

# CITY COUNCIL OF EAST ORANGE

CITY CLERK'S OFFICE  
RESOLUTION  
No. 1 223

Resolution offered by Council Member Lonnie P. Hughes

## CALENDAR YEAR 2014 BUDGET ADOPTION

WHEREAS, the City of East Orange has complied with all the procedures required for the adoption of its annual budget;

NOW, THEREFORE, BE IT RESOLVED that pursuant to N.J.S.A. 40A:4 - 10 and subject to the approval of the Division of Local Government Services, the City's budget for the 2014 Calendar Year is hereby adopted by the City of East Orange;

BE IT FURTHER RESOLVED, that two certified copies of this resolution be filed forthwith in the Office of the Director of the Division of Local Government Services for his certification of the Local Municipal Budget so amended.

BE IT FURTHER RESOLVED, that a copy of this resolution shall be kept on file in the Office of the City Clerk.

I HEREBY CERTIFY THE FOREGOING TO BE A TRUE COPY OF RESOLUTION NO. 223 ADOPTED BY THE CITY COUNCIL OF EAST ORANGE AT ITS MEETING HELD August 6, 2014

*Victoria Y Miller*  
City Clerk

CITY CLERK, EAST ORANGE, NJ

Council Member	AYE	NAY	N.V.	A.B.
FIELDS				✓
BULLOCK	✓			
HOLMAN			XA	
MCPHATTER	✓			X
GREEN				

Council Member	AYE	NAY	N.V.	A.B.
HUGHES	✓			
COOPER	✓			
JAMES	✓			
JOHNSON	✓			
TALMADGE	✓			

X - Indicates Vote      A.B. - Absent  
Action on Veto - ✓ To Sustain

N.V. - Not Voting (Abstained or Excused)  
✓ To Over-Ride

VOTES REQUIRED \_\_\_\_\_

Approved as to:  
Factual Contents Victoria Y Miller

Department Head

Appropriation

Comptroller

Form and Legality Victoria Y Miller  
Counsel

Tabled \_\_\_\_\_

Presented to Mayor AUGUST 5, 2014      Removed from Table \_\_\_\_\_  
Adopted AUGUST 4, 2014

Approved August 6, 2014

*Victoria Y Miller*  
City Council Chairwoman

Vetoed 223      Mayor \_\_\_\_\_  
Entered on Council Minutes, Page \_\_\_\_\_

City Clerk

**2014 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2014 BUDGET)

**MUNICIPALITY: CITY OF EAST ORANGE**

**COUNTY: ESSEX**

<u>LESTER E. TAYLOR, III</u>	<u>12/31/2017</u>
<b>Mayor's Name</b>	<b>Term Expires</b>

<b>Municipal Officials</b>	
<u>CYNTHIA BROWN</u>	<u>7/20/1998</u>
<b>Municipal Clerk</b>	<b>Date of Orig. Appt.</b>
<u>ANN MARIE CORBITT</u>	<u>C0976</u>
<b>Tax Collector</b>	<b>Cert No.</b>
<u>VICTORIA Y. WALKER</u>	<u>T1006</u>
<b>Chief Financial Officer</b>	<b>Cert No.</b>
<u>STEPHEN D. WIELKOTZ</u>	<u>N0639</u>
<b>Registered Municipal Accountant</b>	<b>Cert No.</b>
<u>KHALIFAH SHABAZZ, ESQ.</u>	<u>413</u>
<b>Municipal Attorney</b>	<b>Lic No.</b>

<b>Governing Body Members</b>	
<b>Name</b>	<b>Term Expires</b>
<u>CHRISTOPHER D. JAMES</u>	<u>12/31/2017</u>
<u>ANDREA MCPHATTER</u>	<u>12/31/2015</u>
<u>JACQUELYN E. JOHNSON</u>	<u>12/31/2015</u>
<u>ROMAL D. BULLOCK</u>	<u>12/31/2017</u>
<u>QUILLA E. TALMADGE</u>	<u>12/31/2015</u>
<u>THEODORE GREEN</u>	<u>12/31/2017</u>
<u>TYSHAMMIE L. COOPER</u>	<u>12/31/2017</u>
<u>SHARON FIELDS</u>	<u>12/31/2015</u>
<u>ALICIA HOLMAN</u>	<u>12/31/2017</u>
<u>LONNIE P. HUGHES</u>	<u>12/31/2015</u>

**Official Mailing Address of Municipality**

CITY OF EAST ORANGE

44 CITY HALL PLAZA

EAST ORANGE, NJ 07019

**Fax #:** 973-266-5158

**Please attach this to your 2014 Budget and Mail to:**

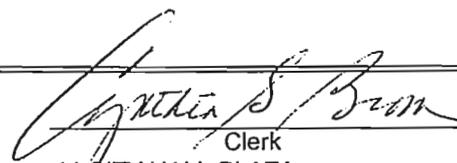
**Division of Local Government Services**  
**Department of Community Affairs**  
**P.O. Box 803**  
**Trenton, NJ 08625**

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____

**2014  
MUNICIPAL BUDGET**

Municipal Budget of the City of East Orange, County of Essex for the Calender Year 2014

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 14<sup>th</sup> day of April, 2014 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

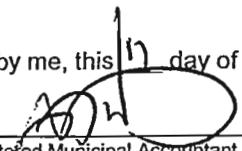
  
Clerk

44 CITY HALL PLAZA  
Address  
EAST ORANGE, NJ 07019  
Address  
973-266-5115  
Phone Number

Certified by me, this 14<sup>th</sup> day of April, 2014

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

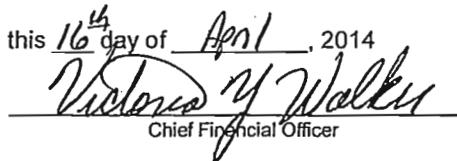
Certified by me, this 17 day of April, 2014

  
Registered Municipal Accountant  
Ferraioli, Wielkotz, Cerullo & Cuva  
Address

401 Wanaque Ave, Pompton Lakes, N.J. 07442  
Address  
(973) 835-7900  
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 16<sup>th</sup> day of April, 2014

  
Chief Financial Officer

**DO NOT USE THESE SPACES**

*(Do not advertise this Certification form)*

**CERTIFICATION OF ADOPTED BUDGET**

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2014

By: \_\_\_\_\_

**CERTIFICATION OF APPROVED BUDGET**

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2014

By: \_\_\_\_\_

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

**The changes or comments which follow must be considered in connection with further action on this budget.**

          City                of            East Orange       , County of       Essex

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

**Municipal Budget of the City of East Orange, County of Essex for the Calender Year 2014**

**Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014;**

**Be it Further Resolved, that said Budget be published in the EAST ORANGE RECORD in the issue of May 8, 2014**

**The Governing Body of the City of East Orange does hereby approve the following as the Budget for the year 2014:**

<b>RECORDED VOTE</b> <b>(Insert last name)</b>	<b>Ayes</b>	{ Fields { Bullock { Holman { McPhatter { Green Hughes Cooper James Talmadge	<b>Nayes</b>	{ { {	<b>Abstained</b>	{ { {	<b>Absent</b>	{ Johnson
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Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the City of East Orange, County of Essex, on April 14, 2014.

