

CY 2014 County Budget (DATA SHEET) - Public Officials of the County of Cumberland

ADOPTED COPY

License / Certification

Appointed Officials	Number
Gerry Seneski	Y0026 / 453
Chief Financial Officer	CCFO / RMA
Gregory Facemyer	
County Treasurer	
Kenneth Mecouch	
Clerk of the Board / County Administrator	
Patricia Belmont	
Tax Board Administrator	
Kevin McGahey	
Purchasing Official	
Carol McAllister of Bowman & Company	528
Registered Municipal Accountant	RMA
Theodore Baker of Cumberland County	
Solicitor	

Elected Officials - Governing Body

Term Expires

Freeholder Director, Joseph Derella Jr	12/31/2015
Freeholder Deputy Director, Douglas Long	12/31/2015
Freeholder, Carol Musso	12/31/2014
Freeholder, Anthony Surace	12/31/2014
Freeholder, James Sauro	12/31/2014
Freeholder, Thomas Shepard	12/31/2016
Freeholder, Darlene Barber	12/31/2016
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Muni Code	0600
Budget Introduction Date	3/25/2014
Public Hearing Date	4/30/2014
Fiscal Year Ending	12/31/2014

The County of Cumberland
Treasurer's Office, 790 East Commerce Street
Bridgeton, NJ 08032

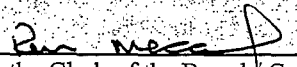
Phone #
Fax #
Web Address

(856) 453-2136
(856) 451-0639
www.co.cumberland.nj.us

Mail Budget to - Director, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625

CY 2014 County Budget - Certifications Cumberland County

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 and that public advertisement will be made in accordance with the provisions of NJS 40A:4-6 and NJAC 5:30-4.4(d).

Signed:  Dated: 3/25/14
Certified by the Clerk of the Board / County Administrator

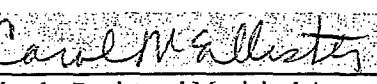
Kenneth Mecouch, Clerk of the Board / County Administrator
Phone Number (856) 452-2125 Extension N/A
Email kenme@co.cumberland.nj.us

It is hereby certified that the approved Budget annexed hereto 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 and the Budget is in full compliance with the Local Budget Law, NJSA 40A:4-1 et. Seq.

Signed:  Dated: 3/25/14
Certified by the Chief Financial Officer

Gerry Seneski, Chief Financial Officer
Phone Number (856) 453-2136 Extension N/A
Email gerryse@co.cumberland.nj.us

It is hereby certified that for the approved Budget annexed hereto; all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.


Signed:  Dated: 3/25/14
Certified by the Registered Municipal Accountant

Carol McAllister of Bowman & Company, Registered Municipal Accountant
Phone Number (856) 821-6864 Extension N/A
Email cmcallister@bowmanllp.com

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

By:  Dated: 4/9/14

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 NJS 40A:4-79.

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

By: _____ Dated: _____

CY 2014 County Budget Approval Resolution - Notice of Public Hearing

Cumberland County

Whereas, the County Budget has been presented for approval for the Cumberland County Freeholder Board.

Be It Resolved, that the following statements of revenues and appropriations shall constitute the County Budget; and

Be It Further Resolved, that said Budget be published in the The South Jersey Times and The Daily Journal in the 4/4/2014 issue.

The Cumberland County Freeholder Board does hereby approve the following as the budget for the County of Cumberland.

RECORDED VOTE (Insert last name)	Ayes	Freeholder Director, Joseph Derella Jr	Nays		Abstained	
		Freeholder Deputy Director, Douglas Long				
		Freeholder, Carol Musso				
		Freeholder, Anthony Surace				
		Freeholder, James Sauro				
		Freeholder, Thomas Shepard				
		Freeholder, Darlene Barber			Absent	

Notice is hereby given that the Budget and Tax Resolution was approved on 3/25/2014 by the governing body of the Cumberland County.

A Hearing on the Budget and Tax Resolution will be held at Freeholder Conference Room, 790 East Commerce Street, Bridgeton, NJ on 4/30/2014 at 6:00 pm at which time and place objections to said Budget and Tax Resolution may be presented by taxpayers or other interested persons.

