389,650.84</u>	<u>\$ 389,650.84</u>	<u>\$ -</u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-2

**CASH - TREASURER
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		
Balance, December 31, 2017	C		\$ 1,417,548.81
Increased by Receipts:			
Notes Receivable	C-16	\$ 960,000.00	
Interfund Receivable	C-17	5,035,349.16	
Bond Anticipation Notes	C-9	9,107,500.00	
Reserve to Pay Debt Service	C-5	202,031.82	
Capital Improvement Fund	C-11	491,153.33	
Premium on Sale of Bond Anticipation Notes	C-1	<u>237,911.59</u>	
			<u>16,033,945.90</u>
			17,451,494.71
Decreased by Disbursements:			
Current Fund Anticipated Revenue - Fund Balance	C-1	257,946.03	
Current Fund Anticipated Revenue - Reserve to Pay Debt Service	C-5	90,598.63	
Improvement Authorizations	C-10	6,561,873.17	
Interfund Receivable	C-17	<u>5,425,000.00</u>	
			<u>12,335,417.83</u>
Balance, December 31, 2018	C		<u><u>\$ 5,116,076.88</u></u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-3

**ANALYSIS OF CASH
YEAR ENDED DECEMBER 31, 2018**

		Balance <u>Dec. 31, 2018</u>	Balance <u>Dec. 31, 2017</u>
	Fund Balance	\$ 239,579.59	\$ 259,614.03
	Capital Improvement Fund	155,455.15	130,546.96
	Interfund Receivable	(389,650.84)	
	Interfund Payable	90,624.83	90,624.83
	Reserve to Pay Debt Service	112,404.02	970.83
	NJEPA Trust and Fund Loan Receivable	(284,270.00)	(284,270.00)
	State Grants Receivable	(1,125,200.55)	(1,450,068.97)
	Reserve for Grants Receivable	1,027,489.65	1,352,358.07
	Notes Receivable	(240,000.00)	(1,200,000.00)
<u>Ordinance</u>	<u>Improvement Authorizations:</u>		
<u>Number</u>			
1122-92	Various Capital Improvements	109,315.61	109,315.61
1374-96	Regional Contribution Agreement	26,976.92	39,987.84
1760-01	Various Capital Improvements	3,433.68	8,115.00
1840-02	Various Capital Improvements	1,979.80	1,979.80
1905-03	Various Capital Improvements	5,168.07	5,168.07
2017-05	Storm Drainage Improvements	109,532.42	109,532.42
2018-05	Various Capital Improvements	292.58	292.58
2050-05	Joint Meeting Capital Assessment	59.00	59.00
2067-06	Redevelopment Study	285,700.93	305,063.43
2069-06	Various Capital Improvements	240.12	240.12
2070-06	Various Road Improvements	435.00	435.00
2078-06	Various Capital Improvements	164,545.97	164,545.97
2125-07	Various Capital Improvements	12,869.00	12,869.00
2127-07	Various Capital Improvements	65,171.65	65,171.65
2133-07	Various Capital Improvements	120,837.22	121,903.80
2166-08	Various Capital Improvements	7,925.68	32,874.38
2172-08	Various Capital Improvements	238,757.67	243,456.04
2176-08	Consulting Study-New Communications Study	2,417.82	2,417.82
2209-09	Various Capital Improvements	27,150.43	28,787.85
2211-09	Various Road Improvements	19,614.87	21,421.06
2216-09	Various Road Improvements	289.18	289.18
2222-09	Communications System Upgrade	6,536.67	6,536.67
2232-09	Various Capital Improvements	15,400.00	15,400.00
2237-09	Various Capital Improvements	59,026.25	59,026.25
2272-10	Various Capital Improvements	260,794.26	263,001.22
2290-10	Various Capital Improvements	78,972.58	88,156.58
2299-10	Telecommunications Systems	1,329.94	16,010.01
2366-12	Various Capital Improvements	23,010.64	30,761.45
2375-13	Ridgeway Ave. Park	53,994.04	53,994.04
2407-14	Various Capital Improvements	585,200.58	675,306.79
2408-14	Replacement of Bleachers	9,226.51	9,226.51
2450-15	Various Capital Improvements	711,265.79	945,194.60
2474-16	General Improvements	(357,140.00)	(357,140.00)
2475-16	Various Capital Improvements	(4,731,340.27)	(4,205,165.01)
2487-16	Various Capital Improvements	(565,861.97)	(504,847.73)
2507-17	Various Capital Improvements	279,069.94	4,120,886.06
2526-17	Various Capital Improvements	(497,408.25)	27,500.00
2536-18	Green Acres Multi-Park Development Project	7,000.00	
2544-18	Various Capital Improvements	8,387,854.70	
		<u>\$ 5,116,076.88</u>	<u>\$ 1,417,548.81</u>

Ref.

C

C

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-4

**NJEPA TRUST
AND FUND LOAN PAYABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	C	\$ 2,845,674.93
Decreased by:		
2018 Budget appropriation for payment of NJ Trust		
Fund loan bonds	C-6	262,061.72
Loan principal forgiveness	C-6	<u>25,626.24</u>
		287,687.96
 Balance, December 31, 2018	 C	 <u><u>\$ 2,557,986.97</u></u>
 Analysis		
	<u>ORD#</u>	
New Jersey Trust 2002 A	1823-02	C \$ 223,163.72
New Jersey Trust 2005 A	2017-05	C 771,701.65
New Jersey Trust 2006 A	2050-05	C 351,867.78
New Jersey Trust 2010 A	2214-09	C 325,635.14
New Jersey Trust 2015 A	2425-14	C <u>885,618.68</u>
 Balance, December 31, 2018		 <u><u>\$ 2,557,986.97</u></u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-5

**RESERVE TO PAY DEBT SERVICE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	C	\$ 970.83
Increased by:		
Cash Receipts	C-2	<u>202,031.82</u>
		203,002.65
Decreased by:		
Cash Disbursements	C-2	<u>90,598.63</u>
Balance, December 31, 2018	C	<u><u>\$ 112,404.02</u></u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-6

**DEFERRED CHARGES TO FUTURE TAXATION - FUNDED
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		
Balance, December 31, 2017	C		\$ 37,550,674.93
Decreased by:			
2018 Current Fund Budget Appropriation for Payment of Serial Bonds	C-8	\$ 3,625,000.00	
2018 Current Fund Budget Appropriation for Payment of NJEPA Trust and Fund Loans	C-4	262,061.72	
NJEPA Trust and Fund Loans Principal Forgiveness	C-4	<u>25,626.24</u>	
			<u>3,912,687.96</u>
Balance, December 31, 2018	C		<u><u>\$ 33,637,986.97</u></u>

TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND

C-7

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2018

			Analysis of Balance				
Ordinance Number	Improvement Description	Balance, December 31, 2017	2018 Authorizations	Decrease	Balance, December 31, 2018	Bond Anticipation Notes	Unfunded Improvement Authorizations
2290-10	Various Capital Improvements	\$ 519.00			\$ 519.00	\$ 519.00	
2299-10	Telecommunications Improvements	750.00			750.00	750.00	
2354-12	Edison Redevelopment	6,300,000.00			6,300,000.00		\$ 6,300,000.00
2407-14	Various Capital Improvements	656.00			656.00	656.00	
2400-15	Refunding Tax Appeals	761,567.00		\$ 761,567.00			
2450-15	Various Capital Improvements	5,998,280.00			5,998,280.00	5,998,280.00	
2463-15	Renovation to Library	123,500.00			123,500.00	123,500.00	
2474-16	General Improvements	357,140.00			357,140.00		\$ 357,140.00
2475-16	Various Capital Improvements	7,027,266.00			7,027,266.00	-	2,295,925.73
2485-16	Various Capital Improvements	665,000.00		665,000.00	-		
2487-16	Various Capital Improvements	807,500.00			807,500.00	565,861.97	241,638.03
2507-17	Various Capital Improvements	8,560,000.00			8,560,000.00	6,689,981.00	1,870,019.00
2526-17	Various Capital Improvements	547,500.00			547,500.00	497,408.25	50,091.75
2529-17	Tax Appeal-Refunding	3,200,000.00		800,000.00	2,400,000.00	2,400,000.00	
2536-18	Green Acres Multi-Park Development Project		\$ 136,575.00		136,575.00		136,575.00
2544-18	Various Capital Improvements		9,184,902.86		9,184,902.86	9,107,500.00	77,402.86
2556-18	Joint Meeting-Capital Assessment		1,570,000.00		1,570,000.00		1,570,000.00
		<u>\$ 34,349,678.00</u>	<u>\$ 10,891,477.86</u>	<u>\$ 2,226,567.00</u>	<u>\$ 43,014,588.86</u>	<u>\$ 24,321,186.00</u>	<u>\$ 12,541,652.37</u>
		Ref. C	C-10	Below	C	C-9	Below
	Budget Appropriation	C-9		\$ 1,561,567.00			
	Cancellations	C-10, C-12		665,000.00			
				<u>\$ 2,226,567.00</u>			
				Above			
	Improvement authorizations - unfunded	C-10					\$ 20,496,847.48
	Bond anticipation note proceeds unexpended:						
2366-12	Various Capital Improvements	C-3, C-10				\$ 23,010.64	
2375-13	Ridgeway Avenue Park	C-3, C-10				53,994.04	
2450-15	Various Capital Improvements	C-3, C-10				711,265.79	
2507-17	Various Capital Improvements	C-3, C-10				279,069.94	
2544-18	Various Capital Improvements	C-3, C-10				8,387,854.70	
							9,455,195.11
		Above					<u>\$ 11,041,652.37</u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-8

**SERIAL BONDS PAYABLE
YEAR ENDED DECEMBER 31, 2018**

Date of Issue	Amount of Original Issue	Title of Issue	Maturities of Bonds Outstanding, December 31, 2018		Interest Rate	Balance December 31, 2017	Decreased	Balance December 31, 2018
			Date	Amount				
3/20/2003	\$ 1,770,000.00	General Obligation Refunding Bonds, Series 2003	4/1/2019	\$ 195,000.00	5.63%	\$ 950,000.00	\$ 170,000.00	\$ 780,000.00
			4/1/2020	220,000.00	5.70%			
			4/1/2021	245,000.00	5.70%			
			4/1/2022	55,000.00	5.70%			
			4/1/2023	65,000.00	5.70%			
7/15/2008	8,735,000.00	General Improvement Bonds, Series 2008				900,000.00	900,000.00	-
5/18/2011	11,505,000.00	General Improvement Bonds, Series 2011 (\$11,275,000) Tax Appeal Refunding Bonds, Series 2011 (\$230,000)	5/1/2019	800,000.00	3.00%	7,450,000.00	800,000.00	6,650,000.00
			5/1/2020	800,000.00	3.00%			
			5/1/2021	800,000.00	3.25%			
			5/1/2022	850,000.00	3.25%			
			5/1/2023	850,000.00	3.50%			
			5/1/2024	850,000.00	4.00%			
			5/1/2025	850,000.00	4.00%			
			5/1/2026	850,000.00	4.00%			
5/3/2016	13,770,000.00	General Improvement Bonds, Series 2016 (\$13,295,000) Open Space Bonds, Series 2016 (\$475,000)	2/1/2019	1,090,000.00	2.00%	12,750,000.00	1,080,000.00	11,670,000.00
			2/1/2020	1,105,000.00	4.00%			
			2/1/2021	1,120,000.00	2.00%			
			2/1/2022	1,140,000.00	2.00%			
			2/1/2023	1,160,000.00	2.00%			
			2/1/2024	1,180,000.00	2.00%			
			2/1/2025	1,205,000.00	2.00%			
			2/1/2026	1,230,000.00	2.00%			
			2/1/2027	1,205,000.00	2.00%			
			2/1/2028	1,235,000.00	2.00%			
8/31/2016	3,805,000.00	General Obligation Refunding Bonds, Series 2016	8/1/2019	905,000.00	4.00%	3,805,000.00	-	3,805,000.00
			8/1/2020	970,000.00	4.00%			
			8/1/2021	965,000.00	4.00%			
			8/1/2022	965,000.00	4.00%			
4/4/2017	8,850,000.00	General Improvement Bonds, Series 2017	2/1/2019	745,000.00	2.00%			
			2/1/2020	755,000.00	2.00%			
			2/1/2021	770,000.00	2.00%			
			2/1/2022	785,000.00	2.00%			
			2/1/2023	800,000.00	2.00%			
			2/1/2024	820,000.00	2.25%			
			2/1/2025	840,000.00	2.25%			
			2/1/2026	865,000.00	2.50%			
			2/1/2027	885,000.00	2.75%			
			2/1/2028	910,000.00	2.75%			
						<u>8,850,000.00</u>	<u>675,000.00</u>	<u>8,175,000.00</u>
						<u>\$ 34,705,000.00</u>	<u>\$ 3,625,000.00</u>	<u>\$ 31,080,000.00</u>
					Ref.	C	C-6	C

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-9

**SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2018**

Ordinance Number	Improvement Description	Original		Date of Issue	Date of Maturity*	Interest Rate	December 31, 2017	Increased	Decreased	December 31, 2018
		Amount	Date							
2290-10	Various Capital Improvements	\$ 482,840.00	07/20/15	4/14/2016	4/13/2017	2.00%	\$ 519.00		\$ 519.00	
2290-10	Various Capital Improvements	482,840.00	07/20/15	7/26/2018	7/26/2019	3.00%		\$ 519.00		\$ 519.00
2299-10	Telecommunications Equipment	232,750.00	07/20/15	4/14/2016	4/13/2017	2.00%	750.00		750.00	
2299-10	Telecommunications Equipment	232,750.00	07/20/15	7/26/2018	7/26/2019	3.00%		750.00		750.00
2407-14	Various Capital Improvements	6,649,656.00	11/13/14	4/14/2016	4/13/2017	2.00%	656.00		656.00	
2407-14	Various Capital Improvements	6,649,656.00	11/13/14	7/26/2018	7/26/2019	3.00%		656.00		656.00
2440-15	Refunding Tax Appeals	2,284,702.00	12/14/15	5/17/2016	5/16/2017	0.97%	761,567.00		761,567.00	
2450-15	Various Capital Improvements	5,998,280.00	09/09/16	9/9/2016	9/8/2017	2.00%	5,998,280.00		5,998,280.00	
2450-15	Various Capital Improvements	5,998,280.00	09/09/16	9/6/2018	9/6/2019	3.00%		5,998,280.00		5,998,280.00
2463-15	Renovations to the Public Library	123,500.00	09/09/16	9/9/2016	9/8/2017	2.00%	123,500.00		123,500.00	
2463-15	Renovations to the Public Library	123,500.00	09/09/16	9/6/2018	9/6/2019	3.00%		123,500.00		123,500.00
2475-16	Various Capital Improvements	1,500,000.00	12/29/16	05/16/17	5/15/2018	1.75%	1,500,000.00		1,500,000.00	
2475-16	Various Capital Improvements	1,500,000.00	12/29/16	05/15/18	5/14/2019	3.00%		1,500,000.00		1,500,000.00
2507-17	Various Capital Improvements	8,560,000.00	09/07/17	09/07/17	9/7/2018	2.25%	6,689,981.00		6,689,981.00	
2507-17	Various Capital Improvements	8,560,000.00	09/07/17	7/26/2018	7/26/2019	3.00%		6,689,981.00		6,689,981.00
2529-17	Tax Appeal Refunding	3,200,000.00	12/21/17	12/21/17	12/21/2018	2.50%	3,200,000.00		3,200,000.00	
2529-17	Tax Appeal Refunding	3,200,000.00	12/21/17	12/20/18	12/20/2019	3.25%		2,400,000.00		2,400,000.00
2544-18	Various Capital Improvements	9,107,500.00	08/09/18	08/09/18	8/9/2019	2.75%		9,107,500.00		9,107,500.00
							<u>\$ 18,275,253.00</u>	<u>\$ 25,821,186.00</u>	<u>\$ 18,275,253.00</u>	<u>\$ 25,821,186.00</u>
Ref.							C			C
Bond anticipation notes issued							C-2, C-12	\$ 9,107,500.00		
Bond anticipation notes reissued							Contra	16,713,686.00	\$ 16,713,686.00	
Payment of BAN principal by budget appropriation							C-7		1,561,567.00	
							Above	<u>\$ 25,821,186.00</u>	<u>\$ 18,275,253.00</u>	

TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS
YEAR ENDED DECEMBER 31, 2018

Ordinance Number	Improvement Description	Original Date	Balance December 31, 2017		2018 Authorizations	Cancellations	Paid or Charged	Balance December 31, 2018	
			Funded	Unfunded				Funded	Unfunded
1122-92	Various Capital Improvements	08/18/92	\$ 109,315.61					\$ 109,315.61	
1374-96	Regional Contribution Agreement	02/06/96	39,987.84				\$ 13,010.92	26,976.92	
1760-01	Various Capital Improvements	04/10/01	8,115.00				4,681.32	3,433.68	
1840-02	Various Capital Improvements	09/03/02	1,979.80					1,979.80	
1905-03	Various Capital Improvements	09/23/03	5,168.07					5,168.07	
2017-05	Storm Drainage Improvements	07/19/05	109,532.42					109,532.42	
2018-05	Various Capital Improvements	06/14/05	292.58					292.58	
2050-05	Joint Meeting-Capital Assessment	12/20/05	59.00					59.00	
2067-06	Redevelopment Study	03/21/06	305,063.43				19,362.50	285,700.93	
2069-06	Various Capital Improvements	04/11/06	240.12					240.12	
2070-06	Various Road Improvements	04/11/06	435.00					435.00	
2078-06	Various Capital Improvements	06/27/06	164,545.97					164,545.97	
2125-07	Various Capital Improvements	03/20/07	12,869.00					12,869.00	
2127-07	Various Capital Improvements	04/10/07	65,171.65					65,171.65	
2133-07	Various Capital Improvements	05/22/07	121,903.80				1,066.58	120,837.22	
2166-08	Various Capital Improvements	04/29/08	32,874.38				24,948.70	7,925.68	
2172-08	Various Capital Improvements	06/10/08	243,456.04				4,698.37	238,757.67	
2176-08	Consulting Study-New Communications System	06/24/08	2,417.82					2,417.82	
2209-09	Various Capital Improvements	05/12/09	28,787.85				1,637.42	27,150.43	
2211-09	Various Road Improvements	05/26/09	21,421.06				1,806.19	19,614.87	
2216-09	Various Road Improvements	06/30/09	289.18					289.18	
2222-09	Upgrade to the Communications Systems	08/11/09	6,536.67					6,536.67	
2232-09	Various Capital Improvements	09/15/09	15,400.00					15,400.00	
2237-09	Various Capital Improvements	10/13/09	59,026.25					59,026.25	
2272-10	Various Capital Improvements	06/29/10	263,001.22				2,206.96	260,794.26	
2290-10	Various Capital Improvements	10/12/10	88,156.58				9,184.00	78,972.58	
2299-10	Telecommunications System	01/15/11	16,010.01				14,680.07	1,329.94	
2354-12	Edison Redevelopment	03/20/12		\$ 6,300,000.00					\$ 6,300,000.00
2366-12	Various Capital Improvements	12/18/12		30,761.45			7,750.81		23,010.64
2375-13	Ridgeway Avenue Park	05/21/13		53,994.04					53,994.04
2407-14	Various Capital Improvements	05/06/14	675,306.79				90,106.21	585,200.58	
2408-14	Replacement of Bleachers	05/06/14	9,226.51					9,226.51	
2450-15	Various Capital Improvements	02/24/15		945,194.60			233,928.81		711,265.79
2475-16	Various Capital Improvements	02/09/16		1,322,100.99			526,175.26		795,925.73
2485-16	Various Capital Improvements	06/14/16		665,000.00		\$ 665,000.00			
2487-16	Various Capital Improvements	06/28/16		302,652.27			61,014.24		241,638.03
2507-17	Various Capital Improvements	Not available		5,990,905.06			3,841,816.12		2,149,088.94
2526-17	Various Capital Improvements	Not available		575,000.00			524,908.25		50,091.75
2536-18	Green Acres Multi-Park Development Project	01/23/18			\$ 143,575.00			7,000.00	136,575.00
2544-18	Various Capital Improvements	05/22/18			9,644,148.00		1,178,890.44		8,465,257.56
2556-18	Joint Meeting-Capital Assessment	11/27/18			1,570,000.00				1,570,000.00
			<u>\$ 2,406,589.65</u>	<u>\$ 16,185,608.41</u>	<u>\$ 11,357,723.00</u>	<u>\$ 665,000.00</u>	<u>\$ 6,561,873.17</u>	<u>\$ 2,226,200.41</u>	<u>\$ 20,496,847.48</u>
	<u>Ref.</u>		C	C	Below	C-7	C-2	C	C
	Deferred Charges Unfunded			<u>Ref.</u>					
	Capital Improvement Fund			C-7	\$ 10,891,477.86				
				C-11	466,245.14				
					<u>\$ 11,357,723.00</u>				

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-11

**CAPITAL IMPROVEMENT FUND
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	C	\$ 130,546.96
Increased by Receipts:		
Budget Appropriation	C-2	<u>491,153.33</u>
		621,700.29
Decreased by Funding of Ordinances:		
Improvement Authorizations	C-10	<u>466,245.14</u>
Balance, December 31, 2018	C	<u><u>\$ 155,455.15</u></u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-12

**BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2018**

<u>Ordinance Number</u>	<u>Improvement Description</u>	Balance December 31, <u>2017</u>	2018 <u>Authorizations/Transfers</u>	Debt <u>Issued</u>	<u>Canceled</u>	Balance December 31, <u>2018</u>
2354-12	Edison Redevelopment	\$ 6,300,000.00				\$ 6,300,000.00
2474-16	General Improvements	357,140.00				357,140.00
2475-16	Various Capital Improvements	5,527,266.00				5,527,266.00
2485-16	Various Capital Improvements	665,000.00			\$ 665,000.00	-
2487-16	Various Capital Improvements	807,500.00				807,500.00
2507-17	Various Capital Improvements	1,870,019.00				1,870,019.00
2526-17	Various Capital Improvements	547,500.00				547,500.00
2536-18	Green Acres Multi-Park Development Project		\$ 136,575.00			136,575.00
2544-18	Various Capital Improvements		9,184,902.86	\$ 9,107,500.00		77,402.86
2556-18	Joint Meeting-Capital Assessment		1,570,000.00			1,570,000.00
		<u>\$ 16,074,425.00</u>	<u>\$ 10,891,477.86</u>	<u>\$ 9,107,500.00</u>	<u>\$ 665,000.00</u>	<u>\$ 17,193,402.86</u>
<u>Ref.</u>		C	C-7	C-9	C-7	C

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-13

**STATE GRANTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2017	C	\$ 1,450,068.97
Increased by:		
2018 Award	C-15	400,000.00
		<u>1,850,068.97</u>
Decreased by:		
Cancellations	C-15	724,868.42
		<u>724,868.42</u>
Balance, December 31, 2018	C	<u><u>\$ 1,125,200.55</u></u>

<u>Analysis of Balance:</u>	<u>ORD#</u>	
West Orange Board of Education	2125-07	\$ 26,666.67
NJ Transportation Trust Fund-Byrne Road	2209-09	35,210.90
NJ Transportation Trust Fund-Undercliff Terrace	2209-09	62,500.00
West Orange Board of Education	2237-09	600,822.98
West Orange Board of Education	2544-18	400,000.00
		<u>400,000.00</u>
Balance, December 31, 2018	C	<u><u>\$ 1,125,200.55</u></u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

**NJEPA TRUST AND FUND LOAN RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

C-14

	<u>Ref.</u>	
Balance, December 31, 2018 and 2017	C	<u>\$ 284,270.00</u>

**RESERVE FOR GRANTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

C-15

	<u>Ref.</u>	
Balance, December 31, 2017	C	\$ 1,352,358.07
Increased by:		
Grant Awards	C-13	<u>400,000.00</u>
		1,752,358.07
Decreased by:		
Cancellations	C-13	<u>724,868.42</u>
Balance, December 31, 2018	C	<u>\$ 1,027,489.65</u>

**NOTES RECEIVABLE
YEAR ENDED DECEMBER 31, 2018**

C-16

	<u>Ref.</u>	
Balance, December 31, 2017	C	\$ 1,200,000.00
Decreased by:		
Cash Receipts	C-2	<u>960,000.00</u>
Balance, December 31, 2018	C	<u>\$ 240,000.00</u>

**TOWNSHIP OF WEST ORANGE
GENERAL CAPITAL FUND**

C-17

**INTERFUND PAYABLE (RECEIVABLE)
YEAR ENDED DECEMBER 31, 2018**

Balance, December 31, 2017	<u>Ref.</u> C	\$ 90,624.83
Increased by:		
Cash Receipts	C-2	<u>5,035,349.16</u>
		5,125,973.99
Decreased by:		
Cash Disbursements	C-2	<u>5,425,000.00</u>
Balance, December 31, 2018	C	<u><u>\$ (299,026.01)</u></u>
<u>Analysis of Balance</u>		
Due to Trust Assessment Fund		\$ 90,624.83
Due from Grant Trust Fund		<u>(389,650.84)</u>
		<u><u>\$ (299,026.01)</u></u>

**TOWNSHIP OF WEST ORANGE
SWIMMING POOL UTILITY FUND**

D-4

**SCHEDULE OF CASH - TREASURER
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>		
Balance, December 31, 2017	D	\$	94,883.93
Increased by Receipts:			
Membership Fees	D-2	\$	227,530.00
Miscellaneous Revenue Anticipated	D-2		<u>60,987.01</u>
			<u>288,517.01</u>
			383,400.94
Decreased by Disbursements:			
Appropriations	D-3		298,564.35
Transfer to Current Fund	D-1		<u>50,000.00</u>
			<u>348,564.35</u>
Balance, December 31, 2018	D	\$	<u><u>34,836.59</u></u>

**TOWNSHIP OF WEST ORANGE
SWIMMING POOL UTILITY FUND**

D-5

**SCHEDULE OF FIXED CAPITAL
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2018 and 2017	D	<u>\$ 523,433.15</u>
Analysis of Balance:		
Swimming Pool and Bathhouse		\$ 378,557.15
Architect, Planning and Promotion		52,165.00
Pool Equipment		5,745.00
Tennis Courts		22,366.00
Landscaping and Paving		<u>64,600.00</u>
		<u>\$ 523,433.15</u>

**TOWNSHIP OF WEST ORANGE
SWIMMING POOL UTILITY FUND**

D-6

**SCHEDULE OF RESERVE FOR AMORTIZATION
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	
Balance, December 31, 2018 and 2017	D	<u>\$ 523,433.15</u>

**TOWNSHIP OF WEST ORANGE
SWIMMING POOL UTILITY FUND**

**2017 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2018**

D-7

<u>Appropriation</u>	<u>Balance Dec. 31 2017</u>	<u>Reserve for Encumbrances Dec. 31 2017</u>	<u>Amount After Modification</u>	<u>Paid or Charged</u>	<u>Balance Lapsed Canceled</u>
<u>Operating</u>					
Other Expenses	\$ 2,549.74	\$ 1,465.00	\$ 4,014.74	\$ -	\$ 4,014.74
	<u>\$ 2,549.74</u>	<u>\$ 1,465.00</u>	<u>\$ 4,014.74</u>	<u>\$ -</u>	<u>\$ 4,014.74</u>
<u>Ref.</u>	D	D		D-4	D-1

**TOWNSHIP OF WEST ORANGE
PUBLIC ASSISTANCE FUND**

**STATEMENT OF REVENUES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

E-3

Ref

State Aid Payments	E-2	\$ 95,400.00
Supplemental Security Income:		
State Refund	E-2	<u>7,840.00</u>
		<u><u>\$ 103,240.00</u></u>

**STATEMENT OF EXPENDITURES
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018**

E-4

Ref

Maintenance Payments		\$ 65,499.00
Other:		
Temporary Rental Assistance		31,288.00
Emergency Services		<u>2,945.00</u>
		99,732.00
Supplemental Security Income		<u>7,840.00</u>
	E-2, E-5	<u><u>\$ 107,572.00</u></u>

**TOWNSHIP OF WEST ORANGE
PUBLIC ASSISTANCE FUND**

E-5

**RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Trust Fund Account #1</u>	<u>Trust Fund Account #2</u>
Balance, December 31, 2017	E	\$ 836.28	\$ 65,057.00
Increase by:			
Due from State of New Jersey	E-6	<u>836.28</u>	<u>103,240.00</u>
			168,297.00
Decreased by:			
Supplemental Security Income			
Reimbursements	E-4		99,732.00
Due to State of New Jersey	E-4	<u> </u>	<u>7,840.00</u>
Balance, December 31, 2018	E	<u>\$ 836.28</u>	<u>\$ 60,725.00</u>

**TOWNSHIP OF WEST ORANGE
PUBLIC ASSISTANCE FUND**

E-6

**DUE FROM (TO) STATE OF NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

	<u>Ref.</u>	<u>Trust Fund Account #2</u>
Balance December 31, 2017	E	\$ -
Increased by:		
2018 State Aid Allotments		\$ 95,400.00
Supplemental Security Income		
Reimbursements		<u>7,840.00</u>
	E-5	<u>103,240.00</u>
Decreased by:		
Collections:		
State Aid Allotments	E-5	<u>103,240.00</u>
Balance December 31, 2018	E	<u><u>\$ -</u></u>

***TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY***

- - -

PART III

SINGLE AUDIT SECTION

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based
on an Audit of Financial Statements Performed in Accordance With *Government Auditing*
*Standards***

Independent Auditors' Report

**The Honorable and Members of
the Township Council
Township of West Orange
County of Essex
West Orange, New Jersey**

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), the regulatory basis financial statements of the various funds and account group of the Township of West Orange, Essex County, New Jersey (the "Township"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements, and have issued our report thereon dated August 1, 2019, in which we expressed an adverse opinion on the conformity of the statements with accounting principles generally accepted in the United States of America due to the differences between those principles and the financial reporting provisions of the Division.

Internal Control Over Financial Reporting

In planning and performing our audit of the regulatory basis financial statements, we considered the Township's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the regulatory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's regulatory basis financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PKF O'Connor Davies, LLP

August 1, 2019
Cranford, New Jersey

David J. Gannon

David J. Gannon, CPA
Licensed Registered Municipal Accountant, No. 520

**Report on Compliance For Each Major Federal Program and Report on Internal Control Over
Compliance and Required by The Uniform Guidance**

Independent Auditors' Report

The Honorable and Members of
the Township Council
Township of West Orange
County of Essex
West Orange, New Jersey

Report on Compliance for Each Major Federal Program

We have audited the Township of West Orange, Essex County, New Jersey's (the "Township") compliance with the types of compliance requirements described in the *OMB Uniform Guidance* that could have a direct and material effect on each of the Township's major federal programs for the year ended December 31, 2018. The Township's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Township's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Township's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Township's compliance.

Opinion on Each Major Federal Program

In our opinion, the Township complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

PKF O'CONNOR DAVIES, LLP
20 Commerce Drive, Suite 301, Cranford, NJ 07016 | Tel: 908.272.6200 | Fax: 908.272.2416 | www.pkfod.com

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Report on Internal Control over Compliance

Management of the Township is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Township's internal control over compliance with the types of requirements that could have a direct and material effect on each major program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

PKF O'Connor Davies, LLP

August 1, 2019
Cranford, New Jersey



David J. Gannon, CPA
Licensed Registered Municipal Accountant, No. 520

TOWNSHIP OF WEST ORANGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
THROUGH DECEMBER 31, 2018

Federal Funding Department and Description	Ref.	Grant Number	Catalog Number	Pass Through Entity Identifying Number	Pass Through to Sub-recipients	Total Awards	2018 Funds Received	Paid or Charged	Cumulative Program Expenditures
<u>U.S. Department of Housing and Urban Development</u>									
Community Development Block Grant: Housing Choice Voucher Program	B	NJ39V-108	14.871			\$ 1,260,026.33	\$ 1,247,962.70	\$ 1,260,026.33	\$ 1,293,852.83
						<u>1,260,026.33</u>	<u>1,247,962.70</u>	<u>1,260,026.33</u>	<u>1,293,852.83</u>
<u>Passed Through County of Essex: Housing and Urban Development:</u>									
Community Development Block Grant: Program Year 2018	B	B-12-UC-34-0101	14.218	22-6002433		862,400.00	256,344.43	629,000.00	689,000.00
						<u>862,400.00</u>	<u>256,344.43</u>	<u>629,000.00</u>	<u>689,000.00</u>
Total U.S. Department of Housing and Urban Development						<u>2,122,426.33</u>	<u>1,504,307.13</u>	<u>1,889,026.33</u>	<u>1,982,852.83</u>
<u>U.S. Department of Justice</u>									
<u>Passed Through the New Jersey Department of Justice</u>									
<u>Office of Juvenile Justice and Delinquency Prevention</u>									
COPS in Shops	A	Not available	16.727			14,652.06	1,320.21		14,287.48
<u>Bureau of Justice Assistance</u>									
Bullet Proof Vest Partnership	A	Not available	16.607			10,967.67		1,272.15	18,809.10
Total U.S. Department of Justice						<u>25,619.73</u>	<u>1,320.21</u>	<u>1,272.15</u>	<u>33,096.58</u>
<u>U.S. Department of Transportation</u>									
<u>Passed Through New Jersey Department of Transportation</u>									
<u>National Highway Traffic Safety Administration</u>									
Driver Sober or Get Pulled Over	A	Not available	20.601	078-6320-480		7,500.00	7,500.00		1,910.27
Pedestrian Safety Enforcement	A	PS094660118	20.205	078-6320-480		15,000.00	14,128.00	14,348.00	14,348.00
DOT - Various Streets	A	Not available	20.600	078-6320-480		820,000.00	219,125.41		379,405.51
Total U.S. Department of Transportation						<u>842,500.00</u>	<u>240,753.41</u>	<u>14,348.00</u>	<u>395,663.78</u>
<u>U.S. Department of Homeland Security</u>									
<u>Passed Through the New Jersey Department of Homeland Security</u>									
<u>Federal Emergency Management Agency</u>									
Hazardous Mitigation Grant	A	Not available	97.039			375,000.00		17,616.62	17,616.62
<u>Science and Technology</u>									
CTTEC Grant - Active Shooter Scenario	A	505036-78052	97.061			110,702.53		940.00	19,662.10
Total U.S. Department of Homeland Security						<u>485,702.53</u>		<u>18,556.62</u>	<u>37,278.72</u>
						<u>\$ 3,476,248.59</u>	<u>\$ 1,746,380.75</u>	<u>\$ 1,923,203.10</u>	<u>\$ 2,448,891.91</u>

See Notes to Schedule of Expenditures of Federal Awards

TOWNSHIP OF WEST ORANGE

SUPPLEMENTARY INFORMATION

FINANCIAL DATA SCHEDULE -

BALANCE SHEET

SECTION 8 HOUSING CHOICE VOUCHER PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Line Item No./Description</u>	<u>14.871 Housing Choice Vouchers</u>	<u>Total</u>
Cash	\$ -	\$ -
Reserve for Grant Expenditures	\$ -	\$ -

See Notes to Schedule of Expenditures of Federal Awards

TOWNSHIP OF WEST ORANGE

SUPPLEMENTARY INFORMATION

FINANCIAL DATA SCHEDULE -

SCHEDULE OF CHANGES TO RESERVE

SECTION 8 HOUSING CHOICE VOUCHER PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Line Item No./Description</u>	<u>14.871 Housing Choice Vouchers</u>	<u>Total</u>
Grant Awards	\$ 1,247,962.70	\$ 1,247,962.70
	<u>1,247,962.70</u>	<u>1,247,962.70</u>
Choice Housing Voucher Payments	<u>1,260,026.33</u>	<u>1,260,026.33</u>
(Deficit) of Revenue over Payments	(12,063.63)	(12,063.63)
Beginning Reserve	<u>12,063.63</u>	<u>12,063.63</u>
Ending Reserve	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Notes to Schedule of Expenditures of Federal Awards

TOWNSHIP OF WEST ORANGE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2018

1. General

The accompanying schedule of expenditures of federal awards present the activity of all federal awards programs of the Township of West Orange. The Township is defined in Note 1 to the Township's financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies is included on the schedule of expenditures of federal awards.

2. Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is described in Note 1, Summary of Significant Accounting Policies, of the Township's financial statements. The information in the schedule of expenditures of federal awards is presented in accordance with OMB Uniform Guidance.

3. Relationship to Basic Regulatory-Basis Financial Statements

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal and state financial reports.

4. Indirect Cost Rate

The Township has elected not to use the ten percent de minimis indirect cost rate as allowed by the Uniform Guidance.

**TOWNSHIP OF WEST ORANGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018**

Part I – Summary of Auditors’ Results

Financial Statements

Type of auditors' report issued on financial statements Unmodified for Regulatory Basis

Internal control over financial reporting:

- | | | | |
|---|-----------|----------------------|------|
| 1) Material weakness(es) identified | _____ Yes | _____ <u>X</u> _____ | No |
| 2) Significant deficiency(ies) that are not considered to be material weakness(es)? | _____ Yes | _____ <u>X</u> _____ | None |

Noncompliance material to the financial statements noted?	_____ Yes	_____ <u>X</u> _____	No
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Federal Awards Section

Internal Control over major programs:

- | | | | |
|---|-----------|----------------------|----|
| 1) Material weakness(es) identified | _____ Yes | _____ <u>X</u> _____ | No |
| 2) Significant deficiency(ies) that are not considered to be material weakness(es)? | _____ Yes | _____ <u>X</u> _____ | No |

Type of auditor's report used on compliance for major programs	<u>Unmodified</u>
--	-------------------

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance	_____ Yes	_____ <u>X</u> _____	No
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.871	Section 8 Housing Choice Vouchers

Dollar threshold used to distinguish between Type A and Type B Programs	_____ <u>\$750,000</u> _____
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Auditee qualified as low-risk auditee?	_____ Yes	_____ <u>X</u> _____	No
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**TOWNSHIP OF WEST ORANGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018**

Part II – Schedule of Financial Statement Findings

No financial statement findings noted that are required to be reported under *Government Auditing Standards*.

**TOWNSHIP OF WEST ORANGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018**

Part III – Schedule of Federal Award Findings and Questioned Costs

No federal award compliance findings or questioned costs were noted that are required to be reported in accordance with 2 CFR 200 section .516(a).

**TOWNSHIP OF WEST ORANGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018**

Part IV – Schedule of Prior Year Federal Award Findings and Questioned Costs

No prior year federal award compliance findings or questioned costs were noted that are required to be reported in accordance with 2 CFR 200 section .516(a).

***TOWNSHIP OF WEST ORANGE
ESSEX COUNTY, NEW JERSEY***

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PART IV

***SUPPLEMENTARY DATA AND SCHEDULES –
OTHER SUPPLEMENTARY INFORMATION –
AS REQUIRED BY THE DIVISION OF LOCAL GOVERNMENT SERVICES***

**TOWNSHIP OF WEST ORANGE
COUNTY OF ESSEX, NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

COMMENTS

An audit of the financial accounts and transactions for the Township of West Orange, County of Essex, New Jersey, for the year ended December 31, 2018, has recently been completed. The results of the audit are herewith set forth:

Scope of Audit

The audit covered the financial transactions of the Tax Collector and Treasurer, the activities of the Mayor and Township Council and the records of various outside departments.

Cash and investment balances were reconciled with independent certifications obtained directly from the depositories.

Revenues and receipts were established and verified as to source and amount insofar as the records permitted on a test basis.

Our audit was made in accordance with auditing standards generally accepted in the United States and in compliance with the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"). Therefore, our audit included the procedures noted above as well as tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Contracts and Agreements Required to be Advertised Per N.J.S.A. 40A:11-4

N.J.S.A. 40A:11-4, as amended states "Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the Governing Body of the contracting unit after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the bid threshold as set forth in New Jersey Statute 40A:11-4". The bidding threshold for the period under audit was \$17,500 in accordance with the provisions of N.J.S.A. 40A:11-3a since the Township does not have a qualified purchasing agent.

The Township Council has the responsibility of determining whether the expenditures in any category will exceed the threshold set for the fiscal year and, where question arises as to whether any contract or agreement might result in violation of the statute, the opinion of the Township Attorney should be sought before a commitment is made.

Notwithstanding N.J.S.A. 40A:11-3a, P.L. 2005, Chapter 51 and N.J.S.A. 19:44A-20.5, known as the Pay to Play Law", provides that a municipality is prohibited from executing any contract in excess of \$17,500.00, on or after January 1, 2006 to a business entity that made certain reportable contributions to any municipal committee or a political party if a member of that party is in office as a member of the governing body of the municipality when the contract is awarded unless proposals or qualifications are solicited through a fair and open process.

The minutes indicate that bids were requested by public advertising for all required purchases.

The minutes indicate that resolutions were adopted and advertised, authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 40A:11-5.

Inasmuch as the system of records did not provide for an accumulation of payments for categories of materials and supplies or related work or labor, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

**TOWNSHIP OF WEST ORANGE
COUNTY OF ESSEX, NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

Purchases, Contracts or Agreements Not Required to be Advertised (N.J.S.A. 40A:11-6.1)

N.J.S.A. 40A:11-6.1 states, "Except contracts which require the performance of professional services, all contracts or agreements which do not require public advertising for bids and the estimated cost or price exceeds fifteen percent of the bid threshold or \$6,000, at least two quotations as to the cost or price, whenever practicable, shall be solicited by the contracting agent, and the contract or agreement shall be made with and awarded to the lowest responsible bidder."

Reference is made to the Local Public Contract Guidelines and Local Public Contract Regulations (1977) promulgated by the New Jersey Division of Local Government Services in the Department of Community Affairs.

The statute provides the method for authorizing interest and the maximum rate to be charged for the nonpayment of taxes or assessments on or before the date when they would become delinquent.

Collection of Interest on Delinquent Taxes and Assessments

The governing body adopted the following resolution authorizing interest to be charged on delinquent taxes:

"Not to exceed 8% per annum on the first \$1,500 of the delinquency and 18% on any amount in excess of \$1,500."

"The Township Council by resolution instructed the Tax Collector to permit a ten (10) day grace period in the collection of taxes before a charge of interest is made."

"Be it further resolved that an additional 6% penalty be charged for delinquencies in excess of \$10,000 remaining unpaid at the end of the calendar year in accordance with the amended provisions of N.J.S.A. 54:4-67."

It appears from the examination of the Collector's records that interest was collected in accordance with the foregoing resolution,

Inspection of tax sale certificates on file revealed that all tax sale certificates were available for audit.

Purchase Order System and Encumbrance System

The Township's budgetary operation is on a full encumbrance system with the exception of payrolls and other direct costs. All purchases are made directly by the purchasing department or subsequently confirmed on an emergency basis. Tests of the system disclosed exceptions during 2018, noted in the recommendations section of the report. Blanket orders and other outstanding encumbrances were reviewed at the close of the year, and adjustments and cancellations were made where appropriate to reflect actual commitments outstanding for budgetary control.

**TOWNSHIP OF WEST ORANGE
COUNTY OF ESSEX, NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

Pension Eligibility

The State of New Jersey enacted legislation under Ch. 92 P.L. 2007 and codified under N.J.S.A. 43:15A-7.2 and 43:15c-2b(4). The law establishes that individuals performing professional services 1) under a contract awarded pursuant to N.J.S.A. 40A:11.5 and 1 or 2 under an independent contract as determined in accordance with rules and policy of the IRS are eligible for membership in the State's Pension System – PERS. There were no “grandfathering” provisions under N.J.S.A. 43:15A-7.2. The municipalities were required to remove them from the pension rolls.

It appears there are no individuals who are enrolled in PERS who do not meet the requirements under the statutes.

Payment of Claims

The examination did not and could not determine the character of services rendered for which payment had been made or for which reserves had been set up, nor could it determine the character, proper price or quantity of materials supplied for which claims had been passed. Authorization for payment of claims is delegated to the Chief Financial Officer and bill lists are submitted to the Township Council for approval and recorded as a supplement to the official minutes.

Claims were examined on a test basis for the year under audit and the following opportunity for improvement was noted.

In accordance with N.J.A.C. 5:30-5.3, a certification of availability of funds must be made prior to any commitment of rendered services or purchased goods. Certain departments had confirming orders and thus a commitment of funds prior to the certification to availability of funds.

- 1.) We recommend that all requisitions are submitted prior to any commitment of services to avoid confirming orders.

Capital Fixed Assets

The Division of Local Government Services in the Department of Community Affairs in the State of New Jersey requires all municipalities in the State to establish and maintain sets of accounts and inventories reflecting costs of other valuations of all of its fixed assets, including land, buildings, improvement, machinery, furniture and equipment. Such accounts, to be included under “Capital Fixed Assets”, would insure complete fiscal reliability of records, establish a basis for claims of losses and other insurance purposes, augment protective measures against the misuse or theft of property and furnish data on aging, anticipated life and other information on assets. Failure to maintain fixed asset records could jeopardize the Township's eligibility for future Federal and State Grants.

Cybersecurity

As part of its overall risk management, the Township reviews security measures in place relating to its Information Technology (IT), including the use of specialized assessments. With the ever increasing challenges relating to cybersecurity, each organization determines what particular assessment or combination of assessments best fits its information security strategy. We suggest management continue to assess risks related to cybersecurity along with utilization of specialized assessments, which would also include a periodic reporting mechanism to those charged with governance.

**TOWNSHIP OF WEST ORANGE
COUNTY OF ESSEX, NEW JERSEY
YEAR ENDED DECEMBER 31, 2018**

Status of Prior Years' Audit Recommendation

In accordance with regulations promulgated by the Single Audit Act and the Division of Local Government Services, all municipalities are required to prepare and submit to the Division of Local Government Services, a Corrective Action Plan with regard to audit deficiencies. This plan must be approved by formal resolution of the Governing Body and submitted within 60 days from the date the audit is received. A plan was prepared for items found in the CY 2017 Report on Examination of Accounts.

A review was performed on all prior years' recommendations and corrective action was taken on all.

Miscellaneous

A separate report summarizing collections of Dog License Fees and remittances of State Registration Fees was also prepared and filed with the New Jersey Department of Health and the Division of Local Government Services.

A statutory report on the operations of the Municipal Court was prepared as part of our examination and copies were filed with the New Jersey Administrative Office of the Courts, the Division of Local Government Services, the Municipal Court and the Township Clerk.

A separate report on the operations of the Uniform Construction Code office was also prepared and filed with the New Jersey Division of Local Government Services.

Revenue and receipts were established and verified as to source and amount only insofar as the local records permitted.

In verifying expenditures, computations were tested on claims approved and paid. No attempt was made in this connection to establish proof of rendition, character or extent of services, nor quantities, nature, propriety of prices or receipt of materials, these elements being left necessarily to internal review in connection with approval of claims.

The propriety of deductions for pensions, withholding tax, social security and other purposes from individual employee salaries was not verified as part of this examination.

Activity of the State Unemployment Compensation Insurance Trust Fund, established for the accumulation of pertinent payroll deductions, municipal contributions and interest on deposits, appears in Section "B" of the report.

A copy of this report was filed with the New Jersey Division of Local Government Services.

A summary or synopsis of this report was prepared for publication and filed with the Township Clerk.

A separate report on the operations of the Uniform Construction Code office was also prepared and filed with the New Jersey Division of Local Government Services.

TOWNSHIP OF WEST ORANGE

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COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2018

Purchasing

FINDING: During our internal control testing over cash disbursements, we identified several instances in which the Township did not properly encumber funds prior to placing an order with a vendor for the procurement of goods or services. This was mainly the result of departments not following Township procedures in the ordering of goods and services.

RECOMMENDATION: It is recommended that the Township properly encumber funds prior to procuring goods and/or services.

We shall be pleased to confer on any questions that might arise with respect to any matters in this report and to assist in the implementation of recommendations.

Respectfully submitted,

PKF O'Connor Davies, LLP

Cranford, New Jersey
August 1, 2019

David J. Gannon

David J. Gannon, CPA
Licensed Registered Municipal Accountant, No. 520

RESOLUTION

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions; and

WHEREAS, the Annual Report of Audit for the year 2018 has been filed by a registered municipal accountant with the Municipal Clerk as per the requirements of N.J.S. 40A; 5-5, and a copy has been received by each member of the governing body; and

WHEREAS, the Local Finance Board of the State of New Jersey is authorized to prescribe reports pertaining to the local fiscal affairs, as per R.S. 52:27BB-34; and

WHEREAS, the Local Finance Board has promulgated a regulation requiring that the governing body of each municipality shall by resolution certify to the Local Finance Board of the State of New Jersey that all members of the governing body have reviewed, as a minimum, the sections of the annual audit entitled:

General Comments

Recommendations

And

WHEREAS, the members of the governing body have personally reviewed as a minimum the Annual Report of Audit, and specifically the sections of the Annual Audit entitled:

General Comments

Recommendations

as evidenced by the group affidavit form of the governing body; and

WHEREAS, such resolutions of certification shall be adopted by the Governing Body no later than forty-five days after the receipt of the annual audit, as per the regulations of the Local Finance Board; and

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated aforesaid and have subscribed to the affidavit, as provided by the Local Finance Board; and

WHEREAS, failure to comply with the promulgations of the Local Finance Board of the State of New Jersey may subject the members of the local governing body to the penalty provisions of R.S. 52:27BB-52 - to wit:

R.S. 52:27BB-52 - "A local officer or member of the local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this Article, shall be guilty of a misdemeanor and, upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both, in addition shall forfeit his/her office.

NOW, THEREFORE BE IT RESOLVED, that the governing body of the Township of West Orange, hereby states that it has complied with the promulgations of Local Finance Board of the State of New Jersey dated July 30, 1968 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

I hereby certify that this is a true copy of the resolution passed at the meeting held on August 13, 2019.

Karen J. Carnevale, R.M.C
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

203-19
August 13, 2019

**GROUP AFFIDAVIT FORM
CERTIFICATION OF GOVERNING BODY**

STATE OF NEW JERSEY)
) SS
COUNTY OF ESSEX)

We, members of the governing body of the Township of West Orange, County of Essex, of full age, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected members of the Township Council of the Township of West Orange.
2. In the performance of our duties, and pursuant to the Local Finance Board Regulation, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Municipal Clerk pursuant to the N.J.S.A. 40A:5-6 for the year 2018.
3. We certify that we have personally reviewed and are familiar with, at a minimum the sections of the Annual Report of Audit entitled:

GENERAL COMMENTS
RECOMMENDATIONS

Council President Jerry Guarino (L.S.)

Councilwoman Michelle Casalino (L.S.)

Councilman Joe Krakoviak (L.S.)

Councilwoman Cindy Matute-Brown (L.S.)

Councilwoman Susan McCartney (L.S.)

Sworn to and subscribed before me this 13th day of August, 2019.

Karen J. Carnevale, R.M.C., Municipal Clerk

The Municipal Clerk shall set forth the reason for the absence of signature of any member of the Governing Body

RESOLUTION

WHEREAS, the Township Council by Resolution No. 214-18 dated September 25, 2018 awarded the contract 2018 Street Improvements Phase IIB in the amount of \$2,267,911.78 to Granada Construction Company, 147 Thomas Street, Newark, New Jersey 07114; and

WHEREAS, the Township Engineer by letter dated August 2, 2019 recommended Change Order No. 1 in the amount of \$300,000.00 to allow additional work at the unit prices bid for the improvement of Barbara Avenue and Dawson Avenue due to their deterioration since the contract was bid and awarded in summer/fall 2018; and

WHEREAS, the Township Engineer recommends this Change Order as necessary and beneficial since bidding this work as a separate project will result in higher unit prices than those of a current larger project and it also allows this work to proceed in a quicker time span as it will be performed in conjunction with the improvement of Phyllis Road, Marshall Street, Greenwood Avenue and Mellon Avenue in late summer 2019; and

WHEREAS, sufficient funds exist for the work under Change Order No. 1; and

WHEREAS, the Township Council concurs in the foregoing.

NOW, THEREFORE BE IT RESOLVED, by the Township Council of the Township of West Orange that Change Order No. 1 for the contract 2018 Street Improvements Phase IIB with Granada Construction Company, 147 Thomas Street, Newark, New Jersey 07114 in the amount of \$300,000.00, which represents an 13.23 percent increase in the original contract is hereby approved bringing the total authorized contract amount to \$2,567,911.78.

KAREN J. CARNEVALE, R.M.C., MUNICIPAL CLERK

JERRY GUARINO, COUNCIL PRESIDENT

I hereby certify funds are available from:

ACCOUNT NO. 2018 STREET RSURFACING
IMPROVEMENTS 03-2544-18-0500-010
\$300,000.00

August 2, 2019

CHANGE ORDER NO. 1

PROJECT: 2018 STREET RESURFACING PHASE IIB

**CONTRACTOR: GRANADA CONSTRUCTION COMPANY
147 THOMAS STREET
NEWARK, NEW JERSEY 07114**

ORIGINAL CONTRACT AMOUNT \$2,267,911.78

CHANGE ORDER NO. 1 FOR TWO ADDITIONAL STREETS \$ 300,000.00

ADJUSTED CONTRACT AMOUNT THROUGH CHANGE ORDER NO. 1 \$2,567,911.78

PERCENTAGE INCREASE THROUGH CHANGE ORDER NO. 1 13.23%

RECOMMENDED BY MUNICIPAL ENGINEER

LEONARD R. LEPORE

AGREED TO BY CONTRACTOR

GRANADA CONSTRUCTION COMPANY

APPROVED BY OWNER

TOWNSHIP OF WEST ORANGE

AUTHORIZED BY RESOLUTION NO. 204-19

DATED: August 13, 2019

**RESOLUTION AUTHORIZING A FINANCIAL AGREEMENT WITH
WEST ORANGE SENIOR HOUSING, LLC PURSUANT TO THE HMFA LAW**

WHEREAS, West Orange Senior Housing, LLC (hereinafter referred to as the “Sponsor”) proposes to construct a housing project that will include construction of a 65-unit, age-restricted, affordable housing project, including 61 one-bedroom units, 3 two-bedroom units, and 1 two-bedroom superintendent’s unit, 7,500 square feet of space to be used by the Township for a public purpose, to be located in a four-story elevator building, on-site parking and all related improvements (hereinafter referred to as the “Project”) pursuant to the provisions of the New Jersey Housing and Mortgage Finance Agency Law of 1983, as amended (N.J.S.A. 55:14K-1 et seq.), the rules promulgated thereunder at N.J.A.C. 5:80-1.1 et seq. and all applicable guidelines promulgated thereunder (the foregoing hereinafter collectively referred to as the “HMFA Requirements”) within the Township of West Orange (hereinafter referred to as the “Township”) on a site described as a portion of Block 68, Lot 1, as shown on the Official Assessment Map of the Township of West Orange, Essex County; and

WHEREAS, the Project will be subject to the HMFA Requirements and the mortgage and other loan documents to be executed between the Sponsor and the New Jersey Housing and Mortgage Finance Agency (hereinafter referred to as the “Agency”); and

WHEREAS, in accordance with the HMFA Requirements, the Municipality hereby determines that there is a need for this rental housing project in the Township; and

WHEREAS, in furtherance of the Project, the Township wishes to authorize the execution of a financial agreement with the Sponsor, a proposed form of which is attached hereto as Exhibit A (the “Financial Agreement”),

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE
TOWNSHIP OF WEST ORANGE IN THE COUNTY OF ESSEX** as follows:

I. GENERAL

The aforementioned recitals are incorporated herein as though fully set forth at length.

II. FINANCIAL AGREEMENT APPROVED

- A. The Township hereby determines that the proposed affordable, age-restricted rental project will meet or meets an existing housing need.
- B. The Township does hereby adopt this Resolution and makes the determination and finding herein contained by virtue of, pursuant to, and in conformity with the provisions of the HMFA Requirements with the intent and purpose that the Agency shall rely thereon in making a mortgage loan to the Sponsor, which shall construct, own and operate the Project.

- C. The Township does hereby adopt this Resolution with the further intent and purpose that from the date of execution of the Agency mortgage, the proposed Project will be exempt from real property taxation as provided in the HMFA Requirements, provided that payments in lieu of taxes for municipal services supplied to the Project are made to the Township in such amounts and manner set forth in the Financial Agreement attached hereto as Exhibit A.
- D. The Mayor is hereby authorized and directed to execute, on behalf of the Township, the Financial Agreement in substantially the form annexed hereto as Exhibit A, with such changes, omissions or amendments as the Mayor deems appropriate in consultation with the Township Attorney, planning consultant and other professionals.

III. SEVERABILITY

If any part of this Resolution shall be deemed invalid, such parts shall be severed and the invalidity thereby shall not affect the remaining parts of this Resolution.

IV. AVAILABILITY OF THE RESOLUTION

A copy of this Resolution shall be available for public inspection at the offices of the Township.

V. EFFECTIVE DATE

This Resolution shall take effect upon final passage.

KAREN J. CARNEVALE, R.M.C., MUNICIPAL CLERK

JERRY GUARINO, COUNCIL PRESIDENT

Adopted: August 13, 2019

I HEREBY CERTIFY the foregoing to be a true copy of a resolution adopted by the West Orange Township Council, in the County of Essex, at its meeting held on August 13, 2019.

Karen J. Carnevale, Township Clerk

FORM OF FINANCIAL AGREEMENT

Financial Agreement

By and Between

The Township of West Orange

and

West Orange Senior Housing, LLC

FINANCIAL AGREEMENT

THIS FINANCIAL AGREEMENT (hereinafter “**Agreement**” or “**Financial Agreement**”), made this _____ day of _____, 2019, by and between **West Orange Senior Housing, LLC** (the “**Entity**”), a limited liability company of the State of New Jersey, as a housing sponsor under the New Jersey Housing and Mortgage Finance Agency Law of 1983, N.J.S.A. 55:14K-1 et seq. (the “**HMFA Law**”), with offices at One Parker Plaza, Fort Lee, New Jersey 07024, along with its permitted successors and/or assigns, and **THE TOWNSHIP OF WEST ORANGE**, a municipal corporation in the County of Essex and the State of New Jersey (the “**Township**”, and together with the Entity, the “**Parties**”).

WITNESSETH:

WHEREAS, the Entity has requested a tax exemption pursuant to the HMFA Law in connection with the construction of a 65-unit, age-restricted, affordable housing project, including 61 one-bedroom units, 3 two-bedroom units, and 1 two-bedroom superintendent’s unit, 7,500 square feet of space to be used by the Township for a public purpose, to be located in a four-story elevator building, on-site parking and all related improvements located on a portion of real property identified on the Township’s tax map as Block 68, Lot 1 (collectively, the “**Project**”) in accordance with that certain Redevelopment Agreement by and between the Township and the Entity dated July 17, 2019 (the “**Redevelopment Agreement**”); and

WHEREAS, the Township has adopted a resolution approving a tax exemption for the Project and authorizing this Financial Agreement and wishes to enter into this Financial Agreement in order to memorialize the terms and conditions applicable to this tax exemption,

NOW, THEREFORE, in consideration of the mutual covenants herein contained and for other good and valuable consideration, the legal sufficiency of which is hereby acknowledged by the Parties, it is mutually covenanted and agreed as follows:

ARTICLE I **GENERAL PROVISIONS**

1.01 Governing Law. This Financial Agreement shall be governed by the provisions of (a) the HMFA Law, (b) the resolution authorizing this Financial Agreement, and (c) all other relevant Federal, State or Township statutes, ordinances, resolutions, rules and/or regulations.

1.02 General Definitions. Unless specifically provided otherwise or the context otherwise requires, the following terms when used in this Agreement shall have the following meanings:

Agency Mortgage – The mortgage on the Property in favor of the HMFA pursuant to the HMFA Law.

Annual Gross Revenue – The total annual gross rents and other income of the Entity from the Project.

Annual Service Charge – The amount the Entity has agreed to pay the Township pursuant to Article IV hereof for municipal services supplied to the Project, which sum is in lieu of any taxes on the Land and the Improvements, which amount shall be pro-rated in the year in which the Annual Service Charge begins and the year in which the Annual Service Charge terminates.

Annual Service Charge Start Date – The Annual Service Charge Start Date shall be the date that Substantial Completion has been achieved.

Auditor's Report – A complete financial statement outlining the financial status of the Project (for a period of time as indicated by context), which shall also include, among other things, a certification of Annual Gross Revenue for the Project and the Annual Service Charge due to the Township for each year that this Agreement is in effect.

Certificate of Occupancy – New document, whether temporary or permanent, issued by the Township authorizing occupancy of a building, in whole or in part, pursuant to N.J.S.A. 52:27D-133.

Default – Shall be a breach of or the failure of the Entity to perform any obligation imposed upon the Entity by the terms of this Agreement, or under the Law, beyond any applicable grace or cure periods.

Default Notice – Shall be as defined in Section 12.02.

Effective Date – The date of this Agreement.

Entity - Shall have the meaning as set forth in the recitals hereof.

Ground Lease – Shall be as defined in the Redevelopment Agreement.

HMFA – The New Jersey Housing and Mortgage Finance Agency.

HMFA Law – Shall have the meaning as set forth in the recitals hereof.

Improvements - Shall mean the existing building on the Land and any and all other improvements to be constructed on, in or under the Land in accordance with the terms hereof.

In Rem Tax Foreclosure - A summary proceeding by which the Township may enforce the lien for taxes due and owing by a tax sale, which shall be governed by the Tax Sale Law.

Land – The land, but not the Improvements, comprising the Property.

Law – The term shall refer to the HMFA Law, the resolution pursuant to which the Township Council approved this Agreement, and all other relevant Federal, State or Township statutes, ordinances, resolutions, rules and/or regulations applicable to this Agreement.

Notice of Termination – Shall be as defined in Section 12.05.

Parties – Shall have the meaning as set forth in the recitals hereof.

Project – Shall have the meaning as set forth in the recitals hereof.

Pronouns – He or it shall mean the masculine, feminine or neuter gender, the singular, as well as the plural, as context requires.

Property – Shall mean a portion of the property identified on the Township’s tax map as Block 68, Lot 1 as shown on Exhibit A attached hereto and as specifically delineated in that certain Ground Lease to be executed by the Parties.

State – The State of New Jersey.

Substantial Completion – The determination by the Township that the Project has been substantially completed, which shall mean the date on which such Project receives, or is eligible to receive, a Certificate of Occupancy.

Tax Sale Law – Shall mean N.J.S.A. 54:5-1 et seq., as amended or supplemented from time to time.

Termination - Any action or omission which by operation of the terms of this Financial Agreement shall cause the Entity to relinquish its tax exemption.

Township – Shall have the meaning as set forth in the recitals hereof.

1.03 Recitals Incorporated. The recitals are incorporated herein and made a part hereof.

ARTICLE II **APPROVALS**

2.01 Township Approval of Tax Exemption. The Land and the Improvements comprising the Project shall be exempt from taxation as provided for herein and under the HMFA Law. Such tax exemption shall constitute a single continuing exemption from local property taxation for the term described below. The Entity hereby expressly covenants, warrants and represents that the Property, including any Improvements related thereto, shall be used, managed and operated for the purpose of implementing the Project and in accordance with the Law.

ARTICLE III

DURATION OF AGREEMENT

3.01 Term. It is expressly understood and agreed by the Parties that this Financial Agreement shall become effective on the Effective Date and shall remain in effect until the earlier of: (i) Thirty-five (35) years from the Effective Date, (ii) Thirty (30) years from the Annual Service Charge Start Date, (iii) the Entity's voluntary termination of this Agreement, or (iv) the continuance of a Default as set forth within Article XII of this Agreement beyond the applicable notice and cure periods set forth therein; provided, however, that the exemption from taxation and the Entity's obligation to make payments in lieu of taxes shall not extend beyond the date on which the Agency Mortgage is paid in full. Upon the expiration of the tax exemption provided for herein, all restrictions and limitations of this Financial Agreement imposed upon the Entity and the Property shall terminate and the Property shall thereafter be assessed and taxed according to the general law applicable to other non-exempt property in the Township; provided, however, that any and all related remedies available to the Township shall survive the termination of this Agreement.

ARTICLE IV

ANNUAL SERVICE CHARGE

4.01 Commencement of Annual Service Charge. In consideration of the tax exemption, the Entity shall make payment of the Annual Service Charge in accordance herewith following the Annual Service Charge Start Date. In the event that the Entity fails to timely pay any installment, the amount past due shall bear the highest rate of interest permitted under applicable New Jersey law and then being assessed by the Township against other delinquent taxpayers in the case of unpaid taxes or tax liens on the land until paid.

4.02 Payment of Annual Service Charge. The Annual Service Charge shall begin to accrue on the first day of the month following the Annual Service Charge Start Date. The Annual Service Charge will be prorated in the year in which the Annual Service Charge Start Date begins and terminates. The Annual Service Charge shall continue for a period of thirty (30) years from the Annual Service Charge Start Date for the Project in accordance with the terms contained herein.

4.03 Annual Gross Revenue. Annual Gross Revenue shall be calculated as the total annual gross rents and other income of the Entity from the Project.

4.04 Calculation of Annual Service Charges. The Annual Service Charge shall be equal to 6.28% of the Annual Gross Revenue.

4.05 Land Taxes. The Land shall be exempt from taxation as of the Annual Service Charge Start Date in accordance with the HMFA Law, provided however, that if such exemption of the Land is invalidated by a court of competent jurisdiction, then this Agreement shall remain in full force and effect and shall be reformed to provide that:

- (a) Conventional taxes are assessed against the Land;
- (b) the Entity shall be entitled to a credit against the Annual Service Charge for the amount, without interest, of the Land tax payments timely made in the last four (4) preceding quarterly installments; and
- (c) In any year that the Entity fails to make any Land tax payments if and when due and owing, such delinquency shall render the Entity ineligible for any Land tax payment credits against the Annual Service Charge for that year. No credit will be applied against the Annual Service Charge for partial payments of Land taxes. In addition, the Township shall have, among this remedy and other remedies, the right to proceed against the Property pursuant to the Tax Sale Law and/or to declare a Default.

4.06 Annual Service Charge Installments. Payment of the Annual Service Charge shall be paid to the Township on a quarterly basis on February 1, May 1, August 1, and November 1 after the Annual Service Charge Start Date, subject, nevertheless, to adjustment for over or underpayment within thirty (30) days after the close of each calendar year. In the event that the Entity fails to timely pay any installment, the amount past due shall bear the rate of interest permitted under applicable New Jersey law and then being assessed by the Township against other delinquent taxpayers in the case of unpaid taxes or tax liens on the land until paid.

4.07 Payments After Recordation of Agency Mortgage. In accordance with N.J.S.A. 55:14K-37, from the date of recording the Agency Mortgage on the Project to the date of Substantial Completion of the Project, the annual amount payable to the Township as taxes or as payments in lieu of taxes in respect of the Property shall not be in excess of the amount of taxes on the Property for the year preceding the recording of the Agency Mortgage.

ARTICLE V

ADDITIONAL PROJECT COVENANTS

5.01 Construction of Improvements; Schedule. The Entity will construct the Project. The Entity agrees to diligently undertake to commence construction and complete the Project in accordance with the timeline set forth in Section 4.06 of the Redevelopment Agreement. Failure to commence or complete construction in accordance with that schedule shall be grounds for Termination of this Agreement.

5.02 Ownership, Management and Control. The Entity represents that on or before the commencement of construction of any portion of the Project as set forth herein, it shall enter into a Ground Lease (as defined in the Redevelopment Agreement) with the Township as set forth in the Redevelopment Agreement.

5.03 Project Financing. The Entity represents that the Improvements shall be financed using a combination of a NJHMFA Permanent Mortgage, Federal Low Income Housing Tax Credits, and a construction loan from a conventional lender.

ARTICLE VI
CERTIFICATE OF OCCUPANCY/CERTIFICATE OF COMPLETION

6.01 Certificate of Occupancy; Certificate of Completion. It is understood and agreed by the parties that it shall be the obligation of the Entity to make all good faith efforts to obtain the Certificates of Occupancy for the Property and the Improvements related thereto in a timely manner.

6.02 Filing of Certificate of Occupancy or Certificate of Completion. It shall be the primary responsibility of the Entity to forthwith file with both the Tax Assessor and the Tax Collector a copy of the Certificate of Occupancy issued for the Project. Failure of the Entity to file such issued Certificate of Occupancy as required by the preceding paragraph shall not militate against any action or non-action, taken by the Township, including, if appropriate, retroactive billing with interest for any charges determined to be due, in the absence of such filing by the Entity.

ARTICLE VII
REPORTS AND AUDITS

7.01 Accounting System. The Entity agrees to maintain a system of accounting and internal controls established and administered in accordance with generally accepted accounting principles.

7.02 Annual Audit. Within one hundred twenty (120) days after the close of each fiscal or calendar year following issuance of the Certificate of Occupancy, depending on the Entity's accounting basis, during the Term of this Agreement, the Entity shall submit to the Mayor, Township Council, the Tax Collector and the Township Clerk, who shall advise those municipal officials required to be advised, a certified Auditor's Report of the operation of the Project setting forth the Annual Gross Revenue of the Project. The Entity shall assume all costs associated with the preparation and submission of the Auditor's Report.

ARTICLE VIII
SALE AND/OR ASSIGNMENT PROVISIONS

8.01 Approval. The Township, on written application by the Entity, will consent to a sale of the Project and the transfer of this Agreement provided that (a) in the event that the Project or relevant portion thereof has not been completed, the transferee Entity shall have demonstrated to the reasonable satisfaction of the Township that it possesses the experience and capitalization necessary to complete the Project, which determination shall not be unreasonably withheld; (b) the transferee entity qualifies under the HMFA Law and assumes the Agency Mortgage; (c) the Entity is not then in Default of this Agreement or the Law; (d) the Entity's obligations under this Agreement are fully assumed by the transferee entity; (e) the transferee entity agrees to abide by all terms and conditions of this Agreement including, without

limitation: and (f) the principal owners of the transferee entity possess the same business reputation, financial qualifications and credit worthiness as the Entity and are otherwise reputable.

(b) The parties hereto acknowledge that the Entity shall transfer a portion of its membership interest to one or more tax credit investors in connection with the financing of the Project. The Township agrees that its consent is not required for this transfer.

ARTICLE IX **WAIVER**

9.01 No Waiver. Nothing contained in this Financial Agreement or otherwise shall constitute a waiver or relinquishment by the Township or the Entity of any rights and remedies provided by Law except for the express waiver herein of certain rights of acceleration and certain rights to terminate this Financial Agreement and tax exemption for violation of any of the conditions provided herein. Nothing herein shall be deemed to limit any right of recovery that the Township or the Entity has under law, in equity, or under any provision of this Financial Agreement.

ARTICLE X **NOTICE**

10.01 Notice. Formal notices, demands and communications between and among the Township and the Entity shall be in writing and deemed given if dispatched to the address set forth below by registered or certified mail, postage prepaid, return receipt requested, or by a commercial overnight delivery service with packaging tracking capability and for which proof of delivery is available. In that case such notice is deemed effective upon delivery. Such written notices, demands and communications may be sent in the same manner to such other addresses as either party may from time to time designate by written notice.

Copies of all notices, demands and communications shall be sent as follows:

If to the Township:

Township of West Orange
Municipal Building
66 Main Street
West Orange, New Jersey 07052-5313
Attn: John K. Sayers, Township Administrator

with a copy to:

Richard Trenk, Esq.
McManimon, Scotland & Baumann, LLC

75 Livingston Avenue
Roseland, New Jersey 07068

If to the Entity:

West Orange Senior Housing, LLC
1 Parker Plaza
Fort Lee, New Jersey 07024
Attn: Joseph Alpert

With a copy to:

David J. Ritter, Esq.
Brach Eichler, LLP
101 Eisenhower Parkway
Roseland, New Jersey 07068

ARTICLE XI
DEFENSE/INDEMNIFICATION

11.01 Indemnification. It is understood and agreed that in the event the Township shall be named as party defendant in any action brought against the Township by allegation of any breach, Default or a violation of any of the provisions of this Agreement and/or the provisions of Applicable Law, the Entity, provided that it is still the fee title owner of all or any portion of the Land, or any Improvements related thereto, shall indemnify and hold the Township harmless from and against all liability, losses, damages, demands, costs, claims, actions or expenses (including reasonable attorneys' fees and expenses) of every kind, character and nature arising out of or resulting from the action or inaction of the Entity and/or by reason of any breach, Default or a violation of any of the provisions of this Agreement and/or the provisions of Applicable Law, except for the willful misconduct by the Township or its officers, officials, employees or agents and the Entity shall defend the suit at its own expense. However, the Township maintains the right to intervene as a party thereto, to which intervention the Entity hereby consents, the reasonable expense thereof to be borne by the Entity. To the extent practical and ethically permissible, the Entity's attorneys shall jointly defend and represent the interest of the Township and the Entity as to all claims indemnified in connection with this Agreement.