A hearing on the Budget and Tax Resolution will be held at the East Orange City Hall, on Monday, May 19, 2014 at 6:30 o'clock (P.M.) at which time and place

objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

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**EXPLANATORY STATEMENT  
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

		YEAR 2014	
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		<b>xxxxxxxxxxx</b>	<b>xx</b>
<b>1. Appropriations within "CAPS"</b>			<b>xx</b>
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>		<b>107,278,976</b>	<b>00</b>
<b>2. Appropriations excluded from "CAPS"</b>			<b>xx</b>
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>		<b>15,956,104</b>	<b>00</b>
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>			
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		<b>15,956,104</b>	<b>00</b>
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 93.34 Percent of Tax Collections</b>		<b>8,374,972</b>	<b>00</b>
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>			
Building Aid Allowance   2013 - \$ _____ for Schools-State Aid   2012 - \$ _____		<b>131,610,052</b>	<b>00</b>
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>		<b>43,568,642</b>	<b>00</b>
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		<b>xxxxxxxxxxx</b>	<b>xx</b>
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		<b>87,049,800</b>	<b>00</b>
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>			
<b>(c) Minimum Library Tax (Item 6(c), Sheet 11)</b>		<b>991,610</b>	<b>00</b>

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF CY 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
<b>Budget Appropriations - Adopted Budget</b>	<b>135,510,676</b>	<b>00</b>	<b>22,718,797</b>	<b>00</b>	<b>N/A</b>			
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	<b>5,028,194</b>	<b>00</b>	<b>1,000,000</b>	<b>00</b>				
<b>Emergency Appropriations</b>	<b>500,000</b>	<b>00</b>		<b>00</b>				
<b>Total Appropriations</b>	<b>141,038,870</b>	<b>00</b>	<b>23,718,797</b>	<b>00</b>				
<b>Add: Overexpenditures</b>			<b>391,785</b>	<b>00</b>				
<b>Total Appropriations &amp; Overexpenditures</b>	<b>141,038,870</b>		<b>24,110,582</b>	<b>00</b>				
<b>Expenditures</b>								
<b>    Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	<b>136,286,259</b>	<b>00</b>	<b>23,280,133</b>	<b>00</b>				
<b>    Reserved</b>	<b>4,304,770</b>	<b>00</b>	<b>820,767</b>	<b>00</b>				
<b>Unexpended Balances Cancelled</b>	<b>447,841</b>	<b>00</b>	<b>9,682</b>	<b>00</b>				
<b>Total Expenditures and Unexpended Balances Cancelled</b>	<b>141,038,870</b>	<b>00</b>	<b>24,110,582</b>	<b>00</b>				
<b>Overexpenditures*</b>								

**Explanations of Appropriations for  
"Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the Items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.

\*See Budget Appropriation Items so marked to the right column "Expended 2013 Reserved."

**EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE**

<p>I. General</p> <p>To the Residents of the City of East Orange:</p> <p>The 2014 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.</p> <p><u>Comparison of Tax Rates</u></p> <p>The Mayor and Council has only the authority to approve the "Local Municipal Budget". The municipal tax rate for the year 2013 was \$3.198. The governing body is awaiting certification of the 2014 tax rate from the County of Essex.</p> <p><u>Health Benefits</u></p> <p>Chapter 2, Public Laws of 2010 implemented requirements for all local units to begin collecting 1.5% of employee salaries to offset employer health care costs. The following schedule presents an analysis of estimated health insurance costs for 2014.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">City Budget Appropriation</td> <td style="width: 5%; text-align: center;">\$</td> <td style="width: 35%; text-align: right;">12,650,600</td> </tr> <tr> <td>Estimated Employee Contributions</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">2,336,824</td> </tr> <tr> <td> Total Estimated Health Benefits Costs</td> <td> \$</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"> 14,987,424</td> </tr> </table>	City Budget Appropriation	\$	12,650,600	Estimated Employee Contributions		2,336,824	 Total Estimated Health Benefits Costs	 \$	 14,987,424	<p>II. Appropriations "CAP"</p> <p>This year the Mayor and Council was confronted with a limit placed on municipal expenditures. A full explanation of the "CAP" and provisions and its calculation are set forth in this section.</p> <p>Chapter 68, Public Laws of 1976 and the 1990 revisions of Chapter 89, places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.</p> <p>The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2013 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Other Operations Excluded from the "CAP", Emergency Authorizations and State or Federal Aid. Multiply this figure by 2.0%, this gives you the basic "CAP" or the increase in appropriations over the 2013 Total General Appropriations.</p> <p>In addition to the increase allowed above, other increases are allowed</p> <ul style="list-style-type: none"> <li>o increases funded by the added valuation from new construction and improvements</li> <li>o amounts approved by referendum.</li> <li>o amounts available from prior year "CAP" banks</li> </ul>
City Budget Appropriation	\$	12,650,600								
Estimated Employee Contributions		2,336,824								
 Total Estimated Health Benefits Costs	 \$	 14,987,424								

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM  
e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between; padding: 5px;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Revenues at Risk</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Non-recurring current appropriations</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Future Year Appropriation Increases</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Structural Imbalance Offsets</div> </div>				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<b>X</b>			Surplus Anticipated	\$6,000,000.00	TY 2011 Deferred State Aid has been fully utilized, additional Surplus is needed for CY 2014.	
<b>X</b>			General Capital Fund Balance	\$65,607.00	Use of General Capital Fund Balance is temporary and not expected to continue.	
<b>X</b>			Reserve for Payment of Bonds	\$111,096.00	Excess of bond proceeds that is not expected to continue.	
<b>X</b>			Receipts from Delinquent Taxes	\$5,600,000.00	Delinquent Taxes and Tax Appeal Refunds have decreased tax collection to 93%	
	<b>X</b>		Police Department Salaries and Wages	\$24,087,014.00	Settlement of Police Labor contracts increased S&W by 5% and expiration of COPS grant	
	<b>X</b>		Fire Department Salaries and Wages	\$15,108,837.00	Settlement of Fire Labor contracts increased S&W by 5% and expiration of SAFER grant	
	<b>X</b>		Total Operations Salaries and Wages	\$60,894,330.00	Settlement of all Seven (7) Labor Bargaining Unit contracts increased S&W by 5%	
	<b>X</b>		Pension Payments	\$10,515,171.00	Increase in pension payments due to pension deferral payments.	
	<b>X</b>		Municipal Debt Service	\$9,568,277.00	Increase in Debt Service due to Bonds for Tax Appeal Refunds & Emergencies	

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

<u>II. Appropriation "CAP" (Continued)</u>		<u>III. Tax Levy Cap</u>	
The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:		Chapter 44 of the Laws of 2011 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 2.0% increase to the previous year's tax levy, which is then subject to various exclusions. The formula to calculate the 2014 tax levy CAP is as follows:	
Total Appropriations for the CY 2013 Budget	\$ 135,510,676	Amount to be Raised by Taxation - CY 2013 Budget	\$ 82,583,209
		2% Allowable Increase	<u>1,651,664</u>
<u>Modifications:</u>		Adjusted Tax Levy, Prior to Exclusions	84,234,873
Less:		Exclusions:	
Public and Private Programs- Excluded From CAPS	\$ 4,361,891	Allowable Debt Service Increase	522,755
Capital Improvements	50,000	Current Year Deferred Charges: Emergencies	<u>500,000</u>
Municipal Debt Service	9,473,897		<u>1,022,755</u>
Deferred Charges	1,590,000	Adjusted Tax Levy, Prior to Exclusions	85,257,628
Reserve For Uncollected Taxes	9,482,650	Less:	
Transferred to Board of Ed	124,436	Cancelled or Unexpended Exclusions	<u>442,144</u>
Other Operations	<u>4,196,448</u>	Adjusted Tax Levy	84,815,484
Total Modifications	<u>29,279,322</u>	Additions:	
Amount Which "CAP" is Applied	106,231,354	Added Value of New Construction	37,993
.5% "CAP"	531,157	2012 CAP Bank Utilized in 2014	2,196,323
Additional 3% - Ordinance	3,186,941	Maximum Allowed Amount to be Raised by Taxes - 2014	87,049,800
Added Value of Construction	37,992	Amount to be Raised by Taxes Set Forth in this Budget	<u>87,049,800</u>
CAP Bank - 2012	4,474,572	Available "CAP" Bank	\$ -
CAP Bank - 2013	<u>1,881,187</u>		
Total Allowable General Appropriations for Mun. Purposes Within "CAP"	116,343,202		
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>107,135,976</u>		
Available "CAP" Bank	<u>9,207,226</u>		