Summary of Current Fund Section	CY 2014		CY 2013
General Operating Appropriations	108,804,580.00		106,968,216.90
Federal and State Grants	7,434,945.80		20,559,819.44
Capital	260,000.00		330,000.00
Debt Service	8,792,954.00		8,906,840.50
Total General Appropriations	125,292,479.80		136,764,876.84
Less: Prior Years' Surplus Balance Anticipated as a General Revenue	4,400,000.00		7,000,000.00
Less: Total Anticipated General Revenues Other Than Current Property Tax	33,894,991.80		44,338,230.84
Amount to be Raised by Taxes for Support of County Budget	86,997,488.00		85,426,646.00

EXPLANATORY STATEMENT COUNTY BUDGET MESSAGE

COUNTY TAX LEVY CAP

Public Law 2007, Chapter 62 amended the existing cap law to include a second CAP calculation. Both calculations are required to be completed, and for Counties, the calculation that results in the lowest increase is to be used to determine the amount to be raised by taxation.

The first calculation (referred to as the 1977 Tax Levy Cap) resulted in an amount to be raised by taxation of \$86,997,488 and the second calculation (referred to as the 2010 Tax Levy Cap) resulted in an amount to be raised by taxation of \$87,879,025.

The following worksheets illustrate the detailed items used to calculate each of the two levy cap's. Based on statutory requirements, Cumberland County must use the 1977 Tax Levy Cap of 86,997,488. The levy proposed within the 2014 Budget anticipates \$86,997,488 of revenue from the Couty Purpose Tax Levy. In addition, \$1,715,779 will be carried forward as a "Cap Bank" pursuant to the Cap Bank and COLA Ordinance passed prior to final adoption of this budget.

EMPLOYEE HEALTH BENEFITS

The 2014 budget includes health benefit payments for existing employees and for retirees. The net budgeted cost for Health Benefits is \$14,567,000. Health benefits reform legislation of 2010 requires premium cost sharing contributions by employees that, for 2014 reduces the budgeted cost by \$1,260,000. For 2013 the \$13,743,000 appropriation was net of \$685,000 expected employee cost share.

Contributions are phased in over 4 years. Each bargaining unit began their phase in after their existing 2010 contract expired. While the County Budgets on a calendar year, the 4 phase-in steps begin each July 1. As a result of mid year increases and factors such as salary, years on the guide, and union contracts, cost sharing anticipated in the budget tend to be lower than actual annual results. In 2013, \$685,000 was anticipated in the budget while \$913,034 was received.

EXPLANATORY STATEMENT **COUNTY TAX LEVY CAP (PL-1977 CALCULATION)**

1977 Tax Levy CAP Calculation		1977 Tax Levy CAP Calculation	
Prior Year County Purpose Tax.....	85,426,646.00	Allowable County Tax Before Exceptions.....	57,478,592
Prior Year Exclusions		Current Year Exclusions	
Debt Service.....	6,841,765	Debt Service.....	6,570,202
Deferred Charges.....	54,517	Deferred Charges.....	
Capital Improvements.....	330,000	Capital Improvements.....	260,000
Matching Funds.....	1,350,000	Matching Funds.....	1,350,000
County Welfare Board.....	6,300,960	County Welfare Board.....	6,367,319
Special Services School District.....	200,000	Special Services School District.....	200,000
Vocational School.....	2,000,000	Vocational School.....	2,000,000
County College 1992 Base=2,281,918	3,765,014	County College 1992 Base=2,281,918	3,885,982
911 Emergency Mgt Services.....	1,704,275	911 Emergency Mgt Services.....	1,748,925
Health Insurance.....		Health Insurance.....	281,561
Prosecutor Bigley 2004 Base=2,705,472	5,687,486	Prosecutor Bigley 2004 Base=2,705,472	5,737,128
Total Exclusions.....	28,234,017	Total Exclusions.....	28,401,117
Amount on Which Cap is applied.....	57,192,629	Add New Construction.....	229,179
Cap %.....	0.50%	Total Allowable Levy before Bank.....	86,108,888
Cap Limit.....	285,963	2012 Cap Bank Utilized.....	888,600
Allowable County Tax Before Exceptions.....	57,478,592	Total Allowable Levy using the 1977 Cap Calculation.....	86,997,488
		2010 Cap Maximum County Tax after Exceptions.....	87,879,025
		Limited to Lower Cap Calculation - 1977.....	86,997,488
		2014 County Purpose Tax.....	86,997,488
		2014 Cap Bank Carried Forward.....	1,715,779
		2012 Cap Bank Not Used and now Expiring in 2014.....	486,297

