

Received Clerk's Office  
10:30 A.M. 4/9/14  
Moultrie Smith, R.M.C.

ANNUAL FINANCIAL STATEMENT FOR THE SFY YEAR 2013  
(UNAUDITED)

POPULATION LAST CENSUS 32,868

NET VALUATION TAXABLE 2013 1,509,210,806

MUNICODE 0717

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

MUNICIPALITIES - FEBRUARY 10, 2014

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

City \_\_\_\_\_ of Orange Township, County of Essex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Francis M. Mc Energy

Title Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do certify that I, Joy Lascari, am the Chief Financial Officer, License # N-0857, of the City of Orange Township, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature Joy Lascari  
Title CMFO

Address 29 North Day Street, Orange, NJ

Phone Number 973-266-4106

Fax Number 973-674-0621

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the City of Orange Township as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

*Fran's M. McEnerney*  
(Registered Municipal Accountant)  
McEnerney, Brady & Company  
(Firm Name)  
293 Eisenhower Parkway  
(Address)  
Livingston, New Jersey 07039  
(Address)  
(973) 535-2880  
(Phone Number)

Certified by me

this 4th day of April

2014

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

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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for the year 2013 as required under (N.J.A.C. 5:23-4.17).

Printed name: \_\_\_\_\_

*Paul Anthony*

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

*[Handwritten Signature]*

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

7627

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

4/7/2014





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

POST CLOSING  
TRIAL BALANCE - CURRENT FUND

AT December 31, 2013

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

Title of Account	Debit	Credit
Cash	9,349,329.55	
Change Fund	560.00	
	9,349,889.55	
Due from State of New Jersey - Ch. 128, P.L. 1976	40,462.16	
	0.00	
Receivables with Full Reserves:		
Taxes Receivable	3,288,733.73	
Tax Title Liens	1,719,584.49	
Other Liens	377,776.29	
Property Acquired at Assessed Valuation	856,500.00	
Sales Contracts Receivable	80,601.00	
Other Accounts Receivable	148,946.29	
Prepaid School Tax	322,705.00	
Interfunds	197,282.03	
	6,992,128.83	
Deferred Charges		
Overexpenditure of Appropriations	16,585.50	
Special Emergency NJS 40A-4-53	1,735,398.37	
	1,751,983.87	
Appropriation Reserves		1,937,104.98
Accounts Payable		60,905.45
Tax Overpayments		310,704.85
Prepaid Taxes		143,593.33
TAN Payable		1,820,000.00
Encumbrances		869,267.87
County Taxes Payable		13,618.45
Interfunds Payable - Insurance		129,622.73
Interfunds Payable - Water		23,998.80
Other Reserves		722,129.19
		6,030,945.65
Special Emergency Note		1,216,300.00
Reserve for Receivables		6,992,128.83
Fund Balance		3,895,089.93
	18,134,464.41	18,134,464.41







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

AT December 31, 2013

Title of Account	Debit	Credit
<b><u>Animal Control Fund</u></b>		
Cash	5,390.58	
Due to State of NJ		624.00
Due to Current Fund		
Reserve for Animal Control Expenditures		4,766.58
	5,390.58	5,390.58
<b><u>General Trust Fund</u></b>		
Cash	4,016,679.47	
Accounts Receivable	204,481.69	
Salary Account		366,150.44
Due to Current Fund		35,971.59
Reserve for Other Deposits		1,548,655.97
Reserve for Other Expenditures		490,998.69
Reserve NJ Unemployment Insurance		239,132.21
Premium on Tax Sale		1,540,252.46
	4,221,161.16	4,221,161.36
<b><u>Grant Trust Fund</u></b>		
Cash	112,766.20	
Grants Receivable	0.00	
Essex County CDBG Receivable	541,977.68	
Due to Current Fund		535.92
Reserve for Grant Expenditures		654,207.96
	654,743.88	654,743.88
<b><u>Insurance Fund</u></b>		
Cash	119,522.82	
Due from Current Fund	129,622.73	
Reserve for:		
Municipal Trust Fund Expenditures		249,145.55
	249,145.55	249,145.55

(Do not crowd - add additional sheets)

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

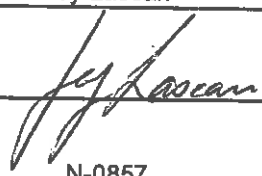
Municipal Public Defender Expended Prior Year, 2013:	(1)	\$	45,000.00
		x	<u>25%</u>
	(2)	\$	11,250.00
 Municipal Public Defender Trust Cash Balance December 31, 2013	 (3)	 \$	 26,734.00

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

Amount in excess of the amount expended: 3 - (1 + 2) = ..... \$ 0.00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256

Chief Financial Officer: Joy Lascari

Signature: 

Certificate #: N-0857

Date: 4/4/2014

Note: The salary of the Public Defender is paid thru a current fund appropriation.

## Schedule of Trust Fund Deposits and Reserves

	Amount December 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursed</u>
<u>Purpose</u>	<u>Report</u>		
1.			
2.			
3.			
4.			
5.			
6.			
7.	<b>See Attached Sheets</b>		
8.			
9.			
10.			
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25.			
26.			
27.			
28.			
29.			
30.			
<b>Totals</b>	\$ -	\$ -	\$ -

CITY OF ORANGE TOWNSHIP  
TRUST FUND

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RESERVE FOR OTHER EXPENDITURES  
YEAR ENDED DECEMBER 31, 2013

	<u>Balance,</u> <u>December 31, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance,</u> <u>December 31, 2013</u>
Municipal Court Parking Offenses				
Adjudication Act	\$ 220,775.08	\$ 13,999.00	\$ 10,627.50	\$ 224,146.58
Public Defender Fees	21,244.50	5,489.50		26,734.00
Fire Code Dedicated Penalties	161,124.67	45,237.00	28,868.69	177,492.98
Recreation Programs				
Recreation Trips	79,664.54	30,519.56	57,664.66	52,519.44
Atlantic City	1,402.00	299.00		1,701.00
High Class Theatre	251.86	-		251.86
Concert Under the Stars	800.50		800.50	0.00
Little League	42.10	-		42.10
Recreation Youth Games	6,663.31	-		6,663.31
Older Adults Donations	1,447.42	-		1,447.42
Health Food Beverage Fee				
	<u>\$ 493,415.98</u>	<u>\$ 95,544.06</u>	<u>\$ 97,961.35</u>	<u>\$ 490,998.69</u>

Ref. B B B-1 B-2 B

CITY OF ORANGE TOWNSHIP  
TRUST FUND

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RESERVE FOR OTHER DEPOSITS  
YEAR ENDED DECEMBER 31, 2013

	<u>Balance,</u> <u>December 31, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance,</u> <u>December 31, 2013</u>
	\$	\$		\$
Gifts & Donations	33,716.00	1,000.00	-	1,000.00
Street Opening Deposits	61,016.51	15,227.00	8,267.00	40,676.00
Planning Board Escrow Deposits	49,348.25	40,937.45	41,387.45	60,566.51
Zoning Board Escrow Deposits	55,798.21	2,875.00	11,069.17	41,154.08
Planning Division Escrow Deposits	33,864.31	97,558.86	104,263.90	49,093.17
Fire LEA Rebates	50,966.60	27,034.09	8,182.95	52,715.45
Third Party Building Fees	13,727.92	340.00	35,154.20	16,152.40
Elevator Inspection Fees	39,986.00	47,574.00	35,245.00	26,056.92
Plumbing Inspection Fees	57,135.50	147.00	12,191.40	27,941.60
Electrical Inspection Fees	22,794.50	148.00	5,917.60	51,365.90
Special Law Enforcement Fund	(48,407.49)	2,822.00	10,497.50	15,119.00
Outside Employment of Off - Duty Police Officers	11,175.90	448,678.56	400,271.07	-
Federal Forfeited Property	408,238.77	2,741,048.40	5,000.00	6,175.90
Third Party Tax Redemptions	76,368.00		2,080,416.47	1,068,870.70
Rent on City Owned Property	1,030.00	60.00		76,368.00
Fishing Permits	1,528.34	332,284.00		1,090.00
City Construction Code Fees	935.00	21,794.00	328,007.00	5,805.34
DCA Fees			14,224.00	8,505.00
Food Handler Certificate				
Flu Reimbursements				
	<u>\$ 869,222.32</u>	<u>\$ 3,779,528.36</u>	<u>\$ 3,100,094.71</u>	<u>\$ 1,548,655.97</u>

Ref.