Sheet 3B(3)

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**

(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "Cap Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion.  
On May 19, 2014 at 6:30 P.M., at the City Hall, City of East Orange, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the Public Hearing. Information on the 2014 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Cynthia Brown, Municipal Clerk, at 44 City Hall Plaza, East Orange, New Jersey, 07019

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income. It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

Sheet 3B(4)

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**

(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "Cap Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**ANALYSIS OF COMPENSATED ABSENCE LIABILITY**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
ADMINISTRATIVE	3,767	\$ 654,426		X	
CWA	24,617	\$ 2,747,037	X		
ESPA	8,447	\$ 781,251	X		
FMBA	9,600	\$ 1,225,084	X		
FOA	8,349	\$ 957,966	X		
FOP	7,961	\$ 1,298,425	X		
SOA	7,327	\$ 1,147,139	X		
<b>Totals</b>	70,068 days	\$ 8,811,328			
<b>Total Funds Reserved as of end of 2013:</b>		\$ 4,432			
<b>Total Funds Appropriated in 2014:</b>		\$ 300,000			

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	6,350,000	3,030,372	3,030,372
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>		369,628	369,628
<b>Total Surplus Anticipated</b>	<b>08-100</b>	6,350,000	3,400,000	3,400,000
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxx</b>	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses	<b>xxxxxxx</b>			
Alcoholic Beverages	<b>08-103</b>	43,409	45,900	43,409
Other	<b>08-104</b>	342,610	280,500	342,610
Fees and Permits	<b>08-105</b>	76,146	52,200	76,146
Fines and Costs:	<b>xxxxxxx</b>			
Municipal Court	<b>08-110</b>	2,774,123	2,538,400	2,774,123
Interest and Costs on Taxes	<b>08-112</b>	1,227,376	1,165,500	1,727,376
Interest on Investments and Deposits	<b>08-113</b>	22,345	36,000	22,345
Anticipated Surplus - Water Utility	<b>08-114</b>			

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
Payments in Lieu of Real Estate Taxes	<b>08-116</b>	2,100,000	2,576,100	2,317,113
Code Enforcement	<b>08-117</b>	208,630	229,000	208,630
Cable Television Franchise Fees	<b>08-118</b>	146,221	145,300	145,300
East Orange Water Commission - Admin. Fees	<b>08-119</b>			
Fire Official LIU Fee	<b>08-120</b>	49,183	95,800	49,183
Alarm Registration Fees	<b>08-121</b>	30,950	75,000	30,950
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	7,020,993	7,239,700	7,737,185

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Consolidated Municipal Property Tax Relief Aid	<b>09-200</b>	8,074,999	8,206,122	8,206,122
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	<b>09-202</b>	14,042,677	13,911,554	13,911,554
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	22,117,676	22,117,676	22,117,676

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	<b>XXXXXX</b>	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	<b>08-160</b>	766,147	1,189,600	766,147
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	<b>XXXXX</b>			
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	<b>XXXXX</b>			
Uniform Construction Code Fees	<b>08-160</b>			
	<b>XXXXX</b>			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	766,147	1,189,600	766,147

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue</b>				
<b>Anticipated With Prior Written Consent of the Director of Local Government</b>				
<b>Services - Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11-001</b>			



**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Alcoholism & Drug Abuse Treatment Rehab Grant	10-812		745,916	745,916
Youth Corps Urban Gateway Enhancement Grant	10-833	32,000	32,000	32,000
Childhood Lead-Base Paint Poison	10-807			
Clean Communities Program	10-770	91,450	97,600	97,600
Community Development Block Grant	10-834	1,130,275	1,098,557	1,098,557
HIV Counseling & Testing	10-824	140,588	140,588	140,588
Home Program	10-835	68,298	334,004	334,004
Home Friends	10-804	240,000	241,118	241,118
N.J. Transportation Trust Fund	10-865		409,820	409,820
WIC Supplemental Food Grant	10-803		1,005,800	1,005,800
Body Armor Replacement Grant	10-716			
WIC Supplemental Food Grant	10-803		250,000	250,000
Delta Dental	10-847	21,563		
Shelter Care Plus -E. O. General Hospital	10-713		390,946	390,946
Shelter Plus Care Program - Issaih House	10-713		192,452	192,452
Summer Food Service Program	10-816	224,856	507,343	507,343
Click It or Ticket	10-869		4,000	4,000
Delta Dental - Unappropriated	10-847	5,000		

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):</b>	<b>XXXXX</b>	XXXXX	XXXXX	XXXXX
Winter Food Service Program	<b>10-815</b>		5,295,649	5,295,649
Municipal Alliance	<b>10-703</b>	12,500	25,000	25,000
UDAG - Program Income	<b>10-726</b>		3,611	3,611
COPS Hiring Recovery Grant	<b>10-712</b>		496,688	496,688
Justice Assistance Grant - FY 2013	<b>10-727</b>	47,075	50,474	50,474
Justice Assistance Grant - FY 2014	<b>10-727</b>	45,191		
SAFER Grant	<b>10-887</b>		463,034	463,034
Recycling Tonnage Grant - Unappropriated	<b>10-877</b>	16,199		
UEZ Administration Grant	<b>10-808</b>		66,980	66,980
Pedestrian Safety Grant	<b>10-871</b>			
Essex County Recreation & Open Space Trust Grant	<b>10-890</b>	150,000		
Childhood Lead-Base Paint Poison - Carry Over	<b>10-807</b>			
Community Development Block Grant - Carry Over	<b>10-834</b>	232,984	259,497	259,497
Home Program - Carry Over	<b>10-835</b>		23,812	23,812
Body Armor Replacement Grant - Unappropriated	<b>10-716</b>	27,786		
Hurricane Sandy Disaster NEG	<b>10-889</b>		321,918	321,918
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	<b>xxxxxxxx</b>	xxxxxxxx	xxxxxxxx	xxxxxxxx
	<b>10-001</b>	2,485,765	12,456,807	12,456,807

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized
		2014	CY 2013	In Cash in CY 2013
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:</b>	<b>xxxxxxx</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utility Operating Surplus of Prior Year	<b>08-116</b>			
Uniform Fire Safety Act	<b>08-142</b>	71,761	71,046	104,027
Housing Inspection	<b>08-145</b>	72,356	75,000	72,356
Sale of Municipal Own Property	<b>08-143</b>		19,955	19,955
Bell Atlantic Contract	<b>08-144</b>	10,950	10,950	10,950
East Orange Golf Course Fees	<b>08-146</b>		398,830	396,246
East Orange Golf Cart Fees	<b>08-147</b>		48,170	49,931
COPS in School - EO Bd of Ed.	<b>08-148</b>	554,684	557,900	554,684
Reserve for Pension Obligation	<b>08-149</b>		862	862
Reserve for State Aid	<b>08-170</b>		1,872,000	1,872,000
Due from General Capital Fund	<b>08-167</b>		245,373	245,373
General Capital Fund Balance	<b>08-162</b>	65,607		
Reserve for Payment of Bonds	<b>08-163</b>	111,096		
Reserve for Sandy Reimbursements	<b>08-171</b>	199,147		

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>Consent of Director of Local Government Services - Other Special Items</b>	<b>08-004</b>	1,085,601	3,300,086	3,326,384