EXPLANATORY STATEMENT **COUNTY TAX LEVY CAP (PL-2010 CALCULATION)**

2010 Tax Levy CAP Calculation	
Prior Year Amount to be Raised by Taxation for County Purposes.....	85,426,646
Plus 2% Cap Increase.....	1,708,533
Adjusted Tax Levy Prior to Exclusions	87,135,179
Exclusions:	
Health Insurance Cost Increase.....	514,667
Pension Obligation Increase.....	
Capital Improvements Increase.....	
Debt and Capital Lease Increase.....	
Emergency Appropriation.....	
Add Total Exclusions.....	514,667
Adjusted Tax Levy	87,649,846
New Ratables Adjustment:	
Increase in Valuations (New Construction/Additions).....	24,698,654
Prior Year's Local Municipal Purpose Tax Rate (per \$100).....	0.9279
New Ratable Adjustment to Levy.....	229,179
Maximum Allowable Amount to be Raised by Taxation.....	87,879,025
1977 Tax Levy Cap Calculation.....	86,997,488
Lower Cap Calculation - 1977.....	86,997,488
Cap Bank Created 2 years prior.....	
Cap Bank Created 1 year prior.....	
2014 County Purpose Tax.....	86,997,488
Actual CAP Bank Carried Forward	
2014 Cap Bank.....	
2013 Cap Bank.....	135,165

EXPLANATORY STATEMENT COMPENSATED ABSENCE LIABILITY

Organization / Individuals Eligible for Benefit	Accrued Terminal Leave Pay		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Value of Compensated Absences			
CWA 1036	497	63,393	Yes		
CWA 1036 Management	2,842	179,677	Yes		
ASAP	340	54,063	Yes		
UAW 2327	9,557	723,986	Yes		
UAW Library	591	33,030	Yes		
UAW Office of Employment Training	1,459	102,819	Yes		
UPSEU	2,058	142,687	Yes		
Management & Other Non-Affiliated Workers	4,780	394,705		Yes	
FOP 194	1,301	75,233	Yes		
PBA 231	2,354	209,655	Yes		
PBA 299	1,472	140,800	Yes		
PBA 396	946	159,441	Yes		
PBA 396 SOA	813	143,889	Yes		
SOA	646	68,605	Yes		
Totals	29,656	2,491,983			

Total Funds Reserved as of end of 2013:

1,531,701

Total Funds Appropriated in 2014:

None

The work force shall be divided into appropriate groups such as labor unions, departments or job titles in a manner such that all employees are represented on this sheet. Towns where there is no annual carry-forward of sick or vacation time shall indicate this as a zero value - not/applicable is NOT an appropriate answer.

USER FRIENDLY BUDGET SECTION **STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Tax Levy	Annual increases limited to approximately \$1.8 million	The 2% Cap and matched against unreasonable expectations create a challenge. If the rumors become reality, a 0% cap will be devastating. Our current 6 year plans under a 2% cap are sustainable. If the cap is reduced it will lead to Draconian cuts in the form of layoffs, resulting in significant service reduction.
		X		Salary Increases	Will fight to sustain salary increases of 2% or less	Unions still believe we can print money. Unrealistic optimism by the unions along with a not so distant history of large settlements will add to the budget balancing frustration. Also, the sunset of the 2% cap on binding arbitration (Police contracts) will be a challenge. We must remain focused upon sticking with the long-term plans by not waivering to the demands of the unions.
			X	Real Planning	Priceless	Our budget is balanced for 2014 but a million over the Tax Levy cap for 2015. By beginning now, 2015 will be resolved before the end of 2014. Some ideas are already being discussed. 2016 through 2019 will be balanced as a result of permanent actions are taken for the 2015 Budget.
		X		Aggressive Capital Plans	Placing limits on annual authorizations	A desire for 3 large capital projects could place a strain on the budget, when principal and interest payments begin. However, if proper adjustments are made in 2015 this will be behind us. These projects each have their own merits as well as passionate critics.