ARTICLE XII
DEFAULT

12.01 Default. Default shall be any failure of the Entity to conform to the terms of this Agreement or the Redevelopment Agreement, and/or any failure of the Entity to perform any obligation imposed upon the Entity by statute, ordinance or lawful regulation beyond any applicable notice, cure or grace period.

12.02 Cure Upon Default. Should the Entity be in Default of any obligation under this Agreement or the Redevelopment Agreement, the Township shall notify the Entity and any mortgagee of the Entity in writing of said Default (“Default Notice”). Said Default Notice shall set forth with particularity the basis of said Default. Except as otherwise limited by law, the Entity shall have sixty (60) days to cure any Default (other than a Default in payment of any installment of the Annual Service Charge, for which the cure period shall be ten (10) days) from the date of its receipt of the Default Notice. In the event of any uncured Default, the Township shall have the right to proceed against the Property pursuant to applicable provisions of the Law and the Financial Agreement. Upon any Default in payment of any installment of the Annual Service Charge, the Township shall have the right to proceed to In Rem Tax Foreclosure consistent with the provisions and procedures of the In Rem Tax Foreclosure law.

12.03 Remedies. In the event of any dispute between the parties, other than a dispute arising from the failure of the Entity to timely pay any portion of the Annual Service Charge or any other financial obligation required by this Agreement, the parties shall submit the dispute for arbitration to a third party neutral to be selected by mutual consent of the parties. In the event of a Default on the part of the Entity to pay any installment of the Annual Service Charge required by Article IV above, the Township in addition to its other remedies, reserves the right to proceed against the Entity’s land and premises, in the manner provided by law, including the Tax Sale Law, and any act supplementary or amendatory thereof. Whenever the word “Taxes” appears, or is applied, directly or implied, to mean taxes or municipal liens on land, such statutory provisions shall be read, as far as it is pertinent to this Agreement, as if the Annual Service Charge were taxes or municipal liens on land. In either case, however, the Entity does not waive any defense it may have to contest the rights of the Township to proceed in the above-mentioned manner.

12.04 Remedies Upon Default Cumulative; No Waiver. Subject to the other terms and conditions of this Agreement, all of the remedies provided in this Agreement to the Township, and all rights and remedies granted to it by law and equity shall be cumulative and concurrent and no determination of the invalidity of any provision of this Agreement shall deprive the Township of any of its remedies or actions against the Entity because of Entity's failure to pay Land Taxes, the Annual Service Charge and/or any applicable water and sewer charges and interest payments. This right shall only apply to arrearages that are due and owing at the time, and the bringing of any action for Land Taxes, Annual Service Charges or other charges, or for breach of covenant or the resort of any other remedy herein provided for the recovery of Land Taxes, Annual Service Charges or other charges shall not be construed as a waiver of the right to proceed with In Rem Tax Foreclosure proceedings consistent with the terms and provisions of this Agreement.

12.05 Termination Upon Default of the Entity. In the event the Entity fails to cure or remedy the Default, including without limitation a Default as described in Section 12.01, within the time period provided in Section 12.02, the Township may terminate this Agreement upon thirty (30) days written notice to the Entity (“Notice of Termination”).

12.06 Final Accounting. Within one hundred twenty (120) days after the date of Termination, the Entity shall provide a final accounting to the Township. For purposes of

rendering a final accounting, the Termination of the Agreement shall be deemed to be the end of the fiscal year for the Entity.

12.07 Conventional Taxes. Upon Termination or expiration of this Agreement, the tax exemption for the Project shall expire and the Land and the Improvements thereon shall thereafter be assessed and conventionally taxed according to the general law applicable to other nonexempt taxable property in the Township.

ARTICLE XIII MISCELLANEOUS

13.01 Financial Agreement Controlling. Except as provided in Section 5.01 hereof, the Parties agree that in the event of a conflict between the Redevelopment Agreement and this Financial Agreement, the provisions of this Financial Agreement shall govern and prevail.

13.02 Oral Representations. There have been no oral representations made by either of the parties hereto which are not contained in this Financial Agreement. This Financial Agreement and the Resolution of the Township authorizing this Agreement constitute the entire agreement between the parties regarding the tax exemption for the Property and there shall be no modifications thereto other than by a written instrument executed by the parties hereto and delivered to each of them.

13.03 Entire Document. All conditions in the Resolution of the Township Council approving this Agreement are incorporated in this Agreement and made a part hereof.

13.04 Construction. This Financial Agreement shall be construed and enforced in accordance with the laws of the State of New Jersey, and without regard to or aid or any presumption or other rule requiring construction against the party drawing or causing this Agreement to be drawn since counsel for both the Entity and the Township have had the opportunity to review and approve the Financial Agreement.

13.05 Municipal Services. The Entity shall make payments for municipal services, including water and sewer charges and any services that create a lien on parity with or superior to the lien for the Land Taxes and Annual Service Charges, as required by law. Nothing herein is intended to release Entity from its obligation to make such payments.

13.06 Delivery to Tax Assessor. Upon the full execution of this Financial Agreement, the Clerk of the Township shall deliver to the Tax Assessor a certified copy of the Resolution along with an executed copy of this Financial Agreement. Upon such delivery, the Tax Assessor shall implement the tax exemption granted as of the Effective Date and certain requirements will be effective as provided herein and shall continue to enforce the tax exemption, without further certification by the Township Clerk, until the expiration of the tax exemption in accordance with the terms hereof.

13.07 Severability of Invalid Provisions. If any one or more of the covenants, agreements or provisions herein contained shall be held to be illegal or invalid in a final proceeding, then any such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way affect the validity of any of the other provisions hereof.

13.08 Counterparts. This Agreement may be simultaneously executed in counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

13.09 Amendments. This Agreement may not be amended, changed, modified, altered or terminated without the written consent of the parties hereto

[Signature Pages to Follow]

IN WITNESS WHEREOF, the Parties have caused this Financial Agreement to be executed as of the day and year first above written.

ATTEST:

TOWNSHIP OF WEST ORANGE

Karen Carnevale
Township Clerk

By: _____
Hon. Robert D. Parisi, Mayor

WEST ORANGE SENIOR HOUSING, LLC

By: _____
Joseph Alpert, Owner

STATE OF NEW JERSEY :
: SS
COUNTY OF ESSEX :

BE IT REMEMBERED, that on this ____ day of _____, 2019 before me, the subscriber, a Notary Public of New Jersey, personally appeared ROBERT D. PARISI, who, being by me duly sworn on his or her oath, deposes and makes proof to my satisfaction that he is the MAYOR of the **TOWNSHIP OF WEST ORANGE, NEW JERSEY**, the entity named in the within Instrument; that the execution, as well as the making of this Instrument, have been duly authorized by the Township of West Orange and said Instrument was signed and delivered by said MAYOR as and for the voluntary act and deed of said entity.

Notary Public of New Jersey

STATE OF NEW JERSEY :
: SS
COUNTY OF ESSEX :

BE IT REMEMBERED, that on this ____ day of _____, 2019 before me, the subscriber, a Notary Public of New Jersey, personally appeared JOSEPH ALPERT who, being by me duly sworn on his or her oath, deposes and makes proof to my satisfaction that he is a PRINCIPAL of **WEST ORANGE SENIOR HOUSING, LLC**, the Entity named in the within Instrument; that the execution, as well as the making of this Instrument, having been duly authorized by the Entity, and said Instrument was signed and delivered by said PRINCIPAL as and for the voluntary act and deed of said Entity.

Notary Public of New Jersey

EXHIBIT A
Property Description Map

46 Mt. Pleasant Ave. Redevelopment Study
February 6, 2019



Figure 1- Study Area Map

RESOLUTION

WHEREAS, pursuant to Resolution of the Township Council of the Township of West Orange (the “Township”) Blau & Blau has been retained to review and pursue certain affirmative tax appeals (“Special Tax Appeal Counsel”); and

WHEREAS, the Township filed an affirmative tax appeal with regard to certain property known on the Tax Map as Block 151, Lot 30, with a street address of 220-222 Pleasant Valley Way (“Property”); and

WHEREAS, Gregory G. Lotz, Esq. appeared on behalf of HCP MA4 WOrange, NJ LLC, the Property owner; and

WHEREAS, Special Tax Appeal Counsel has recommended a settlement which will increase the assessment from \$13,586,200 to \$15,716,750 for 2018; and

WHEREAS, Special Tax Appeal Counsel recommends a settlement whereby the assessment for 2019 will increase to \$16,231,900; and

WHEREAS, as part of this multi-year settlement, the appeals for 2015 through 2017 shall be withdrawn with no change in the assessments; and

WHEREAS, pursuant to the agreement with Special Tax Appeal Counsel, Blau & Blau would be entitled to a one third contingency fee of the initial year increase from the settlement proceeds; and

WHEREAS, the Law Department recommends approval of this settlement; and

NOW, BE IT HEREBY RESOLVED, THAT THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE HEREBY APPROVES the proposed settlement with regard to Block 151, Lot 30, known as 220-222 Pleasant Valley Way in the Township of West Orange, whereby the assessment for 2018 will increase to \$15,716,750 and to \$16,231,900 for 2019.

Upon payment of the increased taxes for 2018 and 2019, Blau & Blau shall be paid its contingency fee.

Karen J. Carnevale, R.M.C
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

RESOLUTION

WHEREAS, the Township of West Orange Housing Rehabilitation Program has a mortgage against certain real property owned by Emmanuel Tunis (the "Owner") residing at 35 Ridgehurst Road, Block 113.02, Lot 76 (the "Property"), in the amount of Fourteen Thousand Nine Hundred and Seventy-Five Dollars (\$14,975.00), which was dated November 18, 2005 and recorded in the Essex County Register's Office on March 7, 2006 in Book 11112, Page 817 (the "WOHRP Mortgage"); and

WHEREAS, there is a first mortgage on the Property held by Ditech Financial ("Ditech") in the outstanding amount of Seventy-Four Thousand Eight Hundred and Two Dollars and Sixty-Three Cents (\$74,802.63) (the "First Mortgage") at an interest rate of 5.0%; and

WHEREAS, the Owner desires to refinance his home to obtain a new mortgage loan from Ditech in the amount of Eighty-One Thousand Eight Hundred and Fifty Dollars (\$81,850.00), and with an interest rate of 4.375% (the "New Mortgage"); and

WHEREAS, the New Mortgage will pay off the First Mortgage; and

WHEREAS, the Owner has requested that the Township of West Orange subordinate the WOHRP Mortgage to the New Mortgage; and

WHEREAS, the appraised value of the property is \$290,000; and

WHEREAS, based on the amount of the New Mortgage as compared to the First Mortgage, the proposed subordination will not materially change the equity available to satisfy the WOHRP Mortgage;

NOW THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Mayor be and hereby is authorized to execute a Subordination of Mortgage, annexed hereto as Exhibit "**A**," in favor of Ditech with respect to the Property and the Owner; and be it further

RESOLVED, that the Municipal Clerk be and is hereby authorized to attest to the Mayor's signature on the Subordination of Mortgage; and be it further

RESOLVED, that a copy of this Resolution shall be made available in the Clerk's office in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

Exhibit “A”

Commitment Number: 25345091

This instrument prepared by:

David Rappaport, 1700 Blue Jay Lane, Cherry Hill, New Jersey 08003, Bar Number 04411993 for Rosenberg LPA, Attorneys At Law, 3805 Edwards Road, Suite 550, Cincinnati, Ohio 45209 (513) 247-9605 Fax: (866) 611-0170.

The following signature is an Electronic Signature authorized by New Jersey Statutes-Title 12A; "A record or signature may not be denied legal effect or enforceability solely because it is in electronic form" 12A: 12-7(a)



David Rappaport

Date Prepared: 07/08/2019

After Recording Return To:
ServiceLink
1355 Cherrington Parkway
Moon Township, PA 15108

SUBORDINATION OF MORTGAGE

This Subordination of Mortgage is Made By **The Township of West Orange** ("Mortgagee"), under the following circumstances:

A. Mortgagee is the holder of a Mortgage (the "Existing Mortgage") described as follows:

BORROWER: Guildine Tunis and Emmanuel Tunis

LENDER: The Township of West Orange

DATE EXECUTED: 11/18/2005

DATE RECORDED: 03/07/2006

RECORDED AT: **Essex County, New Jersey, Official Records Book 11112 Page 817**

AMOUNT: **\$14,975.00**

which is a lien on the real estate described below (the "Property").

SITUATED IN THE CITY OF WEST ORANGE, TOWNSHIP OF WEST ORANGE, COUNTY OF ESSEX AND STATE OF NEW JERSEY: BEGINNING IN THE SOUTHERLY LINE OF RIDGEHURST ROAD AT A POINT THEREIN DISTANT SIX HUNDRED AND SIXTY NINE FEET AND TEN HUNDREDTHS OF A FOOT WESTERLY FROM THE NEW WESTERLY LINE OF EAGLE ROCK AVENUE; RUNNING THENCE 1. ALONG RIDGEHURST ROAD NORTH SIXTY NINE DEGREES THIRTY SEVEN MINUTES WEST THIRTY SIX FEET; THENCE 2. SOUTH TWENTY DEGREES TWENTY THREE MINUTES WEST SIXTY FEET AND NINETY EIGHT HUNDREDTHS OF A FOOT; THENCE 3. SOUTH SIXTY NINE DEGREES FIFTY EIGHT MINUTES EAST THIRTY SIX FEET; THENCE 4. NORTH TWENTY DEGREES TWENTY THREE MINUTES EAST SIXTY FEET AND SEVENTY SIX HUNDREDTHS OF A FOOT TO THE PLACE OF BEGINNING. BEING KNOWN AS LOT 76, BLOCK 113.02 ON THE OFFICIAL TAX MAP OF TOWNSHIP OF WEST ORANGE, COUNTY OF ESSEX.

Property Address: **35 Ridgehurst Rd., West Orange, NJ 07052**

B. Lender, **Ditech Financial LLC**, will be making a loan secured by a mortgage, in the maximum principal amount of \$81,850.00 (Eighty One Thousand Eight Hundred Fifty Dollars and Zero Cents), to Guildine Tunis and Emmanuel Tunis as Borrower ("New Mortgage"), which will be a lien on the Property.

C. As part of the consideration for Lender's agreement to make the loan secured by the New Mortgage, and to induce Lender to make that loan, Mortgagee has agreed to subordinate the lien of the Existing Mortgage to the lien of the New Mortgage, upon the terms and conditions set forth in this Agreement.

NOW THEREFORE, Mortgagee and Lender agree as follows:

1. Mortgagee hereby subordinates the lien of the Existing Mortgage to the lien of the New Mortgage; however, this subordination shall not otherwise affect the validity or priority of the Existing Mortgage.

2. This Subordination Agreement is made on the understanding that Mortgagee shall not be responsible for any of the obligations of Borrower contained in or secured by the New Mortgage.

3. This Subordination Agreement shall be binding upon and inure to the benefit of Lender and Mortgagee and their respective successors and assigns.

Executed this ____ day of _____, 2019

The Township of West Orange

By: _____

Its: _____

Witness

Printed Name of Witness

STATE OF _____
COUNTY OF _____

I hereby certify that on _____ 2019 _____
personally came before me and stated to my satisfaction that he/she (a) was the maker of the
attached instrument (b) was authorized to and did execute the instrument as
_____ on behalf of on behalf of **The**
Township of West Orange the entity named in the instrument and (c) executed the instrument
as the act of the entity.

Notary Public

RESOLUTION
ABANDONED CAR AUCTION

Vehicles in violation, accidents, and/or abandoned will be towed off the street by a licensed Towing Company designated by the Township. The Township is authorized to sell at Public Auction unclaimed vehicles pursuant to State and Local Laws.

BE IT RESOLVED, by the Township Council of the Township of West Orange that the following recovered motor vehicles will be sold at Public Auction as described below:

The Purchasing Agent is hereby authorized to sell eight (8) transferable vehicle title(s) in the manner set forth in N.J.S.A. 39:10A-1 and N.J.S.A. 40A:14-157. Date and time of the sale is Tuesday August 27, 2019 at 2:00 PM in following location:

Twin Towing
1 Lakeside Avenue
West Orange, NJ 07052

Karen J. Carnevale, R.M.C.
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

Advertisement**ABANDONED CAR AUCTION NOTICE****ABANDONED CAR AUCTION NOTICE**

In accordance with N.J.S.A. 39:10A-1 and N.J.S.A. 40A:14-157 the Township of West Orange will hold for sale at public auction on Tuesday August 27, 2019 at 2:00 pm prevailing time, the vehicles listed below. The sale will be held and vehicles can be inspected at Twin Towing, Inc., 1 Lakeside Avenue, West Orange, NJ 07052.

<u>YEAR</u>	<u>MAKE</u>	<u>VEHICLE ID</u>
2000	HON	2HGEJ6674YH533875
2006	FORD	2FAHP71WX6X102478
2009	CHE	2G1WB57K691100753
2001	CHE	1GNDX03E01D101903
2003	MB	WDBRF61J43F313813
2005	FORD	1FMDU73E95UA52129
2002	NIS	1N4AL11D92C240643
2000	ACU	19UUA5678YA041368

All of the above vehicles shall be sold as transferable titles. Sales are subject to payment of all accumulated towing and storage charges. A 25% deposit will be required in cash and the balance payable in payable in 24 hrs. Vehicles will be removed from the storage premises at buyer's expense within 48 hours of the sale date.

Anne DeSantis
Purchasing Agent

209-19
August 13, 2019

**Resolution to Award a contract with Atlantic Business Products through the
Education Services Commission of NJ (ESCNJ) Cooperative**

Whereas, the Township of West Orange (Township) seeks to improve operational efficiency through the implementation of a document management system, and

Whereas, such implementation will reduce paper records and create an efficient means of record storage, retrieval and destruction; and

Whereas, pursuant to the provision made in the Local Public Contracts Law N.J.S.A. 40A:11-5(2) the Township as a Local Government Unit, may without public advertising for goods or services enter into contracts already secured by the United States of America, the State of New Jersey, County or Municipality thereof; and

Whereas, the Educational Services Commission of NJ (ESCNJ) has publicly advertised for such services and has awarded a contract # MRESC 15/16-20 to Facsimile Communications Industries, Inc d/b/a Atlantic Tomorrows Office d/b/a Atlantic Business Products located 134 W 26th Street, New York, NY 10001 for document management services in accordance with State of New Jersey laws and regulations for public record management; and

Whereas, the Township also compared similar services from two other companies and found Atlantic Tomorrows Office to be the most advantageous for the Township's needs, see attached "Exhibit A".

NOW, THEREFORE BE IT RESOLVED, by the Municipal Council of the Township of West Orange who hereby authorizes the Purchasing Agent, on behalf of the Township to issue and execute a Purchase Order in the amount not too exceed \$50,000.00 to Facsimile Communications Inc. d/b/a Atlantic Tomorrows Office d/b/a Atlantic Business Products with funds certified available by the Chief Financial Officer.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

I certify funds are available in Account no. 03-2544-18-0300-010

John O. Gross
Chief Financial Officer

EXHIBIT

“ A ”



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DOCUMENT MANAGEMENT SOLUTION

Prepared for: Township of West Orange

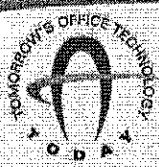
Submitted by: ATLANTIC TOMORROW'S OFFICE
134 West 26th Street
New York, NY 10017
(212) 741-6400
www.tomorrowsoffice.com

Presented by: Patti Kanner, Managing Director, Document Mgmt.
Ro Kathuria, Sales Engineer, Document Mgmt.

Date: 4/25/2019

Atlantic Tomorrow's Office | 134 West 26th Street, New York NY 10001
(212) 741-6400 | info@tomorrowsoffice.com | www.tomorrowsoffice.com

Atlantic dms
Document Management Solutions



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Document Management Solution

OVERVIEW

Atlantic, Tomorrow's Office ("Atlantic") will, on the terms described in this quotation ("Quotation"), provide Township of West Orange ("Client") with a comprehensive, secure and scalable document management solution (the "Solution").

Client seeks to improve operational efficiencies through implementation of a document management system. Such implementation will help reduce paper records and facilitates record workflow and retrieval. Client's current approach, involving storage and retrieval of paper records is labor intensive and inefficient. Accordingly, client seeks new capabilities and to achieve the following objectives:

- Create an efficient and user-friendly process to store documents using multi-function devices
- Enable documents to be associated with search fields (TBD) for quick and easy document retrieval
- Eliminate the effort and expense related to manual storage & retrieval
- Improve document security and access control
- Improve document workflow & efficiency by leveraging the document management system

The solution provides client a reasonably easy to use platform that can enable client to achieve the above objectives. The solution is flexible and capable of growing with an organization.



Document Management Solution

PROPOSED SOFTWARE SOLUTION

Please note that the required software media and installation/training services are listed in this proposal as per Atlantic discovery meeting(s)/call(s) with client. If client requires changes to proposed solution, additional software media and installation, configuration, and training services will be proposed via change order. Unless specified in the pricing grid, the solution and professional services included in the solution do not include any configuration of active data exchange between DocuWare and other systems or migration of old files/data into DocuWare from existing systems/windows drive.

Atlantic will configure the DocuWare system as listed in the overview below including deliverable items listed in the pricing table.

1. Users and Usage Rights – appropriate user rights will be agreed upon prior to implementation
2. Virtual File Cabinets (up to 2) – **SAMPLE below**
 - a. Accounts Payable (**SAMPLE**)
3. Index/Search Fields - to be agreed upon prior to implementation – **SAMPLE below**
 - a. Accounts Payable (**SAMPLE**)
 - i. Vendor Name
 - ii. Document Type (Invoice, Packing slip, Purchase Order, etc.)
 - iii. Amount
 - iv. Document Date
 - v. PO#
 - vi. Check #
 - vii. ... More TBD
 - b. TBD (**SAMPLE** above)
4. User Process
 - a. Import files (via scan, drag/drop file on computer, etc.) into DW
 - b. User indexes files into DW file cabinet
 - c. User uses search feature to retrieve documents from virtual file cabinet



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Document Management Solution

PROPOSED SCANNING SOLUTION

Description of Files

Each Building Department file typically consist of folders containing Permits, Certificates, Applications, Drawings and other supporting documents.

Small Doc Data Entry

Cover Sheets

Use one Bar Code Sheet and Labeled Cover Sheet with the DRS Number printed on it for each file.

Index Fields

DRS #

This field is auto-filled as usual.

Section

Enter no more than 3 Section Numbers per file.

Block

Enter no more then 3 Block Numbers per file.

Lot

Enter no more than 10 Lot Numbers per file.



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Document Management Solution

Small Doc Prep Instructions

DO shade the seals on the drawings.

DO NOT photocopy any of the folders unless necessary to scan.

Tape Post-It notes to sheet of White Paper.

DO NOT DISCARD ANYTHING. As a general rule, attach one of the tear off sections from the Bar Code Coversheet to any item that is removed from the file (badly ripped originals, photos, disks, file folders, etc...) and place at the end of the box in one pile with a DO NOT SCAN coversheet on it. See the following for more specific instructions.

For NCR forms that are STILL ATTACHED, Remove and place in the DO NOT SCAN section of the box. You do not have to attach one of the LDS number tear off sheets to them.

Materials that cannot be scanned, such as floppy disks, CDs, videotapes, vender samples, etc. should be photocopied and placed in the DO NOT SCAN section of the box.

All un-deposited checks should be returned to the City. TBD if any checks will be scanned (deposited or un-deposited) due to confidential personal information being exposed to Public Records.

Photocopy Photographs for scanning and place original in the DO NOT SCAN section of the box with one of the LDS number tear off sections.

Ripped documents should be repaired or photocopied, if photocopied place original in the DO NOT SCAN section of the box, you do not have to attach one of the LDS number tear off sheets to them.

Any unopened certified letters found in the files will be returned to the client.

Order of Documents:

Barcode Sheet

Labeled Cover Sheet

Documents as they are



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Document Management Solution

Small Doc Scanning Instructions

Standard Small Doc scan instructions. Scan at 240 dpi as a black and white tiff.

Re-Packing

Files are to be placed back into their original folders with the LDS Barcode and Labeled Cover

Large Doc Index Fields

LDS

Enter the LDS Number for the Drawing.

Section

Enter no more than 3 Section Numbers per file.

Block

Enter no more than 3 Block Numbers per file.

Lot

Enter no more than 10 Lot Numbers per file.

Drawing Title

Enter full description in the Title Block of the Drawing

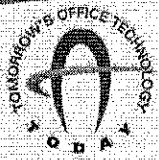
Large Doc Prep Instructions

Shade all raised seals.

Large Doc Scanning Instructions

Standard Large Doc/Drawings scanning instructions. Scan at 300 dpi as a black and white tiff.

The drawings need to be folded back up so that they can be inserted back into the original folder.



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Large Doc Quality Control Instructions

Each drawing will be scanned to the best of the scanners ability. If there are any rips, lines, or any other flaws on the drawing the scanner will make a note of it within the QC Comments.

None of the drawings will be cropped, de-skewed or de-speckled. Client will receive the drawings scanned as is.



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Document Management Solution

TRAINING

Atlantic takes pride in the solutions we offer and therefore endeavor to ensure of their continued success. Accordingly, as part of every solution deployment, reasonable training is provided to users, regardless of their role in using the application (IT, Administration, Scan/Store and View).

SUPPORT

Client will be provided with a support contract to allow client to contact Atlantic in order to remedy issues with the DocuWare solution. Support is provided M-F 9am-5pm EST via telephone and remote access. With an active support contract, client will be eligible to receive upgrade media as defined by DocuWare.

INCORPORATED TERMS

Client acknowledges the Solution, DocuWare and Atlantic's services hereunder are subject to the provisions of the applicable End User License Agreement ("EULA"). Customer, having read and understood the EULA, agrees to be bound by and comply with the provision of the EULA. Customer further acknowledges and agrees that Atlantic shall be considered a party to the EULA, and any performance hereunder shall be subject to the terms thereof.

HARDWARE/SERVER REQUIREMENTS

Client will provide remote access to a server (physical or a virtual server added to existing infrastructure) that meets the minimum requirements for the DMS systems core server. To facilitate engineer access, Atlantic uses a lightweight Kaseya agent for remote access to the server. This helps expedite your configuration phase and provides the implementation engineer the ability to make quick configuration changes during user testing. If an alternate method of remote access is required and Kaseya may not be used, an \$875 surcharge will be issued and allotted for additional time required to complete configuration.



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Document Management Solution

IMPLEMENTATION AGENDA

- 1. Kick off/Discovery session**— This is the first step to implementing your document management solution. For this session you should invite the team members who are most familiar with the documents and process surrounding your first department roll-out. For example, if the document management system will first be rolled out to AP, invite the key team members from the AP department! During this meeting, information will be gathered by Atlantic regarding your documents and processes. The information taken will be compiled into notes and diagrams to lay the ground work for the specification document. During this meeting, we will also ask that you designate the main internal contact(s) who should be included on project update correspondence and who will address questions going forward. Additionally, the IT contact is identified so Atlantic may begin the process of getting virtual access to the server that will be used to host your DocuWare solution.
- 2. Workflow review session(s)** – During these sessions (typically two) the notes and diagrams compiled from the discovery meeting are presented so we may identify any necessary changes to the proposed document management solution configuration. This is a great time to address remaining open questions regarding how the system will handle the documents and workflows specific to your process. When complete, the final specification document will be signed and approved by your team as acceptable to be used by the Atlantic engineers to configure your solution.
- 3. Server accessibility** – By now, Atlantic should have virtual access to the server that will be used to host your DocuWare solution. When turned over to Atlantic, server access and compatibility will be confirmed. After this access is available, you can expect to be up and running with your DocuWare solution in 4-6 weeks. This time is used to engineer the system, complete testing, complete a beta demo to end users, and define a training and go-live timeline.
- 4. Beta system review session(s)** – After initial configuration of the system is complete, the beta demo is a presentation of the configured solution to your key team members. During this session, Atlantic will walk through the system and use cases as they relate to the agreed upon specification. This is the time to identify final tweaks and adjustments to finalize the configuration so beta end users may begin using the system.
- 5. Beta go-live & go-live** – After final configuration of the system is complete, the beta users receive virtual training and begin using the system to identify additional system tweaks that may be needed before full go-live. Once final changes are complete, all users will be trained and the full go-live will follow.



Document Management Solution

INVESTMENT

Please note: All payments listed below are subject to sales tax – monthly options are all \$1 buyout leases (you own at end)

Software

Recommended Minimum Solution Components (Document Storage, Retrieval, & Archiving)	
Description	QTY
DocuWare Professional Server - Core server software	1
DocuWare Client License - Concurrent user access license (allows unlimited user names) – A concurrent license may also be allocated to <u>four</u> dedicated “always-on” named users	4 concurrent or 16 named
DocuWare Smart Connect – Search for documents in DW by pressing button placed in external windows application(s) – *user must be logged in	1
DocuWare Email/Attachment Capture – Bypass scanning/saving and route emailed files from designated email addresses directly to DocuWare ex. invoices emailed to invoices@yourwebaddress.com – consumes 1 named (.5 concurrent) license	1
DocuWare Task Manager - Manage document workflow and email notifications	1
Configuration & Training (2 Virtual File Cabinets + incl. 1 workflow process flow ex. AP) up to 65 hours 1. Creation of virtual file cabinet specification 2. Build/configuration of solution as per agreed upon specification 3. Beta go-live, support, and feedback process with beta users 4. System refinement as per beta go-live 5. Go-live support	1
1 Payment Purchase - Includes support through year 1 = \$43,935 Or 36 monthly payments - Includes support through year 3 = \$1860/month Or 48 monthly payments - Includes support through year 4 = \$1605/month Or 60 monthly payments - Includes support through year 5 = \$1465/month	

Optional Additional User License(s)			OR Monthly Options (you own at end)		
Concurrent user access license (allows unlimited user names) – A concurrent license may also be allocated to four dedicated “always-on” named users (ex. An organization with 100 users will never require greater than 25 licenses)			Includes M&S		
Description	QTY	Purchase option incl. M&S	36mo.	48mo.	60mo.
DocuWare Client License (1 concurrent/4 named)	1	\$2,475	\$110	\$100	\$90



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Scanning

Service	Price
Imaging – includes document preparation, scanning, quality control, naming/indexing, and electronic file delivery	\$1.30/drawing
	\$0.09/image small format (11x17 or smaller)
	\$0.008/image Folder Indexing for Small Doc (Block, Lot & Section)
	\$0.68/drawing Indexing Block, Lot, Section & Drawing Title
	\$0.03/image Document Prep/Re-Pack



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Document Management Solution

Archival Pricing/Services



Total Records
Information Management

Based on our review of the current on-site Record Storage situation at the Township of West Orange, we have prepared a cost summary to perform the following options to transition to off-site storage;

1. Assist in the indexing and packing of information to be transitioned to Total Records Information Management's off-site storage facility.
2. Provide on-site shredding bins for all items that can be shredded.
3. Pickup and shelving of all items picked up for the Township of West Essex.

Based on the scope of services we provide the following estimate cost analysis;

- The hourly labor charge to assist in the indexing and boxing of materials at customers site is \$39.00 per hour. The amount of time is dependent on a number of factors including detail of indexing, organization of information to be boxed, etc.
- The cost to deliver, pickup, shred and provide an affidavit of destruction is \$59.00 per toter.
- We estimate that the total cubic footage of the item we looked at during our site visit is approximately 4,000 cubic feet. Based on the rates provided, the annual storage cost will be approximately \$9,500.
- If the customer does all the indexing and boxing, the approximate cost to pick up (and place on shelving at our facility), 4,000 cubic feet of storage (based on a one-time price reduction), will be \$16,000 (\$4.00 per cubic foot).



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Document Management Solution

Archival Pricing/Services

	<u>Price</u>	<u>Per</u>
<u>Storage</u>		
Container Storage	\$0.199	cf (1)
Data Vault Storage	\$20.00	storage case
<u>Warehouse Services</u>		
Container Filing, Refiling & Retrieval (standard)	\$2.25	cf
Container Filing, Refiling & Retrieval (rush)	\$2.75	cf
Filefolder Filing, Refiling & Retrieval (standard)	\$2.50	file
Filefolder Filing, Refiling & Retrieval (rush)	\$2.75	file
Container Shredding	\$3.95	cf, plus retrieval
Container Recycling	\$2.25	cf, plus retrieval
Filefolder Shredding	\$1.45	file, plus retrieval
Filefolder Recycling	\$1.05	file, plus retrieval
Permanent Removal	\$3.95	cf, plus retrieval
Container Data Entry	\$4.00	container
Filefolder Data Entry	\$4.55	file
Unsuccessful Filefolder Search	\$5.95	search
Special Labor	\$34.00	hour
Interfile	\$3.95	interfile
<u>Miscellaneous</u>		
Archive Container	\$3.95	container (4)
Transfile Container	\$4.95	container (4)
Waiting Time	\$15.00	15 minutes, 15 minutes incl
Reference Inquiry	\$0.00	no charge
On-line Access	\$0.00	no charge
Bar Code Labels	\$0.00	no charge
Administrative Fee	\$0.00	no charge
Photocopies	\$0.25	page
Facsimile	\$0.25	page, 10 page minimum
Scan-on-Demand	\$0.25	page, \$25.00 minimum
Toter Destruction - 96 gallon	\$59.00	console
Console Destruction	\$19.00	console, 3 item min
Data Vault Storage Case Refiling & Retrieval	\$5.00	storage case
<u>Transportation</u>	<u>Price</u>	<u>Per</u>
Next Day Delivery/Pickup - West Orange NJ (Base Charge)	\$25.95	trip
Per Item	\$2.45	cf/filefolder
Call by 5:00 pm for delivery/pickup next business day by 5:00 pm (3)		
Next Day AM Delivery/Pickup - West Orange NJ (Base Charge)	\$32.95	trip
Per Item	\$2.45	cf/filefolder
Call by 5:00 pm for delivery/pickup next business day by 11:30 am (3)		
Same Day Delivery/Pickup - West Orange NJ (Base Charge)	\$34.95	trip
Per Item	\$2.25	cf/filefolder
Call by 10:00 am for delivery/pickup same business day by 5:00 pm (3)		



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Document Management Solution

Archival Pricing/Services

	<u>Price</u>	<u>Per</u>
Rush Delivery/Pickup – West Orange NJ (Base Charge)	\$49.95	trip
Per Item	\$2.75	cf/filefolder
Call by 2:00 pm for delivery/pickup for same business day by 5:00 pm (3)		
After Hours Delivery/Pickup – West Orange NJ (Base Charge)	\$99.95	trip
Per Item	\$2.75	cf/filefolder
Call after 3:00 pm for delivery/pickup within five hours		

- (1) An archive container is 1.2 cubic feet and transfile container is 3.6 cubic feet
- (2) All other container sizes shall be priced accordingly
- (3) Monday through Friday, excluding holidays
- (4) Plus \$.40 per container, subject to a \$30.00 delivery minimum

Any services not included shall be priced separately



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Document Management Solution

ANNUAL SUPPORT

Please note: Support cost are **included through payment term selected (up to 5 years) and are subject to 5% yearly escalation. Actual amount of first bill will be reflective of payment term selected and 5% yearly escalation from purchase*

*Minimum solution components support = \$5810**

*Optional additional user license support (1 concurrent/4 named) = \$495**

PAYMENT TERMS

Invoice terms: due in full net 30

Scanning:

Progress billing as work is completed. 20% shall be required upon sign-off based on anticipated volume

Software:

50% Invoiced upon sign-off

50% Invoiced upon DocuWare license installation on client server

If solution is leased (you own at end), client agrees to complete delivery and acceptance document upon DocuWare license installation on client server. Final configuration/training will proceed after this sign-off is received.