**CURRENT FUND - ANTICIPATED REVENUES**

City of East Orange

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in CY 2013
		2014	CY 2013	
<b>SUMMARY OF REVENUES</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	6,350,000	3,030,372	3,030,372
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	<b>08-102</b>	-	369,628	369,628
<b>3. Miscellaneous Revenues:</b>	<b>xxxxxx</b>	<b>xxxxxx</b>	<b>xxxxxx</b>	<b>xxxxxx</b>
Total Section A: Local Revenues	<b>08-001</b>	7,020,993	7,239,700	7,737,185
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	22,117,676	22,117,676	22,117,676
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	766,147	1,189,600	766,147
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	<b>11-001</b>	-		
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>			
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	<b>10-001</b>	2,485,765	12,456,807	12,456,807
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	1,085,601	3,300,086	3,326,384
Total Miscellaneous Revenues	<b>13-099</b>	33,476,182	46,303,869	46,404,199
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	5,600,000	7,100,000	8,368,722
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	45,426,182	56,803,869	58,172,921
<b>6. Amount to be raised by taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	86,299,608	82,583,209	xxxxxx
b) Addition to Local District School Tax	<b>07-191</b>			xxxxxx
c) Minimum Library Tax	<b>07-192</b>	991,610	1,151,792	
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	87,291,218	83,735,001	85,584,203
<b>7. Total General Revenues</b>	<b>13-299</b>	132,717,400	140,538,870	143,757,124

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
OFFICE OF THE MAYOR	20-110						
Salaries & Wages	20-110-1	385,043	349,695		349,195	344,104	5,091
Other Expenses	20-110-2	75,000	71,170		71,170	54,625	16,545
DIVISION OF PUBLIC INFORMATION & CONSUMER SERVICE	20-110						
Salaries & Wages	20-110-1	83,217	126,197		126,697	126,652	45
Other Expenses	20-110-2		1,100		1,100		1,100
OFFICE OF THE CITY ADMINISTRATOR	20-100						
Salaries & Wages	20-100-1	251,257	238,356		238,356	238,029	327
Other Expenses	20-100-2	115,215	148,235		112,235	63,357	48,878
DIVISION OF PROCUREMENT	20-100						
Salaries & Wages	20-100-1	360,577	334,982		341,982	341,684	298
Other Expenses	20-100-2	80,130	93,850		90,850	60,073	30,777
DUPLICATING UNIT	20-100						
Other Expenses	20-100-2	58,500	58,500		78,500	72,154	6,346
PUBLIC DEFENDER (P.L. 1997, c.256)	43-495						
Salaries & Wages	43-495-1	252,000	252,000		252,000	202,334	49,666
Other Expenses	43-495-2	4,500	1,500		1,500	478	1,022

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
HUMAN RESOURCES	20-105						
Salaries & Wages	20-105-1	564,913	487,751		492,751	491,462	1,289
Other Expenses	20-105-2	27,100	10,250		10,250	5,591	4,659
DATA PROCESSING DEPARTMENT - CITY	20-106						
Salaries & Wages	20-106-1	701,015	526,998		542,998	535,220	7,778
Other Expenses	20-106-2	950,499	1,088,499		1,088,499	896,713	191,786
BOARD OF ALCOHOLIC BEVERAGE CONTROL	21-187						
Salaries & Wages	21-187-1	3,001	3,001		3,001	3,000	1
Other Expenses	21-187-2	2,265	2,120		2,120	735	1,385
DEPT OF POLICY, PLANNING & ECONOMIC DEVELOPMENT	20-170						
Salaries & Wages	20-170-1	214,284	128,263		131,263	130,481	782
Other Expenses	20-170-2	5,850	5,850		5,850	3,108	2,742
DIVISION OF ECONOMIC DEVELOPMENT	20-170						
Salaries & Wages	20-170-1	72,963	67,935		67,935	67,736	199
Other Expenses	20-170-2	6,300	5,350		5,350	563	4,787
DIVISION OF NEIGHBORHOOD HOUSING REVITALIZATION	20-170						
Salaries & Wages	20-170-1	321,556	214,329		218,329	217,790	539
Other Expenses	20-170-2	9,700	10,950		10,950	4,944	6,006

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
COMPREHENSIVE PLANNING	20-170						
Salaries & Wages	20-170-1	170,502	141,460		141,960	141,545	415
Other Expenses	20-170-2	5,516	169,350		169,350	144,868	24,482
ZONING BOARD OF ADJUSTMENT	21-185						
Salaries & Wages	21-185-1	4,801	4,801		4,801	4,800	1
Other Expenses	21-185-2	35,450	34,650		34,650	30,368	4,282
PLANNING BOARD	21-180						
Salaries & Wages	21-180-1	4,920	4,920		4,920	4,920	-
Other Expenses	21-180-2	34,850	34,200		34,200	30,541	3,659
CITY COUNCIL	20-110						
Salaries & Wages	20-110-1	670,878	629,174		629,174	628,293	881
Other Expenses	20-110-2	155,405	140,405		140,405	131,116	9,289
CITY CLERK'S OFFICE	20-120						
Salaries & Wages	20-120-1	429,670	480,688		480,688	447,032	33,656
Other Expenses	20-120-2	101,010	124,140		124,140	104,137	20,003
CITY CLERK'S ELECTIONS	20-120						
Salaries & Wages	20-120-1	13,000	16,000		16,000	12,964	3,036
Other Expenses	20-120-2	19,500	23,000		23,000	19,228	3,772

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF FINANCE							
DIRECTOR'S OFFICE (CFO)	20-130						
Salaries & Wages	20-130-1	207,492	200,859		200,859	196,988	3,871
Other Expenses	20-130-2	307,340	307,340		307,340	299,074	8,266
Surety Bonds	23-210	25,000	25,000		25,000	24,837	163
Claim Administration Fee	23-220	115,500	115,500		115,500	115,468	32
Unemployment Insurance	23-225	404,150	399,795		309,795	302,329	7,466
Group Insurance for Employees	23-220	12,443,820	12,744,528	200,000	12,794,528	11,965,866	828,662
Health Benefit Waiver	23-221	195,000	150,000		179,750	176,542	3,208
Insurance Claim Fund - Workers Comp	23-215	1,676,141	1,202,994	200,000	1,492,994	1,379,684	113,310
Miscellaneous Insurance	23-210	15,000	15,000		15,000	15,000	-
Insurance Claim Fund (Auto & General)	23-210	1,120,000	750,000	100,000	1,000,000	884,848	115,152
Fire Insurance- City Building	23-210	30,000	30,000		250		250
City Insurance Premium	23-210	750,000	750,000		750,000	722,092	27,908
Short Term Insurance	23-210	200,867	195,061		195,061	193,105	1,956
Public Officials Liability Insurance	23-210	89,000	89,000		89,000	88,926	74

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
DIVISION OF ACCOUNTS & CONTROL	20-130						
Salaries & Wages	20-130-1	135,727	111,339		92,339	76,817	15,522
Other Expenses	20-130-2	43,400	18,600		28,600	24,523	4,077
DIVISION OF TREASURY	20-130						
Salaries & Wages	20-130-1	401,024	372,500		377,500	377,025	475
Other Expenses	20-130-2	1,700	1,200		1,200	1,191	9
DIVISION OF TAX COLLECTION & REVENUE	20-145						
Salaries & Wages	20-145-1	444,121	400,063		404,063	403,160	903
Other Expenses	20-145-2	81,800	81,800		81,800	78,155	3,645
DEPARTMENT OF PROPERTY TAXATION	20-150						
Salaries & Wages	20-150-1	346,819	321,155		321,155	314,143	7,012
Other Expenses	20-150-2	279,950	323,350		323,350	220,955	102,395
DEPARTMENT OF LAW	20-155						
Salaries & Wages	20-155-1	984,381	885,913		885,913	876,394	9,519
Other Expenses	20-155-2	371,750	308,750		301,250	216,760	84,490
SPECIAL PROSECUTORS	43-490						
Salaries & Wages	43-490-1	10,000	8,000		15,500	11,900	3,600