B

B-1

B-2

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2012	RECEIPTS				Disbursements	Balance December 31, 2013
		Assessments and Liens	Current Budget	OTHER			
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
N/A							
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>Totals</b>							

\* Show as red figure

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

AT December 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,144,246.00	xxxxxxxxxxxxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxxxxxxxxxxxx	2,144,246.00
Cash	633,160.88	
Grants Receivable	669,581.24	
Loans Receivable	699,824.89	
Interfund Receivable	838,732.07	
	0.00	
Deferred Charges to Future Taxation:		
Funded	9,242,080.65	
Unfunded	3,174,157.41	
General Refunding Bonds		6,840,080.00
School Refunding Bonds		1,559,920.00
School Serial Bonds		0.00
Green Acres Trust Loan Payable:		
General		954,142.33
School		30,631.36
BAN'S		1,045,000.00
NJEIT Loan Payable		532,218.37
Demolition Loan Payable		0.00
Due to Current Fund		0.00
Reserve for Debt Service		4,225.00
Reserve for Grants Receivable		17,750.00
Reserve for Capital Lease Program		262,160.65
Reserve for Loan Proceeds		61,176.74
Improvement Authorizations:		
Funded		392,308.81
Unfunded		3,083,997.80
Capital Improvement Fund		460,779.61
Fund Balance		13,146.47
	17,401,783.14	17,401,783.14

(Do not crowd - add additional sheets)





**CASH RECONCILIATION December 31, 2013.**

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

<u>Current Fund</u>	
Bank of America #0461286579	36,344.91
Bank of America #03812673088	51,686.36
PNC Bank #80-2437-6922	264,199.63
MBIA # NJ-02-0195-2001	
Bank of America # 0801-3450 UEZ	29,754.17
Bank of America # 0801-00209	9,222,958.57
	<u>9,604,943.64</u>
<u>Animal Control Fund</u>	
Bank of America #0461-223623	5,390.58
<u>General Trust Fund</u>	
Bank of America #004-3900-1110	443,310.57
Bank of America #0461-223631	3,739,150.86
Bank of America #9419-834734	310,853.30
Bank of America #40-3904-3473	10,708.00
	<u>4,504,022.73</u>
<u>General Capital Fund</u>	
Bank of America # 0801-000179	527,882.16
<u>Water Operating</u>	
Bank of America #0461-223615	741,272.17
PNC Bank #80-0918-9408	78,497.00
PNC Bank #80-0918-9512	1,828,474.32
	<u>2,648,243.49</u>
<u>Water Capital</u>	
PNC Bank #0801-000233	1,238,529.37
<u>Trust - Municipal Insurance Fund</u>	
PNC Bank #81-0128-6075	
PNC Bank #80-1211-5821	119,522.82
<u>Grant Trust Fund</u>	
PNC Bank #80-0128-4934 (CDBG)	51,671.03
PNC Bank #81-0232-4977 (Housing)	58,583.36
PNC Bank #80-0918-9352 (UDAG)	2,713.58
	<u>112,967.97</u>
	<u>18,761,502.76</u>

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





CITY OF ORANGE TOWNSHIP  
CURRENT FUND  
GRANTS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	2013 Grants	Chapter 159	Collections	Cancellations	Balance December 31, 2013
State Grants:						
New Jersey Transportation Trust Fund Authority Act:						
Year 2001	\$ 14,744.09	\$ -	\$ -	\$ -	\$ -	\$ 14,744.09
Year 2002	196,113.73	-	-	-	-	196,113.73
Year 2003	58,651.19	-	-	-	-	58,651.19
Year 2004	112,650.48	-	-	-	-	112,650.48
Year 2005	55,148.47	-	-	-	-	55,148.47
Year 2006	180,637.99	-	-	-	-	180,637.99
Year 2007	14,156.62	-	-	-	-	14,156.62
Year 2008 - Sterling Ave	72,360.63	-	-	-	-	72,360.63
Year 2010	231,497.75	-	-	-	-	231,497.75
TY 2011 Phase II Way Finding Signage	100,000.00	-	-	-	-	100,000.00
Way Finding Signage PH II Calendar 2012	20,624.75	-	-	-	-	20,624.75
FY 2011 Various Streets	218,676.59	315,600.00	-	91,744.82	-	128,931.97
NJDOT Various Streets 2012	-	310,800.00	-	184,270.55	-	151,329.45
NJDOT Various Streets 2013	-	-	-	-	-	310,800.00
Public Health Priority Funding/State Health Services Grant	-	-	-	-	-	-
Public Health FY 2010	3,000.00	-	-	-	-	3,000.00
Summer Food Program for Children	-	-	-	-	-	-
Calendar Year 2006	208,510.47	-	-	-	-	208,510.47
Calendar Year 2008	74,604.79	-	-	-	-	74,604.79
Calendar Year 2009	141,104.51	-	-	-	-	141,104.51
Calendar Year 2010	148,794.62	-	-	-	-	148,794.62
Calendar Year 2011	71,500.65	-	-	-	-	71,500.65
Transition Year 2012	147,883.05	-	-	-	-	147,883.05
Calendar Year 2012	228,582.19	68,412.56	292,413.09	162,324.25	-	294,984.75
Calendar Year 2013 - Addition	-	-	-	-	-	130,088.84
Clean Communities Act:						
Calendar Year 2010	21,822.75	-	-	-	-	21,822.75
Transition Year 2011	0.03	-	-	-	-	0.03
Calendar Year 2013	-	43,062.00	-	43,062.31	-	(0.31)
Safe and Secure Community Program:						
Fiscal Year 2008	2,006.00	-	-	-	-	2,006.00
Urban Enterprises Zone Program:						
03-08 Litter Equipment	26,575.72	-	-	-	-	26,575.72
03-09 Street Decorations	30,808.35	-	-	-	-	30,808.35
03-18 Administrative Expenses	84,348.37	-	-	-	-	84,348.37
30-60 Advertising Initiative	14,199.27	-	-	-	-	14,199.27
03-129 William Street Parking Rehabilitation	44,947.52	-	-	-	-	44,947.52
03-130 Main Street Resurfacing	157,149.06	-	-	-	-	157,149.06
03-129 Administration	75,648.12	-	-	-	-	75,648.12
04-22 Police Vehicles	3,423.15	-	-	-	-	3,423.15
04-26 Street Decorations	3,234.00	-	-	-	-	3,234.00
04-36 Litter Collection Equipment	10,509.24	-	-	-	-	10,509.24
04-104 Roadway Improvement Design and Construction Administration	8,077.98	-	-	-	-	8,077.98
04-142 Policing	539.79	-	-	-	-	539.79
05-19 Administration Expense	33,315.31	-	-	-	-	33,315.31
05-85 Litter Equipment	76,787.92	-	-	-	-	76,787.92
05-137 Integrated Marketing Plan - Phase II	52,856.07	-	-	-	-	52,856.07
05-156 Advertising Co-Op	27.50	-	-	-	-	27.50
06-21 Administration Expense	53,827.78	-	-	-	-	53,827.78
08-89 Police Vehicle Acquisition	3,616.96	-	-	-	-	3,616.96

CITY OF ORANGE TOWNSHIP  
CURRENT FUND

GRANTS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	2013 Grants	Chamber 159	Collections	Cancellations
State Grants:	\$	\$		\$	
Urban Enterprise Zone Program:	86,543.11				86,543.11
06-143 Main Street Streetscape	1,136.24				1,136.24
08-144 Integrated Marketing Plan - Phase III	151,790.65				151,790.65
07-21 Administration Expense	108,072.44				106,072.44
08-21 Administration Expense	80.00				80.00
08-63 Smart Future 2007 - Phase I	63,690.44				63,690.44
08-137 Litter Collection Services - Phase V	0.01				0.01
08-188 Policing - Phase XI	72,204.52				72,204.52
06-190 Orange Main Street Year 1	1,652.95				1,652.95
06-160 Smart Future Phase II	0.26				0.26
10-21 Administration Expense	125,125.58				125,125.58
UEZA Central Avenue Streetscapes	22,875.45				22,875.45
UEZA - ADM Administration FY11	3,366.62				3,366.62
87-21 Fire Department Communication Equipment	6,569.24				6,569.24
88-18 Trash Receptacles	18,000.00				18,000.00
98-19 Anti - Graffiti Project					
Transportation Enhancement - Train Station					
Phase II - Fiscal Year 2002	200,000.00				200,000.00
Fiscal Year 2010	583,457.00				583,457.00
Fiscal Year 2005	2.70				2.70
Staterwide Livable Community Local Library Program:					
N.J. Department of Community Affairs - Neighborhood					
Stabilization Grant	150,000.00			150,000.00	
Fiscal Year 2010					
Recreation for People with Disabilities:					
Fiscal Year 2005	9,100.00				9,100.00
Fiscal Year 2008	963.80				963.80
Fiscal Year 2009	835.75				835.75
Americans with Disabilities Act Renovations					
Home Lead Intervention					
Fiscal Year 2005					
Fiscal Year 2009					
Highway Pedestrian Safety					
Fiscal Year 2007	216,896.80				216,896.80
Fiscal Year 2009	1.13				1.13
Fiscal Year 2011	(393.56)				(393.56)
Fiscal Year 2010	7,041.00				7,041.00
State Health Services Grant - H1N1					
Fiscal Year 2010	6,758.35				6,758.35
Fiscal Year 2009	65,428.00				65,428.00
H1N1 Health Grant Services	22,500.00				22,500.00
NJHCA H1N1 Connective Services	10,000.00				10,000.00