To facilitate engineer access, Atlantic uses a lightweight Kaseya agent for remote access to the server. This helps expedite your configuration phase and provides the implementation engineer the ability to make quick configuration changes during user testing. If an alternate method of remote access is required and Kaseya may not be used, an \$875 surcharge will be issued and allotted for additional time required to complete configuration.

Archival Pricing/Services

These services will be billed directly by Total Records Information Management



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Document Management Solution

CLIENT ACCEPTANCE

By signing of this proposal, an authorized representative of Customer engages Atlantic to implement the Solution in accordance with the terms hereof.

Agreed to on behalf of:

Township of West Orange

Facsimile Communications Industries, Inc.
D/B/A Atlantic, Tomorrow's Office

Signature

Signature

Name

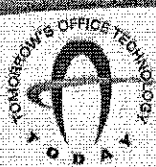
Name

Title

Title

Date

Date



Document Management Solution

TERMS AND CONDITIONS

The Agreement contains the Terms and Conditions governing the engagement between Atlantic, Tomorrow's Office (ATO) and Client.

This Agreement contains the whole of the agreement between the parties and there are no other representations, warranties or agreements, except as contained herein. This Agreement shall not be amended or altered, except by a written instrument duly executed by the parties.

This Agreement is effective upon receipt and acceptance of Client of the engagement ("Effective Date").

1.0 PRICING AND PAYMENT TERMS

1.1 Services shall be billed and due based on the agreed upon terms set forth in the Agreement. For any services or other performance for which a specific payment term is not specified, payment is due within thirty (30) days of the applicable invoice date. Prices do not include and, the Client shall be liable for all taxes, duties, fees, or other charges of any nature imposed by any government authority.

1.2 In addition to the Services, the Client agrees to pay any reasonable travel, lodging, meal, overnight mail, faxes, copy or any other related out-of-pocket expenses as outlined in the agreement.

1.3 Client agrees to pay all charges arising hereunder as and when due. Should Client default on its payment obligations, ATO shall have the right, without notice to Client, to do any or all of the following: (i) withhold performance hereunder until a reasonable time after all defaults have been cured, (ii) commence collection activities for all sums due or to become due hereunder, including, but not limited to, costs and expenses of collection, and reasonable attorney's fees, (iii) terminate this Quotation, and/or (iv) pursue any other remedies permitted hereunder, at law or in equity. Finance charges in the amount of 1.5% per month will be assessed on all past due balances. ATO's rights and remedies hereunder are cumulative and not exclusive of any other available rights and/or remedies. Upon termination of this Agreement the Client shall have 15 days from ATO's last invoice to pay any amounts due and payable to ATO, and any amount due from the Client to ATO shall survive termination.

1.5 Client-based Delays. In the event Company's performance of its obligations hereunder is, in Company's reasonable judgment, impeded, prevented or otherwise delayed due to Customer's acts or omissions (including, Customer's failure to discharge its obligations and/or responsibilities hereunder), any remaining milestones shall be deemed achieved (for the purpose of triggering Customer's payment obligations), and associated payment obligations shall be accelerated.

2.0 LIMITED LIABILITY AND WARRANTY

2.1 ATO represents and warrants that Services will be performed in a workmanlike manner. ATO's sole liability and the Client's sole remedy for any failure of ATO to provide Services are for ATO to use commercially reasonable efforts to fix or resolve material Incidents. An "Incident" is defined as a problem caused by an incorrect operation by ATO of the unmodified computer code in the relevant Software or Hardware provided by ATO.

2.2 EXCEPT AS PROVIDED IN THE PROVISIONS OF THIS AGREEMENT, ATO MAKES NO REPRESENTATIONS, WARRANTIES OR COVENANTS TO ANY PERSON OR ENTITY WITH REGARD TO ITS PERFORMANCE HEREUNDER, OTHER THAN AS EXPRESSLY SET FORTH HEREUNDER. TO THE MAXIMUM EXTENT PERMITTED BY LAW, ATO DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NONINTERRUPTION, NON-INFRINGEMENT, CORRECTNESS AND THOSE ARISING BY STATUTE OR OTHERWISE IN LAW OR FROM A COURSE OF DEALING OR USAGE OF TRADE. SERVICES PROVIDED ARE ON A COMMERCIAL REASONABLE EFFORTS BASIS, AND ATO DOES NOT WARRANT THAT IT WILL BE CAPABLE OF CORRECTING ALL REPORTED ERRORS OR DEFECTS OF COVERED PRODUCTS, SYSTEMS, ETC., OR THAT THE SAME WILL FUNCTION



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WITHOUT ERRORS. NO AGENT OR EMPLOYEE OF ATO IS AUTHORIZED TO MAKE ANY EXPANSION, MODIFICATION OR ADDITION TO THIS LIMITATION AND EXCLUSION OF WARRANTIES.

2.2 TO THE MAXIMUM EXTENT PERMITTED BY LAW, IN NO EVENT WILL ATO OR ITS OFFICERS, DIRECTORS, SUPPLIERS, LICENSORS, AGENTS, ASSIGNEES OR REPRESENTATIVES BE LIABLE TO CLIENT UNDER, IN CONNECTION WITH, OR RELATED TO THIS AGREEMENT, FOR ANY SPECIAL, INCIDENTAL, INDIRECT, OR CONSEQUENTIAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOST PROFITS OR REVENUE, LOSS OF GOODWILL, LOSS OF, DAMAGE TO OR CORRUPTION OF, DATA OR OTHER LOSS OF SYSTEM USE, WHETHER BASED ON BREACH OF CONTRACT, WARRANTY, TORT, PRODUCT LIABILITY, OR OTHERWISE, AND WHETHER OR NOT CUSTOMER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

2.3 The total cumulative liability of ATO, on all claims of any kinds, whether in these Terms and Conditions or otherwise arising out of or relating to the subject matter hereof, shall not exceed Client's actual payments to ATO from the Effective Date to the claim date related to the product or service from which such claim arose.

2.4 ATO shall not be liable for (nor deemed to be in breach or default of its obligations hereunder) for failure to perform its obligations hereunder for any period during which such performance is delayed or prevented, directly or indirectly, due to causes beyond its reasonable control, including, but not limited to: acts of God, fire, terrorism, war, epidemics, material shortages, acts or omissions by the Client or the Client's suppliers or agents or any act or omission by any governmental authority, strikes, labor disputes, transportation shortages or vendor non-performance. For avoidance of doubt: (a) ATO is not liable for and is not required to perform Services with respect to problems caused by third party products or any Software that has been altered or modified by anyone other than ATO; and (b) ATO shall not be responsible for any delay on the part of the Client to provide information and/or approvals.

3.0 ACCESS

3.1 To the extent necessary, the Client shall at its sole cost and expense provide ATO remote access or physical access to the site and any other facility as reasonably requested.

4.0 SURVIVAL AND NON TRANSFER

4.1 Any and all provisions or obligations contained within this Agreement or its attachments will survive termination and will remain binding to all parties and its successors or mergers relating to confidentiality and protection of ATO's intellectual property.

4.2 Any and all provision or obligation contained within this Agreement or its attachments will survive any transfer of ownership or either party with includes but is not limited to acquisition, name change, merger and amalgamation.

4.3 The Client may not transfer the Agreement and benefits hereunder to another entity without the written consent of ATO, and any attempted transfer or assignment will be void.

5.0 INDEPENDENT CONTRACTOR

5.1 The parties acknowledge and agree that ATO is an independent contractor and not an employee, agent or joint venture of the Client.

5.2 Client acknowledges that ATO is involved in a highly strategic and competitive services business which is largely personnel drive. Client further acknowledges that Client's hiring of ATO's personnel would deprive ATO of substantial benefits. Accordingly, Client shall not, without the prior written consent of ATO, directly or indirectly solicit for employment or hire ATO personnel during the term of this Agreement and for a period of one (1) year following the termination or expiration of this Agreement.



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6.0 CONFIDENTIALITY

6.1 During the course of the engagement, participating Client and ATO personnel may be exposed to confidential proprietary or personal information, respective to each business. The Client and ATO agree that all such information will be securely handled and kept in the strictest confidence.

7.0 GENERAL

7.1 In the event that any provision of this Agreement shall be invalid, such provision shall be severable from the remainder of the Agreement, and the remainder of the Agreement shall be considered to be valid and binding upon each party, with such invalid provision.

7.2 This Terms and Conditions represent the entire Agreement between parties, and no modifications, amendments or wavier shall be binding on either party unless agreed to in writing by the parties. This Agreement is governed by New York law with exclusive venue in New York County, New York.

RESOLUTION

WHEREAS, the Township of West Orange (the “Township”) has acquired property known as the Rock Spring Golf Course including the various facilities and operations (“Rock Spring”); and

WHEREAS, the Township seeks to retain a consultant in connection with the Township’s planning for the next phase of Rock Spring Golf Club; and

WHEREAS, David B. Cronheim, Esq. (“Cronheim”) currently serves as contract compliance officer and has submitted a proposal to the Township, annexed hereto as Exhibit “A,” for a fee of \$3,500.00 per month and reasonable expenses not to exceed \$150.00 per month for August through November 2019, fees totaling \$14,000.00 and expenses totaling \$600.00; and

WHEREAS, this award is made in a non-fair and open manner based upon the nature of the services, and the professional’s background and experience; and

WHEREAS, the amount of the proposal falls below the bid threshold allowing Cronheim’s retention without public bidding.

NOW THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Township be and hereby is authorized to retain David B. Cronheim, Esq. to provide consulting services related to the Township’s planning for the next phase of Rock Spring Golf Club pursuant to the Proposal annexed hereto as Exhibit “A;” and be it further

RESOLVED, that the Mayor be and hereby is authorized to execute any agreement with Cronheim consistent with the Proposal annexed hereto as Exhibit “A;” and be it further

RESOLVED, that the Township Clerk be and hereby is authorized to attest to the Mayor’s signature; and be it further

RESOLVED, that a copy of this Resolution shall be made available in the Clerk's office
in accordance with applicable law.

Karen J. Carnevale, R.M.C
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

I hereby certify funds are available from: _____
Account No.

John Gross, Chief Financial Officer

EXHIBIT “A”

DAVID B. CRONHEIM

155 Claremont Road • Bernardsville, New Jersey 07924 • davidbcronheim@gmail.com • C: (908) 377-7791

June 1, 2019

VIA E-MAIL

Township of West Orange
c/o Richard D. Trenk, Esq.
McManimon, Scotland & Baumann, LLC
75 Livingston Avenue, Suite 201
Roseland, NJ 07068
RTrenk@msbnj.com

Re: Proposal for Consulting Services

Dear Mr. Trenk:

Thank you for the opportunity to present this proposal for consulting services to the Township of West Orange (the "***Township***"). This proposal sets forth the basic terms on which I am willing to provide such consulting services to the Township, subject to approval by the Township council.

It is my understanding that the Township requires provision of the services set forth on **Schedule A** hereto (the "***Services***") in connection with the Township's planning for the next phase of Rock Spring Golf Club (the "***Rock Spring***"). I would be willing to perform the Services in consideration of Three Thousand Five Hundred Dollars (\$3,500.00) per month commencing as of the date of this letter and reimbursement of reasonable expenses not to exceed One Hundred Fifty Dollars (\$150.00) per month.

If the foregoing is acceptable to the Township and the Township wishes to retain me to provide the Services, I ask you to please return a signed copy executed by an authorized signatory as a binding letter of intent. I look forward to continuing to work with the Township on this exciting and impactful project.

Very Truly Yours,



David B. Cronheim

AGREED AND ACCEPTED:

Township of West Orange

By: _____

Name:

Title:

Schedule A

Scope of Services

- Review and evaluate proposals for use, development and/or redevelopment of all or a portion of the Rock Spring
- Meet with possible developers
- Assist the Township in the selection and supervision of a golf course architect
- Assist the Township in the formulation of a long term plan for Rock Spring and/or serve as a coordinator/facilitator of any committee formed with the purpose of doing the foregoing
- Attend public meetings to communicate with Township citizens and officials regarding the redevelopment of Rock Spring
- Related services

** Specifically excluded from this scope of services are: (1) services provided to the Township as contract compliance officer pursuant to its contract with KemperSports Management and (2) legal services of any kind.**

**RESOLUTION AUTHORIZING THE RETENTION OF ANTONELLI KANTOR, P.C.
AS SPECIAL ALCOHOLIC BEVERAGE CONTROL PROSECUTOR**

WHEREAS, the Township Council of the Township of West Orange ("Township") periodically sits as the Township Alcoholic Beverage Control Board ("ABC") with regard to authority to consider any and all violations of the ABC laws of the State of New Jersey; and

WHEREAS, the Township Police Department investigates on a periodic basis the forty-six (46) active ABC licenses within the Township of West Orange; and

WHEREAS, a number of ABC charges have been investigated and are pending charges; and

WHEREAS, enforcement of the ABC laws is critical to the quality of life in the Township; and

WHEREAS, the Law Department recommends retention of Antonelli Kantor, P.C. of Union, New Jersey, as Special ABC Prosecutor; and

WHEREAS, Antonelli Kantor, P.C. has agreed to serve at a rate of \$150 per hour up to a maximum of \$10,000; and

WHEREAS, this matter has not been submitted through the Fair and Open Process and is below the bid threshold amount;

NOW, BE IT HEREBY RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE that the Township be and is hereby authorized to retain Antonelli Kantor, P.C. as Special ABC Prosecutor at a rate of \$150 per hour up to a maximum of \$10,000 to prepare and prosecute any and all outstanding ABC charges; and

BE IT FURTHER RESOLVED that the Municipal Clerk shall cause a copy of this Resolution to be published in accordance with applicable law.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

ANTONELLI KANTOR P.C.

ATTORNEYS AT LAW

DANIEL ANTONELLI*
PARTNER

JARRID H. KANTOR*
PARTNER

YULIEKA TAMAYO*
PARTNER

DEBRA M. MCGARVEY*
ASSOCIATE

CHARLES R. G. SIMMONS*
ASSOCIATE

DANIEL H. KLINE
ASSOCIATE

VIVIAN LEKKAS*
OF COUNSEL

**ADMITTED NJ & NY*

1000 STUYVESANT AVE
SUITE #1
UNION, NJ 07083
Main: (908) 623-3676
Fax: (908) 866-0336
www.aknjlaw.com

WRITER'S CONTACT:
Direct: 908-623-3672
Email: jkantor@aknjlaw.com

August 2, 2019

Via Email

Richard D Trenk, Township Attorney
Township of West Orange
66 Main Street
West Orange, NJ 07052

RE: Special Counsel – ABC Prosecution

Dear Mr. Trenk:

I am a partner in the law firm of Antonelli Kantor, P.C. (the “Firm”), with its principal offices at 1000 Stuyvesant Avenue, Suite 1, Union, New Jersey 07083. Please accept this letter and its enclosures as our Firm’s Qualifications for Legal Services, as Special Counsel for the Township of West Orange (the “Township”). Also, enclosed for your reference are the firm’s (i) proof of insurance; (ii) W-9; (iii) business registration; and (iv) certificate of employee information report.

Executive Summary

Antonelli Kantor, P.C. (“Antonelli Kantor”) is uniquely suited to meet the needs and goals of the Township of West Orange (the “Township”). In that connection, Antonelli Kantor currently handles ABC matters for the City of Trenton, Township of Union, and the Borough of Sayreville. In addition, Antonelli Kantor has substantial experience litigating a variety of matters in both State and Federal Courts in New Jersey, representing public entities and boards throughout the State of New Jersey and will be able to provide the services required by the Township in an effective and capable manner. In that connection, and by way of example, Mr. Kantor and Mr. Antonelli have represented the County of Union, Township of Hillside, Borough of Caldwell, Town of West New York, among others as Special Counsel. The firm currently represents the City of Trenton and other municipalities and public entities in municipal litigation matters relative to N.J.S.A. 59:1-1 et seq. and § 1983 among other matters. Additionally the firm currently represents the following public entities in varying capacities: (i) Town of Dover; (ii) Borough of Roselle Park; (iii) Middlesex County; (iv) Township of Union; (v) City of Plainfield; (vi) City of Hoboken; (vii) City of Newark; (viii) Borough of Roselle; (ix) Borough of Roselle Park; (x) City of Linden; (xi) Township of West Caldwell; (xii) City of Trenton; (xiii) Township of Edison; (xiv) Middlesex County Improvement Authority; (xv) County of Union; (xvi) City of Rahway; (xvii) Township of Hillside; (xviii) City of West New York; and (xix) Joint Meeting of Essex and Union Counties. Additionally, Mr. Antonelli serves as Township Attorney for the Township of Union and is the City Attorney for the City of Linden and Mr. Kantor is Town Attorney for the Town of Dover, Borough Attorney for the Borough of Roselle Park and Special County Counsel to the County of Middlesex. Antonelli Kantor presently has seven (7) attorneys and will be adding an additional

two (2) attorneys in September and; therefore, is able to address the needs of the Township in a timely and effective manner.

Our Firm is in compliance with all applicable affirmative action and other legal requirements with respect to its business and has not had any judgments, against the Firm or any of its attorneys, for professional malpractice within the last three (3) years. The Firm or any of its attorneys have never been reprimanded, censured, or suspended for ethics violations. All attorneys in the Firm possess the appropriate licenses to practice law in the State and Federal Courts in the State of New Jersey and most of the attorneys are also licensed to practice law in the State of New York. Further, the firm has not represented within the past three (3) years and does not represent any adverse parties and claims whether administrative, civil, criminal, or otherwise, against the Township.

Qualifications Statement

The Firm is a New Jersey professional corporation which opened its doors in March 2017 and has been in business under its current management since that time. The Firm is in compliance with all applicable requirements and laws with respect to its business and has never been the subject of any bankruptcy proceeding or re-organization proceeding.

The partners of the Firm are Jarrod H. Kantor, Esq., Daniel Antonelli, Esq., and Yulieika Tamayo, Esq. Neither myself nor Mr. Antonelli, or Ms. Tamayo have any immediate relatives who are Township employees or elected officials. Each of Mr. Kantor's, Mr. Antonelli's, and Ms. Tamayo's *Curriculum Vitae* are enclosed along with the resumes of Vivian Lekkas, Esq., Debra M. McGarvey, Esq., Charles R.G. Simmons, Esq., and Daniel H. Klein, Esq. who would be assisting on matters. As additional attorneys are added, we will provide updated resumes of those attorneys upon request. In short, this Firm has the ability to provide a wide range of legal services,

particularly, in this instance, given the attorneys vast experience in representing public entities throughout the state as general counsel, special counsel, and in other capacities, as described in greater detail herein.

Jarrid H. Kantor, Esq.

Mr. Kantor has substantial experience litigating a variety of matters in both the State and Federal Courts in New Jersey and New York. In addition, Mr. Kantor has appeared before numerous boards throughout the State on a variety of applications.

Mr. Kantor's practice focusses on the following: (i) representation of public entities and boards, including school boards, in various capacities (described herein); (ii) counseling closely held businesses in all aspect of their business; and (iii) complex civil litigation representing both Plaintiffs and Defendants (public and private) in disputes in State and Federal Court. Such experience includes the litigation of claims involving, and among other things: (a) Tort Claims under N.J.S.A. 59:1-1 et seq.; (b) CEPA claims; (c) LAD claims; (d) Employment claims; and (e) other Employment disputes.

In that connection, and in addition to private clients, Mr. Kantor has represented the following public entities in the following capacities, including representation related to ABC violations:

1. Town Attorney for the Town of Dover;
2. Borough Attorney for the Borough of Roselle Park;
3. Assistant County Counsel to Middlesex County
4. Special Counsel to the Township of Union;
5. Special Counsel to the City of Plainfield;
6. Special Counsel to the City of Hoboken;
7. Special Counsel to the City of Newark;
8. Special Counsel to the Borough of Roselle;
9. Special Counsel to the Borough of Roselle Park;

10. Special Counsel to the City of Linden;
11. Special Counsel to the Township of West Caldwell;
12. Special Counsel to the City of Trenton;
13. Special Counsel to the Township of Edison;
14. Special Counsel to the Middlesex Improvement Authority;
15. Special Counsel to the County of Union;
16. Special Counsel to the County of Middlesex;
17. Special Counsel to the City of Rahway;
18. Special Counsel to Town of Dover;
19. Special Counsel to the Township of Hillside;
20. Special Counsel to the City of West New York;
21. Special Counsel to the Joint Meeting of Essex and Union County;
22. Redevelopment Counsel for the Township of Hillside;
23. Labor Counsel for the Linden Board of Education; and
24. Conflict Counsel to the Roselle Board of Education.

Daniel Antonelli, Esq.

Mr. Antonelli currently serves as the Township Attorney for the Township of Union, having served in this position since June 2005 and as the City Attorney for the City of Linden, having served in this position since February 2015. Mr. Antonelli served as the Assistant Township Attorney for the Township of Union since 1998 and as the Assistant City Attorney for the City of Linden since 2012.

In both positions, in addition to the day-to-day activities of the positions, Mr. Antonelli attends all scheduled public meetings. In this regard, Mr. Antonelli has gained significant experience dealing with the Open Public Meetings Act, handling responses from members of council and inquiries from the public, and is often called upon to render an opinion to the governing body as issues arise. In addition, Mr. Antonelli has served as ABC counsel to the City of Trenton, Township of Union, and the Borough of Sayreville.

Mr. Antonelli has gained significant experience and is fully familiar with Titles 40, 40A and 18A of the New Jersey statutes. Consistent with these statutes, Mr. Antonelli has drafted

numerous ordinances and resolutions. Set forth below is a sampling and description of some noteworthy resolutions and/or ordinances:

1. Registration and Licensing of Rental Property to Protect Schools: The Township Committee of the Township of Union adopted a comprehensive ordinance requiring landlords to register their properties with the Township. The Township works in partnership with the Township of Union Board of Education, and through the licensing ordinance is able to identify those parents who are not proper residents for purposes of utilizing Township schools, which has eased the burden of improper use of the school resources by non-Union Township residents.
2. Public Right to Videotape Meetings: consistent with Tarus v. Borough of Pine Hill, the Township Committee of the Township of Union adopted a resolution that was drafted by the undersigned recognizing the public's right to videotape a meeting.
3. Vacant and Abandon Property Registration Ordinance: The City of Linden adopted an ordinance that requires the registration of abandon and vacant properties, which has allowed the City to generate significant revenue while addressing issues of blight and maintenance of properties.

Mr. Antonelli has also been involved in litigation in both the State and Federal Courts that touches upon areas of municipal law:

1. Barbera, et al. v. Patricia Rapach: successfully represented the Berkeley Heights Township Clerk in a challenge to her certification of a petition that sought a referendum for a \$10 million-dollar bond ordinance.
2. Township of Union v. Kean University: successfully obtained a temporary injunction against Kean University temporarily halting a construction project on the Liberty Hall Museum site, until Kean University secured all its required environmental approvals.
3. Township of Union v. Phil Geron, et al.: successfully obtained a ruling based an Order to Show Cause upholding the actions of the Township Committee, when it adopted a resolution eliminating the position of constable.
4. Citizens for a United Union v. Eileen Birch: represented Mrs. Birch, the Union Township Clerk in the ensuing litigation, wherein her actions of denying certification to place a direct form of government on the ballot were upheld. Consulted Mrs. Birch on a daily basis in order to assist her in the proper review of the petition.
5. Conway v. Florham Park: successfully obtained a judgment against Florham Park in

the approximate amount of \$50,000 for its illegal and improper removal of its then administrator, Jack Conway. This case made it to the New Jersey Supreme Court, and ultimately was dismissed on a technicality, not on the merits.

6. Roseland Democratic Municipal Committee v. Borough of Roseland; successfully obtained a preliminary injunction requiring the Borough to give the oath of office to candidate, Joseph Rolli, immediately, as required under the Municipal Vacancy Law.

Mr. Antonelli has a diverse background and experience. In that regard, and in addition to his private clients, Mr. Antonelli has represented the following entities, including representation as ABC counsel:

1. Township Attorney for the Township of Union;
2. City Attorney for the City of Linden;
3. Municipal Prosecutor for the Borough of Fanwood;
4. Special Counsel for the Union County Utilities Authority;
5. Special Redevelopment Counsel for the Town of Dover;
6. Special Litigation Counsel for the Town of Dover;
7. Special Counsel to the County of Union;
8. Special Counsel to Township of Hillside;
9. Special Litigation Counsel to the City of Plainfield;
10. Hearing Officer for the City of Plainfield;
11. Redevelopment Counsel for the Town of Dover;
12. Special Litigation Counsel to the City of Perth Amboy;
13. Special Litigation Counsel to the Township of Hillside;
14. Special Litigation Counsel to the County of Union;
15. Labor and Special Litigation Counsel to the City of Trenton;
16. Special Counsel to the Montville Board of Education; and
17. Special Counsel to the Clark Board of Education;
18. Special Counsel to the Borough of Caldwell;
19. Special Conflicts Counsel to the City of Elizabeth;
20. Special Counsel to the Town of West New York.

As you can see, our Firm has the qualifications and experience required. Further, the Firm will comply with the General Terms and Conditions required by the Township. This Firm is committed to excellence, integrity, zealous advocacy, and strives to meet its clients' needs in the most cost-effective manner and in a timely fashion.

Richard D Trenk, Township Attorney

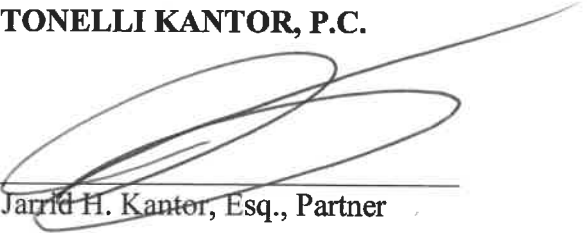
August 2, 2019

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Please feel free to contact me at any time to discuss any of the foregoing. We look forward to working with you and the Township.

Very truly yours,

ANTONELLI KANTOR, P.C.

By: 

Jarrid H. Kantor, Esq., Partner

Richard D Trenk, Township Attorney

August 2, 2019

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EXHIBIT LIST

Exhibit "A"	Business Registration Certificate
Exhibit "B"	Resumes
Exhibit "C"	W-9 Form
Exhibit "D"	General Liability Insurance
Exhibit "E"	Malpractice Insurance
Exhibit "F"	Certificate of Employee Information Report

EXHIBIT “A”

	
STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE	
Taxpayer Name:	ANTONELLI KANTOR PC
Trade Name:	
Address:	1000 STUYVESANT AVENUE SUITE 1 UNION, NJ 07083
Certificate Number:	2108712
Effective Date:	February 03, 2017
Date of Issuance:	February 27, 2017
For Office Use Only: 20170227135902138	

EXHIBIT “B”

Daniel Antonelli, Esq.
Antonelli Kantor, P.C.
1000 Stuyvesant Ave., Suite 1
Union, N.J. 07083
(908) 623-3676
email: dantonelli@akn.law.com

Legal Education

Widener University School of Law
Wilmington, Delaware

J.D. awarded 5/96

Pre-Legal Education

Seton Hall University
South Orange, New Jersey

B.S. awarded 5/92
(Accounting)

Seton Hall Preparatory School
West Orange, New Jersey

Diploma awarded 6/88

Bar Admission

New Jersey: 1997 New York: 1998

Work Experience

Township of Union
Union, New Jersey

6/05-Present

Township Attorney: Provide legal advice to the Township Committee and various departments; draft ordinances, resolutions and other legal documents; attend public meetings; oversee all outside litigation; address many issues on a day to day basis contained in title 40 and 40A of the New Jersey Statutes; familiar with Pay to Play laws and contract compliance related to public bids and professional services.

Borough of Fanwood
Fanwood, New Jersey

01/09-Present

Municipal Prosecutor: Responsible for enforcement of all title 39 motor vehicle violations, municipal ordinances and disorderly persons offenses.

City of Linden
Linden, New Jersey

07/12-Present

Municipal Attorney: Responsible Provide legal advice to the Mayor, City Council and various departments; draft ordinances, resolutions and other legal documents; attend public meetings; oversee all outside litigation; address many issues on a day to day basis contained in title 40 and 40A of the New Jersey Statutes; familiar with Pay to Play laws and contract compliance related to public bids and professional services.

Antonelli Kantor, P.C.
Union, New Jersey

01/17- Present

Partner:- Public Entity law firm dedicated to the full-service representation of municipalities, counties and public authorities.

DeCotlis, Fitzpatrick & Cole, LLP
Teaneck, New Jersey

03/15-12/16

Partner:- Public Entity law firm dedicated to the full-service representation of municipalities, counties and public authorities.

Antonelli Minichello, P.C.
Union, New Jersey

08/11-03/15

Partnership: General Practice with a concentration in real estate, wills & trusts, personal injury, corporate matters, general and public entity litigation, municipal court and criminal defense, and federal practice. In addition, the newly formed partnership focuses on public entity representation and litigation.

City of Linden
Linden, New Jersey

07/12-02/15

Assistant Municipal Attorney/Municipal Prosecutor: Responsible for enforcement of all title 39 motor vehicle violations, municipal ordinances and disorderly persons offenses. In addition, upon request I assist the City Attorney in addressing issues before the Mayor and Council.

Law Offices of Daniel Antonelli, L.L.C.
Union, New Jersey

7/98-08/11

Sole Proprietor: General Practice with a concentration in real estate, wills & trusts, personal injury, corporate matters, general and public entity litigation, municipal court and criminal defense, and federal practice.

Township of Union

6/98-6/05

Union, New Jersey

Assistant Township Attorney: Provided legal advice to the Township Committee and various departments; drafted ordinances, resolutions and other legal documents; attended public meetings; served as ABC Prosecutor in charge of presenting and proving violations against liquor license holders.

Wilson, Elser, Meskowitz, Edelman & Dicker LLP 9/97-6/98
Newark, New Jersey

Associate: Conducted all aspects of civil litigation including, but not limited to, preparation of discovery and substantive motions, attendance at and preparation for depositions, arbitrations and case management conferences; researched and drafted legal memoranda on various legal issues; assisted partners in trial preparation.

The Honorable Edmund M. Kirby 5/96-8/97
Newark, New Jersey

Law Clerk: Researched and drafted legal memoranda, bench and trial opinions; organized and prepared Judge for motion day; observed jury and bench trials and oral arguments; addressed issues concerning verbal threshold, UIM/UM coverage, landlord-tenant, lead exposure, medical and legal malpractice, labor and employment law and numerous pre-trial/discovery matters.

Mediator: Appointed and trained by the Court to mediate Special Civil disputes.

Bar Associations

Union County Bar Association and New Jersey State Bar Association, Member

Interests

Golf, Physical Fitness, Wine Making

References

Available Upon Request

Noteworthy Cases:

1. Barbara et al. v. Patricia Rago: successfully represented the Township Clerk in a challenge to her certification of a petition that sought a referendum for a \$10 million dollar bond ordinance.
2. Township of Union v. Kean University: successfully obtained a temporary injunction against Kean University stopping a construction project on the Liberty Hall Museum site.
3. Township of Union v. Phil Geron et al.: successfully obtained a ruling based upon an Order to Show Cause upholding the actions of the Township Committee, when it adopted a resolution eliminating the position of constable.
4. Citizens for a United Union v. Eileen Birch: while I did not represent the Township Clerk, Mrs. Birch in the ensuing litigation, her actions in denying certification to place a direct form of government on the ballot was upheld. I consulted Mrs. Birch on a daily basis in order to assist her in the proper review of the petition.
5. Roseland Democratic Comm. v. Borough of Roseland: successfully obtained an Order based upon an Order to Show Cause against the Borough of Roseland requiring them to immediately seat, Joseph Rolli, a candidate for council, who replaced Councilman Moore who was appointed to the Essex County Superior Court. The decision was affirmed by the New Jersey Appellate Division.
6. Williams v. Cit. of Elizabeth et al.: successfully was granted summary judgment in favor of defendant, on the basis that the officers did not use excessive force. The decision was affirmed by the Third Circuit Court of Appeals.

Jarrid H. Kantor, Esq.

Antonelli Kantor, P.C.

1000 Stuyvesant Ave., Suite 1

Union, NJ 07083

(908) 623-3676

Email: jkantor@aknjlaw.com

www.aknjlaw.com

PERSONAL SUMMARY

Mr. Kantor has substantial experience litigating a variety of matters in both the State and Federal Courts in New Jersey and New York. In addition, Mr. Kantor has appeared before numerous boards throughout the State on a variety of applications. Mr. Kantor, also, has substantial experience in complex commercial business and real estate transactions including securing the financing for same.

Mr. Kantor's practice focusses on the following: (i) representation of public entities and boards, in various capacities; (ii) counseling closely held businesses in all aspect of their business; and (iii) complex civil litigation representing both Plaintiffs and Defendants (public and private) in disputes in State and Federal Court. Such experience includes the litigation of claims involving, and among other things: (a) Tort Claims under N.J.S.A. 59:1-1 et seq.; (b) CEPA claims; (c) LAD claims; (d) Employment claims; and (e) other Employment disputes; (f) breach of contract; (g) collections; (h) construction litigation; (i) defense of class actions; (j) and other litigated matters. In that connection, and in addition to his private business and individual clients, Mr. Kantor has represented the following public entities in the following capacities:

- Town Attorney for the Town of Dover;
- Borough Attorney for the Borough of Roselle Park;
- Assistant County Counsel to Middlesex County
- Special Counsel to the Township of Union;
- Special Counsel to the City of Plainfield;
- Special Counsel to the City of Hoboken;
- Special Counsel to the City of Newark;
- Special Counsel to the Borough of Roselle;
- Special Counsel to the Borough of Roselle Park;
- Special Counsel to the City of Linden;
- Special Counsel to the Township of West Caldwell;
- Special Counsel to the City of Trenton;
- Special Counsel to the Township of Edison;
- Special Counsel to the Middlesex Improvement Authority;
- Special Counsel to the County of Union;
- Special Counsel to the County of Middlesex;
- Special Counsel to the City of Rahway;
- Special Counsel to Town of Dover;
- Special Counsel to the Township of Hillside;
- Special Counsel to the City of West New York;
- Special Counsel to the Joint Meeting of Essex and Union County;
- Redevelopment Counsel for the Township of Hillside;
- Labor Counsel for the Linden Board of Education; and
- Conflict Counsel to the Roselle Board of Education.

For his work, Mr. Kantor, has been recognized as a Super Lawyer for his excellence in practice for years 2010 through the present.

Mr. Kantor brings a businesslike mindset to litigation discussing both the risks and probability of success at every stage of the litigation process. Most notably, Mr. Kantor is a zealous

Jarrid H. Kantor, Esq.

LEGAL EXPERIENCE advocate for his clients with an unrelenting commitment to meet and exceed his clients' goals in each and every representation.

ANTONELLI KANTOR, P.C. Union, NJ
Partner • February 2017 – present

INGLESINO, WEBSTER, WYCISKALA, TAYLOR, LLC Parsippany, NJ
Partner • January 2015 – February 2017

KANTOR JALLOH, LLC Union, NJ
Partner • July 1, 2013 – January 2015

LAW OFFICES OF JARRID H. KANTOR, ESQ., P.C. Union, NJ
Sole Practitioner • June 2011- June 2013

SHAPIRO, CROLAND, REISER, APFEL, DI IORIO, LLP, Hackensack, NJ
Associate • April 2008 – June 2011

GREENBERG TRAURIG, LLP, Florham Park, NJ
Associate • February 2007 – April 2008

BOOKER, RABINOWITZ, TRENK, LUBETKIN, TULLY, DIPASQUALE & WEBSTER, P.C., West Orange, NJ
Associate • September 2006 – February 2007;
Summer Associate • May 2005 – August 2005

STERN, LAVINTHAL, FRANKENBERG & NORGAARD, LLC, Englewood, NJ
Law Clerk • Spring 2005

**JUDICIAL
INTERNSHIP**

**HONORABLE ROSEMARY GAMBARDELLA, CHIEF JUDGE
UNITED STATES BANKRUPTCY COURT, D.N.J.**, Newark, NJ
Intern • June 2004 – August 2004

- Responsible for the research and writing of bench memoranda for motions.
- Participated in the New Jersey District Court summer intern educational program.