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT	43-490						
Salaries & Wages	43-490-1	1,959,595	1,952,410		1,908,910	1,889,337	19,573
Other Expenses	43-490-2	286,840	317,885		344,885	314,728	30,157
DEPARTMENT OF PUBLIC WORKS							
DIRECTOR'S OFFICE	26-290						
Salaries & Wages	26-290-1	421,509	375,132		375,132	370,930	4,202
Other Expenses	26-290-2	23,020	32,390		32,390	27,149	5,241
STREET & ROADS DIVISION	26-290						
Salaries & Wages	26-290-1	904,835	717,082		748,082	694,579	53,503
Other Expenses	26-290-2	1,679,200	1,513,500		1,513,500	1,498,957	14,543
SNOW & ICE REMOVAL	26-290						
Salaries & Wages	26-290-1	67,200	64,413		64,413	44,712	19,701
Other Expenses	26-290-2	219,200	169,200		169,200	163,201	5,999
PLAN & CONSTRUCTIONS DIVISION	26-290						
Salaries & Wages	26-290-1	359,594	337,363		343,363	342,816	547
Other Expenses	26-290-2	8,805	4,100		4,100	2,747	1,353

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
TRAFFIC ENGINEERING DIVISION	26-290						
Salaries & Wages	26-290-1	237,254	224,432		224,432	223,647	785
Other Expenses	26-290-2	90,576	90,820		96,820	89,333	7,487
EMPLOYEE SAFETY PROGRAM	26-290						
Salaries & Wages	26-290-1						-
Other Expenses	26-290-2	900	1,000		1,000		1,000
STREET CLEANING	26-300						
Salaries & Wages	26-300-1						
Other Expenses	26-300-2						
GARBAGE & TRASH REMOVAL SOLID WASTE	26-305						
Salaries & Wages	26-305-1	307,285	364,489		330,489	318,776	11,713
Other Expenses	26-305-2	4,507,900	4,523,600		4,367,600	4,181,535	186,065
Mandated State Recycling Program	26-305	1,800	2,000		2,000		2,000
PUBLIC BUILDING & GROUNDS DIVISION	26-310						
Salaries & Wages	26-310-01	563,498	562,125		562,125	546,164	15,961
Other Expenses	26-310-01	1,478,620	1,415,904		1,545,904	1,392,296	153,608

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
GARAGE DIVISION	26-315						
Salaries & Wages	26-315-1	331,762	317,283		320,283	319,409	874
Other Expenses	26-315-2	525,600	456,600		476,600	441,300	35,300
PARKS MAINTENANCE	26-375						
Salaries & Wages	26-375-1	380,468	353,875		372,875	370,490	2,385
Other Expenses	26-375-2	95,100	104,200		104,200	76,979	27,221
PUBLIC SAFETY							
DEPARTMENT OF FIRE	25-265						
Salaries & Wages	25-265-1	15,046,837	14,183,044		14,182,044	13,825,811	356,233
Other Expenses	25-265-2	585,690	661,400		661,400	542,781	118,619
CERT - OFFICE OF EMERGENCY MANAGEMENT	25-265						
Salaries & Wages	25-265-1	99,064	90,125		91,125	90,614	511
Other Expenses	25-265-2	36,700	76,700		76,700	72,214	4,486
UNIFORM FIRE SAFETY ACT	25-265						
Other Expenses	25-265-2	71,761	71,046		71,046	71,046	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF POLICE	25-240						
Salaries & Wages	25-240-1	23,977,664	22,732,769		22,732,769	22,373,314	359,455
Other Expenses	25-240-2	1,464,437	1,803,134		1,803,134	1,646,721	156,413
SCHOOL TRAFFIC GUARDS	25-240						
Salaries & Wages	25-240-1	748,224	844,288		819,288	759,370	59,918
Other Expenses	25-240-2	19,000	19,900		19,900	18,900	1,000
DATA PROCESSING DEPARTMENT - POLICE	25-106						
Salaries & Wages	25-106-1		221,209		221,209	191,199	30,010
Other Expenses	25-106-2	76,500	82,465		82,465	60,079	22,386
DEPARTMENT OF PROPERTY MAINTENANCE							
OFFICE OF DIRECTOR	22-195						
Salaries & Wages	22-195-1	449,984	188,162		188,162	176,151	12,011
Other Expenses	22-195-2	2,700	4,750		4,750	1,647	3,103
BUILDING DIVISION	22-195						
Salaries & Wages	22-195-1	742,082	749,420		749,420	737,157	12,263
Other Expenses	22-195-2	71,018	100,608		100,608	53,605	47,003

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
CODE ENFORCEMENT	22-195						
Salaries & Wages	22-195-1	771,125	563,592		563,592	547,027	16,565
Other Expenses	22-195-2	205,350	158,000		158,000	73,660	84,340
Housing Inspection	22-195-2	72,356	75,000		75,000	75,000	-
DEPARTMENT OF HEALTH & HUMAN SERVICES							
OFFICE OF THE DIRECTOR	27-330						
Salaries & Wages	27-330-1	402,933	269,609		281,609	280,523	1,086
Other Expenses	27-330-2	54,970	55,280		55,280	35,699	19,581
HEALTH OFFICER/DIVISION OF HEALTH SERVICES	27-330						
Salaries & Wages	27-330-1	268,894	257,802		257,802	255,180	2,622
Other Expenses	27-330-2	9,300	8,850		8,850	2,789	6,061
DENTAL	27-330						
Salaries & Wages	27-330-1	86,522	141,351		129,351	87,860	41,491
Other Expenses	27-330-2	250	225		225	152	73
ENVIRONMENTAL HEALTH	27-335						
Salaries & Wages	27-335-1	297,375	196,555		196,555	175,043	21,512
Other Expenses	27-335-2	7,150	4,850		4,850	2,031	2,819

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
DIVISION OF WEIGHTS & MEASURES	27-335						
Salaries & Wages	27-335-1	-					-
Other Expenses	27-335-2	-					-
HIV COUNSELING	27-330						
Salaries & Wages	27-330-1	1,753					-
Other Expenses	27-330-2	-					-
LEAD POISONING	27-330						
Salaries & Wages	27-330-1	16,434					-
Other Expenses	27-330-2	-					-
PUBLIC HEALTH NURSING	27-330						
Salaries & Wages	27-330-1	312,054	342,503		342,503	316,667	25,836
Other Expenses	27-330-2	25,850	25,950		25,950	13,528	12,422
SUBSTANCE ABUSE	27-330						
Salaries & Wages	27-330-1	7,868	1,044		1,044	1,044	-
Other Expenses	27-330-2	-					-
VITAL STATISTICS	27-330						
Salaries & Wages	27-330-1	116,541	156,124		156,124	128,790	27,334
Other Expenses	27-330-2	6,830	6,800		6,800	1,514	5,286