CITY OF ORANGE TOWNSHIP  
CURRENT FUND

GRANTS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	2013 Grants	Chapter 159	Collections	Cancellations
State Grants:					
Weed and Seed Community Collaborative Grant - Fiscal Year 2005	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
N.J. Office of Technologies	\$ 450,000.00	\$ -	\$ -	\$ 450,000.00	\$ -
Hazardous Discharge Site Remediation Fund:					
534 Mitchell Street - Fiscal Year 2008	400.00	-	-	-	400.00
540 Mitchell Street - Fiscal Year 2008	400.00	-	-	-	400.00
534 Mitchell Street - Fiscal Year 2009	1,818.50	-	-	-	1,818.50
540 Mitchell Street - Fiscal Year 2009	1,898.25	-	-	-	1,898.25
507 Mitchell Street - Fiscal Year 2010	26,412.00	-	-	-	26,412.00
546 Mitchell Street - Fiscal Year 2010	26,412.00	-	-	-	26,412.00
481 New England Terrace - Fiscal Year 2010	39,480.20	-	-	-	39,480.20
321 Scotland Road - Fiscal Year 2010	19,412.00	-	-	-	19,412.00
490 Central Avenue - Fiscal Year 2010	42,230.00	-	-	-	42,230.00
Special Improvement District Challenge Grant - Fiscal Year 2008	5,000.00	-	-	-	5,000.00
N.J. Historic Trust - City Hall Preservation Plan - Fiscal Year 2008	43,758.00	-	-	-	43,758.00
Fiscal Year 2009	104,620.85	-	-	-	104,620.85
Green Acres Multi-Parks #2 Bell Stadium Rehabilitation Fiscal Year 2009	810,000.00	-	428,446.87	-	181,553.13
Green Acres Multi Parks #0717-10-018 Fiscal Year 2010	50,000.00	320,391.00	1,129,608.00	536.92	369,855.08
Green Acres Multi Parks #0717-10-018 Fiscal Year 2010	10.00	-	-	-	10.00
N.J. State Health - Emergency Preparedness - LINGS Fiscal Year 2010	-	-	-	-	-
CDBG ADA Accessible Crosswalks	-	-	41,500.00	-	41,500.00
CDBG Central Baseball Field	-	-	47,900.00	-	47,900.00
CDBG Colgate Park Reconstruction	-	-	202,000.00	-	202,000.00
CDBG Alden Street Park	-	-	70,000.00	-	70,000.00
NJ State Recycling Tonnage Grant	-	-	81,028.36	81,028.36	-
Body Armor	(931.64)	-	-	-	(881.84)
Bullet Proof Vests - UR	3,252.67	-	-	-	3,252.67
Brownfield Redevelopment Pilot - Fiscal Year 2001	1,104.12	-	-	-	1,104.12
Juvenile Accountability Incentive Block Grant JAIBG- 32-01 Fiscal Year 2007	4,796.26	-	-	-	4,796.26
Fiscal Year 2008	34,015.98	-	-	-	34,015.98
Edward Byrne Memorial Justice Assistance Grant (JAG) Fiscal Year 2008	9,094.56	-	-	-	9,094.56
Calendar Year 2012	288,628.00	-	-	238,828.00	-
US Department of Homeland Security Assistance to Firefighters Fiscal Year 2005	17,518.00	-	-	-	17,518.00
Fiscal Year 2010	-	-	-	-	-
COPS in Shops - Fiscal Year 2005	9,081.00	-	-	-	9,081.00
Fiscal Year 2006	7,000.00	-	-	-	7,000.00
FEMA SAFER Hiring Grant 2011 Cops Hiring	810,425.74	0	-	810,425.74	-

CITY OF ORANGE TOWNSHIP  
CURRENT FUND

GRANTS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2013	2013 Grants	Chapter 189	Collections	Cancellations
	\$ 0.20	\$ -			0.20
U.S. Department of Justice - COPS Hiring Fiscal Year 2010	2,661.00				2,661.00
U.S. Department of Justice - COPS Technology County of Essex	148.35				148.35
Essex County Municipal Alliance Program: Calendar Year 2008	1,154.00				1,154.00
Calendar Year 2009	2,168.94				2,168.94
Calendar Year 2010	662.53				662.53
Calendar Year 2012	77,192.98			37,698.41	39,494.55
Calendar Year 2013	12,116.55	106,250.00		21,150.00	12,116.55
Essex County CDBG Match - Multi Parks		370,391.00		159,748.66	85,100.00
Essex County CDBG Match - Multi Parks					210,642.34
Open Space Trust Fund Calendar Year 2009	225,000.00			225,000.00	-
Division on Aging: Senior Citizen's Public Health Nurse Calendar Year 2009					-
Calendar Year 2010					-
Calendar Year 2011	4,000.00				4,000.00
Calendar Year 2012 (Visiting Nurses)		16,200.00		4,050.00	(50.00)
Calendar Year 2013 (Visiting Nurses)			1,919.00	8,060.00	8,150.00
Essex County - Hurricane Sandy	175,703.00			188,183.44	1,919.00
Essex County - Hurricane Sandy					7,519.56
Hor. Fiscal Year 2007	3,844.20		321,917.96	137,863.93	184,034.03
Board of Public Utility: Solar Energy Equipment Rebate - Police Roof Fiscal Year 2008	591.47				3,944.20
	\$ 8,118,873.57	\$ 1,549,105.58	\$ 2,186,287.41	\$ 3,462,451.06	\$ 8,373,636.48





CITY OF ORANGE TOWNSHIP  
CURRENT FUND

FEDERAL AND STATE GRANT FUND  
RESERVE FOR GRANT EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	2013 Grants				Encumbered	Balance December 31, 2013 Reserved
	Balance December 31, 2012 Reserved	Budgeted	Charter 159	Cancelled		
State Grants:						
New Jersey Transportation Trust Fund Authority Act						
Fiscal Year 2001 - Main & Cleveland	\$ 185.75	\$	\$	\$	\$	185.75
Fiscal Year 2002	65,188.74					65,188.74
Fiscal Year 2003	17,398.09					17,398.09
Fiscal Year 2004	66,218.90					66,218.90
Fiscal Year 2005	28,091.61					28,091.61
Fiscal Year 2006 - Thomas Blvd.	167,020.74					167,020.74
Fiscal Year 2007	7,528.12					7,528.12
Fiscal Year 2008 - Sterling Avenue	70,830.63					70,830.63
Fiscal Year 2010 - Various streets	113,910.87					113,910.87
Fiscal Year 2011 - Way Signage	20,884.06					20,884.06
Calendar Year 2011 - Phase II - Way Signage	167,662.65				4,367.19	167,662.65
Fiscal Year 2011 - Various Streets	31,221.95					31,221.95
NJDOT Various Streets 2012		315,000.00			3,465.73	315,000.00
NJDOT Various Streets 2013		310,000.00			15,688.35	310,000.00
Public Health Priority Funding/State Health Services Grant						
Summer Health FY 2010	5,073.42					5,073.42
Summer Food Program for Children						
Calendar Year 2006	125,667.83					125,667.83
Calendar Year 2006/2	47,513.98					47,513.98
Calendar Year 2007	97,466.61					97,466.61
Calendar Year 2009	148,791.23					148,791.23
Calendar Year 2009	193,635.23					193,635.23
Calendar Year 2010	112,728.61					112,728.61
Calendar Year 2011	163,457.16					163,457.16
Calendar Year 2012	290,752.09					290,752.09
Calendar Year 2013 - Addition		65,412.69	262,713		23,066.73	65,412.69
Clean Communities Act						
Calendar Year 2008	3,432.33					3,432.33
Calendar Year 2009	3,305.49					3,305.49
Fiscal Year 2010	853.71					853.71
Fiscal Year 2011	28,496.28				3,164.32	28,330.69
Calendar Year 2013	36,877.47				36,459.37	36,877.47
Urban Enterprise Zone Program:						
03-06 Litter Equipment		43,062.00				43,062.00
03-06 Street Decorations	37,810.40					37,810.40
03-18 Administrative Expenses	30,306.35					30,306.35
03-50 Advertising Incentive	20,864.16					20,864.16
08-126 Marketing Plan	3,893.27					3,893.27
08-126 William Street Parking Rehabilitation	14,586.90					14,586.90
08-130 Main Street Resurfacing	44,927.51					44,927.51
08-129 Administration	157,146.06					157,146.06
04-22 Police Vehicles	14,780.66					14,780.66
04-28 Street Discontinuation	4,610.19					4,610.19
04-58 Litter Collection Equipment	603.60					603.60
04-104 Roadway Improvements	10,500.24					10,500.24
05-19 Administration Expenses	9,077.89					9,077.89
05-56 Litter Equipment	17,209.20					17,209.20
05-187 Integrated Marketing Plan - Phase II	20,656.92					20,656.92
06-169 Advertising Co-Op	11,402.07					11,402.07
06-211 Administration Expenses	27.60					27.60
	24,522.96					24,522.96
	2,474,854.16	795,674.59	262,418.09		388,674.05	3,164,447.76