EDUCATION

SETON HALL UNIVERSITY SCHOOL OF LAW, Newark, NJ
Juris Doctor, May 2006

Honors

- Quarterfinalist, Eugene Gressman Appellate Moot Court Competition, 2005.
- Best Brief, Eugene Gressman Appellate Moot Court Competition, 2005.
- Chancellor's Scholarship recipient.

RUTGERS UNIVERSITY, SCHOOL OF BUSINESS, New Brunswick, NJ
Bachelor of Science, Management Science and Information Systems (MSIS) • May 1998

Jarrid H. Kantor, Esq.

**BUSINESS
EXPERIENCE**

COMPUTER SCIENCES CORPORATION (CSC), Somerset, NJ
Senior Member of Strategic and Technical Support Team • September 2000 - July 2003

ELECTRONIC DATA SYSTEMS CORPORATION (EDS), Bedminster, NJ
Information Analyst • July 1998 – May 2000

TIME INC., New York, NY
E-Commerce Analyst /Specialist • May 2000 – September 2000

**BAR
ADMISSIONS**

New Jersey, 2006
New York, 2007

**AWARDS AND
RECOGNITIONS**

- New Jersey Super Lawyers – 2010 through present

**COMMUNITY
ACTIVITIES**

- **APOSTLE HOUSE PROJECT** – assisted in the organization of and participated in the remodeling of the Apostle House, a shelter for women located in Newark, New Jersey.
- **MARCH OF DIMES OF ESSEX COUNTY** – organized the first meeting of Essex county attorneys to create awareness and encourage the participation in the annual Walk America.
- **JUVENILE JUSTICE CLINIC**, Newark, NJ, Fall 2005
- **NEW JERSEY PRO BONO BANKRUPTCY PROGRAM**, Hackensack, NJ
Pro Bono Law Clerk • Spring 2005

References available upon request.

YULIEIKA TAMAYO, ESQ.

589 Mountain Avenue, Springfield, NJ 07081 ♦ (908)591-0934 ♦ Yulieika1285@gmail.com

ADMISSIONS

Admitted in New Jersey (2013). Admitted in New York (2014). Admitted U.S. District Court for District of NJ (2015).

EDUCATION

Rutgers School of Law-Newark, Newark, New Jersey

Juris Doctor, May 2013

Academics: G.P.A.: 3.41/4.33

Activities: Phi Alpha Delta, Chapter Clerk, 2012-2013, Phi Alpha Delta Mock Trial Team, Coach 2013, Member 2012, Rutgers Conflict Resolution Law Journal, Associate Editor

Rutgers University, Newark, New Jersey

Master of Arts in Political Science, May 2010

Academics: G.P.A.: 3.55/4.00

Honors: Recipient of Master's Scholarship

Bachelors of Arts in Biology & Political Science, May 2008

Academics: G.P.A.: 3.08/4.00

Honors: Dean's List (2003, 2007 & 2008), Recipient of Provost Scholarship

EXPERIENCE

Antonelli Kantor, P.C., Union, New Jersey, *February 2017- Present*

Partner. Highly motivated attorney working at this litigation law firm managing files through the litigation process with a concentration in Commercial Disputes, Tort Claims Act disputes, Employment Law, Civil Rights and Public Entity Law among others.

- Represent public entities such as Water Commissions, Townships, Cities, Boroughs and Towns, individual figures, police department among other in various litigation matters under the New Jersey Law Against Discrimination, Civil Rights Acts, Conscientious Employee Protection Act, Open Public Records Acts (OPRA), Open Public Meetings Act (OPMA), Tort Claims Act, and other state and federal statutes.
- Conduct independent employment investigations for public entity clients.
- Served as a hearing officer and prosecuting attorney pursuant to the New Jersey Civil Service Act for different public entities in the State of New Jersey.
- Prosecute Municipal Court matters on behalf of Public Entity clients and represent private clients in Municipal Court matters.
- Responsible for filing pleadings, meeting with clients, propounding discovery demands, writing legal briefs, filing motions, drafting settlement agreements, conduct and defend depositions, appear in court for settlement conferences, mediations and arbitrations, oral arguments, prepare cases for trial.
- Comply with insurance company guidelines related to billing, litigation strategy, risk assessment and communication.
- Serve as mentor to newer associates by reviewing and revising their work product; prepare them for Court appearances and depositions.
- Supervise support staff relative day to day operations of the office.
- Maintain certain personnel records.
- Engage in client development, including but not limited to, preparing the Firm's responses to Requests for Qualifications and Requests for Proposals and drafting and revision of Agreements between public entities and the Firm.

Inglisino, Webster, Wyciskala & Taylor, LLC, Parsippany, New Jersey, *January 2015-February 2017*

Attorney. Highly motivated attorney in charge of a wide assortment of services relative to client's cases. Responsibility include drafting pleadings and motions for cases in the Civil and Chancery Divisions in the Superior Court as well as in various Municipal Courts. Draft case correspondence to clients, courts and opposing counsel. Research and analyze legal issues. Prepare and respond to discovery requests. Conduct and defend depositions. Make court appearances on behalf of

clients in the Superior Court of New Jersey, United States District Court and in the various Municipal Courts. Interview and meet with clients. Engage in client development.

Marshall Law Firm, LLC, Elizabeth, New Jersey, *January 2015-January 2015; February 2014- October 2014*

Per Diem Attorney. Draft pleadings and motions in Family and Law Division cases. Prepare affidavits, certifications and case correspondence. Research and analyze law sources to prepare briefs or arguments for review, approval, and use by attorney. Interview and meet with clients. Appear in the Chancery Division/Family Part on behalf of clients.

Kantor Jalloh, LLC, Union, New Jersey, *March 2014-December 2014*

Attorney. Draft pleadings and motions in Family and Law Division cases. Prepare affidavits, certifications and case correspondence. Research and analyze legal sources to prepare briefs or arguments for filing with the Court. Interview and meet with clients. Take deposition and prepare and answer discovery requests. Appear in the Chancery Division, Law Division and Municipal Court on behalf of clients.

Law Offices of Julio Sanchez, Esq., Elizabeth, New Jersey, *September 2013-May 2014/September 2012-May 2013*

Part -Time Associate/ Former Law Clerk for Julio Sanchez, Esq. Draft and file pleadings and motions in family, worker's compensation, social security disability, and immigration cases. Prepare affidavits, certifications and case correspondence. Research and analyze law sources to prepare briefs or arguments for review, approval, and use by attorney. Interview and meet with clients. Appear in the Chancery Division/Family Part on behalf of clients.

Rutgers Urban Legal Clinic, Newark, New Jersey, *January 2013-May 2013*

Clinical Law Student. Drafted and filed pleadings and motions in a family law matter. Prepared affidavits, certifications and case correspondence. Researched and analyzed law sources to prepare briefs on issues, such as, Child Support, Spousal Support, and Frivolous Litigation. Prepared and provided discovery requests and answers. Interviewed clients and prospective clients. Appeared in court on behalf of the client pursuant to New Jersey Court Rule 1:21-3(b) and under the supervision of a supervisory attorney.

Hon. Ned M. Rosenberg, J.S.C., New Jersey Superior Court, Newark, New Jersey, *June 2011-September 2012*

Intern. Drafted bench memoranda and conducted legal research on issues, such as, agent/principal liability, premises liability, actions in lieu of Prerogative Writ, and Civil Rights violations among others. Worked on various civil motions and one post-conviction relief motion, which carried over from the Judge's tenure in the Criminal Division. Answered telephone calls from attorneys, litigants, and Court personnel. Observed trials.

Dean Andrew Horwitz, Roger Williams University School of Law, Bristol, Rhode Island, *June 2011-October 2011*

Research Assistant. Performed legal research and writing regarding traffic violations in Rhode Island.

PROFESSIONAL SKILLS

Languages: Fluent in Spanish

Software: Proficient in Westlaw, LexisNexis, E-Courts; Judiciary Electronic Filing and Imaging System (JEFIS), Automated Case Management System (ACMS), Case Information Statement (CIS), Case Management/Electronic Case Files (CM/ECF), Public Access to Court Electronic Records (PACER).

INTERESTS

I am an avid reader and I enjoy cooking and watching baseball. In addition, I am a member of Phi Alpha Delta Legal Fraternity Internal and currently serve as the Vice-Justice for the New Jersey Statewide Alumni Chapter.

VIVIAN LEKKAS

82 Briarheath Lane • Clark, New Jersey 07066 • 973-220-9407 • vivianantonio@aol.com
Admitted to N.J. (December 2009), N.Y. (February 2010), and U.S. District Court (January 2011)

EDUCATION:

Seton Hall University School of Law

Newark, N.J.

Juris Doctor, *cum laude*, May 2009

GPA/Rank: 3.51; 53/247 (Top 22%)

Honors: Best Oral Advocate and Best Brief Author in Appellate Advocacy, Summer 2007

Rutgers University, School of Business

New Brunswick, N.J.

Bachelor of Science in Finance, May 2001

GPA: 3.47

Honors: Golden Key National Honor Society; Dean's List

EXPERIENCE:

Antonelli Kantor, P.C.

Union, N.J.

Of Counsel

July 2018 - Present

Methfessel & Werbel, P.C.

Edison, N.J.

Attorney

September 2010 – Present

- Working with the civil rights/employment law defense team of this insurance defense law firm in managing files throughout the litigation process with a concentration in employment law, civil rights, education law, and public entity law
- Representing primarily public entities such as boards of education, townships, individual public figures, and police departments in various civil rights, employment, and other matters including claims made under the New Jersey Law Against Discrimination, Civil Rights Act, Americans with Disabilities Act, Conscientious Employee Protection Act, Open Public Records Act (OPRA), Open Public Meetings Act (OPMA), FERPA, Tort Claims Act, other state/federal statutes, and other common law claims such as defamation
- Updating Rules and Regulations manual for clients such as police departments.
- Responsible for filing pleadings, meeting with insureds, propounding and answering discovery demands, writing legal briefs, filing motions, drafting settlement agreements, conducting depositions, appearing in court for settlement conferences, mediations, oral argument, preparing cases for trial, and representing clients before administrative agencies such as the EEOC and DCR.
- Complying with insurance company guidelines related to billing, litigation strategy, risk assessment, creation and management of budgets, and communication
- Managing files in conjunction with Board counsel and/or in-house attorneys/general counsel
- Serving as mentor to newer associates
- Compiling and drafting the firm's quarterly Case Update outlining important new law and cases for insurance clients and attorneys

The Honorable Andrea G. Carter, Superior Court of New Jersey, Chancery Division, Family Part New Brunswick, N.J.

Judicial Law Clerk

September 2009 – August 2010

- Assisted the judge in researching and drafting tentative decisions and orders for attorney and *pro se* motions including issues on child support, custody, alimony, property settlement agreements, emancipation, and name changes.
- Mediated Special Civil Part and Landlord/Tenant disputes.

Levinson Axelrod, P.C.

Edison, N.J.

Summer Associate

May 2008 – October 2008

- Filed motions and opposition briefs including summary judgment, re-opening discovery, and extending discovery.
- Researched and wrote memoranda of law including a memorandum explaining the law under the Nursing Home Act.
- Utilized business background to evaluate advertising expenditures and make future recommendations.

Harmon Corporate Headquarters (Subsidiary of Bed, Bath, and Beyond)

Union, N.J.

Planner

November 2005 – July 2007

Assistant Planner

February 2004 – November 2005

- First employee to be promoted at Harmon Corporate after Bed, Bath, and Beyond acquisition.
- Analyzed merchandising plans based on dollar productivity and footage and presented sales during meetings.
- Made space recommendations for valuable floor space based upon analysis on profitability.

Federated Merchandising Group (FMG)

New York, N.Y.

Private Brand Analyst

January 2003 – January 2004

- Promoted to newly established Private Brand Analyst position within the men's department.
- Received FMG Exceptional Performer Award twice and Chairman's Award.

Product Assistant, September 2001 – September 2002; *Divisional Merchandise Assistant*, October 2002 – January 2003

- First employee to be promoted from a Product Assistant to Merchandiser within one year.
- Business analysis for sourcing of materials and pricing to bring product to market.

LANGUAGES / MEMBERSHIPS:

- Fluent Greek; Beginner Spanish
- N.J. State Bar Association, Middlesex County Bar Association, N.J. Law Journal's Young Lawyers Advisory Board (2014-2016)
- Founder and Co-Chair to the firm's newly established CLE and mentoring program, "The Art and Practice of Litigation"

PUBLICATIONS / SEMINARS:

- "Finding Individual Liability Under the N.J. LAD," 217 N.J.L.J. 461 (2014)
- "Workplace Harassment: Prevention, Investigation and Remediation" through implementation of effective employment policies - Oct. 2014
- Appearance on AM Best's Insurance Law Podcast discussing liability under the New Jersey Law Against Discrimination – Nov. 2014
- Contributory author on various articles published in the *New Jersey Law Journal* as part of the Young Lawyers Advisory Board: "Digital Technology: The Modern Day Cocktail Party" (March 22, 2016)

DEBRA M. MC GARVEY

996 Tinkettle Turn • Union, New Jersey 07083
908-400-5414 • debrammcgarvey@gmail.com

LITIGATION ATTORNEY

Exceptionally knowledgeable and versatile employment litigation attorney with twelve years of experience, including first chair trial experience. Motivated professional who thrives in a courtroom setting, excels at client rapport, discovery, and taking depositions. Skilled in trial preparation, research, and drafting legal documents. Successful in attaining favorable results for clients at arbitrations and trials through aggressive case handling.

Employment Law • Trial Skills • Counseling

ANTONELLI KANTOR, P.C., Union, NJ • 6/2019 – Present

Associate

- Represent townships, municipalities, and public employees in all phases of litigation in employment, personal injury, and civil rights matters.
- Draft discovery, summary judgment motions, and trial memoranda of law.
- Appear on behalf of townships, municipalities, and public employees at mediation, depositions, settlement conferences, and trial.
- Counsel townships, municipalities, and public employees regarding litigation strategy, case analysis, and settlement.

Accomplishments:

- Negotiated nominal settlement in favor of township limiting liability exposure at trial.

LOIS, LLC, Paramus, NJ • 9/2018 – 6/2019

Associate

- Represented employers and insurance carriers at New York Workers' Compensation hearings.
- Conducted depositions of medical experts.

Accomplishments:

- Prevailed at trial on denied claim through effective cross-examination of claimant.

KEENAN & DORIS, LLC, Rutherford, NJ • 3/2017 – 9/2018

Associate

- Represented townships, school boards, and public employees in all phases of litigation in employment, personal injury, and civil rights matters.
- Attended at depositions, mediations, and court appearances.

Accomplishments:

- Argued and prevailed on summary judgment motion regarding complicated whistle-blowing claim.

JASINSKI, P.C., Newark, NJ • 5/2013 – 2/2017

Associate

- Defended employers and employees in federal and state court in employment litigation matters.
- Counseled management clients on a variety of employment law issues, including discipline, termination, disability, accommodations, retaliation, wage and hour, and enforcement of rights and interests under collective bargaining agreements.

Accomplishments:

- Prevailed on summary judgment motion and subsequent reconsideration motion on the issue of independent contractor status.

DEBRA M. MC GARVEY

• Page 2 •

debrammcgarvey@gmail.com

GINARTE, O'DWYER, GONZALEZ, GALLARDO & WINOGRAD, LLP, Newark, NJ • 3/2012 – 5/2013
Associate

- Managed voluminous employment litigation caseload in New York and New Jersey courts.
- Represented clients at mediations, depositions, settlement conferences, and motions.

Accomplishments:

- Assisted in obtaining \$400,000 settlement for client at trial by successfully arguing motions in limine.

FOX & FOX LLP, Livingston, New Jersey • 10/2011 – 3/2012
Associate

- Represented PBA, FMBA, small businesses, and individual clients in a variety of legal matters, including labor and employment litigation, general civil litigation, and contract disputes.

Accomplishments:

- Obtained favorable arbitration award, including back pay and longevity, for PBA client by zealously arguing prevailing past practices.

OFFICE OF THE ATTORNEY GENERAL, Trenton, New Jersey • 9/2007 – 10/2011
Deputy Attorney General

- Represented various state agencies in federal and state court on all labor and employment matters.
- Litigated claims under the ADA, ADEA, FMLA, TITLE VII, NJLAD, NJFLA, and various tort and contract claims arising out of employment.

Accomplishments:

- Saved the Cancer Institute of New Jersey \$1 million dollars by winning jury trial.

HON. EDWARD T. O'CONNOR, Superior Court of NJ, Jersey City, New Jersey • 9/2006 – 8/2007
Law Clerk

- Researched, analyzed, and prepared legal memoranda for court on pending motions and trials.

Accomplishments:

- Drafted opinion on complex contract matter involving four co-defendants.

EDUCATION

JURIS DOCTORATE

Quinnipiac School of Law, Hamden, CT • Juris Doctorate (J.D.) 2006

Recipient of Honors Scholarship for 2003/4

Legal Extern at Connecticut Legal Services, New Britain, CT (Spring 2005)

Seton Hall University School of Law, Newark, NJ • Visiting student: Academic year 2005-2006

BACHELOR OF ARTS

Montclair State University, Montclair, NJ • GPA: 3.66/4.0, graduating *magna cum laude*

Major: Bachelor of Arts, Political Science & Classics, 2003

Minor: Pre-Law & Latin

Honors: Dean's List, Scholar-Athlete Recipient, Rosenbush Scholarship, Classics Scholarship, Golden Key International Honor Society, MSU Honors Program

Activities: Montclair State Swimming & Diving Team, Honors Program Executive Board
Georgetown University, Public Affairs Seminar Program, Washington D.C. • GPA: 3.67; 6/2001

BAR ADMISSIONS

New Jersey (2007); New York (2007); USDC DNJ (2007); USDC SDNY (2012)

Charles R. G. Simmons, Esq.
1349 Lake Street, Plainfield, New Jersey 07060 ♦ (973) 866-6284 ♦ csimmons@aknjlaw.com

EDUCATION

Rutgers School of Law-Newark, Newark, New Jersey

Juris Doctor, January 2014

Academics: GPA 3.53

Honors: Myron Harkavy Prize (Awarded to the graduating student showing the most promise as a trial lawyer); 2013 Trial Attorneys of New Jersey Scholarship Recipient; 2014 Rutgers Pro Bono Award

Activities: *Women's Rights Law Reporter*, Information Technology Editor; Rutgers Moot Court Board, Public Interest Committee Chair; 2013 Rutgers National Mock Trial Team, Regional Mock Trial Participant; 2012 Rutgers Nathan Baker Mock Trial Competition, First Place; 2012 Phi Alpha Delta National Mock Trial Competition, First Place & Best Witness; Evening Student Association, Vice-President; Minority Student Program

Rutgers University, New Brunswick, New Jersey

Bachelor of Arts in Criminal Justice & Sociology, May 2008

Academics: GPA 3.44

Honors: Chi Alpha Sigma, National Athlete Honor Society; Gamma Sigma Alpha, National Greek Honor Society; National Order of Omega (Membership limited to 3% of the Greek Community)

Activities: Track & Field Team, School Record Holder; Black Student Union, President; Omega Psi Phi Fraternity, Inc., Chapter President

EXPERIENCE

Antonelli Kantor, P.C., Union, New Jersey

Associate Attorney, September 2017 – Present

Provide legal representation to public entities defending Title 59 claims. Draft discovery requests and responses, motions, case evaluation summaries, settlement agreements, pleadings, motions and legal memorandum; Negotiate with opposing counsel to settle claims; Conduct complex legal research and discovery investigations; Attend court appearances, hearings, depositions and settlement/mediation conferences; Represent clients charged with criminal matters in Municipal and Superior Courts.

New Jersey Office of the Public Defender – Union Trial Region, Elizabeth, New Jersey

Assistant Deputy Public Defender, August 2015 – September 2017

Represented individuals charged with felonies ranging from first-degree homicide to fourth-degree level crimes. Negotiated dismissals and pleas to disorderly persons offenses; Performed legal research and brief writing; First Chaired two jury trials to verdict; Second Chaired a homicide jury trial to verdict; Worked closely with investigators to prepare defenses/present mitigating information.

New Jersey Superior Court, Union Vicinage - Civil Division, Elizabeth, New Jersey

Law Clerk to the Hon. James Hely, J.S.C., August 2014 – August 2015

Drafted memoranda and opinions on legal issues relating to complex commercial, professional malpractice and personal injury cases; Analyzed and made bi-weekly recommendations regarding the disposition of 90-150 motions; Attended motion hearings, case management and settlement conferences and trials; Mediated small claims in Special Civil Division as a court-trained mediator.

Gibbons P.C., Newark, New Jersey

Law Clerk, September 2013 - December 2013; March 2014 - August 2014

Researched and prepared memoranda on discrete legal issues relating to mass tort litigation; Drafted Motions for Orders and Commissions; Prepared stipulations extending discovery end-dates and dismissing cases with/without prejudice; Drafted motion papers; Reviewed deposition transcripts.

Rutgers Civil Justice Clinic, Newark, New Jersey
Clinical Law Student, September 2013 - January 2014

Presented forty-five minute oral argument before the United States District Court for the District of New Jersey in a social security benefits matter; Second Chaired oral argument before the United States Court of Appeals for the Third Circuit; Co-authored Third Circuit brief; Represented client in a social security hearing before an Administrative Law Judge; Co-authored Administrative Law Hearing brief; Conducted client interviews and witness preparation; Prepared cross examination of a vocational expert.

Rutgers - Office of the Senior Vice President and General Counsel, New Brunswick, New Jersey
Document Review Assistant, May 2013 - August 2013

Reviewed and analyzed confidential documents to determine their responsiveness to Open Public Records Act requests; Prepared reports to categorize privileged and proprietary information.

Passaic County Prosecutor's Office, Paterson, New Jersey
Appellate Unit Intern, September 2012 - December 2012

Reviewed trial, sentencing and post-conviction relief transcripts; Researched issues and wrote appellate briefs pertaining to ineffective assistance of counsel, excessive sentencing, procedural bars and the right to a fair trial.

Rutgers Constitutional Litigation Clinic, Newark, New Jersey
Clinical Law Student, August 2012 - December 2012

Conducted client intake interviews; Assisted in the drafting of election day registration and electronic voting briefs; Wrote memorandum on whether human trafficking victims could use various states' safe harbor provisions as a defense to state prostitution prosecutions and related preemption principles; Assisted detainees at Logan Hall with registering to vote under the clinic's voter registration project.

Forthright, Somerset, New Jersey
Case Coordinator, July 2008 - August 2012

Coordinated over 3,700 cases at all phases of arbitration; Monitored and maintained compliance with arbitration rules.

BAR ADMISSIONS

New Jersey (2014); New York (2014); United States District Court for the District of New Jersey (2014)

Daniel Kline

4 Pilgrim Drive, Succasunna, NJ 07876

Phone: 862-432-5895

e-mail: Dan.Kline9@gmail.com

Licensed to Practice Law in New Jersey

Education

Rutgers University School of Law, Newark – Juris Doctor, May 2018

Rutgers University, New Brunswick – Bachelor of Arts, History and Political Science, October 2010

Professional Experience

Antonelli Kantor, P.C.
Associate

Union, NJ
10/18-Present

- Write briefs, motions, answers, and other legal pleadings for use at trial in court
- Respond to discovery requests on behalf of our clients
- Create legal arguments in defense of our clients for use at trial
- Main areas of practice: Municipal law, land use law, zoning law, general litigation

Roxbury Township
Councilman, Ward 4

Roxbury, NJ
01/16-Present

- Advocate for constituent concerns using creative problem-solving techniques and policy initiatives to resolve residential issues
- Work with Zoning Board and Planning Board to ensure that proposals from residents and developers comply with state laws and local ordinances
- Review and vote on annual Township Operating and Capital budgets, make recommendations for expenditures, identify opportunities to increase revenue and become more cost efficient to prevent unnecessary tax increases
- Implement community outreach initiatives to keep the constituency involved and informed

New Jersey Transit
Compliance/Government Affairs

Newark, NJ
01/18-06/18

- Research statutory compliance issues and recommend agency courses of action
- Create issue briefs and guidance memos for the Executive Director
- Monitor pending legislation impacting NJT and create legislative reports for department managers
- Compile and analyze internal agency data and recommend ways to increase efficiency while complying with New Jersey laws and regulations

Hammerman Rosen LLP
Law Clerk

Fairfield, NJ
06/17-Present

- Write briefs, motions, and responsive pleadings for use in trial in Municipal, Superior, and Appellate courts
- Appear in court with managing partners for trials
- Conduct client meetings, assist with depositions, and answer interrogatories
- Write legal memos to assist managing partners with complex or unresolved areas of law pertaining to cases
- Main areas of practice: construction law, personal injury, contracts, Constitutional/civil rights, administrative law, family law, wills, trusts & estates, property law, real estate transactional law and property closings

Rutgers Constitutional Rights Clinic
Student Associate

Newark, NJ
01/17-06/17

- Researched issues relevant to the case using Westlaw/Lexis to create best legal argument for clients
- Wrote an Amicus Curiae brief for our client
- Held legal strategy meetings to determine best courses of action and next steps for our client
- Drafted memos explaining relevant rules of law, legal theories, and precedent on key issues

- Sent necessary documents to opposing parties and court to satisfy notice requirements

Law Office of Marshall L. Gates
Law Clerk (Per Diem)

Roxbury, NJ
06/16-08/16

- Analyze depositions and other discovery documents to create strategies for trial
- Write briefs for use in court based on legal research pertaining to our clients' cases
- Attend Morris County Superior Court for trial and motion hearings
- Main area of practice: personal injury

Assemblyman Daniel R. Benson
Legislative Aide

Hamilton, NJ
06/15-12/15

- Researched current and pending legislation and analyzed the projected impact on our constituency
- Identified community issues to draft and sponsor legislation for Assemblyman Benson
- Coordinated with offices of elected officials and state agencies to set up meetings for the Assemblyman
- Provided constituent services for community members in need

Congresswoman Bonnie Watson Coleman
Legislative Aide/Constituent Services Representative

Ewing, NJ
12/14 – 05/15

- Worked with Federal agencies to solve constituent issues
- Managed internship program and recruited candidates for internships
- Identified creative solutions for ongoing problems in different communities

Bonnie Watson Coleman for Congress
Field Organizer

Ewing, NJ
10/14-11/14

- Managed all campaign field operations for Mercer County
- Created and implement internship program for high school and college students
- Built rapport and maintained relationships with township municipal chairs, elected officials, and community leaders

National Hemophilia Foundation
Public Policy Analyst

New York, NY
02/13-07/14

- Created and edited position papers and issue briefs on current or pending legislation
- Researched and analyzed proposed Medicaid expansion and healthcare policy initiatives
- Supported advocacy, education, and lobbying efforts through social media and coalition building
- Advocated for legislation pertaining to the interests of NHF to elected officials and staff

Congressman Frank Pallone, Jr.
Staff Assistant

Long Branch, NJ
07/11-04/12

- Accompanied Congressman to political events and provided summary profiles of all contacts
- Worked in conjunction with both political and private organizations to schedule meetings and events for Congressman Pallone
- Created press releases to raise awareness of Congressman's political activities
- Provided support for constituents with issues that dealt with federal agencies

Awards/Professional Organizations

- Eagleton Institute of Politics – Governor's Executive Fellow, Fall 2017 – Spring 2018
- JNFuture – Executive Board Leadership Chair, Fall 2016 – Present
- Roxbury Rotary Club, Spring 2018 – Present

- Rutgers Law School Organizations, 2015-2018:
 - Student Bar Association
 - Jewish Law Students Association
 - Street Law

EXHIBIT “C”

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Antonelli Kantor, P.C.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
☐ Individual/sole proprietor or single-member LLC
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶
☒ Other (see Instructions) ▶ **Professional Corporation**
☐ C Corporation
☐ S Corporation
☐ Partnership
☐ Trust/estate

4 Exemptions (codes apply only to certain entities, not individuals; see Instructions on page 3):
Exempt payee code (if any)
Exemption from FATCA reporting code (if any)
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
1000 Stuyvesant Avenue, Suite #1

6 City, state, and ZIP code
Union, New Jersey 07083

7 List account number(s) here (optional)

8 Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

			-				
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or

Employer identification number

8	1	-	5	2	1	9	5	8	8
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Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here **Signature of U.S. person** **Date** **3/3/12**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

EXHIBIT “D”

49 This **Spectrum Policy** consists of the Declarations, Coverage Forms, Common Policy Conditions and any
99 other Forms and Endorsements issued to be a part of the Policy. This insurance is provided by the stock
NZ insurance company of The Hartford Insurance Group shown below.
SBA

INSURER: TWIN CITY FIRE INSURANCE COMPANY
ONE HARTFORD PLAZA, HARTFORD, CT 06155
COMPANY CODE: 7

Policy Number: 13 SBA NZ9949 SB



SPECTRUM POLICY DECLARATIONS

ORIGINAL

Named Insured and Mailing Address: ANTONELLI KANTOR, P.C.
(No., Street, Town, State, Zip Code)

1000 STUYVESANT AVE STE 1
UNION NJ 07083

Policy Period: From 02/23/19 To 02/23/20 365 DAYS
12:01 a.m., Standard time at your mailing address shown above. **Exception:** 12 noon in New Hampshire.

Name of Agent/Broker: ANTHONY J FONSECA AGENCY LLC
Code: 654543

Previous Policy Number: NEW

Named Insured is: CORPORATION

Audit Period: NON-AUDITABLE

Type of Property Coverage: SPECIAL

Insurance Provided: In return for the payment of the premium and subject to all of the terms of this policy, we agree with you to provide insurance as stated in this policy.

TOTAL ANNUAL PREMIUM IS: \$781
IN RECOGNITION OF THE MULTIPLE COVERAGES INSURED WITH THE HARTFORD, YOUR
POLICY PREMIUM INCLUDES AN ACCOUNT CREDIT.

NJPLGA SURCHARGE: \$ 5.00

Countersigned by

Sueann L. Castaneda

Authorized Representative

12/10/18
Date

03596

*1500213NZ99490101

SPECTRUM POLICY DECLARATIONS (Continued)

POLICY NUMBER: 13 SBA NZ9949

Location(s), Building(s), Business of Named Insured and Schedule of Coverages for Premises as designated by Number below.

Location: 001 **Building:** 001

1000 STUYVESANT AVE STE 1
UNION NJ 07083

Description of Business:

LAWYERS & LAW FIRMS

Deductible: \$ 250 PER OCCURRENCE

BUILDING AND BUSINESS PERSONAL PROPERTY LIMITS OF INSURANCE

BUILDING

NO COVERAGE

BUSINESS PERSONAL PROPERTY

REPLACEMENT COST \$ 26,300

PERSONAL PROPERTY OF OTHERS

REPLACEMENT COST NO COVERAGE

MONEY AND SECURITIES

INSIDE THE PREMISES \$ 10,000
OUTSIDE THE PREMISES \$ 5,000

SPECTRUM POLICY DECLARATIONS (Continued)

POLICY NUMBER: 13 SBA NZ9949

Location(s), Building(s), Business of Named Insured and Schedule of Coverages for Premises as designated by Number below.

Location: 001 **Building:** 001

**PROPERTY OPTIONAL COVERAGES APPLICABLE LIMITS OF INSURANCE
TO THIS LOCATION**

STRETCH COVERAGES

FORM: SS 04 08

**THIS FORM INCLUDES MANY ADDITIONAL
COVERAGES AND EXTENSIONS OF
COVERAGES. A SUMMARY OF THE
COVERAGE LIMITS IS ATTACHED.**

**LIMITED FUNGI, BACTERIA OR VIRUS
COVERAGE:**

\$ 50,000

FORM SS 40 93

**THIS IS THE MAXIMUM AMOUNT OF
INSURANCE FOR THIS COVERAGE,
SUBJECT TO ALL PROPERTY LIMITS
FOUND ELSEWHERE ON THIS
DECLARATION.**

**INCLUDING BUSINESS INCOME AND EXTRA
EXPENSE COVERAGE FOR:**

30 DAYS

03597

*1500213NZ99490101



SPECTRUM POLICY DECLARATIONS (Continued)

POLICY NUMBER: 13 SBA NZ9949

**PROPERTY OPTIONAL COVERAGES APPLICABLE LIMITS OF INSURANCE
TO ALL LOCATIONS**

**BUSINESS INCOME AND EXTRA EXPENSE
COVERAGE
COVERAGE INCLUDES THE FOLLOWING
COVERAGE EXTENSIONS:**

12 MONTHS ACTUAL LOSS SUSTAINED

**ACTION OF CIVIL AUTHORITY:
EXTENDED BUSINESS INCOME:**

**30 DAYS
30 CONSECUTIVE DAYS**

**EQUIPMENT BREAKDOWN COVERAGE
COVERAGE FOR DIRECT PHYSICAL LOSS
DUE TO:
MECHANICAL BREAKDOWN,
ARTIFICIALLY GENERATED CURRENT
AND STEAM EXPLOSION**

**THIS ADDITIONAL COVERAGE INCLUDES
THE FOLLOWING EXTENSIONS**

**HAZARDOUS SUBSTANCES
EXPEDITING EXPENSES**

**\$ 50,000
\$ 50,000**

**MECHANICAL BREAKDOWN COVERAGE ONLY
APPLIES WHEN BUILDING OR BUSINESS
PERSONAL PROPERTY IS SELECTED ON
THE POLICY**

**IDENTITY RECOVERY COVERAGE
FORM SS 41 12**

\$ 15,000

SPECTRUM POLICY DECLARATIONS (Continued)

POLICY NUMBER: 13 SBA NZ9949

BUSINESS LIABILITY	LIMITS OF INSURANCE
LIABILITY AND MEDICAL EXPENSES	\$2,000,000
MEDICAL EXPENSES - ANY ONE PERSON	\$ 10,000
PERSONAL AND ADVERTISING INJURY	\$2,000,000
DAMAGES TO PREMISES RENTED TO YOU ANY ONE PREMISES	\$1,000,000
AGGREGATE LIMITS	
PRODUCTS-COMPLETED OPERATIONS	\$4,000,000
GENERAL AGGREGATE	\$4,000,000
EMPLOYMENT PRACTICES LIABILITY COVERAGE: FORM SS 09 01	
EACH CLAIM LIMIT	\$ 50,000
DEDUCTIBLE - EACH CLAIM LIMIT \$2,500	
AGGREGATE LIMIT	\$ 50,000
RETROACTIVE DATE: 02232017	

This **Employment Practices Liability Coverage** contains claims made coverage. Except as may be otherwise provided herein, specified coverages of this insurance are limited generally to liability for injuries for which claims are first made against the insured while the insurance is in force. Please read and review the insurance carefully and discuss the coverage with your Hartford Agent or Broker.

The Limits of Insurance stated in this Declarations will be reduced, and may be completely exhausted, by the payment of "defense expense" and, in such event, The Company will not be obligated to pay any further "defense expense" or sums which the insured is or may become legally obligated to pay as "damages".