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring current appropriations</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			X	Surplus	\$15 million with a PLAN to reduce to \$9 million	Without proper planning, Surplus balances will always be at risk, especially when the balances are healthy. That may sound backward but when balances are high there is significant pressure to "give it back" without planning on how that revenue will be replaced AFTER it has been given back. We are fortunate to have a healthy Surplus Balance, a PLAN to use \$1 million per year over 6 years while reestablishing a proper tax base and controlling appropriations. Our 6 year plan leads to sustainable stability by the sixth year.

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash 2013
			2014	2013	
<u>Surplus Anticipated</u>					
Surplus Anticipated		N 06-101	4,400,000.00	7,000,000.00	7,000,000.00
Surplus Anticipated with Prior Written Consent		Y 06-102			
Total Surplus Anticipated			4,400,000.00	7,000,000.00	7,000,000.00
<u>Section A - Local Revenues</u>					
Added & Omitted Taxes		N 08-106	297,552.00	388,508.25	388,508.25
Interest on Investments		N 08-112	124,990.00	254,000.00	258,592.28
	Cost Reimbursements				
Admin Cost Recovery	Overhead Reimbursement - Health Board	N 08-115	330,000.00	330,000.00	330,000.00
Admin Cost Recovery	Overhead Reimbursement - Federal Grants	N 08-115	50,000.00	48,000.00	50,751.53
Admin Cost Recovery	Overhead Reimbursement - State Court	Y 08-115	1,073,600.00	576,000.00	"236,720.90"
Fringe Benefit Reimbursements	Grants, Board of Health, Library, etc	N 08-116	4,280,000.00	3,927,792.88	4,312,614.16
	Constitutional Officers				
County Clerk - 1 (Prior Rates)		N 08-121	560,000.00	544,000.00	574,469.08
County Clerk - 2 (result of 2001 fee increase)		Y 08-122	440,000.00	395,000.00	457,272.50
County Clerk - Priority Funding		N 08-123	15,000.00		"17,598.75"
County Clerk - Adjuster		N 08-122	32,000.00	31,000.00	32,900.01
Surrogate - 1 (Prior Rates)		Y 08-131	83,000.00	79,000.00	83,732.48
Surrogate - 2 (result of 2001 fee increase)		N 08-132	67,000.00	67,000.00	69,686.84
Sheriff - 1 (Prior Rates)		Y 08-136	98,000.00	87,000.00	98,117.62
Sheriff - 2 (result of 2001 fee increase)		N 08-137	37,000.00	37,000.00	39,152.84
Prosecutor - Discovery		Y 08-141	8,500.00		"8,868.00"

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2014	2013	2013
	Other Departmental Revenue				
Election Board - School Board	N 08-151	14,000.00	20,000.00	14,346.13	
Election Board - Primary & General	N 08-152	182,000.00	182,000.00	196,807.36	
Corrections - Inmate Telephones/Commissary	N 08-161	200,000.00	200,000.00	200,000.00	
Corrections - Conditional Discharge & Bail	N 08-162	85,000.00		"89,775.00"	
Corrections - Social Security Reimbursement	N 08-163	23,000.00		"23,400.00"	
Corrections - Inmate Medical Copay	N 08-164	9,000.00		"9,004.82"	
Corrections - Inmate Electronic Monitoring	N 08-165	140,000.00		"143,913.60"	
Public Works - Motor Vehicles Fine Fund	N 08-171	350,000.00	350,000.00	350,000.00	
Public Works - Engineer, CTP Interest Reserve	N 08-172	1,083.00	14,022.37	14,022.37	
Veteran Cemetary	N 08-181	25,000.00	36,666.00	60,678.00	

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2014	2013	2013
Section B - State Aid Without Offsetting Appropriations					
Debt Service	College Bonds	Y 09-201	1,763,809.00	1,787,286.39	1,787,286.39
Debt Service	Vo-Tech Bonds				
State Salary Subsidies	Constitutional Officers	Y 09-211	96,200.00	85,800.00	85,800.00
State Salary Subsidies	Office On Aging	Y 09-211	58,000.00	58,000.00	58,000.00
State Salary Subsidies	Mental Health Board	Y 09-211	12,000.00	12,000.00	18,000.00
State Salary Subsidies	Emergency Management	Y 09-211	7,000.00	7,950.00	7,170.00
Corrections	Housing of State Prisoners	Y 09-221	40,000.00	39,000.00	45,942.00
Juvenile Detention	Meal Subsidy	Y 09-227	30,000.00	35,000.00	30,070.84