CITY OF ORANGE TOWNSHIP  
CURRENT FUND

FEDERAL AND STATE GRANT FUND  
RESERVE FOR GRANT EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	2012		2013 Grants		Encumbrances	Balance December 31, 2013 Reserved
	Balance December 31, 2012 Reserved	Budgeted	Chapter 168	Cancelled		
State Grants:						
Urban Enterprises Zone Program:						
06-148 Main Street Streetscape	4,623.70					4,623.70
06-149 Main Street Streetscape - Supple.	76,026.44					76,026.44
06-144 Integrated Landscaping Plan - Phase III	23,251.00					23,251.00
07-523 Policing - Phase IX	46,807.28					46,807.28
07-578 Integrated Marketing Plan - Phase IV	59,914.00					59,914.00
06-55 Smart Future 2007 - Phase I	61,378.89					61,378.89
06-54 Downtown Main Street Feasibility Study- Phase 1	80.00					80.00
06-94 Street Decorations - Phase II	7,900.00					7,900.00
06-113 Policing - Phase XI	69,690.46					69,690.46
06-31 Administration Expense	42,073.55					42,073.55
06-144 CCTV Surveillance	26,000.29					26,000.29
UEZ - Central Avenue Streetscape	124,222.63					124,222.63
UEZ - Holiday 2011 ECON Initiative					4,950.00	
UEZ - Signs & Banners	5,937.13					5,937.13
UEZ - Trade of Change	176.89					176.89
UEZ Admin 2012	0.02					0.02
UEZ FINAL PROJECTS	417,369.07					417,369.07
UEZ Policing Phase XIV	183,978.00				46,870.71	137,107.29
UEZA - ADM Administration FY11	22,876.47					22,876.47
97-24 Fire Department Communication Equipment	183.52					183.52
99-18 Trash Receipts	3,894.05					3,894.05
99-19 App - Grant Project	17,294.69					17,294.69
Alcohol Education Rehabilitation Enforcement Fund:						
Fiscal Year 2010	2,789.43					2,789.43
Drunk Driving Enforcement Fund						
Fiscal Year 2010	1,438.70					1,438.70
Transportation Enhancement - Trash Station						
Phase II: Fiscal Year 2002	200,000.00					200,000.00
Fiscal Year 2010	629,942.00					629,942.00
N.J. Department of Community Affairs - Neighborhood Stabilization Grant						
Fiscal Year 2010						
Recreation for People with Disabilities:						
Fiscal Year 2005	6,144.00					6,144.00
Fiscal Year 2008	36.78					36.78
Fiscal Year 2009	297.59					297.59
Fiscal Year 201	6,129.70					6,129.70
Home Lead Intervention:						
Fiscal Year 2005	218,200.00					218,200.00
Office of Emerging Telecommunications:						
Public Safety Answering Points 811:						
Fiscal Year 2009	30,673.08					30,673.08
Lead Identification and Field Training Grant						
Fiscal Year 2009	181.69					181.69
Highway Pedestrian Safety:						
Fiscal Year 2007	1.32					1.32
Fiscal Year 2011	376.00					376.00
Highway Pedestrian Safety:						
State Health Services Grant						
Fiscal Year 2010	16,190.47					16,190.47
H1N1 Grant	66,428.00					66,428.00
PHERJ H1N1 2011	19,604.00				19,604.00	39,208.00
NJICA PHERH1N1 Corrective Actions	10,000.00					10,000.00
Fiscal Year 2010	6,326.43					6,326.43
	2,301,066.24			228,004.16		2,073,062.08

**CITY OF ORANGE TOWNSHIP  
CURRENT FUND  
FEDERAL AND STATE GRANT FUND  
RESERVE FOR GRANT EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013.**

	2013 Grants				Balance December 31, 2013 Reserved
	Balance December 31, 2012 Reserved	Budgeted	Chapter 188	Cancelled	
Weged and Seed Community Collaborative Grant Fiscal Year 2006	15,000.00	\$	\$	\$	15,000.00
New Jersey Office of Technology Enhanced 811 Equipment Fiscal Year 2007	110.25				110.25
911 Equipment OOPS T	168,911.66				11,862.86
Hazardous Discharge Site Remediation Fund: 634 Mitchell Street - Fiscal Year 2009	4,715.17				2,215.17
640 Mitchell Street - Fiscal Year 2009	5,076.79				4,478.36
635 Mitchell Street - Fiscal Year 2009	3,360.99				3,360.99
607 Mitchell Street - Fiscal Year 2010	25,911.50				25,911.50
648 Mitchell Street - Fiscal Year 2010	26,412.00				26,412.00
461 New England Terrace - Fiscal Year 2010	42,230.00				39,598.06
321 Scotland Road - Fiscal Year 2010	25,911.50				25,911.50
480 Central Avenue - Fiscal Year 2010	62,230.00				38,891.78
Special Improvement District Challenge Grant Fiscal Year 2008	5,000.00				5,000.00
N.J. Historic Trust - City Hall Preservation Plan Fiscal Year 2008	49,768.00				49,768.00
Fiscal Year 2008	96,742.00				96,742.00
Fiscal Year 2010	32,171.78				32,171.78
Green Acres Bell Stadium Rehabilitation Multi-Phase Improvement #0717-10-018 Green Acres Multi-Phase Emergency Prep - JINCS FY 2010 Green Acres Multi-Phase #0717-10-018 Green Acres Multi-Phase #0717-10-018-159	131,840.03	320,391.00	1,129,908.00		7,438.56
	70.00				10.00
CDBG ADA Accessible Crosswalks CDBG Central Baseball Field CDBG Colgate Park Reconstruction CDBG Almen Street Park					320,391.00
State Grants Recycling Tonnage Grant Fiscal Year 2010					682,855.28
Fiscal Year 2011	438.62				41,600.00
Fiscal Year 2012	1,473.54				47,800.00
Fiscal Year 2011	1,697.00				202,000.00
Fiscal Year 2012	13,658.27				70,000.00
Fiscal Year 2013					41,600.00
Booy Armor Fund Fiscal Year 2006	0.00				0.00
Fiscal Year 2011	166.41				166.41
Transition Year 2012	8,213.33				8,213.33
	694,928.94	320,391.00	1,672,087.96	787,757.78	1,648,650.52

**CITY OF ORANGE TOWNSHIP  
CURRENT FUND  
FEDERAL AND STATE GRANT FUND  
RESERVE FOR GRANT EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Balance		2013 Grants			Expenditures	Encumbrances	Balance
	December 31, 2012	Enclosed	Budgeted	Chapter 159	Canceled			
<b>Federal Grants:</b>								
Brownfield Redevelopment Pilot								
Fiscal Year 2001	\$ 2,003.16	\$	\$	\$	\$	\$	\$	2,003.16
Fiscal Year 2008	7,000.00							7,000.00
Bulldozer/Vests	424.02							424.02
Fiscal Year 2007								
Fiscal Year 2008	160.98							160.98
Fiscal Year 2010								
Fiscal Year 2011								
Storm Water Management Plan:								
Fiscal Year 2007	10,309.00							10,309.00
Fiscal Year 2008	5,165.00							5,165.00
Edward Byrne Memorial Justice Assistance Grant(JAG)	8,084.56							8,084.56
Fiscal Year 2008	250,000.00				280,000.00			
Calendar Year 2012								
FEMA Mitigation Program	12,184.00							12,184.00
Fiscal Year 2008								
Juvenile Accountability Incentive Block Grant								
JAGIS- 32-01	17,911.00							17,911.00
Fiscal Year 2007	37.84							37.84
Fiscal Year 2008								
US Dept of Homeland Security - Assistance to Firefighters	200.55							200.55
FY	800,946.86					800,946.86		
FEMA Soter Hiring Grant								
County of Essex:								
Essex County Municipal Alliance Program								
Calendar Year 2007	4,691.00							4,691.00
Calendar Year 2008	446.94							446.94
Calendar Year 2009	1,173.29							1,173.29
Calendar Year 2010	1,143.63							1,143.63
Calendar Year 2011	1,381.28							1,381.28
Calendar Year 2012	35,104.87							35,104.87
Calendar Year 2013	65,871.97							65,871.97
Essex County - CDBG Match - Multi Parks			85,000.00					85,000.00
Essex County - CDBG Match - Multi Parks			370,381.00					370,381.00
Open Space Trust Fund:			21,250.00					21,250.00
Calendar Year 2009								
Calendar Year								
Summer Concert Series:								
Calendar Year 2007	204.00							204.00
Division on Aging:								
Senior Citizens Public Health Nurse								
Fiscal Year 2010	25.00							25.00
Calendar Year 2012 (Visiting Nurses)	623.08							623.08
Calendar Year 2013 (Visiting Nurses)			19,200.00	1,918.00		623.08		19,821.08
Homesite Security Grant Program								
Fiscal Year 2007	3,044.20							3,044.20
Essex County Hurricane Sandy Relief								
Temporary Jobs Program	175,703.00							175,703.00
Sustainable Jersey Smart Grant			321,917.99					321,917.99
Regional Contribution Agreement			2,000.00					2,000.00
Harding Township	16,200.00							16,200.00
RCA Program Income	22,707.02							22,707.02
	1,444,447.25		492,841.00	325,236.96		1,607,892.84		655,121.57
	\$ 6,815,308.69	\$	\$ 1,548,108.55	\$ 2,183,287.41	\$	\$ 2,872,408.64	\$	\$ 7,742,281.92
Ref:	A	A-3a	A-3a,A-32	A-22	A-34	A-34	A-1	A