AMENDMENT OF LIQUOR LIABILITY
EXCLUSION: FORM SS 40 34
DESCRIPTION OF ACTIVITY:
NONE

BUSINESS LIABILITY OPTIONAL
COVERAGES

03598

*1500213NZ99490101

SPECTRUM POLICY DECLARATIONS (Continued)

POLICY NUMBER: 13 SBA NZ9949

BUSINESS LIABILITY OPTIONAL COVERAGES (Continued)	LIMITS OF INSURANCE
HIRED/NON-OWNED AUTO LIABILITY FORM: SS 01 69	\$2,000,000
UNMANNED AIRCRAFT LIABILITY FORM: SS 42 06	

SPECTRUM POLICY DECLARATIONS (Continued)
POLICY NUMBER: 13 SBA NZ9949

**ADDITIONAL INSURED: THE FOLLOWING ARE ADDITIONAL INSURED FOR BUSINESS
LIABILITY COVERAGE IN THIS POLICY.**

LOCATION 001 BUILDING 001

TYPE MANAGER LESSOR

NAME SEE FORM IH 12 00

TYPE LEASED EQUIPMENT

NAME SEE FORM IH 12 00

03599

*1500213NZ99490101



SPECTRUM POLICY DECLARATIONS (Continued)**POLICY NUMBER: 13 SBA NZ9949****Form Numbers of Forms and Endorsements that apply:**

SS 00 01 03 14	SS 00 05 10 08	SS 00 07 07 05	SS 00 08 04 05
SS 00 60 09 15	SS 00 61 09 15	SS 00 64 09 16	SS 84 01 09 07
SS 01 30 04 08	SS 01 69 09 09	SS 10 39 07 05	SS 42 06 03 17
SS 04 08 09 07	SS 04 19 04 09	SS 04 22 07 05	SS 04 30 07 05
SS 04 39 07 05	SS 04 41 03 18	SS 04 42 03 17	SS 04 44 07 05
SS 04 45 07 05	SS 04 46 09 14	SS 04 47 04 09	SS 04 80 03 00
SS 04 86 03 00	SS 40 18 07 05	SS 40 34 03 00	SS 40 93 07 05
SS 41 12 12 17	SS 41 51 10 09	SS 41 63 06 11	IH 10 01 09 86
SS 05 47 09 15	SS 50 38 10 03	SS 51 11 03 17	SS 09 01 12 14
SS 09 71 12 14	SS 50 19 01 15	SS 00 46 03 16	IH 99 40 04 09
IH 99 41 04 09	SS 83 76 01 15	SS 89 93 07 16	
IH 12 00 11 85	ADDITIONAL INSURED - MANAGER/LESSOR		
IH 12 00 11 85	ADDITIONAL INSURED - LEASED EQUIPMENT		

EXHIBIT “E”



Policy Number: 580-325638-5

Insurer: United States Fire Insurance Company
305 Madison Avenue
Morristown, NJ 07962

LAWYERS PROFESSIONAL LIABILITY POLICY DECLARATIONS

NOTICE: THIS IS A CLAIMS MADE AND REPORTED POLICY. EXCEPT AS OTHERWISE PROVIDED HEREIN, THIS POLICY PROVIDES COVERAGE FOR **CLAIMS** FIRST MADE AGAINST THE **INSURED**S AND REPORTED TO THE **INSURER** DURING THE **POLICY PERIOD** OR DURING ANY APPLICABLE EXTENDED REPORTING PERIOD. PLEASE READ THIS POLICY CAREFULLY. WORDS AND PHRASES WHICH ARE PRINTED IN **BOLD TYPEFACE** HAVE SPECIFIC MEANING AND ARE DEFINED IN SECTION IV. OF THE POLICY. UNLESS STATED OTHERWISE BY SPECIFIC ENDORSEMENT, **DEFENSE EXPENSES** ARE INCLUDED IN THE LIMIT OF LIABILITY AND REDUCE THE LIMIT OF LIABILITY AVAILABLE TO PAY **DAMAGES**.

Item 1.	Named Insured & Street Address: Antonelli Kantor, P.C 1000 Stuyvesant Ave., Suite 1 Union, New Jersey, 07083
Item 2.	Policy Period: From 02/01/2019 (Effective) To 02/01/2020 (Expiration) (12:01 a.m. local time at the address shown in Item 1.)
Item 3.	Limit of Liability \$2,000,000 each Claim \$2,000,000 Policy Aggregate These amounts include Defense Expenses unless this Section is amended by specific endorsement of this policy.
Item 4.	Deductible: \$5,000 each Claim This amount applies to Defense Expenses unless this Section is amended by specific endorsement of this policy. This amount applies to each Claim unless this Section is amended by specific endorsement of this policy.
Item 5.	Premium: \$12,717.00 + \$0 (0 %, Municipal Tax) + \$0 (0 %, County Tax) + \$76 (0.60 %, State1 Tax) + \$0 (0.00 %, State2 Tax)
Item 6.	Prior Acts Date: Date :02/01/2017
Item 7.	The following endorsements, if any, are made a part of this policy at issuance: LPL - 099 (04/17), LPL - 100 (04/17), MI 07 001 01 15, LPL - 102 (04/17), LPL - AMEND - NJ (04/17), LPL - 127 (04/17), OFAC Notice

These Declarations, the application, and the policy with endorsements attached thereto, constitute the entire agreement between the **Insurer** and the **Insured**.

Countersigned (if required by law): _____

Date: _____

LPL - 099 (04/17)

EXHIBIT “F”

Certification 57417

CERTIFICATE OF EMPLOYEE INFORMATION REPORT

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of **15-MAY-2017** to **15-MAY-2024**

**ANTONELLI KANTOR, PC
1000 STUYVESANT AVE.
UNION**

NJ 07083



Ford M. Scudder

**FORD M. SCUDDER
State Treasurer**

RESOLUTION

*A Resolution Designating Certain Properties within
Blocks 116 and 116.01 as an Area in Need of Rehabilitation*

WHEREAS, the Local Redevelopment and Housing Law, N.J.S.A. 40A:12A-1 *et seq.* (the “**Redevelopment Law**”) authorizes municipalities to determine whether certain parcels of land in the municipality constitute areas in need of rehabilitation; and

WHEREAS, in accordance with the Redevelopment Law, the Township of West Orange (the “**Township**”) has determined that the following property should be considered for designation as an area in need of rehabilitation pursuant to N.J.S.A. 40A:12A-14a: the real property located at Block 116, Lots 44, 47, 48, 50, 51, 53, 53.01, and 55, and Block 116.01, Lots 81.03, 86, 87, 88, 89, 91, 93, 95, 96, 97, 98, 99, 100, 101 and 101.01 on the Township of West Orange Tax Map as further described in the attached Exhibit A, inclusive of any and all streets, “paper” streets, private drives and right of ways (the “**Study Area**”); and

WHEREAS, Leonard R. Lepore, P.E., the engineer for the Township, submitted a report, a copy of which is attached hereto as Exhibit B (the “**Rehabilitation Report**”), stating that the Study Area meets the criteria set forth in subsections (2) and (6) of Section 14 of the Redevelopment Law, N.J.S.A. 40A:12A-14(a), as: (i) more than half the housing stock in the delineated area is at least 50 years old, and (ii) a majority of the water and sewer infrastructure in the delineated area is at least 50 years old and is in need of repair or substantial maintenance; and that a program of rehabilitation is expected to prevent further deterioration and to promote the overall development of the Township in accordance with the requirements of Section 14 of the Redevelopment Law, N.J.S.A. 40A:12A-14(a); and

WHEREAS, N.J.S.A. 40A:12A-14(a), provides that prior to the adoption of a resolution designating the Study Area as an area in need of rehabilitation, the Township must first submit a copy of the proposed resolution designating the Study Area to the Township Planning Board for its review and recommendations; and

WHEREAS, on May 19, 2019, the Township adopted Resolution 134-19 referring a copy of the Rehabilitation Report and this resolution to the Planning Board for review and comment pursuant to Section 14 of the Redevelopment Law, N.J.S.A. 40A:12A-14(a); and

WHEREAS, based on the Rehabilitation Report, the Planning Board found that the Study Area satisfied the statutory criteria to be designated as an area in need of rehabilitation under Section 14 of the Redevelopment Law, N.J.S.A. 40A:12A-14(a); and

WHEREAS, on August 7, 2019, the Planning Board, acting by resolution, reviewed this resolution and recommends its adoption and the designation of the Property as an area in need of rehabilitation in accordance with Section 14 of the Redevelopment Law, N.J.S.A. 40A:12A-14(a),

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of West Orange as follows:

Section 1. The aforementioned recitals are incorporated herein as though fully set forth at length.

Section 2. The Township Council hereby designates the Study Area as an area in need of rehabilitation pursuant to Section 14 of the Redevelopment Law, N.J.S.A. 40A:12A-14(a).

Section 3. A copy of this resolution shall be available for public inspection at the offices of the Township Clerk.

Section 4. This resolution shall take effect immediately.

Karen J. Carnevale, R.M.C.
Township Clerk

Jerry Guarino
Council President

Adopted: August 13, 2019

Exhibit A

The Study Area consists of the following properties identified by block and lot and address in accordance with the City Tax Records and as shown on the attached tax map, along with the adjacent streets, “paper” streets, private drives and right of ways.

Block 116, Lot 44	239-245 Main Street
Block 116, Lot 47	247 Main Street
Block 116, Lot 48	249 Main Street
Block 116, Lot 50	251 Main Street
Block 116, Lot 51	253-255 Main Street
Block 116, Lot 53	259 Main Street
Block 116, Lot 53.01	257 Main Street
Block 116, Lot 55	Kling Street
Block 116.01, Lot 81.03	Kling Street
Block 116.01, Lot 86	261 Main Street
Block 116.01, Lot 87	263 Main Street
Block 116.01, Lot 88	265-267 Main Street
Block 116.01, Lot 89	269-271 Main Street
Block 116.01, Lot 91	273 Main Street
Block 116.01, Lot 93	955 Main Street
Block 116.01, Lot 95	277 Main Street
Block 116.01, Lot 96	279-281 Main Street
Block 116.01, Lot 97	283 Main Street
Block 116.01, Lot 98	285 Main Street
Block 116.01, Lot 99	92 Washington Street

88 Washington Street

86 Washington Street

84 Washington Street



Exhibit B
The Rehabilitation Report



TOWNSHIP OF WEST ORANGE

25 LAKESIDE AVENUE, WEST ORANGE, N.J. 07052

DEPARTMENT OF PUBLIC WORKS

ROBERT D. PARISI

Mayor

Tel: (973) 325-4160

Fax: (973) 669-9588

Email: llepore@westorange.org

LEONARD R. LEPORE

Director/Municipal Engineer

May 7, 2019

Mayor and Township Council
Municipal Building
66 Main Street
West Orange, New Jersey 07052

RE: **AREA IN NEED OF REHABILITATION**
MAIN STREET, EAST SIDE
BABCOCK PLACE TO WASHINGTON STREET
BLOCKS 116 AND 116.01

Mayor Parisi, Council President Guarino and Council Members:

Pursuant to the Local Redevelopment and Housing Law, NJSA 40A:12A-14, the area along the easterly side of Main Street between Babcock Place and Washington Street in Blocks 116 and 116.01 is an area in need of rehabilitation due to the age of the water and sewer infrastructure and the housing stock there. Specifically NJSA 40A-12A-14(a) states the governing body may designate all or part of the Municipality as being in need of rehabilitation if it determines by Resolution that there exists in that area conditions such that a majority of the water and sewer infrastructure in the delineated area is at least 50 years old and is in need of repair or substantial maintenance, and /or more than half of the housing stock in the delineated area is at least 50 years old. The sanitary sewer system in this section of Main Street is over a century old dating back to the turn of the nineteenth and twentieth centuries. The water main here was installed in 1892. The existing housing stock in this area was constructed during the period 1871 to 1932.

The sanitary sewer mains are made of vitrified clay, a very brittle material, and the pipe joints are oakum sealed with lead. Additionally, the manholes along Main Street are brick with mortar joints. Over time the joints between pipes and the joints between the brick courses in the manholes deteriorate, allowing for the infiltration of groundwater into the sanitary sewer system. During wet weather periods this extraneous flow causes sewage flow rates to rise considerably resulting in sewage backups into basements or surcharging of manholes causing discharges into the street. Even during dry weather periods and peak daily flow times such as early mornings, the sewer mains are nearly full. There is little capacity for additional flow in dry weather periods let alone wet weather periods. To accommodate future dry weather flows and to reduce flows from infiltration, the sanitary sewer mains and sanitary

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www.westorange.org

sewer manholes in this section of Main Street need to be replaced with larger pipes with water tight joints and new manholes of precast concrete.

The water main here along Main Street is only eight inches in diameter, and it supplies the network of water mains on streets that intersect Main Street with potable water for both domestic and firefighting purposes. In other sections of West Orange the local water purveyor, New Jersey American Water Company, has upgraded its distribution system along main roadways to 12 inch and 16 inch diameter water mains which then supply the intersecting streets and adjoining neighborhoods with potable water. This has assured adequate domestic water supply but more importantly the larger mains provide improved flows for firefighting. Main Street and surrounding neighborhoods are some of the most densely populated areas in the Township with most construction of wood frame. To provide higher water flow rates for firefighting, the eight inch water main in Main Street needs to be enlarged.

Additionally I reviewed the age of the existing housing stock along Main Street in these two blocks with the records on file in the office of the Tax Assessor, Kevin Dillon. In Block 116, there are a total of 45 housing units including 34 in the Llewellyn Hotel. These units were constructed during the period 1882 to 1932. In Block 116.01 there are a total of 23 housing units with construction during the period 1871 to 1923.

Along Main Street and in particular between Babcock Place and Washington Street, the age of the sewer and water infrastructure and the existing housing stock is well in excess of 50 years. Furthermore, the age of the sanitary sewer system results in high levels of infiltration during wet weather periods leading to sewer surcharging and overflows. Additionally, the size of the water main in Main Street limits fire flow rates in this section of West Orange. Both the sewer and water system along Main Street need to be improved. A rehabilitation program will promote the improvement of the water and sewer system and the existing housing stock which will improve the public welfare for those along Main Street and surrounding neighborhood.

Very truly yours,



Leonard R. Lepore, Municipal Engineer
Director of Public Works

LRL/az



TOWNSHIP OF WEST ORANGE

66 MAIN STREET, WEST ORANGE, N.J. 07052

Department of Planning and Development

ROBERT D. PARISI

Mayor

PLANNING BOARD

Robin Miller, Secretary

Tel: (973) 325-4111

Fax: (973) 325-6359

Email: planningboard@westorange.org

MEMORANDUM

TO: Hon. Jerry Guarino, Council President
Hon. Michele Casalino, Councilwoman
Hon. Cindy Matute-Brown, Councilwoman
Hon. Joe Krakoviak, Councilman
Hon. Susan McCartney, Councilwoman

FROM: Robin Miller 
Planning Board Secretary

CC: Karen Carnevale, Municipal Clerk
Mark Moon, Esq.

DATE: August 8, 2019

RE: **Preliminary Investigation and Report**
Proposed Area in Need of Rehabilitation
Block 116, Lots 44, 47, 48, 50, 51, 53, 53.01 and 55; and Block 116.01
Lots 81.03, 86, 87, 88, 89, 91, 93, 95, 96, 97, 98, 99, 100, 101 and
101.01

At the Planning Board hearing on August 7, 2019, the Planning Board voted to recommend to Township Council that the above referenced property qualify as an Area in Need of Rehabilitation Pursuant to N.J.S.A. 40A:12A-1 et. seq.

Attached please find executed copy of the Planning Board Resolution adopted August 7, 2019.

Kindly advise the Planning Board of any subsequent action taken by the Council regarding this matter.

Please do not hesitate to contact this office if you have any questions.

Thank you.



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**RESOLUTION
TOWNSHIP OF WEST ORANGE PLANNING BOARD**

*Resolution of the West Orange Planning Board Recommending to
the Township Council that it Designate Certain Properties as an
Area in Need of Rehabilitation pursuant to N.J.S.A.*

WHEREAS, the Local Redevelopment and Housing Law, N.J.S.A. 40A:12A-1 et seq. (the “Redevelopment Law”) authorizes municipalities to determine whether certain parcels of land located therein constitute an area in need of rehabilitation; and

WHEREAS, on May 14, 2019, the Township Council for the Township of West Orange (the “Council”) adopted Resolution No. 134-19 determining that the following properties should be considered for designation as an area in need of rehabilitation: Block 116, Lots 44, 47, 48, 50, 51, 53, 53.01 and 55; and Block 116.01, Lots 81.03, 86, 87, 88, 89, 91, 93, 95, 96, 97, 98, 99, 100, 101 and 101.01 on the Township of West Orange Tax Map inclusive of any and all streets, “paper” streets, private drives and rights of way (the “Study Area”); and

WHEREAS, Leonard Lepore, P.E. the engineer for the Township, submitted a report (the “Rehabilitation Report”), a copy of which is attached hereto stating that the Study Area meets the criteria set forth in subsections (2) and (6) of Section 14 of the Redevelopment Law, N.J.S.A. 40A:12A-14(a), as (i) more than half the housing stock in the delineated area is at least 50 years old, and (ii) a majority of the water and sewer infrastructure in the delineated area is at least 50 years old and is in need of repair or substantial maintenance; and that a program of rehabilitation is expected to prevent further deterioration and to promote the overall development of the Township in accordance with the requirements of Section 14 of the Redevelopment Law; and

WHEREAS, N.J.S.A. 40A:12A-14(a) provides that prior to adoption of a resolution designating the Study Area as an area in need of rehabilitation, the Township must first submit a

copy of the proposed resolution designating the Study Area to the Township Planning Board for its review and comment; and

WHEREAS, the Township Council has provided to the Planning Board a copy of its proposed resolution along with a copy of the Rehabilitation Report prepared by Leonard Lepore, P.E.;

NOW, THEREFORE, BE IT RESOLVED that the Planning Board has reviewed the resolution and Rehabilitation Report forwarded from the Township Council and determines that designation of the Study Area as an area in need of rehabilitation is warranted; and

I hereby certify that the above is a true and correct copy of a Resolution adopted by the West Orange Planning Board on August 7, 2019.



Robin Miller, Secretary

Vote on the Action Taken by the Board

Board Member	Motion	Second	Aye	Nay	Abstain	Absent
Bagoff		*	*			
Cardoza (Vice Chair)			*			
Keigher						*
Klein			*			
McCartney			*			
Trenk			*			
Wegner						*
Wilkes						*
Williams (1 st Alt.)			*			
Johnson (2 nd Alt)						*
Weston (Chairman)	*		*			

Vote on the Memorializing Resolution

Board Member	Motion	Second	Aye	Nay	Abstain	Absent
Bagoff		*	*			
Cardoza (Vice-Chair)			*			
Keigher						*
Klein			*			
McCartney			*			
Trenk			*			
Wegner						*
Wilkes						*
Williams (1 st Alt.)			*			
Johnson (2 nd Alt)						*
Weston (Chairman)	*		*			



TOWNSHIP OF WEST ORANGE

25 LAKESIDE AVENUE, WEST ORANGE, N.J. 07052

DEPARTMENT OF PUBLIC WORKS

ROBERT D. PARISI

Mayor

Tel: (973) 325-4160

Fax: (973) 669-9588

Email: llepore@westorange.org

LEONARD R. LEPORE

Director/Municipal Engineer

May 7, 2019

Mayor and Township Council
Municipal Building
66 Main Street
West Orange, New Jersey 07052

RE: **AREA IN NEED OF REHABILITATION**
MAIN STREET, EAST SIDE
BABCOCK PLACE TO WASHINGTON STREET
BLOCKS 116 AND 116.01

Mayor Parisi, Council President Guarino and Council Members:

Pursuant to the Local Redevelopment and Housing Law, NJSA 40A:12A-14, the area along the easterly side of Main Street between Babcock Place and Washington Street in Blocks 116 and 116.01 is an area in need of rehabilitation due to the age of the water and sewer infrastructure and the housing stock there. Specifically NJSA 40A-12A-14(a) states the governing body may designate all or part of the Municipality as being in need of rehabilitation if it determines by Resolution that there exists in that area conditions such that a majority of the water and sewer infrastructure in the delineated area is at least 50 years old and is in need of repair or substantial maintenance, and /or more than half of the housing stock in the delineated area is at least 50 years old. The sanitary sewer system in this section of Main Street is over a century old dating back to the turn of the nineteenth and twentieth centuries. The water main here was installed in 1892. The existing housing stock in this area was constructed during the period 1871 to 1932.

The sanitary sewer mains are made of vitrified clay, a very brittle material, and the pipe joints are oakum sealed with lead. Additionally, the manholes along Main Street are brick with mortar joints. Over time the joints between pipes and the joints between the brick courses in the manholes deteriorate, allowing for the infiltration of groundwater into the sanitary sewer system. During wet weather periods this extraneous flow causes sewage flow rates to rise considerably resulting in sewage backups into basements or surcharging of manholes causing discharges into the street. Even during dry weather periods and peak daily flow times such as early mornings, the sewer mains are nearly full. There is little capacity for additional flow in dry weather periods let alone wet weather periods. To accommodate future dry weather flows and to reduce flows from infiltration, the sanitary sewer mains and sanitary

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sewer manholes in this section of Main Street need to be replaced with larger pipes with water tight joints and new manholes of precast concrete.

The water main here along Main Street is only eight inches in diameter, and it supplies the network of water mains on streets that intersect Main Street with potable water for both domestic and firefighting purposes. In other sections of West Orange the local water purveyor, New Jersey American Water Company, has upgraded its distribution system along main roadways to 12 inch and 16 inch diameter water mains which then supply the intersecting streets and adjoining neighborhoods with potable water. This has assured adequate domestic water supply but more importantly the larger mains provide improved flows for firefighting. Main Street and surrounding neighborhoods are some of the most densely populated areas in the Township with most construction of wood frame. To provide higher water flow rates for firefighting, the eight inch water main in Main Street needs to be enlarged.

Additionally I reviewed the age of the existing housing stock along Main Street in these two blocks with the records on file in the office of the Tax Assessor, Kevin Dillon. In Block 116, there are a total of 45 housing units including 34 in the Llewellyn Hotel. These units were constructed during the period 1882 to 1932. In Block 116.01 there are a total of 23 housing units with construction during the period 1871 to 1923.

Along Main Street and in particular between Babcock Place and Washington Street, the age of the sewer and water infrastructure and the existing housing stock is well in excess of 50 years. Furthermore, the age of the sanitary sewer system results in high levels of infiltration during wet weather periods leading to sewer surcharging and overflows. Additionally, the size of the water main in Main Street limits fire flow rates in this section of West Orange. Both the sewer and water system along Main Street need to be improved. A rehabilitation program will promote the improvement of the water and sewer system and the existing housing stock which will improve the public welfare for those along Main Street and surrounding neighborhood.

Very truly yours,


Leonard R. Lepore, Municipal Engineer
Director of Public Works

LRL/az

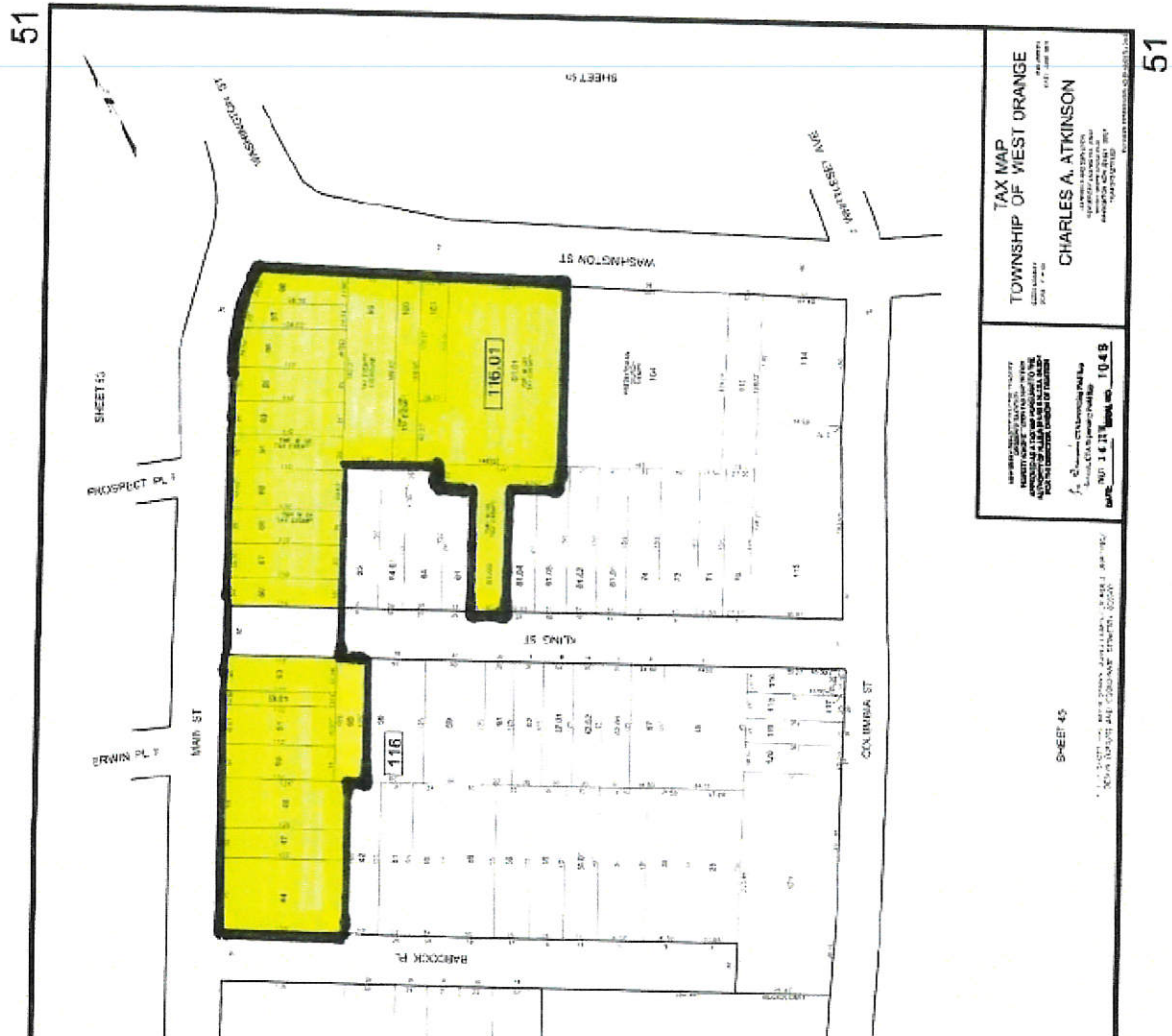
Exhibit A

The Study Area consists of the following properties identified by block and lot and address in accordance with the City Tax Records and as shown on the attached tax map, along with the adjacent streets, "paper" streets, private drives and right of ways.

Block 116, Lot 44	239-245 Main Street
Block 116, Lot 47	247 Main Street
Block 116, Lot 48	249 Main Street
Block 116, Lot 50	251 Main Street
Block 116, Lot 51	253-255 Main Street
Block 116, Lot 53	259 Main Street
Block 116, Lot 53.01	257 Main Street
Block 116, Lot 55	Kling Street
Block 116.01, Lot 81.03	Kling Street
Block 116.01, Lot 86	261 Main Street
Block 116.01, Lot 87	263 Main Street
Block 116.01, Lot 88	265-267 Main Street
Block 116.01, Lot 89	269-271 Main Street
Block 116.01, Lot 91	273 Main Street
Block 116.01, Lot 93	955 Main Street
Block 116.01, Lot 95	277 Main Street
Block 116.01, Lot 96	279-281 Main Street
Block 116.01, Lot 97	283 Main Street
Block 116.01, Lot 98	285 Main Street
Block 116.01, Lot 99	92 Washington Street
Block 116.01, Lot 100	88 Washington Street
Block 116.01, Lot 101	86 Washington Street

Block 116.01, Lot 101.01

84 Washington Street



AN ORDINANCE AMENDING AND SUPPLEMENTING CHAPTER 7, TRAFFIC, SUBSECTION 7-32.1 HANDICAPPED PARKING ON STREETS AND, SUBSECTION 7-32.2, RESTRICTED PARKING ZONES, OF THE REVISED GENERAL ORDINANCES OF THE TOWNSHIP OF WEST ORANGE

BE IT ORDAINED, by the Township Council of the Township of West Orange, in the County of Essex, State of New Jersey as follows:

Section 1. Subsection 7-32.1, Handicapped Parking on Streets, of the Revised General Ordinances of the Township **of** West Orange is hereby supplemented and amended as follows (*italic type denotes deletion, bold type denotes addition*):

In accordance with the provisions of N.J.S.A. 39:4-197, the following on-street locations are designated as handicapped parking places. Such spaces are for use by persons who have been issued special identification cards or plates or placards by the New Jersey Motor Vehicle Commission, or a temporary placard issued by the Chief of Police. No other person shall be permitted to park in these places.

Street	Side	No. of Spaces	Location
Mitchell Street	South	1	Beginning 35 feet east of the easterly curb line of Valley Road extended, and extending 20 feet east.

Section 2. Subsection 7-32.2, Restricted Parking Zones, of the Revised General Ordinances of the Township of West Orange is hereby supplemented and amended as follows (*italic type denotes deletion, bold type denotes addition*):

7-32.2 Restricted Parking Zones. Pursuant to N.J.S.A 39:4-197.6, Restricted Parking Zones, as defined in N.J.S.A. 39:4-207.6e, are established in front of the following residences as indicated on the Tax Maps of the Township of West Orange, at the specified locations. Parking within a specific zone is restricted to the motor vehicle issued a permit pursuant to N.J.S.A. 39:4-197.7. In accordance with N.J.S.A., 39:4-197.6 parking is permitted in the Restricted Parking Zone except when prohibited in front of the residence by other sections of this Chapter.

Residence Address	No. of Spaces	Location
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121 Watchung Avenue	1	Beginning 45 feet south of the southerly curb line of Ridge Avenue extended, and extending 20 feet south.
219 Watchung Avenue	1	Beginning 286 feet south of the southerly curb line of Washington Street extended, and extending 21 feet south.
72 Rollinson Street	1	Beginning 35 feet south of the southerly curb line of Nutman Place extended, and extending 20 feet south.

Section 3. If any provision of this Ordinance or application thereof, under any circumstances, is held invalid, the invalidity shall not affect any other provisions or applications of this Ordinance that can be given effect without the invalid provision(s) or application(s) and to this end the provisions of this Ordinance are severable.

Section 4. All other Ordinances or parts of Ordinances inconsistent with this Ordinance are hereby repealed.

Section 5. This Ordinance shall take effect upon final passage and publication in accordance with law and upon the approval of the New Jersey Department of Transportation if required.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Robert D. Parisi, Mayor

Jerry Guarino, Council President

Introduced: July 16, 2019

Adopted: August 13, 2019

LEGISLATIVE HISTORY

This Ordinance is in response to requests from handicapped residents who reside at 121 Watchung Avenue, 219 Watchung Avenue, and 72 Rollinson Street. By adopting this Ordinance, the Township will establish a handicapped parking stall adjacent to each of these addresses. Such parking stalls are permissible under the laws of New Jersey, and they are designated as Restricted Parking Zones.

The handicapped parking space created on the south side of Mitchell Street, east of Valley Road can be used by anyone with a handicapped placard. It will be placed there in response to a request from a handicapped resident of Valley Road who cannot have a dedicated space adjacent to the home due to a No Parking Zone and nearby metered parking.

**AN ORDINANCE AMENDING CHAPTER 2, SECTION 54 OF THE REVISED
GENERAL ORDINANCES OF THE TOWNSHIP OF WEST ORANGE
(MAYOR'S PROGRAM FOR THE UNIQUELY GIFTED)**

BE IT ORDAINED BY THE MUNICIPAL COUNCIL OF THE TOWNSHIP OF WEST ORANGE, NEW JERSEY that Chapter 2 of the Revised General Ordinances of the Township of West Orange be and are hereby amended as follows:

I. PURPOSE

The purpose of this ordinance is change the name of the "Mayor's Program for People with Disabilities" to the "Mayor's Program for The Uniquely Gifted."

II. THE CAPTION FOR CHAPTER 2, SECTION 54 SHALL BE AND HEREBY IS AMENDED AND SUPPLEMENTED TO INCORPORATE THE FOLLOWING:

2-54 MAYOR'S PROGRAM FOR THE UNIQUELY GIFTED.

III. CHAPTER 2, SECTION 54.2 SHALL BE AND HEREBY IS AMENDED AND SUPPLEMENTED TO INCORPORATE THE FOLLOWING:

2-54.2 Creation of Commission.

There is hereby created the Mayor's Program for the Uniquely Gifted which shall be part of the Mayor's office.

IV. REPEAL OF CONFLICTING ORDINANCES

Any Ordinances of the Township which are in conflict with this Ordinance are hereby repealed to the extent of such conflict.

V. SEVERABILITY

If any part of this Ordinance shall be deemed invalid, such parts shall be severed and the invalidity thereof shall not affect the remaining parts of this Ordinance.

IX. EFFECTIVE DATE

This Ordinance shall take effect upon final passage and publication in accordance with the law.

ROBERT D. PARISI, MAYOR

**JERRY GUARINO,
COUNCIL PRESIDENT**

KAREN J. CARNEVALE, R.M.C., MUNICIPAL CLERK

INTRODUCED: August 13, 2019

ADOPTED: September 10, 2019

Legislative History

The purpose of this ordinance is change the name of the “Mayor’s Program for People with Disabilities” to the “Mayor’s Program for The Uniquely Gifted.”

AN ORDINANCE CREATING A RECLASSIFICATION AND SALARY SCHEDULE OF CERTAIN TOWNSHIP OF WEST ORANGE EMPLOYEES SETTING FORTH THEIR TITLES, CLASSIFICATION AND SALARY RANGES AND ADOPTING A SALARY GUIDE AND ESTABLISHING THE EMPLOYEE'S STATUS AS A TOWNSHIP EMPLOYEE AND UNDER THE GUIDELINES OF THE NEW JERSEY DEPARTMENT OF PERSONNEL.

BE IT ORDAINED by the Township Council of the Township of West Orange as follows:

SECTION 1. That: an ordinance adopting and creating the reclassification and salary schedules of certain Township of West Orange Municipal employees, setting a salary guide and establishing the employee's status as a Township employee and under the guidelines of the New Jersey Department of Personnel as filed in the office of the Municipal Clerk for the following positions:

SEE APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME
SEE APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES
SEE APPENDIX 3 - SALARY RANGES - NON UNIFORM TITLES - TEAMSTER SUPERVISORS
SEE APPENDIX 4 - SALARY RANGES - NON UNIFORM TITLES - TEAMSTER COMMUNICATIONS
SEE APPENDIX 5 - SALARY RANGES - NON UNIFORM TITLES-HOURLY
SEE APPENDIX 6 - SALARY RANGES - STIPENDS
SEE APPENDIX 7 - SALARY RANGES - UNIFORM TITLES - FIRE SUPERIORS
SEE APPENDIX 8 - SALARY RANGES - UNIFORM TITLES - FIREFIGHTERS
SEE APPENDIX 9 - SALARY RANGES - UNIFORM TITLES - POLICE SUPERIORS
SEE APPENDIX 10 - SALARY RANGES - UNIFORM TITLES - POLICE

SECTION 2. All terms and conditions included in any authorized collective bargaining agreements and/or employment contracts are hereby included in SECTION 1 above.

SECTION 3. All part time employee hourly rates are determined by dividing the Minimum and Maximum rates by the # of annual hours a full time employee would work for that position using the salaries identified in Section 1 above.

SECTION 4. Part time employees have no annual increment for their hourly rate in Section 1 above.

SECTION 5. This ordinance and the titles and salary ranges herein provided shall become effective on the dates specified and as indicated above in SECTION 1. Where the specified timeframes have expired, the salary range specified in the latest timeframe will remain in effect until a new reange is adopted by Ordinance.

SECTION 6. All ordinances and parts of ordinances heretofore enacted which are inconsistent with any provision of this ordinance are, to the extent of such inconsistency, hereby repealed.

SECTION 7. This ordinance shall take effect upon final passage and publication in accordance with the laws of the state of New Jersey.

Robert D. Parisi, Mayor

Jerry Guarino, Council President

Introduced: August 13, 2019

Adopted: September 10, 2019

Approved as to form and legality on the basis of the facts set forth.