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
WIC	27-330						
Salaries & Wages	27-330-1	32,158					-
Other Expenses	27-330-2	-					-
ANIMAL CONTROL	27-340						
Salaries & Wages	27-340-1	81,392	61,960		68,960	60,819	8,141
Other Expenses	27-340-2	88,529	89,308		82,308	77,586	4,722
EMERGENCY MEDICAL SERVICE	27-330	724,500	724,500		724,500	724,500	-
DEPARTMENT OF HEALTH & HUMAN SERVICES							
ESSEX REGIONAL HEALTH COMMISSION	27-330	13,150	13,150		13,150	12,767	383
LAB WASTER DISPOSAL	27-330	5,200	5,200		5,200	1,974	3,226
DIVISION OF SENIOR CITIZENS	27-330						
Salaries & Wages	27-330-1	546,580	419,318		419,318	394,396	24,922
Other Expenses	27-330-2	104,352	20,732		20,732	13,996	6,736
DIVISION OF EMPLOYMENT & TRAINING	27-330						
Salaries & Wages	27-330-1	536,431	496,100		496,100	485,798	10,302
Other Expenses	27-330-2	57,965	42,595		42,595	30,749	11,846

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
CHILD FOOD PROGRAM - WINTER	27-370						
Salaries & Wages	27-370-1						-
Other Expenses	27-370-2						-
CHILD FOOD PROGRAM - SUMMER	27-330						
Salaries & Wages	27-330-1	101,941	97,009		97,009	96,734	275
Other Expenses	27-330-2						-
DEPARTMENT OF RECREATION & CULTURAL AFFAIRS							
DIRECTOR'S OFFICE	28-370						-
Salaries & Wages	28-370-1	373,164	156,022		159,022	158,116	906
Other Expenses	28-370-2	40,093	42,712		42,712	37,771	4,941
INTRUCTIONAL & RECREATIONAL LEADERS	28-370						
Salaries & Wages	28-370-1	790,537	784,483		784,483	784,483	-
Other Expenses	28-370-2	14,300	22,000		22,000	20,095	1,905
COMMUNITY CELEBRATIONS:	28-370						
Other Expenses	28-370-2						-
DAY CAMP PROGRAM	28-370						
Salaries & Wages	28-370-1	56,622	136,450		136,450	136,450	-
Other Expenses	28-370-2		-				-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
SWIMMING POOL PROGRAM	28-370						
Salaries & Wages	28-370-1	136,205	183,604		183,604	183,604	-
Other Expenses	28-370-2		-				-
DIVISION OF NEIGHBORHOOD FACILITIES	28-370						
Salaries & Wages	28-370-1	198,321	183,381		186,381	185,952	429
Other Expenses	28-370-2	15,596	35,379		35,379	26,642	8,737
EAST ORANGE GOLF COURSE	28-370						
Salaries & Wages	28-370-1	179,873	478,503		472,503	461,457	11,046
Other Expenses	28-370-2	259,645	340,007		340,007	315,529	24,478
WATER COMMISSION	30-414						
Other Expenses	30-414-2	1,000	1,000		1,000		1,000

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
							0
							0

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
<b>Bond &amp; Note Sales Expense</b>	<b>30-411</b>	25,000	25,000		25,000	22,205	2,795
<b>Settlement Costs - Salary Expense</b>	<b>30-412</b>	500,000	490,563		490,563	486,815	3,748
<b>COPS in School - EO Board of Education</b>	<b>30-419</b>	554,684	557,900		557,900	554,686	3,214
<b>Matching Funds for Grants</b>		46,875	100,000		100,000	6,250	93,750
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>	<b>92,860,259</b>	<b>89,336,650</b>	<b>500,000</b>	<b>89,836,650</b>	<b>85,732,002</b>	<b>4,104,648</b>
B. Contingent	35-470			xxxxxx	0		-
<b>Total Operations including Contingent - Within "CAPS"</b>	<b>34-201</b>	<b>92,860,259</b>	<b>89,336,650</b>	<b>500,000</b>	<b>89,836,650</b>	<b>85,732,002</b>	<b>4,104,648</b>
Detail:							-
Salaries & Wages	34-201-1	59,999,423	56,557,873	0	56,554,373	55,250,393	1,303,980
Other Expenses(Including Contingent)	34-201-2	32,860,836	32,778,777	500,000	33,282,277	30,481,609	2,800,668

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870			xxxxxx			xxxxxx
							-
Accumulated Sick Leave & Hold Back	46-992	400,000	300,000		300,000	295,568	4,432
Settlement Cost for Previous Litigation	46-991	200,000	200,000		200,000	191,593	8,407
Prior Years Bills:	30-410	16,702	5,847		5,847	150	
AAAD Inc. t/a Local Talk			2,197		2,197	2,197	-
Global Connect			16,368		16,368	16,368	-
Nextera Energy			588		588	588	-
Lawyers Dairy and Manual		284					
East Orange General Hospital		50					
Diversified Adjustment service		2,964					

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY EXPENDITURES	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
<b>Contribution to: Public Employees' Retirement System (P.E.R.S)</b>	<b>36-471</b>	2,689,113	2,814,547		2,814,547	2,793,363	21,184
<b>Social Security System (O.A.S.I.)</b>	<b>36-472</b>	2,533,187	2,405,991		2,405,991	2,364,329	41,662
<b>Consolidated Police and Firemen's Pension Fund</b>	<b>36-474</b>	6,228	86		86	86	-
<b>Police and Fireman's Retirement System of N.J. (P.</b>	<b>36-475</b>	7,822,473	8,175,173		8,175,173	8,175,173	-
<b>PERS Death Benefit</b>		1	1		1		1
<b>PFRS - Retroactive Pay</b>	<b>36-475</b>	61,934					
<b>Unemployment Compensation</b>	<b>23-225</b>						
<b>PERS - Employer Delayed Enrollment</b>	<b>36-471</b>	15,964					
<b>Total Deferred Charges &amp; Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>13,748,900</b>	<b>13,920,798</b>	<b>-</b>	<b>13,920,798</b>	<b>13,839,415</b>	<b>75,686</b>
<b>Operating Deficit - Water Utility Fund</b>							
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	106,609,159	103,257,448	500,000	103,757,448	99,571,416	4,180,334

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Maintenance of Free Public Library	29-390	4,215,029	4,117,048		4,117,048	4,117,048	-
							-
Declared State of Emergency for Snow removal: N.J.S.A. 40A-45.45(b)		157,000					-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	4,372,029	4,117,048	-	4,117,048	4,117,048	-



CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Alcoholism & Drug Abuse Treatment Rehab Grant	41-812		745,916		745,916	745,916	-
Alcoholism & Drug Abuse Treatment Rehab Grant-Match	41-812						-
Childhood Lead-Base Paint Poison	41-807		250,000		250,000	250,000	-
Clean Communities Program	41-770	91,450	97,600		97,600	97,600	-
Community Development Block Grant	41-834	1,130,275	1,098,557		1,098,557	1,098,557	-
HIV Counseling & Testing	41-824	140,588	140,588		140,588	140,588	-
Home Program	41-835	68,298	334,004		334,004	334,004	-
Home Friends	41-804	240,000	241,118		241,118	241,118	-
N.J. Transportation Trust Fund	41-865		409,820		409,820	409,820	-
Delta Dental	41-847	21,563			-		-
Body Armor Replacement Grant	41-716				-		-
WIC Supplemental Food Grant	41-803		1,005,800		1,005,800	1,005,800	-
Delta Dental - Unappropriated	41-847	5,000			-		-
Shelter Care Plus -E. O. General Hospital	41-713		390,946		390,946	390,946	-
Shelter Plus Care Program - Isaiah House	41-713		192,452		192,452	192,452	-
Summer Food Service Program	41-816	224,856	507,343		507,343	507,343	-
Body Armor Replacement Grant - Unappropriated	41-716	27,786			-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total for CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset By Revenues	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(Continued)							-
COPS Hiring Recovery Grant	41-712		496,688		496,688	496,688	-
Justice Assistance Grant - FY 2013	41-727	47,075	50,474		50,474	50,474	-
Justice Assistance Grant - FY 2014	41-727	45,191			-	-	-
Recycling Tonnage Grant - Unappropriated	41-877	16,199			-		-
SAFER Grant	41-887		463,034		463,034	463,034	-
UEZ Projects Grant	41-808				-		-
UEZ Administration Grant	41-808		66,980		66,980	66,980	-
Emergency Management Performance Grant	41-882				-		-
Essex County Recreation & Open Space Trust Grant	41-890	150,000			-		-
Childhood Lead-Base Paint Poison - Carry Over	41-807				-		-
Community Development Block Grant - Carry Over	41-834	232,984	259,497		259,497	259,497	-
Home Program - Carry Over	41-835		23,812		23,812	23,812	-
Hurricane Sandy Disaster NEG	41-889		321,918		321,918	321,918	-
UDAG - Program Income	41-726		3,611		3,611	3,611	-
Youth Corps Urban Gateway Enhancement Grant	41-833	32,000	32,000		32,000	32,000	-
Click It or Ticket	41-836		4,000		4,000	4,000	-