CITY OF ORANGE TOWNSHIP  
CURRENT FUND

A-35

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF UNAPPROPRIATED RESERVES  
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Program</u>	<u>Balance</u> <u>December 31, 2012</u>	<u>Applied to Approp.</u>	<u>Collections</u>	<u>Balance</u> <u>December 31, 2013</u>
<u>State and Federal Grant Fund:</u>				
Sustainable Jersey Small Grant	\$		2,000.00	2,000.00
Open Space Trust Fund			94,833.75	94,833.75
Summerfood			57,688.65	57,688.65
UEZ - Signs & Banners	4,000.00			4,000.00
Click It or Ticket	12,103.00			12,103.00
Bulletproof Vests	35,776.54			35,776.54
Weed and Seed Grant				
Program Income:				
Harding Township	3,099.13			3,099.13
Mountain Lakes	2,814.71			2,814.71
Mendham Township	1,245.75			1,245.75
Hanover Township	631.60			631.60
South Orange Village Township	50.09			50.09
Urban Enterprise Zone - Parking Lot	139.65			139.65
UEZ Meter Money	10,754.17			10,754.17
UEZ Admin Expenses	44,110.15			44,110.15
Division on Aging	8,449.00			8,449.00
Division on Aging 2010	8,100.00			8,100.00
State Health Services Grant	39,258.00			39,258.00
Clean Communities	41,189.95			41,189.95
Clean Communities 2012				
Recycling Tonnage 2010	104,396.90			104,396.90
Roadway Improvements				
N.J. Department of Community Affairs - Neighborhood				
Stabilization Grant				
Municipal Alliance	129.00			129.00
Body Armor				
	<u>\$ 316,247.64</u>	<u>\$ -</u>	<u>\$ 154,522.40</u>	<u>\$ 470,770.04</u>
<u>Ref.</u>	<u>A</u>	<u>A-22</u>	<u>A-34</u>	<u>A</u>

See Independent Auditors' Report

**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance December 31, 2012		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred			
Not in excess of 50% of Levy - 2011-12	85002-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year , 2012 - , 2013		XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year		XXXXXXXXXXXXXXXXXXXX	10,557,043.00
Paid		10,879,748.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax)	85003-00	(322,705.00)	XXXXXXXXXXXXXXXXXXXX
School Tax Deferred			
(Not in excess of 50% of Levy - 2012 - 2013)	85004-00		XXXXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		10,557,043.00	10,557,043.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE**

		Debit	Credit
			N/A
Balance December 31, 2012	85045-00	XXXXXXXXXXXXXXXXXXXX	
2013 Levy	81105-00	XXXXXXXXXXXXXXXXXXXX	
Interest Earned		XXXXXXXXXXXXXXXXXXXX	
Expenditures			XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	85046-00		XXXXXXXXXXXXXXXXXXXX

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

N/A

	Debit	Credit
Balance December 31, 2012	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year December 31, 2012 - June 30, 2013	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85034-00		XXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

**REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance December 31, 2012	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00	XXXXXXXXXXXXXXXXXXXX	
Levy School Year , 2012 - 2013	XXXXXXXXXXXXXXXXXXXX	
Levy Calander Year	XXXXXXXXXXXXXXXXXXXX	
Paid N/A		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85044-00		XXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		



**COUNTY TAXES PAYABLE**

		Debit	Credit
Balance December 31, 2012		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXX	2,577.78
Levy		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	7,033,639.73
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	13,618.49
Paid		7,036,217.55	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes		13,618.45	XXXXXXXXXXXXXXXXXX
		7,049,836.00	7,049,836.00

**SPECIAL DISTRICT TAXES**

		Debit	Credit
Balance December 31, 2012		XXXXXXXXXXXXXXXXXX	
Levy:	(List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fire -	81108-00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Sewer -	81111-00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Water -	81112-00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Garbage -	81109-00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Special Improvement District		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
N/A		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total Levy	80003-07	XXXXXXXXXXXXXXXXXX	
Paid	80003-08		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013			XXXXXXXXXXXXXXXXXX

Footnote: Please state the number of districts in each instance.

**STATE LIBRARY AID**

**RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID N/A**

		Debit	Credit
Balance December 31, 2012	80004-01	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in	80004-02	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-09		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80004-10		

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

		Debit	Credit
Balance December 31, 2012	80004-03	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received	80004-04	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80004-12		

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

		Debit	Credit
Balance December 31, 2012	80004-05	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received	80004-06	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-13		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80004-14		

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

		Debit	Credit
Balance December 31, 2012	80004-07	xxxxxxxxxxxxxxxxxxxx	
State Library Aid Received	80004-08	xxxxxxxxxxxxxxxxxxxx	
Expended	80004-15		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80004-16		

**STATEMENT OF GENERAL BUDGET REVENUES 2013**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Plus Anticipated 80101-			
Plus Anticipated with Prior Written Consent of Mayor of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Adopted Budget	16,211,295.56	16,284,640.34	73,344.78
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Attached	2,199,037.41	2,199,037.41	
Miscellaneous Revenue Anticipated 80103-	18,410,332.97	18,483,677.75	73,344.78
Receipts from Delinquent Taxes 80104-	2,500,000.00	2,905,470.40	405,470.40
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
a) Local Tax for Municipal Purposes 80105-	37,995,075.95	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
b) Addition to Local District School Tax 80106-	322,705.00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	38,317,780.95	37,747,596.22	(570,184.73)
	59,228,113.92	59,136,744.37	(91,369.55)

**ALLOCATION OF CURRENT TAX COLLECTIONS**

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXXXXXXXXXX	51,856,903.03
Amount to be Raised by Taxation:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local District School Tax	80109-00	10,557,043.00	XXXXXXXXXXXXXXXXXX
Regional School Tax	80119-00		XXXXXXXXXXXXXXXXXX
Regional High School Tax	80110-00		XXXXXXXXXXXXXXXXXX
County Taxes	80111-00	7,047,258.22	XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00		XXXXXXXXXXXXXXXXXX
Special District Taxes	80113-00		XXXXXXXXXXXXXXXXXX
Municipal Open Space Tax	80120-00		XXXXXXXXXXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXXXXXXXXXX	3,494,994.41
Debit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXXXXXXXXXX	
Contribution for Support of Municipal Budget (or)	80116-00	37,747,596.22	XXXXXXXXXXXXXXXXXX
Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXXXXXXXXXXXX
Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXXXXXXXXXX	
Items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" section of the statement at the top of this sheet. In such instances, any excess or deficit in the above items would apply to "Non-Budget Revenue" only.		55,351,897.44	55,351,897.44



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013**

2013 Budget as Adopted	80012-01	57,029,076.51
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	2,199,037.41
<b>Appropriated for 2013 (Budget Statement Item 9)</b>	80012-03	59,228,113.92
Appropriated for Y 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	59,228,113.92
Add: Overexpenditures (see footnote)	80012-06	16,585.50
<b>Total Appropriations and Overexpenditures</b>	80012-07	59,244,699.42
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	52,875,966.05
Paid or Charged - Reserve for Uncollected Taxes	80012-09	3,494,994.41
Reserved	80012-10	2,810,265.32
<b>Total Expenditures</b>	80012-11	59,181,225.78
Unexpended Balances Canceled (see footnote)	80012-12	63,473.64