Karen J. Carnevale, R.M.C., Municipal, Clerk

LEGISLATIVE HISTORY

This Ordinance is to reflect:

Senior Registered Environmental Health Specialist Downward	Error Correction
Create Park Attendant Salary Range	Error Correction
Create Keyboarding Clerk 1/Senior Livability Coordinator	2019 Budget
Code Enforcement Officer	2019 Budget
Code Enforcement Officer Trainee	2019 Budget
Field Representative/Housing Inspection	2019 Budget
Field Representative/Property Improvement	2019 Budget
Field Representative/Property Improvement Bilingual	2019 Budget
Municipal Clerk	2019 Budget
Adjust Hourly Salary Ranges to meet New Jersey Minimum Wage of \$8.85 per hour	

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Accountant							
	1/1/2016	12/31/2016	18,635	70,935	8,717	6	AU10010
	1/1/2017	12/31/2017	19,008	72,354	8,891	6	AU10010
Administrative Analyst							
	1/1/2016	12/31/2016	31,059	87,393	9,389	6	AU10020
	1/1/2017	12/31/2017	31,680	89,141	9,577	6	AU10020
Administrative Clerk							
	1/1/2016	12/31/2016	18,635	72,285	8,942	6	AU10030
	1/1/2017	12/31/2017	19,008	73,731	9,120	6	AU10030
Administrative Clerk/HR Coordinator							
	1/1/2016	12/31/2016	18,635	77,423	9,798	6	AU10040
	1/1/2017	12/31/2017	19,008	78,971	9,994	6	AU10040
Administrative Secretary							
	1/1/2016	12/31/2016	18,635	72,285	8,942	6	AU10050
	1/1/2017	12/31/2017	19,008	73,731	9,120	6	AU10050

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Administrative Secretary/Registrar of Vital Statistics							
	1/1/2016	12/31/2016	23,812	77,461	8,942	6	AU10060
	1/1/2017	12/31/2017	24,288	79,010	9,120	6	AU10060
Animal Attendant							
	1/1/2016	12/31/2016	25,096	52,482	4,564	6	AU10070
	1/1/2017	12/31/2017	25,598	53,532	4,656	6	AU10070
Animal Control Officer							
	1/1/2016	12/31/2016	18,635	66,097	7,910	6	AU10080
	1/1/2017	12/31/2017	19,008	67,419	8,068	6	AU10080
Assistant Animal Control Officer							
	1/1/2016	12/31/2016	31,059	57,307	4,375	6	AU10090
	1/1/2017	12/31/2017	31,680	58,453	4,462	6	AU10090
Assistant Construction Official/Building Sub Code Official							
	1/1/2016	12/31/2016	20,706	81,105	10,067	6	AU10100
	1/1/2017	12/31/2017	21,120	82,728	10,268	6	AU10100

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Assistant Head Nurse							
	1/1/2016	12/31/2016	41,412	71,340	4,988	6	AU10110
	1/1/2017	12/31/2017	42,240	72,767	5,088	6	AU10110
Assistant Health Officer							
	1/1/2016	12/31/2016	22,777	100,277	12,917	6	AU10120
	1/1/2017	12/31/2017	23,232	102,283	13,175	6	AU10120
Assistant Municipal Engineer							
	1/1/2016	12/31/2016	26,918	121,280	15,727	6	AU10130
	1/1/2017	12/31/2017	27,456	123,706	16,042	6	AU10130
Assistant Municipal Tax Collector							
	1/1/2016	12/31/2016	18,635	71,285	8,775	6	AU10140
	1/1/2017	12/31/2017	19,008	72,711	8,950	6	AU10140
Assistant Planner							
	1/1/2016	12/31/2016	25,883	51,263	4,230	6	AU10150
	1/1/2017	12/31/2017	26,400	52,288	4,315	6	AU10150

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Assistant Purchasing Agent							
	1/1/2016	12/31/2016	20,706	59,016	6,385	6	AU10160
	1/1/2017	12/31/2017	21,120	60,196	6,513	6	AU10160
Assistant Violations Clerk							
	1/1/2016	12/31/2016	16,565	49,162	5,433	6	AU10170
	1/1/2017	12/31/2017	16,896	50,145	5,542	6	AU10170
Building Inspector							
	1/1/2016	12/31/2016	18,842	69,187	8,391	6	AU10180
	1/1/2017	12/31/2017	19,219	70,571	8,559	6	AU10180
Building Sub code Official							
	1/1/2016	12/31/2016	20,706	82,390	10,281	6	AU10190
	1/1/2017	12/31/2017	21,120	84,038	10,486	6	AU10190
Chief REHS Public Health							
	1/1/2016	12/31/2016	20,706	85,302	10,766	6	AU10200
	1/1/2017	12/31/2017	21,120	87,008	10,981	6	AU10200

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Chief REHS Public Health/Information Technology							
	1/1/2016	12/31/2016	51,765	94,730	7,161	6	AU10210
	1/1/2017	12/31/2017	52,800	96,625	7,304	6	AU10210
Code Enforcement Officer							
	1/1/2017	12/31/2017	19,008	68,130	8,187	6	AU10344
	1/1/2018	12/31/2018	19,008	68,130	8,187	6	AU10344
	1/1/2019	12/31/2019	24,008	73,130	8,187	6	AU10344
Code Enforcement Officer Trainee							
	1/1/2017	12/31/2017	21,000	54,000	5,500	6	AU10345
	1/1/2018	12/31/2018	21,000	54,000	5,500	6	AU10345
	1/1/2019	12/31/2019	25,000	58,000	5,500	6	AU10345
Data Processing Coordinator							
	1/1/2016	12/31/2016	18,635	75,258	9,437	6	AU10230
	1/1/2017	12/31/2017	19,008	76,763	9,626	6	AU10230
Data Processing Technician							
	1/1/2016	12/31/2016	25,883	53,852	4,662	6	AU10240
	1/1/2017	12/31/2017	26,400	54,929	4,755	6	AU10240

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Deputy Municipal Clerk							
	1/1/2016	12/31/2016	20,706	73,265	8,760	6	AU10250
	1/1/2017	12/31/2017	21,120	74,730	8,935	6	AU10250
Deputy Municipal Court Administrator							
	1/1/2016	12/31/2016	18,635	75,489	9,476	6	AU10260
	1/1/2017	12/31/2017	19,008	76,999	9,666	6	AU10260
Drafting Technician							
	1/1/2016	12/31/2016	16,565	51,028	5,744	6	AU10270
	1/1/2017	12/31/2017	16,896	52,048	5,859	6	AU10270
Drafting Technician/CAD System Operator/Engineering Aide							
	1/1/2016	12/31/2016	21,741	58,793	6,175	6	AU10280
	1/1/2017	12/31/2017	22,176	59,969	6,299	6	AU10280
Drafting Technician/CAD System Operator							
	1/1/2016	12/31/2016	21,741	56,204	5,744	6	AU10290
	1/1/2017	12/31/2017	22,176	57,328	5,859	6	AU10290

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Deputy Registrar/Keyboarding Clerk 3							
	1/1/2016	12/31/2016	20,188	52,546	5,393	6	AU10490
	1/1/2017	12/31/2017	20,592	53,597	5,501	6	AU10490
	1/1/2018	12/31/2018	25,592	58,597	5,501	6	AU10490
Electrical Inspector							
	1/1/2016	12/31/2016	18,842	66,259	7,903	6	AU10300
	1/1/2017	12/31/2017	19,219	67,584	8,061	6	AU10300
Electrical Sub code Official							
	1/1/2016	12/31/2016	20,706	76,872	9,361	6	AU10310
	1/1/2017	12/31/2017	21,120	78,409	9,548	6	AU10310
Field Representative/Health Education							
	1/1/2016	12/31/2016	18,635	68,875	8,373	6	AU10320
	1/1/2017	12/31/2017	19,008	70,252	8,541	6	AU10320
Field Representative/Housing Inspection							
	1/1/2016	12/31/2016	18,635	57,990	6,559	6	AU10330
	1/1/2017	12/31/2017	19,008	59,150	6,690	6	AU10330
	1/1/2018	12/31/2018	19,008	59,150	6,690	6	AU10330
	1/1/2019	12/31/2019	24,008	64,150	6,690	6	AU10330

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Field Representative/Property Improvement							
	1/1/2016	12/31/2016	18,635	66,794	8,026	6	AU10340
	1/1/2017	12/31/2017	19,008	68,130	8,187	6	AU10340
	1/1/2018	12/31/2018	19,008	68,130	8,187	6	AU10340
	1/1/2019	12/31/2019	24,008	73,130	8,187	6	AU10340
Field Representative/Property Improvement Bilingual							
	1/1/2016	12/31/2016	18,635	66,794	8,026	6	AU10350
	1/1/2017	12/31/2017	19,008	68,130	8,187	6	AU10350
	1/1/2018	12/31/2018	19,008	68,130	8,187	6	AU10350
	1/1/2019	12/31/2019	24,008	73,130	8,187	6	AU10350
Fire Prevention Specialist							
	1/1/2016	12/31/2016	18,842	66,259	7,903	6	AU10360
	1/1/2017	12/31/2017	19,219	67,584	8,061	6	AU10360
Fire Protection Sub code Official							
	1/1/2016	12/31/2016	18,842	75,365	9,420	6	AU10370
	1/1/2017	12/31/2017	19,219	76,872	9,609	6	AU10370
Garage Attendant							
	1/1/2016	12/31/2016	18,054	46,628	4,762	6	AU10380
	1/1/2017	12/31/2017	18,415	47,560	4,858	6	AU10380

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
<u>TITLE</u>	<u>FROM</u>	<u>TO</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>	<u>INCREMENT</u>	<u>STEPS</u>	<u>CODE</u>

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Graduate Nurse, Public Health Nurse							
	1/1/2016	12/31/2016	18,635	64,598	7,661	6	AU10390
	1/1/2017	12/31/2017	19,008	65,890	7,814	6	AU10390
Health Educator							
	1/1/2016	12/31/2016	18,635	68,875	8,373	6	AU10410
	1/1/2017	12/31/2017	19,008	70,252	8,541	6	AU10410
Housing Assistance Technician							
	1/1/2016	12/31/2016	18,635	80,122	10,248	6	AU10420
	1/1/2017	12/31/2017	19,008	81,724	10,453	6	AU10420
Housing Inspector Trainee							
	1/1/2016	12/31/2016	28,471	57,990	4,920	6	AU10430
	1/1/2017	12/31/2017	29,040	59,150	5,018	6	AU10430
Keyboarding Clerk 1							
	1/1/2016	12/31/2016	16,565	44,085	4,587	6	AU10440
	1/1/2017	12/31/2017	16,896	44,967	4,679	6	AU10440

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Keyboarding Clerk 1/Asst. Senior Citizen Program Aide							
	1/1/2016	12/31/2016	21,741	49,261	4,587	6	AU10450
	1/1/2017	12/31/2017	22,176	50,246	4,678	6	AU10450
Keyboarding Clerk 1/Senior Livability Coordinator							
	1/1/2016	12/31/2016	20,000	54,600	5,767	6	AU10445
Keyboarding Clerk 2							
	1/1/2016	12/31/2016	17,600	46,255	4,776	6	AU10460
	1/1/2017	12/31/2017	17,952	47,180	4,871	6	AU10460
Keyboarding Clerk 2/Asst. Secretary ABC Board							
	1/1/2016	12/31/2016	18,325	46,980	4,776	6	AU10470
	1/1/2017	12/31/2017	18,691	47,920	4,871	6	AU10470
Keyboarding Clerk 3							
	1/1/2016	12/31/2016	17,600	49,957	5,393	6	AU10480
	1/1/2017	12/31/2017	17,952	50,956	5,501	6	AU10480
Keyboarding Clerk 3/Deputy Registrar							
	1/1/2016	12/31/2016	20,188	52,546	5,393	6	AU10490
	1/1/2017	12/31/2017	20,592	53,597	5,501	6	AU10490

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Laborer 1							
	1/1/2016	12/31/2016	18,635	58,442	6,634	6	AU10500
	1/1/2017	12/31/2017	19,008	59,611	6,767	6	AU10500
Maintenance Worker 1, Grounds							
	1/1/2016	12/31/2016	10,200	23,604	2,234	6	AU10520
	1/1/2017	12/31/2017	10,404	24,076	2,279	6	AU10520
Mason							
	1/1/2016	12/31/2016	18,635	64,662	7,671	6	AU10530
	1/1/2017	12/31/2017	19,008	65,955	7,825	6	AU10530
Mechanic							
	1/1/2016	12/31/2016	18,635	68,389	8,292	6	AU10540
	1/1/2017	12/31/2017	19,008	69,757	8,458	6	AU10540
Mechanic's Helper							
	1/1/2016	12/31/2016	33,168	60,193	4,504	6	AU10550
	1/1/2017	12/31/2017	33,831	61,397	4,594	6	AU10550

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Municipal Director of Welfare							
	1/1/2016	12/31/2016	18,635	68,841	8,368	6	AU10560
	1/1/2017	12/31/2017	19,008	70,218	8,535	6	AU10560
Municipal Director of Welfare/Senior Citizen Program Aide							
	1/1/2016	12/31/2016	26,400	76,606	8,368	6	AU10570
	1/1/2017	12/31/2017	26,928	78,138	8,535	6	AU10570
Omnibus Operator							
	1/1/2016	12/31/2016	16,565	42,997	4,405	6	AU10590
	1/1/2017	12/31/2017	16,896	43,857	4,493	6	AU10590
Omnibus Operator/Radio Dispatcher/Inspection & Maintenance							
	1/1/2016	12/31/2016	19,671	46,103	4,405	6	AU10600
	1/1/2017	12/31/2017	20,064	47,025	4,493	6	AU10600
Parking Enforcement Officer							
	1/1/2016	12/31/2016	22,611	30,148	1,256	6	AU10610
	1/1/2017	12/31/2017	23,063	30,751	1,281	6	AU10610

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Payroll Clerk							
	1/1/2016	12/31/2016	28,988	51,293	3,717	6	AU10620
	1/1/2017	12/31/2017	29,568	52,319	3,792	6	AU10620
Personnel Assistant							
	1/1/2016	12/31/2016	18,635	73,232	9,099	6	AU10630
	1/1/2017	12/31/2017	19,008	74,696	9,281	6	AU10630
Personnel Officer							
	1/1/2016	12/31/2016	18,635	79,383	10,125	6	AU10640
	1/1/2017	12/31/2017	19,008	80,971	10,327	6	AU10640
Planner Trainee							
	1/1/2016	12/31/2016	25,883	51,263	4,230	6	AU10650
	1/1/2017	12/31/2017	26,400	52,288	4,315	6	AU10650
Plumbing Inspector							
	1/1/2016	12/31/2016	18,842	66,259	7,903	6	AU10660
	1/1/2017	12/31/2017	19,219	67,584	8,061	6	AU10660

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Plumbing Sub code Official							
	1/1/2016	12/31/2016	18,842	75,365	9,420	6	AU10670
	1/1/2017	12/31/2017	19,219	76,872	9,609	6	AU10670
Principal Account Clerk							
	1/1/2016	12/31/2016	18,635	72,285	8,942	6	AU10680
	1/1/2017	12/31/2017	19,008	73,731	9,120	6	AU10680
Principal Account Clerk/DPT/Accounts Payable							
	1/1/2016	12/31/2016	18,635	72,285	8,942	6	AU10700
	1/1/2017	12/31/2017	19,008	73,731	9,120	6	AU10700
Public Health Nurse							
	1/1/2016	12/31/2016	18,635	67,570	8,156	6	AU10710
	1/1/2017	12/31/2017	19,008	68,921	8,319	6	AU10710
Public Works Repairer							
	1/1/2016	12/31/2016	18,635	64,662	7,671	6	AU10720
	1/1/2017	12/31/2017	19,008	65,955	7,825	6	AU10720

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Pumping Station Attendant							
	1/1/2016	12/31/2016	18,635	68,389	8,292	6	AU10730
	1/1/2017	12/31/2017	19,008	69,757	8,458	6	AU10730
Pumping Station Repairer/Mechanic							
	1/1/2016	12/31/2016	20,706	67,534	7,805	6	AU10750
	1/1/2017	12/31/2017	21,120	68,884	7,961	6	AU10750
Records Support Technician 1							
	1/1/2016	12/31/2016	25,883	53,852	4,662	6	AU10760
	1/1/2017	12/31/2017	26,400	54,929	4,755	6	AU10760
Recreation Leader							
	1/1/2016	12/31/2016	10,353	44,138	5,631	6	AU10770
	1/1/2017	12/31/2017	35,021	50,021	2,500	6	AU10770
Recreation Program Coordinator							
	1/1/2016	12/31/2016	10,200	76,952	11,125	6	AU10780
	1/1/2017	12/31/2017	10,404	78,491	11,348	6	AU10780

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
REHS Public Health							
	1/1/2016	12/31/2016	41,412	72,704	5,215	6	AU10790
	1/1/2017	12/31/2017	42,240	74,158	5,320	6	AU10790
REHS Public Health Bilingual							
	1/1/2016	12/31/2016	41,412	72,704	5,215	6	AU10800
	1/1/2017	12/31/2017	42,240	74,158	5,320	6	AU10800
REHS Public Health Trainee							
	1/1/2016	12/31/2016	41,412	72,704	5,215	6	AU10810
	1/1/2017	12/31/2017	42,240	74,158	5,320	6	AU10810
Secretarial Assistant							
	1/1/2016	12/31/2016	18,635	54,402	5,961	6	AU10820
	1/1/2017	12/31/2017	19,008	55,490	6,080	6	AU10820
Senior Architect							
	1/1/2016	12/31/2016	24,847	106,993	13,691	6	AU10830
	1/1/2017	12/31/2017	25,344	109,133	13,965	6	AU10830

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Senior Body & Fender Mechanic							
	1/1/2016	12/31/2016	18,635	76,010	9,562	6	AU10840
	1/1/2017	12/31/2017	19,008	77,530	9,754	6	AU10840
Senior Field Rep/Property Improvement							
	1/1/2016	12/31/2016	18,635	70,857	8,704	6	AU10850
	1/1/2017	12/31/2017	19,008	72,274	8,878	6	AU10850
Senior Mason							
	1/1/2016	12/31/2016	18,635	52,918	5,714	6	AU10860
	1/1/2017	12/31/2017	19,008	53,976	5,828	6	AU10860
Senior Mechanic							
	1/1/2016	12/31/2016	18,635	76,010	9,562	6	AU10870
	1/1/2017	12/31/2017	19,008	77,530	9,754	6	AU10870
Senior Payroll Clerk							
	1/1/2016	12/31/2016	18,635	63,527	7,482	6	AU10880
	1/1/2017	12/31/2017	19,008	64,798	7,632	6	AU10880
	1/1/2018	12/31/2017	24,008	69,798	7,632	6	AU10880

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Senior Public Health Nurse							
	1/1/2016	12/31/2016	35,475	71,339	5,977	6	AU10900
	1/1/2017	12/31/2017	36,184	72,766	6,097	6	AU10900
Senior Public Works Repairer							
	1/1/2016	12/31/2016	18,635	67,035	8,067	6	AU10910
	1/1/2017	12/31/2017	19,008	68,376	8,228	6	AU10910
Senior Public Works Repairer/Parking Meter Collector							
	1/1/2016	12/31/2016	18,635	69,105	8,412	6	AU10920
	1/1/2017	12/31/2017	19,008	70,487	8,580	6	AU10920
Senior Pumping Station Operator							
	1/1/2016	12/31/2016	18,635	68,389	8,292	6	AU10930
	1/1/2017	12/31/2017	19,008	69,757	8,458	6	AU10930
Senior Pumping Station Repairer/Mechanic							
	1/1/2016	12/31/2016	20,706	60,003	6,550	6	AU10940
	1/1/2017	12/31/2017	21,120	61,204	6,681	6	AU10940

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Senior REHS Public Health							
	1/1/2016	12/31/2016	20,706	84,887	10,697	6	AU10950
	1/1/2017	12/31/2017	21,120	86,585	10,911	6	AU10950
	1/1/2018	12/31/2018	21,120	86,585	10,911	6	AU10950
	1/1/2019	12/31/2019	21,120	79,158	10,911	5	AU10950
Senior Sanitary Inspector							
	1/1/2016	12/31/2016	20,706	79,502	9,799	6	AU10960
	1/1/2017	12/31/2017	21,120	81,092	9,995	6	AU10960
Sewer Repairer 1							
	1/1/2016	12/31/2016	16,565	64,449	7,981	6	AU10970
	1/1/2017	12/31/2017	16,896	65,738	8,140	6	AU10970
Sewer Repairer 1/Communications Manager							
	1/1/2016	12/31/2016	24,847	72,731	7,981	6	AU10980
	1/1/2017	12/31/2017	25,344	74,185	8,140	6	AU10980
Supervising Electrician							
	1/1/2016	12/31/2016	20,706	72,311	8,601	6	AU10990
	1/1/2017	12/31/2017	21,120	73,757	8,773	6	AU10990

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Tax Searcher							
	1/1/2016	12/31/2016	25,883	66,794	6,819	6	AU11010
	1/1/2017	12/31/2017	26,400	68,130	6,955	6	AU11010
Technical Assistant to the Construction Official							
	1/1/2016	12/31/2016	18,635	59,130	6,749	6	AU11020
	1/1/2017	12/31/2017	19,008	60,313	6,884	6	AU11020
	1/1/2018	12/31/2018	24,008	65,313	6,884	6	AU11020
Truck Driver							
	1/1/2016	12/31/2016	18,635	60,193	6,926	6	AU11030
	1/1/2017	12/31/2017	19,008	61,397	7,065	6	AU11030
Violations Clerk							
	1/1/2016	12/31/2016	31,059	60,720	4,943	6	AU11040
	1/1/2017	12/31/2017	31,680	61,934	5,042	6	AU11040
	1/1/2018	12/31/2018	36,680	66,934	5,042	6	AU11040

APPENDIX 1 - SALARY RANGES - NON UNIFORM TITLES - AFSCME							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Zoning Officer							
	1/1/2016	12/31/2016	18,635	72,285	8,942	6	AU11050
	1/1/2017	12/31/2017	19,008	73,731	9,120	6	AU11050
			-	-	-		
Returning Retiree Limited/Any Full Time Position, Part Time Hourly Rate as per positions above							
	1/1/2016	12/31/2016	15,000	15,000	15,000	0	AU11060
	1/1/2017	12/31/2017	15,000	15,000	15,000	0	AU11060
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Assistant Budget Examiner							
	1/1/2017	12/31/2017	40,000	100,000	10,000	6	MA10005
			-	-	-		
Assistant Comptroller							
	1/1/2016	12/31/2016	20,706	90,136	11,572	6	MA10010
	1/1/2017	12/31/2017	21,120	91,939	11,803	6	MA10010
			-	-	-		
Assistant Township Attorney			-	-	-		
	1/1/2016	12/31/2016	31,500	31,500	-	0	MA10020
	1/1/2017	12/31/2017	31,500	31,500	-	0	MA10020
			-	-	-		
Assistant Director of Public Works			-	-	-		
	1/1/2016	12/31/2016	70,456	113,792	7,223	6	MA10030
	1/1/2017	12/31/2017	71,865	116,068	7,367	6	MA10030
Assistant Director of Public Works/Recycling Center Manager/Clean			-	-	-		
	1/1/2016	12/31/2016	70,456	113,792	7,223	6	MA10040
	1/1/2017	12/31/2017	71,865	116,068	7,367	6	MA10040
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Business Administrator							
	1/1/2016	12/31/2016	31,059	161,459	21,733	6	MA10050
	1/1/2017	12/31/2017	31,680	164,688	22,168	6	MA10050
			-	-	-		
Business Administrator/Secretary to the Insurance Commission							
	1/1/2016	12/31/2016	33,459	163,859	21,733	6	MA10065
	1/1/2017	12/31/2017	34,080	167,088	22,168	6	MA10065
			-	-	-		
Chief Financial Officer							
	1/1/2016	12/31/2016	62,118	160,721	16,434	6	MA10070
	1/1/2017	12/31/2017	63,360	163,935	16,763	6	MA10070
	1/1/2018	6/30/2018	63,360	163,935	16,763	6	MA10070
	7/1/2018	12/31/2018	73,360	173,935	16,763	6	MA10070
			-	-	-		
Chief Judge of the Municipal Court			-	-	-		
	1/1/2016	12/31/2016	38,500	38,500	-	0	MA10080
	1/1/2017	12/31/2017	38,500	38,500	-	0	MA10080
	1/1/2018	12/31/2018	43,000	43,000	-	0	MA10080
			-	-	-		
Communications Manager			-	-	-		
	1/1/2016	12/31/2016	77,648	93,177	2,588	6	MA10090
	1/1/2017	12/31/2017	79,200	95,041	2,640	6	MA10090
	1/1/2018	12/31/2018	89,200	105,041	2,640	6	MA10090
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Construction Official							
	1/1/2016	12/31/2016	22,777	105,930	13,859	6	MA10100
	1/1/2017	12/31/2017	23,232	108,049	14,136	6	MA10100
			-	-	-		
Deputy Municipal Department Head							
	1/1/2016	12/31/2016	35,200	124,258	14,843	6	MA10110
	1/1/2017	12/31/2017	35,904	126,744	15,140	6	MA10110
Deputy Municipal Department Head/Information Technology							
	1/1/2016	12/31/2016	56,942	100,424	7,247	6	MA10120
	1/1/2017	12/31/2017	58,080	102,433	7,392	6	MA10120
	1/1/2018	12/31/2018	68,080	112,433	7,392	6	MA10120
Director of Planning and Development							
	1/1/2016	12/31/2016	37,271	121,088	13,970	6	MA10130
	1/1/2017	12/31/2017	38,016	123,510	14,249	6	MA10130
			-	-	-		
Director of Public Works							
	1/1/2016	12/31/2016	41,412	154,583	18,862	6	MA10140
	1/1/2017	12/31/2017	42,240	157,674	19,239	6	MA10140
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Director of Recreation							
	1/1/2016	12/31/2016	35,200	124,258	14,843	6	MA10150
	1/1/2017	12/31/2017	35,904	126,743	15,140	6	MA10150
			-	-	-		
Fire Chief			-	-	-		
	1/1/2016	12/31/2016	139,595	151,339	11,744	1	MA10160
	1/1/2017	12/31/2017	142,387	154,366	11,979	1	MA10160
			-	-	-		
Fire Chief with EMT							
	1/1/2016	12/31/2016	142,595	154,339	11,744	1	MA10170
	1/1/2017	12/31/2017	145,387	157,366	11,979	1	MA10170
			-	-	-		
Fire Chief with EMT and OEM Coordinator				-			
	1/1/2016	12/31/2016	147,095	158,839	11,744	1	MA10180
	1/1/2017	12/31/2017	149,977	161,956	11,979	1	MA10180
			-	-	-		
Fire Director							
	1/1/2016	12/31/2016	41,412	156,150	19,123	6	MA10190
	1/1/2017	12/31/2017	42,240	159,273	19,506	6	MA10190
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Health Officer							
	1/1/2016	12/31/2016	39,341	118,484	13,190	6	MA10200
	1/1/2017	12/31/2017	40,128	120,854	13,454	6	MA10200
			-	-	-		
Health Officer/Right to Know Coordinator			-	-	-		
	1/1/2016	12/31/2016	44,363	123,505	13,190	6	MA10210
	1/1/2017	12/31/2017	45,250	125,975	13,454	6	MA10210
			-	-	-		
Health Officer/Right to Know Coordinator and 'Health Interlocal C			-	-	-		
	1/1/2016	12/31/2016	54,221	133,363	13,190	6	MA10215
	1/1/2017	12/31/2017	55,306	136,030	13,454	6	MA10215
			-	-	-		
Judge of the Municipal Court			-	-	-		
	1/1/2016	12/31/2016	34,000	34,000	-	0	MA10220
	1/1/2017	12/31/2017	34,000	34,000	-	0	MA10220
	1/1/2018	12/31/2018	38,500	38,500	-	0	MA10220
			-	-	-		
Municipal Clerk			-	-	-		
	1/1/2016	12/31/2016	69,883	125,708	9,304	6	MA10230
	1/1/2017	12/31/2017	71,280	128,222	9,490	6	MA10230
	1/1/2018	12/31/2018	71,280	128,222	9,490	6	MA10230
	1/1/2019	12/31/2019	76,280	133,222	9,490	6	MA10230
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Municipal Court Administrator			-	-	-		
	1/1/2016	12/31/2016	41,412	106,711	10,883	6	MA10240
	1/1/2017	12/31/2017	42,240	108,845	11,101	6	MA10240
			-	-	-		
Municipal Engineer/Director of Public Works			-	-	-		
	1/1/2016	12/31/2016	41,412	154,583	18,862	6	MA10250
	1/1/2017	12/31/2017	42,240	157,674	19,239	6	MA10250
			-	-	-		
Municipal Engineer/Director of Public Works/Assessment Search			-	-	-		
	1/1/2016	12/31/2016	43,912	157,083	18,862	6	MA10260
	1/1/2017	12/31/2017	44,790	160,225	19,239	6	MA10260
			-	-	-		
Municipal Department Head			-	-	-		
	1/1/2016	12/31/2016	37,271	121,088	13,970	6	MA10270
	1/1/2017	12/31/2017	38,016	123,510	14,249	6	MA10270
			-	-	-		
Optometrist							
	1/1/2016	12/31/2016	42,396	82,708	6,719	6	MA10280
	1/1/2017	12/31/2017	43,243	84,362	6,853	6	MA10280
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Police Chief			-	-	-		
	1/1/2016	12/31/2016	149,459	163,783	14,324	1	MA10290
	1/1/2017	12/31/2017	152,448	167,059	14,610	1	MA10290
			-	-	-		
Police Director							
	1/1/2016	12/31/2016	57,134	140,648	13,919	6	MA10300
	1/1/2017	12/31/2017	58,277	143,461	14,197	6	MA10300
			-	-	-		
Public Health Physician							
	1/1/2016	12/31/2016	42,396	82,708	6,719	6	MA10310
	1/1/2017	12/31/2017	43,243	84,362	6,853	6	MA10310
			-	-	-		
Purchasing Agent							
	1/1/2016	12/31/2016	22,777	97,576	12,467	6	MA10320
	1/1/2017	12/31/2017	23,232	99,528	12,716	6	MA10320
			-	-	-		
Superintendent of Municipal Parks			-	-	-		
	1/1/2016	12/31/2016	26,918	95,029	11,352	6	MA10330
	1/1/2017	12/31/2017	27,456	96,930	11,579	6	MA10330
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Superintendent of Public Works			-	-	-		
	1/1/2016	12/31/2016	26,918	106,570	13,275	6	MA10340
	1/1/2017	12/31/2017	27,456	108,701	13,541	6	MA10340
			-	-	-		
Tax Assessor			-	-	-		
	1/1/2016	12/31/2016	22,777	115,204	15,405	6	MA10350
	1/1/2017	12/31/2017	23,232	117,508	15,713	6	MA10350
	1/1/2018	12/31/2018	33,232	127,508	15,713	6	MA10350
			-	-	-		
Tax Collector			-	-	-		
	1/1/2016	12/31/2016	24,847	111,891	14,507	6	MA10360
	1/1/2017	12/31/2017	25,344	114,129	14,798	6	MA10360
	1/1/2018	6/30/2018	25,344	114,129	14,798	6	MA10360
	7/1/2018	12/31/2018	35,344	124,129	14,798	6	MA10360
			-	-	-		
Township Attorney			-	-	-		
	1/1/2016	12/31/2016	42,500	42,500	-	0	MA10370
	1/1/2017	12/31/2017	42,500	42,500	-	0	MA10370
			-	-	-		
Township Council			-	-	-		
	1/1/2016	12/31/2016	12,487	12,487	-	0	MA10380
	1/1/2017	12/31/2017	12,487	12,487	-	0	MA10380
			-	-	-		

APPENDIX 2 - SALARY RANGES - NON UNIFORM TITLES - MANAGEMENT - EXEMPT EMPLOYEES							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Township Mayor			-	-	-		
	1/1/2016	12/31/2016	24,971	24,971	-	0	MA10390
	1/1/2017	12/31/2017	24,971	24,971	-	0	MA10390
			-	-	-		
Zoning Officer/Planning Supervisor			-	-	-		
	1/1/2016	12/31/2016	18,635	82,561	10,654	6	MA10400
	1/1/2017	12/31/2017	19,008	84,212	10,867	6	MA10400
			-	-	-		

APPENDIX 3 - SALARY RANGES - NON UNIFORM TITLES - TEAMSTER SUPERVISORS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Assistant Supervising Mechanic							
	1/1/2016	12/31/2016	20,706	78,598	9,649	6	TS10005
	1/1/2017	12/31/2017	21,120	80,170	9,842	6	TS10005
Assistant Supervisor							
	1/1/2016	12/31/2016	20,706	78,598	9,649	6	TS10010
	1/1/2017	12/31/2017	21,120	80,170	9,842	6	TS10010
Assistant Supervisor Public Works							
	1/1/2016	12/31/2016	20,706	78,598	9,649	6	TS10020
	1/1/2017	12/31/2017	21,120	80,170	9,842	6	TS10020
Assistant Supervisor of Public Works/Certified Pool Operator							
	1/1/2016	12/31/2016	25,883	82,724	9,474	6	TS10030
	1/1/2017	12/31/2017	26,400	84,378	9,663	6	TS10030
Assistant Supervisor of Public Works/Parking Meter Collector							
	1/1/2016	12/31/2016	20,706	78,598	9,649	6	TS10040
	1/1/2017	12/31/2017	21,120	80,170	9,842	6	TS10040

APPENDIX 3 - SALARY RANGES - NON UNIFORM TITLES - TEAMSTER SUPERVISORS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Supervisor of the Department of Public Works							
	1/1/2016	12/31/2016	20,706	81,387	10,113	6	TS10050
	1/1/2017	12/31/2017	21,120	83,015	10,316	6	TS10050
Supervisor of the Department of Public Works/Certified Pool Operator							
	1/1/2016	12/31/2016	25,883	86,564	10,114	6	TS10060
	1/1/2017	12/31/2017	26,400	88,295	10,316	6	TS10060
Supervising Mechanic							
	1/1/2016	12/31/2016	20,706	81,387	10,113	6	TS10070
	1/1/2017	12/31/2017	21,120	83,014	10,316	6	TS10070
Sewer Repairer Supervisor							
	1/1/2016	12/31/2016	20,706	81,387	10,113	6	TS10080
	1/1/2017	12/31/2017	21,120	83,014	10,316	6	TS10080
Tree Maintenance Supervisor							
	1/1/2016	12/31/2016	20,706	81,387	10,113	6	TS10090
	1/1/2017	12/31/2017	21,120	83,014	10,316	6	TS10090

APPENDIX 4 - SALARY RANGES - NON UNIFORM TITLES - TEAMSTER COMMUNICATIONS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Public Safety Telecommunications Operator - Bilingual							
	1/1/2016	12/31/2016	18,635	53,743	5,851	6	TC10020
	1/1/2017	12/31/2017	19,008	54,818	5,968	6	TC10020
Public Safety Telecommunications Operator - Bilingual Hired after 1/31/2014							
	1/1/2016	12/31/2016	18,635	53,743	4,388	8	TC10040
	1/1/2017	12/31/2017	19,008	54,818	4,476	8	TC10040
Public Safety Telecommunications Operator							
	1/1/2016	12/31/2016	20,706	47,026	4,387	6	TC10050
	1/1/2017	12/31/2017	21,120	47,967	4,474	6	TC10050
Public Safety Telecommunications Operator - Trainee							
	1/1/2016	12/31/2016	20,706	47,026	4,387	6	TC10060
	1/1/2017	12/31/2017	21,120	47,967	4,475	6	TC10060
Public Safety Telecommunications Operator Hired after 1/31/2014							
	1/1/2016	12/31/2016	20,706	47,026	3,290	8	TC10070
	1/1/2017	12/31/2017	21,120	47,967	3,356	8	TC10070