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total For CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	4,755,000	4,465,000		4,465,000	4,465,000	
Payment of Bond Anticipation Notes and Capital Notes	45-925	2,673,500	2,095,000		2,095,000	2,095,000	
Interest on Bonds	45-930	1,755,814	2,186,566		2,186,566	2,072,084	
Interest on Notes	45-935	127,713	143,855		143,855	138,888	
Green Trust Loan Program:	xxxxxxx						
Loan Repayments for Principal and Interest	45-940	30,890	13,769		13,769	13,769	
Interest on Special Emergency & Tax Appeal Refunding Notes							
Capital Lease Payments							xxxxx
Interest on Tax Appeal Refunding Note							xxxxx
Interest on Bond Anticipation Notes							xxxxx
Capital Lease Obligations Approved After 7/1/2007							xxxxx
Principal & Interest	45-941	232,860	583,476		583,476	260,781	xxxxx
	45-941						xxxxx
							xxxxx
							xxxxx
							xxxxx
							xxxxx
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>	<b>9,575,777</b>	<b>9,487,666</b>	<b>-</b>	<b>9,487,666</b>	<b>9,045,522</b>	<b>-</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total For CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870	500,000	1,000,000	xxxxx	1,000,000	1,000,000	xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875	729,147	590,000	xxxxx	590,000	590,000	xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			xxxxx	-		xxxxx
Cancelled General Capital Fund Grants Receivable	46-872						
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
<b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>	46-999	1,229,147	1,590,000	xxxxx	1,590,000	1,590,000	-
(F) Judgements (N.J.S.A. 40A:4-45.3cc) Transferred to B.O.E. for Use of Local Schools	37-480			xxxxx			xxxxx
(N) (N.J.S.A> 40:48-17.1 & 17.3)	29-405	122,247	124,436	xxxxx	124,436		124,436
				xxxxx			xxxxx
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceeding Year	46-885			xxxxx			xxxxx
				xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	17,788,090	27,825,957	-	27,825,957	27,259,377	124,436

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total For CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticipation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
							xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	17,788,090	27,825,957	-	27,825,957	27,259,377	124,436
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	124,397,249	131,083,405	500,000	131,583,405	126,830,794	4,304,770
(M) Reserve for Uncollected Taxes	50-899	8,320,151	9,455,465		9,455,465	9,455,465	-
9. Total General Appropriations	34-499	132,717,400	140,538,870	500,000	141,038,870	136,286,259	4,304,770

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Operations	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total For CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	106,609,159	103,257,448	500,000	103,757,448	99,571,416	4,180,334
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	4,372,029	4,117,048		4,117,048	4,117,048	-
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999						
Additional Appropriation Offset by Revenues	34-303						
Public & Private Programs Offset by revenues	40-999	2,488,890	12,456,807	-	12,456,807	12,456,807	-
Total Operations - Excluded from Caps	34-305	6,860,919	16,573,855	-	16,573,855	16,573,855	-
(C) Capital Improvements	44-999	-	50,000		50,000	50,000	
(D) Municipal Debt Service	45-999	9,575,777	9,487,666		9,487,666	9,045,522	-
(E) Deferred Charges - Excluded from "CAPS"	46-999	1,229,147	1,590,000	XXXXXX	1,590,000	1,590,000	-
(F) Judgements	37-480						
(G) Cash Deficit - With Prior Consent of LFB	46-885			XXXXXX			XXXXXX
(K) Local District School Purposes	29-410						XXXXXX
(N) Transferred to Board of Education	29-405	122,247	124,436	XXXXXX	124,436	-	124,436
(M) Reserve for Uncollected Taxes	50-899	8,320,151	9,455,465	XXXXXX	9,455,465	9,455,465	-
Total General Appropriations	34-499	132,717,400	140,538,870	500,000	141,038,870	136,286,259	4,304,770

**DEDICATED WATER UTILITY BUDGET**

City of East Orange

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in CY 2013
		2014	CY 2013	
Operating Surplus Anticipated	08-501		1,475,070	1,475,070
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	-	1,475,070	1,475,070
Rents	08-503	20,320,618	19,178,482	19,848,352
Additional Rents	08-504			
Miscellaneous	08-505	159,000		159,324
Hurricane Sandy Disaster National Emergency (NEG) Grant			463,217	143,757
Appropriations Cancelled			1,077,502	1,077,502
FEMA - Hurricane Sandy Aid			524,526	524,526
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxx	xxxxx	xxxxx	xxxxx
Additional Water Rents	08-504			
Reserve for Rate Stabilization				
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	08-599	20,479,618	22,718,797	23,228,531

\*Note: Use pages 31,32 and 33  
for water utility only.

All Other utilities use sheets  
34,35 and 36

DEDICATED WATER UTILITY BUDGET (continued)

City of East Orange

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total For CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Salaries and Wages	55-501	3,873,917	4,359,339		4,359,339	4,332,937	26,402
Other Expenses	55-502	11,374,349	13,419,301	1,000,000	14,419,301	13,862,480	556,821
Employees Group Insurance	55-504	711,161	479,143		479,143	787,204	-
<b>Capital Improvements:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	600,000	1,000,000	xxxxx	1,000,000	1,000,000	
Capital Outlay	55-512						
Preliminary Engineering Fees	55-514						
<b>Debt Service</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Payment of Bond Principal	55-520	1,654,053	1,599,053		1,599,053	1,599,052	xxxxx
Interest on Bonds	55-522	1,186,191	1,184,896		1,184,896	1,175,215	xxxxx
Interest on Notes	55-523	7,950					xxxxx
Loan Repayments for Principal & Interest	55-523						xxxxx
Loan Repayment to City - Principal & Interest	55-523						xxxxx
NJEIT Fees & Charges		38,346	20,000		20,000	34,546	xxxxx

DEDICATED WATER UTILITY BUDGET (continued)

City of East Orange

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended CY 2013	
		For 2014	For CY 2013	For CY 2013 By Emergency Appropriations	Total For CY 2013 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>DEFERRED CHARGES:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	55-530			xxxxx			xxxxx
							xxxxx
Over Expenditures - Operating		391,785		xxxxx			xxxxx
Over Expenditures - Capital Improvement Fund		125,985		xxxxx			xxxxx
				xxxxx			xxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Contribution to: Public Employees Retirement System	55-540	150,000	193,773		193,773	150,000	43,773
Social Security System (O.A.S.I)	55-541	265,881	269,521		269,521	338,699	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	100,000	193,771		193,771		193,771
<b>Judgements</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			xxxxx			xxxxx
<b>Surplus (General Budget)</b>	<b>55-545</b>			xxxxx			xxxxx
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	<b>55-599</b>	<b>20,479,618</b>	<b>22,718,797</b>	<b>1,000,000</b>	<b>23,718,797</b>	<b>23,280,133</b>	<b>820,767</b>