**FOOTNOTES -**

**RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES**

**(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

N/A

2013 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

**RESULTS OF 2013 OPERATION**

**CURRENT FUND**

		Debit	Credit
<b>Excess of anticipated Revenues:</b>		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxxxxxxxxxxx	73,344.78
Delinquent Tax Collections	80013-02	xxxxxxxxxxxxxxxxxxxx	405,470.40
		xxxxxxxxxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxxxxxxxxxxxx	
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxxxxxxxxxxxxx	63,473.64
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxxxxxxxxxxxx	1,300,726.53
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxxxxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxxxxxxxxxxxx	
Unexpended Balance of 2012 Appropriation Reserves	80013-05	xxxxxxxxxxxxxxxxxxxx	636,228.56
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxxxxxxxxxxxxx	830,526.34
Cancellation of Prior Year County Overpayment		xxxxxxxxxxxxxxxxxxxx	
Lien Receivable Realized		xxxxxxxxxxxxxxxxxxxx	77,546.98
Prior Years Tax Overpayments Cancelled		xxxxxxxxxxxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Deferred Charges	80013-07		xxxxxxxxxxxxxxxxxxxx
Deferred Charges	80013-08	xxxxxxxxxxxxxxxxxxxx	16,585.60
<b>Deficit in Anticipated Revenues:</b>		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxxxxxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxxxx
Required Collection of Current Taxes	80013-11	570,184.73	xxxxxxxxxxxxxxxxxxxx
Interfund Advances Originating in 2013	80013-12		xxxxxxxxxxxxxxxxxxxx
Refund of Prior Year Revenue		13,047.66	xxxxxxxxxxxxxxxxxxxx
Prior Year Senior Citizen Disallowed		9,301.34	xxxxxxxxxxxxxxxxxxxx
Reserve for Prepaid School tax		322,705.00	xxxxxxxxxxxxxxxxxxxx
County Tax Appeals & Other		788,948.86	xxxxxxxxxxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,699,715.24	xxxxxxxxxxxxxxxxxxxx
		3,403,902.83	3,403,902.83



**SURPLUS - CURRENT FUND  
2013**

		Debit	Credit
1. Balance December 31, 2012	80014-01	XXXXXXXXXXXXXXXXXXXX	2,191,482.22
2.		XXXXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXXXXXXXXXXXX	1,699,715.24
4. Amount Appropriated in the 2013 Budget - Cash	80014-03		XXXXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXXXXXXXXXX
6. Deferred Charges			XXXXXXXXXXXXXXXXXXXX
7. Balance December 31, 2013	80014-05	3,891,197.46	XXXXXXXXXXXXXXXXXXXX
		3,891,197.46	3,891,197.46

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

Cash	80014-06	9,349,329.55
Investments	80014-07	
Change Fund		560.00
Sub Total		9,349,889.55
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08	6,034,838.12
Cash Surplus	80014-09	3,315,051.43
Deficit in Cash Surplus	80014-10	( )
<b>Other Assets Pledged to Surplus: *</b>		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	40,462.16
Deferred Charges #	80014-12	535,683.87
Cash Deficit #	80014-13	
Prepaid School Taxes		
<b>Total Other Assets</b>	80014-14	576,146.03
<b>* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.</b>	80014-15	3,891,197.46

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2014 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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



**(FOR MUNICIPALITIES ONLY)  
CURRENT TAXES - 2013 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00	\$ <u>55,940,155.97</u>
		82113-00	\$ _____
2. Amount of Levy Special District Taxes		82102-00	\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00	\$ <u>108,307.29</u>
5a. Subtotal 2013 Levy	\$ <u>56,048,463.26</u>		
5b. Reductions due to tax appeals**	\$ _____		
5c. Total 2013 Levy		82106-00	\$ <u><u>56,048,463.26</u></u>
6. Transferred to Tax Title Liens		82107-00	\$ <u>496,284.01</u>
7. Transferred to Foreclosed Property		82108-00	\$ _____
8. Remitted, Abated or Canceled		82109-00	\$ <u>637,508.71</u>
9. Discount Allowed		82110-00	\$ _____
10. Collected in Cash:			
In 2012	82121-00	\$ <u>96,072.60</u>	
In 2013 *	82122-00	\$ <u>51,683,881.77</u>	
R.E.A.P. Revenue	82124-00	\$ _____	
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>76,948.66</u>	
Total to Line 14	82111-00	\$ <u><u>51,856,903.03</u></u>	
11. Total Credits			\$ <u><u>52,990,695.75</u></u>
12. Amount Outstanding December 31, 2013		83120-00	\$ <u>3,057,767.51</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>92.520%</u>	82112-00	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>51,856,903.03</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>51,856,903.03</u></u>

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

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

\* Include overpayments applied as part of 2013 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the  
governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

N/A

To Calculate Underlying Tax Collection Rate for 2013

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22) .....	\$ _____
LESS: Proceeds from Accelerated Tax Sale .....	_____
<b>NET Cash Collected</b> .....	\$ _____
Line 5c (sheet 22) Total 2013 Tax Levy .....	\$ _____
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is .....	_____

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22) .....	\$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium) .....	_____
<b>Net Cash Collected</b> .....	\$ _____
Line 5c (sheet 22) Total 2013 Tax Levy .....	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is .....	_____

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

	DEBIT	CREDIT
1. Balance December 31, 2012	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Due From State of New Jersey	49,013.50	xxxxxxxxxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxxxxxxxxx	
2. Sr. Citizens and Veterans Deductions Per Tax Billings	33,698.66	xxxxxxxxxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	42,500.00	xxxxxxxxxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	xxxxxxxxxxxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	250.00	
6. Veterans Deductions Allowed By Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxxxxxxxxxxx	9,301.34
9. Received in Cash from State	xxxxxxxxxxxxxxxxxxx	76,198.66
10. Cancelled		
11.		
12. Balance June 30, 2013	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxxxxxxxxx	40,462.16
Due To State of New Jersey		xxxxxxxxxxxxxxxxxxx
	<b>125,962.16</b>	<b>125,962.16</b>

Calculation of Amount to be included on Sheet 22, Item 10 -  
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	33,698.66	_____	
Line 3	42,500.00	_____	
Line 4	500.00	_____	
Line 5	250.00	_____	
Sub-Total	76,948.66	_____	
Less: Line 7		_____	
To Item 10, Sheet 22	76,948.66	_____	

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

		N/A	
		Debit	Credit
Balance December 31, 2012		XXXXXXXXXXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXXXXXXXXXX
Anticipated as Revenue			XXXXXXXXXXXXXXXXXX
Balance December 31, 2013			XXXXXXXXXXXXXXXXXX
Taxes Pending Appeals *		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.



Signature of Tax Collector

T-1432

License #

4-7-14

Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2014 MUNICIPAL BUDGET**

		YEAR 2014		YEAR 2013	
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	52,757,198		XXXXXXXXXX	XX
2. Local District School Tax -	80016-			10,557,043	
	Estimate** 80017-	10,874,799		XXXXXXXXXX	XX
3. Regional School District Tax -	80025-				
	Estimate* 80026-			XXXXXXXXXX	XX
4. Regional High School Tax - School Budget	80018-				
	Estimate* 80019-			XXXXXXXXXX	XX
5. County Tax	80020-			7,033,640	
	Estimate* 80021-	7,182,920		XXXXXXXXXX	XX
6. Special District Taxes	80022-				
	Estimate* 80023-			XXXXXXXXXX	XX
7. Municipal Open Space Tax	80027-				
	Estimate* 80028-			XXXXXXXXXX	XX
8. Total General Appropriations & Other Taxes	80024-01	70,814,917			
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	17,959,811			
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	52,855,106			
11. Amount of item 10 Divided by <span style="float: right;">92.52%</span> [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	57,128,303			
<b>Analysis of Item 11:</b>					
Local District School Tax (Amount Shown on Line 2 Above)	10,874,799				
Regional School District Tax (Amount Shown on Line 3 Above)					
Regional High School Tax (Amount Shown on Line 4 Above)					
County Tax (Amount Shown on Line 5 Above)	7,182,920				
Special District Tax (Amount Shown on Line 6 Above)					
Municipal Open Space Tax (Amount Shown on Line 7 Above)					
	323,905				
Tax in Local Municipal Budget	38,746,679				
Total Amount (see Line 11)	57,128,303				
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	4,273,197			
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		52,757,198			
Item 12 - Appropriation: Reserve for Uncollected Taxes		4,273,197			
Sub-Total		57,030,395			
Less: Item 9 - Total Anticipated Revenues		17,959,811			
Amount to be Raised by Taxation in Municipal Budget 80024-07		39,070,584			

\* Must not be stated in an amount less than "actual" Tax of year 2013.