APPENDIX 4 - SALARY RANGES - NON UNIFORM TITLES - TEAMSTER COMMUNICATIONS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Public Safety Telecommunications Operator - Trainee Hired after 1/31/2014							
	1/1/2016	12/31/2016	20,706	47,026	3,290	8	TC10080
	1/1/2017	12/31/2017	21,120	47,967	3,356	8	TC10080
Senior Public Safety Telecommunications Operator							
	1/1/2016	12/31/2016	20,706	66,955	7,708	6	TC10090
	1/1/2017	12/31/2017	21,120	68,294	7,862	6	TC10090
Senior Public Safety Telecommunications Operator Hired after 1/31/2014							
	1/1/2016	12/31/2016	20,706	66,955	5,781	8	TC10100
	1/1/2017	12/31/2017	21,120	68,294	5,897	8	TC10100

APPENDIX 5 - SALARY RANGES - NON UNIFORM TITLES-HOURLY							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Engineering Aide Hourly							
	1/1/2016	12/31/2016	4.00	10.00	-	0	SE10010
	1/1/2017	12/31/2017	4.00	10.00	-	0	SE10010
	1/1/2018	12/31/2018	4.00	10.00	-	0	SE10010
	1/1/2019	12/31/2019	8.85	10.00	-	0	SE10010
Life Guard Hourly							
	1/1/2016	12/31/2016	7.50	13.00	-	0	SE10020
	1/1/2017	12/31/2017	7.50	13.00	-	0	SE10020
	1/1/2018	12/31/2018	7.50	13.00	-	0	SE10020
	1/1/2019	12/31/2019	8.85	13.00	-	0	SE10020
Park Attendant Hourly							
	1/1/2019	12/31/2019	8.85	12.00	-	0	SE10025
Park Caretaker Hourly							
	1/1/2016	12/31/2016	7.50	12.00	-	0	SE10030
	1/1/2017	12/31/2017	7.50	12.00	-	0	SE10030
	1/1/2018	12/31/2018	7.50	12.00	-	0	SE10030
	1/1/2019	12/31/2019	8.85	12.00	-	0	SE10030
Recreation Leader Hourly							
	1/1/2017	12/31/2017	6.50	27.48	-	0	SE10045
	1/1/2018	12/31/2018	6.50	27.48	-	0	SE10045
	1/1/2019	12/31/2019	8.85	27.48	-	0	SE10045
Recreation Supervisor Hourly							
	1/1/2016	12/31/2016	11.50	21.00	-	0	SE10040
	1/1/2017	12/31/2017	11.50	21.00	-	0	SE10040
School Traffic Guard (No Benefits Guard) Hourly							
	1/1/2016	12/31/2016	12.74	20.87	5.38	2	SE10050
	1/1/2017	12/31/2017	12.74	20.87	5.38	2	SE10050
School Traffic Guard (Benefit Guard) Hourly							
	1/1/2016	12/31/2016	16.05	16.05	-	0	SE10060
	1/1/2017	12/31/2017	16.05	16.05	-	0	SE10060

APPENDIX 6 - SALARY RANGES - STIPENDS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Assistant Business Administrator							
	1/1/2016	12/31/2016	5,000	5,000	-	0	ST10020
	1/1/2017	12/31/2017	5,000	5,000	-	0	ST10020
Assistant Secretary ABC Board							
	1/1/2016	12/31/2016	700	700	-	0	ST10030
	1/1/2017	12/31/2017	700	700	-	0	ST10030
			-	-	-		
Assistant Senior Citizens Program Aide							
	1/1/2016	12/31/2016	5,000	5,000	-	0	ST10040
	1/1/2017	12/31/2017	5,000	5,000	-	0	ST10040
Assistant Supervising Electrician/License							
	1/1/2016	12/31/2016	3,200	3,200	-	0	ST10050
	1/1/2017	12/31/2017	3,200	3,200	-	0	ST10050
CAD System Operator							
	1/1/2016	12/31/2016	5,000	5,000	-	0	ST10060
	1/1/2017	12/31/2017	5,000	5,000	-	0	ST10060

APPENDIX 6 - SALARY RANGES - STIPENDS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Certified Pool Operator							
	1/1/2016	12/31/2016	5,000	5,000	-	0	ST10070
	1/1/2017	12/31/2017	5,000	5,000	-	0	ST10070
Clean Communities Coordinator							
	1/1/2016	12/31/2016	2,000	2,000	-	0	ST10080
	1/1/2017	12/31/2017	2,000	2,000	-	0	ST10080
COAH Coordinator							
	1/1/2016	12/31/2016	2,500	2,500	-	0	ST10090
	1/1/2017	12/31/2017	2,500	2,500	-	0	ST10090
Commuter Shuttle Grant							
	1/1/2016	12/31/2016	2,000	2,000	-	0	ST10100
	1/1/2017	12/31/2017	2,000	2,000	-	0	ST10100
Fire Official							
	1/1/2016	12/31/2016	7,500	7,500	-	0	ST10120
	1/1/2017	12/31/2017	7,500	7,500	-	0	ST10120

APPENDIX 6 - SALARY RANGES - STIPENDS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Forester							
	1/1/2016	12/31/2016	10,000	10,000	-	0	ST10130
	1/1/2017	12/31/2017	10,000	10,000	-	0	ST10130
Health Officer (Interlocal Contract)							
	1/1/2016	12/31/2016	9,712	9,712	-	0	ST10140
	1/1/2017	12/31/2017	9,712	9,712	-	0	ST10140
Judge Additional Session							
	1/1/2016	12/31/2016	400	400	-	0	ST10150
	1/1/2017	12/31/2017	400	400	-	0	ST10150
Municipal Alliance Coordinator							
	1/1/2016	12/31/2016	5,000	6,875	1,875	1	ST10160
	1/1/2017	12/31/2017	5,000	6,875	1,875	1	ST10160
			-	-	-		
Municipal Emergency Management Coordinator			-	-	-		
	1/1/2016	12/31/2016	4,500	4,500	-	0	ST10170
	1/1/2017	12/31/2017	4,500	4,500	-	0	ST10170
			-	-	-		

APPENDIX 6 - SALARY RANGES - STIPENDS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
OPRA Coordinator			-	-	-		
	1/1/2016	12/31/2016	1,000	1,000	-	0	ST10180
	1/1/2017	12/31/2017	1,000	1,000	-	0	ST10180
			-	-	-		
Parking Meter Collector			-	-	-		
	1/1/2016	12/31/2016	2,000	2,000	-	0	ST10190
	1/1/2017	12/31/2017	2,000	2,000	-	0	ST10190
			-	-	-		
Planning Board Attorney			-	-	-		
	1/1/2016	12/31/2016	3,500	3,500	-	0	ST10200
	1/1/2017	12/31/2017	3,500	3,500	-	0	ST10200
Pool Manager Annual							
	1/1/2016	12/31/2016	8,500	8,500	-	0	ST10210
	1/1/2017	12/31/2017	8,500	8,500	-	0	ST10210
			-	-	-		
Public Advocate			-	-	-		
	1/1/2016	12/31/2016	3,500	3,500	-	0	ST10220
	1/1/2017	12/31/2017	3,500	3,500	-	0	ST10220
			-	-	-		

APPENDIX 6 - SALARY RANGES - STIPENDS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Public Works Inspector							
	1/1/2016	12/31/2016	10,000	10,000	-	0	ST10240
	1/1/2017	12/31/2017	10,000	10,000	-	0	ST10240
			-	-	-		
Pumping Station Operator			-	-	-		
	1/1/2016	12/31/2016	6,000	6,000	-	0	ST10250
	1/1/2017	12/31/2017	6,000	6,000	-	0	ST10250
			-	-	-		
Recycling Center Manager			-	-	-		
	1/1/2016	12/31/2016	5,000	5,000	-	0	ST10260
	1/1/2017	12/31/2017	5,000	5,000	-	0	ST10260
			-	-	-		
Rent Leveling Board Attorney			-	-	-		
	1/1/2016	12/31/2016	2,000	2,000	-	0	ST10270
	1/1/2017	12/31/2017	2,000	2,000	-	0	ST10270
			-	-	-		
Right to Know Coordinator			-	-	-		
	1/1/2016	12/31/2016	4,850	4,850	-	0	ST10280
	1/1/2017	12/31/2017	4,850	4,850	-	0	ST10280
			-	-	-		

APPENDIX 6 - SALARY RANGES - STIPENDS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Secretary, Insurance Fund Commissioner			-	-	-		
	1/1/2016	12/31/2016	2,400	2,400	-	0	ST10290
	1/1/2017	12/31/2017	2,400	2,400	-	0	ST10290
			-	-	-		
Senior Citizens Program Aide			-	-	-		
	1/1/2016	12/31/2016	7,500	7,500	-	0	ST10300
	1/1/2017	12/31/2017	7,500	7,500	-	0	ST10300
			-	-	-		
Swim Instructor Coordinator			-	-	-		
	1/1/2016	12/31/2016	1,000	1,000	-	0	ST10310
	1/1/2017	12/31/2017	1,000	1,000	-	0	ST10310
			-	-	-		
Swim Team Coach			-	-	-		
	1/1/2016	12/31/2016	800	800	-	0	ST10320
	1/1/2017	12/31/2017	800	800	-	0	ST10320
			-	-	-		
Tax Collector & Tax Search Officer			-	-	-		
	1/1/2016	12/31/2016	2,500	2,500	-	0	ST10330
	1/1/2017	12/31/2017	2,500	2,500	-	0	ST10330
			-	-	-		

APPENDIX 6 - SALARY RANGES - STIPENDS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Zoning Board Attorney			-	-	-		
	1/1/2016	12/31/2016	3,500	3,500	-	0	ST10340
	1/1/2017	12/31/2017	3,500	3,500	-	0	ST10340
			-	-	-		

APPENDIX 7 - SALARY RANGES - UNIFORM TITLES - FIRE SUPERIORS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Fire Deputy Chief							
	1/1/2016	12/31/2016	113,537	127,851	14,315	1	FS10010
	1/1/2017	12/31/2017	115,807	130,408	14,601	1	FS10010
Fire Deputy Chief with EMT							
	1/1/2016	12/31/2016	116,537	130,851	14,315	1	FS10020E
	1/1/2017	12/31/2017	118,807	133,408	14,601	1	FS10020E

Fire Deputy Chief with EMT and Fire Official							
	1/1/2017	12/31/2017	126,307	140,908	14,601	1	FS10023E
Fire Deputy Chief with EMT and OEM Coordinator							
	1/1/2017	12/31/2017	123,307	137,908	14,601	1	FS10027E
Fire Captain							
	1/1/2016	12/31/2016	96,754	105,664	8,910	1	FS10030
	1/1/2017	12/31/2017	98,689	107,777	9,088	1	FS10030
Fire Captain with EMT							
	1/1/2016	12/31/2016	99,754	108,664	8,910	1	FS10040E
	1/1/2017	12/31/2017	101,689	110,777	9,088	1	FS10040E
Fire Captain with EMT and Fire Official							
	1/1/2016	12/31/2016	107,254	116,164	8,911	1	FS10050E
	1/1/2017	12/31/2017	109,189	118,277	9,088	1	FS10050E

APPENDIX 8 - SALARY RANGES - UNIFORM TITLES - FIREFIGHTERS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Firefighter							
	1/1/2016	12/31/2016	42,703	85,368	4,791	6	FF10010
	1/1/2017	12/31/2017	43,557	87,075	4,887	6	FF10010
Firefighter with EMT							
	1/1/2016	12/31/2016	45,703	88,368	4,791	6	FF10020E
	1/1/2017	12/31/2017	46,557	90,075	4,887	6	FF10020E

APPENDIX 9 - SALARY RANGES - UNIFORM TITLES - POLICE SUPERIORS							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Deputy Police Chief							
	1/1/2016	12/31/2016	135,135	145,000	9,865	1	PS10010
	1/1/2017	12/31/2017	137,838	147,900	10,062	1	PS10010
Police Captain							
	1/1/2016	12/31/2016	119,546	128,258	8,711	1	PS10020
	1/1/2017	12/31/2017	121,937	130,823	8,886	1	PS10020
Police Lieutenant							
	1/1/2016	12/31/2016	105,791	113,503	7,712	1	PS10030
	1/1/2017	12/31/2017	107,907	115,773	7,867	1	PS10030
Police Sergeant							
	1/1/2016	12/31/2016	94,460	100,450	5,989	1	PS10040
	1/1/2017	12/31/2017	96,349	102,459	6,109	1	PS10040

APPENDIX 10 - SALARY RANGES - UNIFORM TITLES - POLICE							
TITLE	FROM	TO	MINIMUM	MAXIMUM	INCREMENT	STEPS	CODE
Police Officer							
	1/1/2016	12/31/2016	53,996	89,628	5,939	6	PO10010
	1/1/2017	12/31/2017	55,076	91,421	6,058	6	PO10010
Police Officer Hired after 2/28/2014							
	1/1/2016	12/31/2016	53,996	89,628	4,454	8	PO10020
	1/1/2017	12/31/2017	55,076	91,421	4,543	8	PO10020
Police Officer Training Step							
	1/1/2016	12/31/2016	43,927	43,927	-	0	PO10030
	1/1/2017	12/31/2017	44,806	44,806	-	0	PO10030

BOND ORDINANCE PROVIDING FOR VARIOUS CAPITAL IMPROVEMENTS IN AND BY THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY, APPROPRIATING \$8,240,866 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$7,848,441 BONDS OR NOTES OF THE TOWNSHIP TO FINANCE PART OF THE COST THEREOF

BE IT ORDAINED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY (not less than two-thirds of all members thereof affirmatively concurring) AS FOLLOWS:

Section 1. The several improvements described in Section 3 of this bond ordinance are hereby respectively authorized to be undertaken by the Township of West Orange, in the County of Essex, New Jersey (the "Township") as general improvements. For the several improvements or purposes described in Section 3, there are hereby appropriated the respective sums of money therein stated as the appropriation made for each improvement or purpose, such sums amounting in the aggregate to \$8,240,866, and further including the aggregate sum of \$392,425 as the several down payments for the improvements or purposes required by the Local Bond Law. The down payments have been made available by virtue of provision for down payment or for capital improvement purposes in one or more previously adopted budgets.

Section 2. In order to finance the cost of the several improvements or purposes not covered by application of the several down payments, negotiable bonds are hereby authorized to be issued in the principal amount of \$7,848,441 pursuant to the Local Bond Law. In anticipation of the issuance of the bonds, negotiable bond anticipation notes are hereby authorized to be issued pursuant to and within the limitations prescribed by the Local Bond Law.

Section 3. The several improvements hereby authorized and the several purposes for which the bonds are to be issued, the estimated cost of each improvement and the appropriation therefor, the estimated maximum amount of bonds or notes to be issued for each improvement and the period of usefulness of each improvement are as follows:

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
a) Acquisition of equipment including, but not limited to, self-contained breathing	\$1,079,900	\$1,028,476	15 years

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
apparatus harnesses, LED high visibility signs, Main Street Road Diet, police firearms, sewer video inspection camera, flashing school speed limit signs, lifeguard stands, personal protective equipment, hose replacement, knack box replacements, pool snack bar upgrade and evidential breath tester unit			
b) Improvement of indoor facilities including, but not limited to, major capital repair of municipal facilities and Fire House improvements	\$1,075,000	\$1,023,809	20 years
c) Acquisition of information technology including, but not limited to, mobile ALPR, audio recording system update, interview room DVR and cam, Council Chambers sound system improvements for the hearing impaired, ESX host replacement servers, storage area network replacement, 800 Mhz trunked radio system P25 digital upgrade study and OSPAC sound system	\$570,366	\$543,205	5 years
d) Improvement of outdoor facilities including, but not limited to, participatory budgeting project, asst. hardcourt resurfacing/pickle ball conversion, Colgate Futsal court upgrade, ice rink at O'Connor Park, Degnan Ball Field fencing and Kennedy Fieldhouse entrance way	\$931,700	\$887,297	15 years
e) Removal and replacement of underground storage tank, site remediation and upgrade to above-ground storage tanks	\$300,000	\$285,750	20 years
f) Improvement of streets	\$3,623,900	\$3,451,333	15 years

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
and sewers including, but not limited to, Old Indian Road improvements, Dogwood Drive and Dogwood Road, Laird Drive, Lindsley Avenue, Brennan Drive, Old Indian Road, Ridgeway Avenue, Wheeler Street Sanitary Sewer, preliminary parking analysis, Watchung Avenue, Dogwood Pump Station, Korwel Pump Station, sidewalk improvements, shade trees, signs and striping			
g) Vehicle acquisition or improvement including, but not limited to, unmarked vehicle and marked patrol vehicles, remounting project of ambulance, major capital repairs, senior & jitney buses, service truck, 4x4, pick-up truck with plow for Main Street SID, SUV, tractor, flat bed for Truck No. 9	<u>\$660,000</u>	<u>\$628,571</u>	5 years
Totals:	<u>\$8,240,866</u>	<u>\$7,848,441</u>	

The excess of the appropriation made for each of the improvements or purposes aforesaid over the estimated maximum amount of bonds or notes to be issued therefor, as above stated, is the amount of the down payment for each purpose.

Section 4. All bond anticipation notes issued hereunder shall mature at such times as may be determined by the chief financial officer; provided that no bond anticipation note shall mature later than one year from its date, unless such bond anticipation notes are permitted to mature at such later date in accordance with applicable law. The bond anticipation notes shall bear interest at such rate or rates and be in such form as may be determined by the chief financial officer. The chief financial officer shall determine all matters in connection with bond anticipation notes issued pursuant to this bond ordinance, and the chief

financial officer's signature upon the bond anticipation notes shall be conclusive evidence as to all such determinations. All bond anticipation notes issued hereunder may be renewed from time to time subject to the provisions of the Local Bond Law or other applicable law. The chief financial officer is hereby authorized to sell part or all of the bond anticipation notes from time to time at public or private sale and to deliver them to the purchasers thereof upon receipt of payment of the purchase price plus accrued interest from their dates to the date of delivery thereof. The chief financial officer is directed to report in writing to the governing body at the meeting next succeeding the date when any sale or delivery of the bond anticipation notes pursuant to this bond ordinance is made. Such report must include the amount, the description, the interest rate and the maturity schedule of the bond anticipation notes sold, the price obtained and the name of the purchaser.

Section 5. The Township hereby certifies that it has adopted a capital budget or a temporary capital budget, as applicable. The capital or temporary capital budget of the Township is hereby amended to conform with the provisions of this bond ordinance to the extent of any inconsistency herewith. To the extent that the purposes authorized herein are inconsistent with the adopted capital or temporary capital budget, a revised capital or temporary capital budget has been filed with the Division of Local Government Services.

Section 6. The following additional matters are hereby determined, declared, recited and stated:

(a) The improvements or purposes described in Section 3 of this bond ordinance are not current expenses. They are all improvements or purposes that the Township may lawfully undertake as general improvements, and no part of the cost thereof has been or shall be specially assessed on property specially benefitted thereby.

(b) The average period of usefulness, computed on the basis of the respective amounts of obligations authorized for each purpose and the reasonable life thereof within the limitations of the Local Bond Law, is 14.34 years.

(c) The Supplemental Debt Statement required by the Local Bond Law has been duly prepared and filed in the office of the Clerk, and a complete executed duplicate thereof has been filed in the office of the Director of the Division of Local Government Services in the Department of Community Affairs of the State of New Jersey. Such statement shows that the gross debt of the Township as defined in the Local Bond Law is increased by the authorization of the bonds and notes provided in this bond ordinance by \$7,848,441, and the obligations authorized herein will be within all debt limitations prescribed by that Law.

(d) An aggregate amount not exceeding \$1,648,175 for items of expense listed in and permitted under N.J.S.A. 40A:2-20 is included in the estimated cost indicated herein for the purposes or improvements.

Section 7. The Township hereby makes the following covenants and declarations with respect to obligations determined to be issued by the Chief Financial Officer on a tax-exempt basis. The Township hereby covenants that it will comply with any conditions subsequent imposed by the Internal Revenue Code of 1986, as amended (the "Code"), in order to preserve the exemption from taxation of interest on the obligations, including, if necessary, the requirement to rebate all net investment earnings on the gross proceeds above the yield on the obligations. The Chief Financial Officer is hereby authorized to act on behalf of the Township to deem the obligations authorized herein as bank qualified for the purposes of Section 265 of the Code, when appropriate. The Township hereby declares the intent of the Township to issue bonds or bond anticipation notes in the amount authorized in Section 2 of this bond ordinance and to use the proceeds to pay or reimburse expenditures for the costs of the purposes described in Section 3 of this bond ordinance. This Section 7 is a declaration of intent within the meaning and for purposes of Treasury Regulations §1.150-2 or any successor provisions of federal income tax law.

Section 8. Any grant moneys received for the purposes or improvements described in Section 3 hereof shall be applied either to direct payment of the cost of the improvements or to payment of the obligations issued pursuant to this bond ordinance. The amount of obligations authorized but not issued hereunder shall be reduced to the extent that such funds are so used.

Section 9. The chief financial officer of the Township is hereby authorized to prepare and to update from time to time as necessary a financial disclosure document to be distributed in connection with the sale of obligations of the Township and to execute such disclosure document on behalf of the Township. The chief financial officer is further authorized to enter into the appropriate undertaking to provide secondary market disclosure on behalf of the Township pursuant to Rule 15c2-12 of the Securities and Exchange Commission (the "Rule") for the benefit of holders and beneficial owners of obligations of the Township and to amend such undertaking from time to time in connection with any change in law, or interpretation thereof, provided such undertaking is and continues to be, in the opinion of a nationally recognized bond counsel, consistent with the requirements of the Rule. In the event that the Township fails to comply with its undertaking, the Township shall not be liable for any monetary damages, and the remedy shall be limited to specific performance of the undertaking.

Section 10. The full faith and credit of the Township are hereby pledged to the punctual payment of the principal of and the interest on the obligations authorized by this bond ordinance. The obligations shall be direct, unlimited obligations of the Township, and the Township shall be obligated to levy *ad valorem*

taxes upon all the taxable real property within the Township for the payment of the obligations and the interest thereon without limitation of rate or amount.

Section 11. This bond ordinance shall take effect 20 days after the first publication thereof after final adoption, as provided by the Local Bond Law.

Re: TOWNSHIP OF WEST ORANGE
\$8,240,866/\$7,848,441 BOND ORDINANCE
VARIOUS CAPITAL IMPROVEMENTS

- 1 Certified copy of the Supplemental Debt Statement prepared as of the date of introduction of the bond ordinance, together with the electronic confirmation of filing provided by the Division of Local Government Services and evidence of filing in the Clerk's Office.
- 2 Down Payment Certificate.
- 3 Certified copy of the minutes of the meeting of the Township Council held on __/__/__ showing introduction of the bond ordinance.
- 4 Affidavit of Publication in local newspaper following introduction of the bond ordinance.
- 5 Certified copy of the minutes of the meeting of the Township Council held on __/__/__ showing public hearing and final adoption of the bond ordinance.
- 6 Affidavit of Publication in local newspaper following final adoption of the bond ordinance.
- 7 Clerk's Certificate executed no sooner than 21 days following final publication of the bond ordinance.

BELOW FOR McMANIMON, SCOTLAND & BAUMANN, LLC USE ONLY

Posted: __/__/__ Useful Life: ____ years Reviewed By: ____

'20 Costs: \$1,648,175 Mayor's Approval: __/__/__

Amends/Amended By: Ord. # _____ F/A: __/__/__

Amendment: _____

Supplements/Supplemented By: Ord. # _____ F/A: __/__/__

Original Appropriation/Authorization: \$ _____/\$ _____

Authorization for CFO to Sell Notes: X Yes No

Resolution Authorizing CFO to Sell Notes: F/A / /

Grant Moneys Expected: 0

NOTES/BONDS ISSUED HEREUNDER						
AMOUNT	DATE	MATURITY	RATE	PAYDOWN	NEW/ RENEWAL	REMAININ G

[illegible]

DEBT STATEMENT CERTIFICATE

I, Karen J. Carnevale, Clerk of the Township of West Orange, in the County of Essex, New Jersey (herein called the "Township"), HEREBY CERTIFY that annexed hereto is a true and complete copy of the Supplemental Debt Statement of the Township that was prepared as of _____, 2019 by John Gross, who was then chief financial officer of the Township and filed in my office on _____, 2019, and that a complete, executed copy of such statement was filed in the office of the Director of the Division of Local Government Services of the State of New Jersey on _____, 2019.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Township this _____ day of _____, 2019.

Karen J. Carnevale, Clerk

(SEAL)

CERTIFICATE OF DOWN PAYMENT

I, John Gross, Chief Financial Officer of the Township of West Orange, in the County of Essex, New Jersey (the "Township") HEREBY CERTIFY that prior to the final adoption on _____, 2019 of a bond ordinance entitled:

BOND ORDINANCE PROVIDING FOR VARIOUS CAPITAL
IMPROVEMENTS IN AND BY THE TOWNSHIP OF WEST
ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY,
APPROPRIATING \$8,240,866 THEREFOR AND
AUTHORIZING THE ISSUANCE OF \$7,848,441 BONDS OR
NOTES OF THE TOWNSHIP TO FINANCE PART OF THE
COST THEREOF,

there was available as a down payment for the purposes authorized by the bond ordinance the sum of \$392,425, which amount was appropriated as a down payment by the bond ordinance and was made available by provision in a previously adopted budget or budgets of the Township for down payment or for capital improvement purposes.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, 2019.

John Gross, Chief Financial Officer

EXTRACT from the minutes of a _____ meeting of the Township Council
of the Township of West Orange, in the County of Essex, New Jersey held at the
_____ in the Township on _____, 2019 at _____ o'clock _____.m.

PRESENT:

ABSENT:

[Attach appropriate minutes hereto]

CERTIFICATE

I, Karen J. Carnevale, Clerk of the Township of West Orange, in the County of Essex, State of New Jersey, HEREBY CERTIFY that the foregoing annexed extract from the minutes of a meeting of the governing body of the Township duly called and held on _____, 2019 has been compared by me with the original minutes as officially recorded in my office in the Minute Book of the governing body and is a true, complete and correct copy thereof and of the whole of the original minutes so far as they relate to the subject matters referred to in the extract.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Township this _____ day of _____, 2019.

Karen J. Carnevale, Clerk

(SEAL)

EXTRACT from the minutes of a _____ meeting of the Township Council
of the Township of West Orange, in the County of Essex, New Jersey held at the
_____ in the Township on _____, 2019 at _____ o'clock ____m.

PRESENT:

ABSENT:

[Attach appropriate minutes hereto]

CERTIFICATE

I, Karen J. Carnevale, Clerk of the Township of West Orange, in the County of Essex, State of New Jersey, HEREBY CERTIFY that the foregoing annexed extract from the minutes of a meeting of the governing body of the Township duly called and held on _____, 2019 has been compared by me with the original minutes as officially recorded in my office in the Minute Book of the governing body and is a true, complete and correct copy thereof and of the whole of the original minutes so far as they relate to the subject matters referred to in the extract.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Township this _____ day of _____, 2019.

Karen J. Carnevale, Clerk

(SEAL)

CLERK'S CERTIFICATE

I, Karen J. Carnevale, Clerk of the Township of West Orange, in the County of Essex, State of New Jersey, HEREBY CERTIFY as follows:

1. I am the duly appointed Clerk of the Township of West Orange, in the County of Essex, State of New Jersey (herein called the "Township"). In this capacity, I have the responsibility to maintain the minutes of the meetings of the governing body of the Township and the records relative to all ordinances and resolutions of the Township. The representations made herein are based upon the records of the Township.

2. Attached hereto is a true and complete copy of a bond ordinance passed by the governing body of the Township on first reading on _____, 2019 and finally adopted by the governing body on _____, 2019 and, where necessary, approved by the Mayor on _____, 2019.

3. On _____, 2019, a copy of the bond ordinance and a notice that copies of the bond ordinance would be made available to the members of the general public of the Township who requested copies, up to and including the time of further consideration of the bond ordinance by the governing body, was posted in the principal municipal building of the Township at the place where public notices are customarily posted. Copies of the bond ordinance were made available to all who requested them.

4. Upon passage on first reading, the bond ordinance, or a summary thereof, was duly published on _____, 2019.

5. A certified copy of the bond ordinance and a copy of the amended capital budget form has been filed with the Director of the Division of Local Government Services.

6. After final passage, the bond ordinance, a copy of which is attached hereto, was duly published on _____, 2019. No protest signed by any person against making the improvement or incurring the indebtedness authorized therein, nor any petition requesting that a referendum vote be taken on the action proposed in the bond ordinance has been presented to the governing body or to me or filed in my office within 20 days after the publication or at any other time after the final passage thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Township this _____ day of _____, 2019.

Karen J. Carnevale, Clerk

[SEAL]

NOTICE OF PENDING BOND ORDINANCE AND SUMMARY

The bond ordinance, the summary terms of which are included herein, was introduced and passed upon first reading at a meeting of the governing body of the Township of West Orange, in the County of Essex, State of New Jersey, on August 13, 2019. It will be further considered for final passage, after public hearing thereon, at a meeting of the governing body to be held at the Public Meeting, in the Township on August 13, 2019 at 7 o'clock p.m. During the week prior to and up to and including the date of such meeting, copies of the full bond ordinance will be available at no cost and during regular business hours at the Clerk's office for the members of the general public who shall request the same. The summary of the terms of such bond ordinance follows:

Title: BOND ORDINANCE PROVIDING FOR VARIOUS CAPITAL IMPROVEMENTS IN AND BY THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY, APPROPRIATING \$8,240,866 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$7,848,441 BONDS OR NOTES OF THE TOWNSHIP TO FINANCE PART OF THE COST THEREOF

Purposes:

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
a) Acquisition of equipment including, but not limited to, self-contained breathing apparatus harnesses, LED high visibility signs, Main Street Road Diet, police firearms, sewer video inspection camera, flashing school speed limit signs, lifeguard stands, personal protective equipment, hose replacement, knock box replacements, pool snack bar upgrade and evidential breath tester unit	\$1,079,900	\$1,028,476	15 years
b) Improvement of indoor facilities including, but not limited to, major capital repair of municipal facilities	\$1,075,000	\$1,023,809	21 years

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
and Fire House improvements			
c) Acquisition of information technology including, but not limited to, mobile ALPR, audio recording system update, interview room DVR and cam, Council Chambers sound system improvements for the hearing impaired, ESX host replacement servers, storage area network replacement, 800 Mhz trunked radio system P25 digital upgrade study and OSPAC sound system	\$570,366	\$543,205	5 years
d) Improvement of outdoor facilities including, but not limited to, participatory budgeting project, asst. hardcourt resurfacing/pickle ball conversion, Colgate Futsal court upgrade, ice rink at O'Connor Park, Degnan Ball Field fencing and Kennedy Fieldhouse entrance way	\$931,700	\$887,297	15 years
e) Removal and replacement of underground storage tank, site remediation and upgrade to above-ground storage tanks	\$300,000	\$285,750	20 years
f) Improvement of streets	\$3,623,900	\$3,451,333	15 years

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
and sewers including, but not limited to, Old Indian Road improvements, Dogwood Drive and Dogwood Road, Laird Drive, Lindsley Avenue, Brennan Drive, Old Indian Road, Ridgeway Avenue, Wheeler Street Sanitary Sewer, preliminary parking analysis, Watchung Avenue, Dogwood Pump Station, Korwel Pump Station, sidewalk improvements, shade trees, signs and striping			
g) Vehicle acquisition or improvement including, but not limited to, unmarked vehicle and marked patrol vehicles, remounting project of ambulance, major capital repairs, senior & jitney buses, service truck, 4x4, pick-up truck with plow for Main Street SID, SUV, tractor, flat bed for Truck No. 9	<u>\$660,000</u>	<u>\$628,571</u>	5 years
Totals:	<u>\$8,240,866</u>	<u>\$7,848,441</u>	

Appropriation: \$8,240,866

Bonds/Notes Authorized: \$7,848,441

Grants (if any) Appropriated: 0

Section 20 Costs: \$1,648,175

Useful Life: 14.34 years

This Notice is published pursuant to N.J.S.A. 40A:2-17.

Karen J. Carnevale, Clerk

BOND ORDINANCE STATEMENT AND SUMMARY

The bond ordinance, the summary terms of which are included herein, has been finally adopted by the Township of West Orange, in the County of Essex, State of New Jersey on September 10, 2019 and the 20 day period of limitation within which a suit, action or proceeding questioning the validity of such bond ordinance can be commenced, as provided in the Local Bond Law, has begun to run from the date of the first publication of this statement. Copies of the full bond ordinance are available at no cost and during regular business hours, at the Clerk's office for members of the general public who request the same. The summary of the terms of such bond ordinance follows:

Title: BOND ORDINANCE PROVIDING FOR VARIOUS CAPITAL IMPROVEMENTS IN AND BY THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY, APPROPRIATING \$8,240,866 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$7,848,441 BONDS OR NOTES OF THE TOWNSHIP TO FINANCE PART OF THE COST THEREOF

Purposes:

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
a) Acquisition of equipment including, but not limited to, self-contained breathing apparatus harnesses, LED high visibility signs, Main Street Road Diet, police firearms, sewer video inspection camera, flashing school speed limit signs, lifeguard stands, personal protective equipment, hose replacement, knock box replacements, pool snack bar upgrade and evidential breath tester unit	\$1,079,900	\$1,028,476	15 years
b) Improvement of indoor facilities including, but not limited to, major capital repair of municipal facilities and Fire House improvements	\$1,075,000	\$1,023,809	22 years

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
c) Acquisition of information technology including, but not limited to, mobile ALPR, audio recording system update, interview room DVR and cam, Council Chambers sound system improvements for the hearing impaired, ESX host replacement servers, storage area network replacement, 800 Mhz trunked radio system P25 digital upgrade study and OSPAC sound system	\$570,366	\$543,205	5 years
d) Improvement of outdoor facilities including, but not limited to, participatory budgeting project, asst. hardcourt resurfacing/pickle ball conversion, Colgate Futsal court upgrade, ice rink at O'Connor Park, Degnan Ball Field fencing and Kennedy Fieldhouse entrance way	\$931,700	\$887,297	15 years
e) Removal and replacement of underground storage tank, site remediation and upgrade to above-ground storage tanks	\$300,000	\$285,750	20 years
f) Improvement of streets and sewers including, but not limited to, Old Indian Road	\$3,623,900	\$3,451,333	15 years

<u>Purpose</u>	<u>Appropriation & Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds & Notes</u>	<u>Period of Usefulness</u>
improvements, Dogwood Drive and Dogwood Road, Laird Drive, Lindsley Avenue, Brennan Drive, Old Indian Road, Ridgeway Avenue, Wheeler Street Sanitary Sewer, preliminary parking analysis, Watchung Avenue, Dogwood Pump Station, Korwel Pump Station, sidewalk improvements, shade trees, signs and striping			
g) Vehicle acquisition or improvement including, but not limited to, unmarked vehicle and marked patrol vehicles, remounting project of ambulance, major capital repairs, senior & jitney buses, service truck, 4x4, pick-up truck with plow for Main Street SID, SUV, tractor, flat bed for Truck No. 9	<u>\$660,000</u>	<u>\$628,571</u>	5 years
Totals:	<u>\$8,240,866</u>	<u>\$7,848,441</u>	

Appropriation: \$8,240,866
 Bonds/Notes Authorized: \$7,848,441
 Grants (if any) Appropriated: 0
 Section 20 Costs: \$1,648,175
 Useful Life: 14.34 years

633-19
August 13, 2019

RESOLUTION

WHEREAS, unless otherwise noted herein, the holders of alcoholic beverage licenses from the Township of West Orange set forth on Exhibit A attached hereto and made part hereof, have made applications to this Township of West Orange ABC Board to renew said licenses for the **2019-2020** license term; and

WHEREAS, said licenses have paid all license renewal fees and submitted the appropriate application to renew; and

WHEREAS, a public hearing was held before the Township of West Orange ABC Board on **August 13, 2019** and no one appeared in opposition to any license renewal; and

NOW, THEREFORE, BE IT RESOLVED that the Township of West Orange ABC Board wishes to renew the following alcoholic beverage licenses set forth for the **2019-2020** license term:

0722-44-027-005 AMI West Orange, LLC (Pocket License)

KAREN J. CARNEVALE, RMC
ABC Board Secretary

JERRY GUARINO
Council President/ABC Board member

Adopted: August 13, 2019