**CITY OF EAST ORANGE  
2013 MUNICIPAL BUDGET**

**Sheets 34 - 36 - Not Applicable to Municipal Budget and have been omitted from this document**

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	51-101			
<b>NOT APPLICABLE</b>				
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2013 Paid or Charged
		2014	2013	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

**DEDICATED ASSESSMENT BUDGET**

**N/A**

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2013
		2014		2013		
Assessment Cash	53-101					
Deficit ( _____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2013 Paid or Charged
		2014		2013		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat, Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Developers Escrow Fund; Self Insurance Program Funds; Housing and Community Development Act of 1974; Recycling Program; Uniform Fire Safety Act Penalty Monies; Neighborhood Preservation Program; Snow Removal Trust Fund; Disposal of Forfeited Property; Accumulated Absences; Parking Offenses Adjudication Act; Open Space Recreation and Farmland and Historic Preservation Trust Fund

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

## APPENDIX TO BUDGET STATEMENT

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS			
Cash and Investments	1110100	19,411,542	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		00
Federal and State Grants Receivable	1110200	17,494,633	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	5,600,032	00
Tax Title Liens Receivable	1110400	5,439,933	00
Property Aquired By Tax Title Lien Liquidation	1110500	8,936,450	00
Other Receivables	1110600	6,227,561	00
Other Assets			00
Deferred Charges Required to be in 2014 Budget	1110700	1,090,000	00
Deferred Charges Required to be in budgets Subsequent to 2014	1110800	990,000	00
Total Assets	1110900	65,190,151	00

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	29,914,967	00
Reserve for Receivables	2110200	23,459,727	00
Surplus	2110300	11,815,457	00
Total Liabilities, Reserves and Surplus		65,190,151	00

School Tax Levy Unpaid	2220110		
Less: School Tax Deferred	2220200		
*Balance Included in Above "Cash Liabilities"	2220300		

		CY 2013		CY 2012	
Surplus Balance, January 1st	2310100	10,199,075	00	6,807,972	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected: CY 2013 _93.34%, CY 2012 _92.18%)	2310200	123,899,122	00	109,320,569	00
Delinquent Taxes	2310300	8,368,722	00	5,826,714	00
Other Revenues and Additions to Income	2310400	51,201,928	00	57,366,966	00
Total Funds	2310500	193,668,847	00	179,322,221	00
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	140,538,870	00	131,644,014	00
School Taxes (Including Local and Regional)	2310700	20,616,969	00	20,364,499	00
County Taxes (Including Added Tax Amounts)	2310800	17,121,377	00	16,679,923	00
Special District Taxes	2310900	60,467			
Municipal Open Space Tax		516,106			
Other Expenditures and Deductions From Income	2311000	2,999,602	00	1,734,710	00
Total Expenditures and Tax Requirements	2311100	181,853,391	00	170,423,146	00
Less: Expenditures to be Raised by Future Taxes	2311200			1,300,000	
Total Adjusted Expenditures and Tax Requirements	2311300	181,853,391	00	169,123,146	00
Surplus Balance, December 31st	2311400	11,815,456	00	10,199,075	00

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	11,815,456	00
Current Surplus Anticipated in 2014 Budget	2311600	6,000,000	00
Surplus Balance Remaining	2311700	5,815,456	00

(Important: This appendix must be included in advertisement of budget.)

**2014**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

\_\_\_\_ years. (Exceeding minimum time period)

Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**SECTION 2 - UPON ADOPTION FOR STATE CALENDER YEAR 2014**

(Only to be Included in th Budget as Finally Adopted)

**RESOLUTION No. -**

Be it Resolved by the City Council of the City of East Orange , County of Essex that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) 87,291,218 (Item 2 below) for municipal purposes, and
- (b) - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

RECORDED VOTE (Insert last name)	<b>BULLOCK</b>	Ayes	Absented	{	<b>HOLMAN</b>
	<b>GREEN</b>				
	<b>HUGHES</b>				
	<b>COOPER</b>				
	<b>JAMES</b>				
	<b>JOHNSON</b>				
	<b>TALMADGE</b>				

**SUMMARY OF REVENUES**

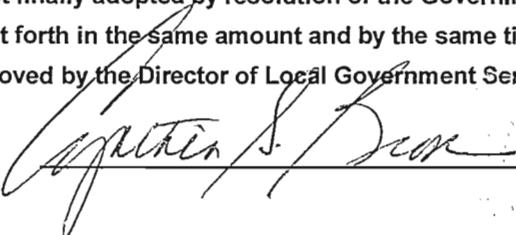
<b>1. General Revenues</b>		
Surplus Anticipated	08-100	6,350,000
Miscellaneous Revenues Anticipated	13-099	33,476,182
Receipts from Delinquent Taxes	15-499	5,600,000
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item6(a), Sheet(11)</b>	<b>07-190</b>	<b>87,291,218</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 41	07-195	
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	-
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		<b>-</b>
<b>4. To be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	
<b>Total Revenues</b>	<b>13-299</b>	<b>132,717,400</b>

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	92,860,259
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	13,748,900
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	6,860,919
(c) Capital Improvements	44-999	-
(d) Municipal Debt Service	45-999	9,575,777
(e) Deferred Charges - Municipal	46-999	1,229,147
(f) Judgments	37-480	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	122,247
(g) Cash Deficit	46-885	
(k) For Local District School Purposes	29-410	
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	8,320,151
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	<b>34-499</b>	<b>132,717,400</b>

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the -----day of -----, 2014

It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the CY 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 5<sup>th</sup> day of August, 2014,  Clerk

**COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	F COA	Appropriated		Expended 2013			
		2014	2013				For 2014	For 2013	Paid or Charged	Reserved		
Amount To Be Raised By Taxation	54-190	502,621	515,300	5,115,300	Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
			N/A		Salaries & Wages	54-385-1						
Interest Income	54-113			13	Other Expenses	54-385-2						
					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:					Salaries & Wages	54-375-1						
					Other Expenses	54-375-2	502,621		515,300		106,999	408,301
Public and Private Revenues:					Historic Preservation: Salaries & Wages	54-176-1	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Other Expenses	54-176-2						
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>	502,621	515,300	5,115,313	Acquisition of Lands for Recre- ation and Conservation	54-915-2						
<b>Summary of Program</b>					Acquisition of Farmland	54-916-2						
Year Referendum Passed/Implemented:				November 6, 2012	Down Payments on Improvements	54-902-2						
Rate Assessed:				\$ .02 per \$100 of equalized value	Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date				\$ 515,300	Payment of Bond Principal	54-920-2					XXXXXX	XX
Total Expended to date				\$ 106,999	Payment of bond Anticipation Notes and Capital Notes	54-925-2					XXXXXX	XX
Total Acreage Preserved to date					Interest on Bonds	54-930-2					XXXXXX	XX
					Interest on Notes	54-935-2					XXXXXX	XX
Recreation land preserved in 2013:					Reserve for Future Use	54-950-2						
Farmland preserved in 2013:					<b>Total Trust Fund Appropriations:</b>	54-499	502,621		515,300		106,999	408,301

**Annual List of Change Orders Approved**  
**Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: City of East Orange

Year Ending: December 31, 2013

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

1.

2.

3.

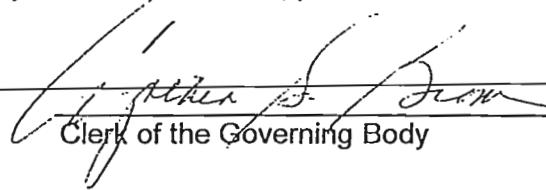
4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice).

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here [ ] and certify below.

7-11-13

Date



Clerk of the Governing Body