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

N/A

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2014 Estimated Total Levy - 2013 Total Levy)/2013 Total Levy]

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

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

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

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

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

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

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

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

			Debit	Credit
1. Balance December 31, 2012			4,370,197.79	xxxxxxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	2,717,802.99	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	1,652,394.80	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx
2. Canceled:				
A. Taxes	83105-00			20,500.41
B. Tax Title Liens	83106-00			6,709.85
3. Transferred to Foreclosed Tax Title Liens				
A. Taxes	83108-00			
B. Tax Title Liens	83109-00			
4. Added Taxes			10,329.27	xxxxxxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens				xxxxxxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				
A. Taxes - Transfers to Tax Title Liens	83104-00			(1) 33,371.04
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 33,371.04	xxxxxxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments				4,353,316.80
8. Totals			4,413,898.10	4,413,898.10
9. Balance Brought Down			4,353,316.80	xxxxxxxxxxxxxxxxxxxxxxxx
10. Collected:				2,905,470.40
A. Taxes	83116-00	2,443,294.59	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00	472,704.04	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2013 Tax Sale			6,420.30	xxxxxxxxxxxxxxxxxxxxxxxx
12. 2013 Taxes Transferred to Liens			496,284.01	xxxxxxxxxxxxxxxxxxxxxxxx
13. 2013 Taxes			3,057,767.51	xxxxxxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2013				5,008,318.22
A. Taxes	83121-00	3,288,733.73	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	1,719,584.49	xxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxx
15. Totals			7,913,788.62	7,913,788.62

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 66.74%

17. Item No. 14 multiplied by percentage shown above is \$ 3,342,551.58 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1. Balance December 31, 2012	84101-00	856,500.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXXXXXXX
14. Balance Decembr 31, 2013	84114-00	XXXXXXXXXXXXXXXXXX	856,500.00
		856,500.00	856,500.00

**CONTRACT SALES**

N/A

		Debit	Credit
15. Balance December 31, 2012	84115-00		XXXXXXXXXXXXXXXXXX
16. 2013 Sales from Foreclosed Property	84116-00		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXXXXXX	
19. Balance December 31, 2013	84119-00	XXXXXXXXXXXXXXXXXX	

**MORTGAGE SALES**

N/A

		Debit	Credit
20. Balance December 31, 2012	84120-00		XXXXXXXXXXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXXXXXXXXXX	

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_



**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**  
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount December 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at December 31, 2013</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Expenditure without Appropriation	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. Overexpenditure of Appropriations	\$ 543,026.02	\$ 543,026.02	\$ 16,585.50	\$ 16,585.50
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. Total	\$ _____	\$ _____	\$ 16,585.50	\$ 16,585.50

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS**

**(MUNICIPAL) GENERAL REFUNDING BONDS**

		Debit	Credit	2014 Debt Service
Outstanding December 31, 2012	80033-01	xxxxxxxxxxxxxxxxxxx	8,926,028.00	
Issued	80033-02	xxxxxxxxxxxxxxxxxxx		
Paid	80033-03	2,085,948.00	xxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-04	6,840,080.00	xxxxxxxxxxxxxxxxxxx	
		8,926,028.00	8,926,028.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 2,159,095.00
2014 Interest on Bonds *		80033-06	\$ 268,559.20	
<b>DEMOLITION BOND LOAN</b>				
Outstanding December 31, 2012	80033-07	xxxxxxxxxxxxxxxxxxx	26,725.03	
Issued	80033-08	xxxxxxxxxxxxxxxxxxx		
Paid	80033-09	26,725.03	xxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-10		xxxxxxxxxxxxxxxxxxx	
		26,725.03	26,725.03	
2014 Bond Maturities - DEMOLITION Bonds			80033-11	\$
2014 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	<b>NONE</b>			N/A
Total				
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS**

**(MUNICIPAL) GREEN ACRES LOANS**

		Debit	Credit	2014 Debt Service
Outstanding December 31, 2012	80033-01	xxxxxxxxxxxxxxxx	289,914.58	
Issued	80033-02	xxxxxxxxxxxxxxxx	690,000.00	
Paid	80033-03	25,772.35	xxxxxxxxxxxxxxxx	
Cancelled				
Outstanding December 31, 2013	80033-04	954,142.33	xxxxxxxxxxxxxxxx	
		979,914.68	979,914.58	
2014 Loan Maturities			80033-05	\$ 58,509.32
2014 Interest on Loans				\$ 1,519.56
Total 2014 Debt Service for Green Acres Loan			80033-13	\$ 60,028.88

**GREEN ACRES - SCHOOL**

Outstanding December 31, 2012	80033-07	xxxxxxxxxxxxxxxx	60,659.16	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	30,027.80	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-10	30,631.36	xxxxxxxxxxxxxxxx	
		60,659.16	60,659.16	
2014 Loan Maturities			80033-11	\$ 30,631.36
2014 Interest on Loans			80033-12	\$ 460.23
Total Debt Service for Green Acres - School			80033-13	\$ 31,091.59

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Multi-Park Improvement		600,000.00	7/31/2013	
Ropes Playground	2,903.23	90,000.00	6/27/2013	
Total	2,903.23	690,000.00		

80033-14                      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS**

**NJ ENVIRONMENTAL INFRASTRUCTURE LOAN**

		Debit	Credit	2014 Debt Service
Outstanding December 31, 2012	80034-01	xxxxxxxxxxxxxxxx	615,784.60	
<b>Paid</b>	80034-02	83,566.23	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80034-03	532,218.37	xxxxxxxxxxxxxxxx	
		615,784.60	615,784.60	
2014 Bond Maturities	80034-04		\$ 82,005.92	
2014 Interest on Bonds *	80034-05		\$ 17,280.00	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding December 31, 2012	80034-06	xxxxxxxxxxxxxxxx	2,163,972.00	
Issued	80034-07	xxxxxxxxxxxxxxxx		
<b>Paid</b>	80034-08	604,052.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80034-09	1,559,920.00	xxxxxxxxxxxxxxxx	
		2,163,972.00	2,163,972.00	
2014 Interest on Bonds *	80034-10		\$ 62,393.30	
2014 Bond Maturities - Serial Bonds	80034-11		\$ 630,905.00	
<b>Total "Interest on Bonds - Type I School Debt Service" (* Items)</b>	80034-12		\$ 693,298.30	

**LIST OF BONDS ISSUED DURING SFY 2013**

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
N/A				
Total	80035-			

**2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding December 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	0.82% 80037-	\$ 1,216,300.00	\$ 9,974.00
3. Tax Anticipation Notes	0.375% 80038-	\$ 1,820,000.00	\$ 6,825.00
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

**DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding December 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Renovation of 593 Lincoln Avenue	500,000.00	12/21/2012	500,000.00	12/18/2014	1.03%		5,150.00	12/18/2014
2.	Redevelopment within the City of Orange	100,000.00	12/21/2012	100,000.00	12/18/2014	1.03%		1,030.00	12/18/2014
3.	Acquisition of Property	355,000.00	12/21/2012	355,000.00	12/18/2014	1.03%		3,656.50	12/18/2014
4.	Multi-Parks	90,000.00	12/21/2012	90,000.00	12/18/2014	1.03%		927.00	12/18/2014
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	<b>Total</b>	1,045,000.00		1,045,000.00				10,763.50	
							80051-01	80051-02	

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

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

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.  
 All notes with an original date of issue of 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014\*or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding December 31 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.	N/A								
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

80051-01      80051-02

Memo: \* See Sheet 33 for clarification of "Original Date of Issue".  
 Assessment Notes with an original date of issue of 2010 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)



**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

	Purpose	Amount of Lease Obligation Outstanding December 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.	N/A			
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	<b>Total</b>		80051-01	80051-02

(Do not crowd - add additional sheets)

CITY OF ORANGE TOWNSHIP  
GENERAL CAPITAL FUND

C-8

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
YEAR ENDED DECEMBER 31, 2012

Improvement Description	Date	Ordinance Number	Amount	Balance December 31, 2012		Paid or Charged	Adjustments	Balance December 31, 2013	
				Funded	Unfunded			Funded	Unfunded
Renovations of City Hall	9-01-87	39-87	\$ 300,000.00	\$ 345.00	\$	\$	\$	\$ 345.00	\$
Construction of Police Headquarters and Municipal Headquarters	9-04-97	26-97	5,500,000.00	191,881.52	33,822.81			158,058.71	
Improvements to Water, Waste Water and Storm Water Systems	8-05-98	10-98	4,915,000.00	1,429,279.02	433,177.30	(36,281.67)			959,810.05
Removal and Replacement of Underground Petroleum Storage Tanks	2-01-00	2-00	669,950.00	227,730.81	34,641.08	36,281.67		229,381.40	
Acquisition of Trucks - Public Works	12-04-00	24-00	250,000.00						
Renovation of 593 Lincoln Avenue	6-18-02	8-02	500,000.00	4,259.33					4,259.33
Demolition of Unsafe Buildings and Structures	9-03-02	13-02	300,000.00	9,824.89				576.46	9,824.89
General Facilities Improvements	7-01-03	16-03	251,813.48	576.46				3,947.24	
General Facilities Improvements	5-04-04	11-04	180,503.14	16,543.00	12,595.76				
Redevelopment Within the City of Orange	4-05-05	5-05	1,425,000.00	1,257,669.65	36,750.00				1,220,919.65
Orange Township	10-04-05	28-05	1,600,000.00	890,699.02	2,111.71				888,587.31
Acquisition of Property	4-05-05	41-05	180,000.00	596.57					596.57
Multi-Park Projects									
				<u>\$ 437,076.79</u>	<u>\$ 3,592,328.48</u>	<u>\$ 553,098.66</u>		<u>\$ 392,308.81</u>	<u>\$ 3,083,997.80</u>
				C	C	C-2		C	C

Ref





**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2013**

		Debit	Credit
Balance December 31, 2012	80029-01	XXXXXXXXXXXXXXXXXXXX	13,146.47
Premium on Sale of Notes		XXXXXXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXXXXXXXXXXXX	
Grant Funds Received on Funded Improvements			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXXXXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80029-04	13,146.47	XXXXXXXXXXXXXXXXXXXX
		13,146.47	13,146.47

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31 2013 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in SFY 2014 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - SFY 2014 Requirement \$ \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
7. Net Appropriation Required \$ \_\_\_\_\_

NOTE A - This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into 2013 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!!**

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

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

**A.**

- 1. Total Tax Levy for the Year 2013 was \$ 56,048,463.26
- 2. Amount of Item 1 Collected in 2013 (\*) \$ 51,856,903.03
- 3. Seventy (70) percent of Item 1 \$ 39,233,924.28

(\*) Including prepayments and overpayments applied

**B.**

- 1. Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO: YES

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?

Answer YES or NO: YES If answer is "NO" give details.

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

- C. Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

**D.**

- 1. Cash Deficit SFY 2012 \$ \_\_\_\_\_
- 2. 4% of SFY 2012 Tax Levy for all purposes:  
     Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
- 3. Cash Deficit SFY 2013 \$ \_\_\_\_\_
- 4. 4% of SFY 2013 Tax Levy for all purposes:  
     Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ 13,618.45	\$ 13,618.45
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts				
for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.









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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012		RECEIPTS						Disbursements		Balance Dec. 31, 2013			
	XXXXXX	XX	Assessments and Liens		Operating Budget		XX	XX	XX	XX	XXXXXX	XX		
			XXXXXX	XX	XXXXXX	XX								
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
NA														
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities														
Trust Surplus														
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

# SCHEDULE OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	7,810,787.00	7,617,427.19	(193,359.81)
Misc. Revenues 91304-	45,880.00	11,414.92	(34,465.08)
Unexpended Balance of Appropriation Reserve 91305-			
Added by N.J.S. 40A:4-87: (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal	7,856,667.00	7,628,842.11	(227,824.89)
Deficit (General Budget) ** 91306-			
	91307- 7,856,667.00	7,628,842.11	(227,824.89)

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	XXXXXX
Adopted Budget	7,856,667.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	7,856,667.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	7,856,667.00
Deduct Expenditures:	
Paid or Charged	7,616,542.11
Reserved	225,108.22
Surplus (General Budget) **	
Total Expenditures	7,841,650.33
Unexpended Balance Canceled (See Footnote)	15,016.67

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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



# RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	15,016.67
Miscellaneous Revenue Not Anticipated	XXXXXX	57,860.06
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXX	13,534.63
Other Accounts Receivable		148,557
Deficit in Anticipated Revenue	227,824.89	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	7,143.09	
*See <u>restriction</u> in amount on Sheet 45, SECTION 2	234,967.98	234,967.98

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXX	15,578.27
Excess in Results of 2012 Operations	XXXXXX	7,143.09
Amount Appropriated in 2013 Budget - Cash		
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2013	22,721.36	XXXXXX
	22,721.36	22,721.36

## ANALYSIS OF BALANCE DECEMBER 31, 2013 (FROM WATER UTILITY - TRIAL BALANCE)

Cash		1,516,263.39
Interfund Accounts Receivable		23,998.80
Subtotal		1,540,262.19
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,517,540.83
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		22,721.36
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		22,721.36

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance, January 1, 2013		\$ <u>2,040,119.44</u>
Increased by:		
Water Rents Levied		\$ <u>7,722,564.08</u>
Decreased by:		
Collections	\$ <u>7,617,427.19</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ <u>131,021.52</u>	
Other	\$ _____	
		\$ <u>7,748,448.71</u>
Balance December 31, 2013		\$ <u>2,014,234.81</u>

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## SCHEDULE OF WATER UTILITY LIENS

Balance, January 1, 2013		\$ <u>31,760.28</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>131,021.52</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>131,021.52</u>
Decreased by:		
Collections	\$ <u>148,556.62</u>	
Other	\$ _____	
		\$ <u>148,556.62</u>
Balance December 31, 2013		\$ <u>14,225.18</u>

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER UTILITY FUND**

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

<u>Caused by</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. Deficit in Operations 2013	\$ _____ -	\$ _____	\$ _____	\$ _____
3. Overexpenditure of Appro.	\$ 73,818.00	\$ 73,818.00	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	N/A	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2012 Debt Service
Outstanding January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2013		XXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXXX	23,635,000.00	
Issued	XXXXXXX		
Paid	980,000.00	XXXXXXX	
Outstanding December 31, 2013	22,655,000.00	XXXXXXX	
	23,635,000.00	23,635,000.00	
2014 Bond Maturities - Capital Bonds			\$ 1,040,000.00
2014 Interest on Bonds *		\$ 957,208.75	

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2014 Interest on Bonds (*Items)	\$	957,208.75	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	88,317.29	
Subtotal	\$	868,891.46	
Add: Interest to be Accrued as of 12/31/2014	\$	84,547.29	
Required Appropriation 2014	\$		953,438.75

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
WATER UTILITY   NJETT FUND   LOAN**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXX	6,532,191.38	
Issued	XXXXXX		
Paid	338,610.99	XXXXXX	
Outstanding December 31, 2013	6,193,580.39	XXXXXX	
	6,532,191.38	6,532,191.38	
2014 Loan Maturities			\$ \$ 342,258.80
2014 Interest on Loans *		\$ 169,912.50	
<b>WATER UTILITY <u>                    </u> LOAN</b>			
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013		XXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2014 Interest on Loans (*Items)	\$	169,912.50	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	73,818.00	
Subtotal	\$	96,094.50	
Add: Interest to be Accrued as of 12/31/2014	\$	70,693.00	
Required Appropriation 2014	\$		166,787.50

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1.							
2.							
3.							
4.							
5.	NONE						
6.							
7.							
8.							
9.							
10.							

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

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

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

All notes with an original date of issue of 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interest on Notes	\$
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2014	\$
Required Appropriation - 2014	\$

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.	NONE							
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3. NONE			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance -January 1, 2013		2013 Authorizations	Adjustments	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
	Reacquisition of Water & Sewer Franchises and Improvements to Water & Sewer System	3,150,923.34						
Construction of and Improvements to the City's Mountain Wells, The Chestnut Street Treatment Facilities and High Pump Station		1,676,692.70		(1,644,026.47)	32,655.93			10.30
<b>Total</b>	<b>3,150,923.34</b>	<b>1,676,692.70</b>			<b>44,155.93</b>		<b>4,783,449.81</b>	<b>10.30</b>

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

**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXX	
	XXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XXXXXXX
		XXXXXXX
NA		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXX
		XXXXXXX
Balance December 31, 2013		XXXXXXX

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

	Debit	Credit
Balance January 1, 2013	XXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXXX	
NA		
Appropriated to Finance Improvement Authorizations		XXXXXXX
		XXXXXXX
Balance December 31, 2013		XXXXXXX

\*The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.





**ANNUAL FINANCIAL STATEMENT FOR THE SFY YEAR 2013  
(UNAUDITED)**

POPULATION LAST CENSUS 32,868

NET VALUATION TAXABLE 2013 1,509,210,806

MUNICODE 0717

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**

**MUNICIPALITIES - FEBRUARY 10, 2014**

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

                     City                      of Orange Township , County of Essex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature *Francis M. McEnaney*

Title Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do certify that I, Joy Lascari, am the Chief Financial Officer, License # N-0857, of the City of Orange Township, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature *Joy Lascari*  
Title CMFO

Address 29 North Day Street, Orange, NJ

Phone Number 973-266-4106

Fax Number 973-674-0621

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the City of Orange Township as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

Francis M. McEnerney  
(Registered Municipal Accountant)  
McEnerney, Brady & Company  
(Firm Name)  
293 Eisenhower Parkway  
(Address)  
Livingston, New Jersey 07039  
(Address)  
(973) 535-2880  
(Phone Number)

Certified by me

this 4th day of April 2014

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

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for the year 2013 as required under (N.J.A.C. 5:23-4.17).

Printed name: Paul Arthur

Signature: 

Certificate #: 7627

Date: 4/7/2014