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2014	2013	2013
<u>Section C - State Assumed Social Service Costs</u>					
Supplemental Security Income		Y 10-250	501,574.00	499,040.00	487,335.00
Division of Youth & Family Services		Y 10-251	1,988,467.00	1,949,394.00	1,949,394.00
State Institutions for Mental Diseases		Y 10-252	1,858,013.00	2,389,156.00	2,389,156.00
State Institutions for Developmental Disabilities		Y 10-253	7,121,097.00	6,759,302.00	6,759,302.00
Total State Assumed Social Service Costs					
			11,469,151.00	11,596,892.00	11,585,187.00
<u>Section D - Shared Services</u>					
Shared Services	Improvement Authority (Economic Development)	Y 11-260	37,500.00	150,000.00	150,000.00
Shared Services	College (Donors & Fees)	Y 11-260	100,000.00	100,000.00	100,000.00
Shared Services	Board of Social Services	Y 11-260		55,150.00	55,157.22
Shared Services	Bridgeton (Sunset Lake Dam)	Y 11-260	22,454.00	23,108.00	23,108.00
Shared Services	Juvenile Detention (Salem)	Y 11-260	870,000.00	1,027,154.00	870,925.00
Shared Services	Corrections (Gloucester)	Y 11-260	3,650,000.00	2,140,000.00	2,063,800.00
Total Shared Services					
			4,679,954.00	3,495,412.00	3,262,990.22

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2014	2013	2013
<u>Section E - Special Items with Director's Written Approval</u>					
Special Revenue Item with Director's Approval	Improvement Authority - 5% Contribution	Y 12-265	384,834.00	381,600.00	381,600.00
Special Revenue Item with Director's Approval	Reserve to pay Bonds and Notes	Y 12-265	81,420.00	15,013.51	15,013.51
Special Revenue Item with Director's Approval	General Capital Fund Balance	Y 12-265	14,489.00	30,000.00	30,000.00
Special Revenue Item with Director's Approval	Reserve to pay Bonds - Nursing Home Sale	Y 12-265	240,580.00		

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash 2013
			2014	2013	
<u>Amount to be Raised by Taxes for Support of County Budget:</u>					
Local Tax for County Purposes		Y 07-105	86,997,488.00	85,426,646.00	85,426,646.00
Total Amount to be Raised by Taxes for Support of County Budget			86,997,488.00	85,426,646.00	85,426,646.00
Total Revenue Anticipated			125,292,479.80	136,764,876.84	136,492,644.85

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
General Government								
Administration	Salaries and Wages	I 20-100	1,355,000.00	1,279,400.00		1,279,400.00	1,200,673.73	78,726.27
Administration	Other Expenses	I 20-100	237,400.00	254,163.00		254,163.00	233,124.33	21,038.67
Freeholders	Salaries and Wages	I 20-110	128,000.00	131,000.00		131,000.00	121,996.01	9,003.99
Freeholders	Other Expenses	I 20-110	84,200.00	84,200.00		84,200.00	76,055.52	8,144.48
County Clerk	Salaries and Wages	I 20-120	519,000.00	514,900.00		514,900.00	477,386.39	37,513.61
County Clerk	Other Expenses	I 20-120	157,700.00	157,700.00		157,700.00	141,863.21	15,836.79
Board of Elections	Salaries and Wages	I 20-125	258,000.00	262,750.00		262,638.51	229,705.20	32,933.31
Board of Elections	Other Expenses	I 20-125	565,500.00	565,500.00		565,500.00	470,175.33	95,324.67
Audit	Other Expenses	I 20-135	115,000.00	130,000.00		130,000.00		130,000.00
Information Technology	Salaries and Wages	I 20-140	303,000.00	296,350.00		296,350.00	274,289.98	22,060.02
Information Technology	Other Expenses	I 20-140	149,725.00	149,725.00		149,725.00	148,295.80	1,429.20
Board of Taxation	Salaries and Wages	I 20-150	165,000.00	161,750.00		161,750.00	140,472.82	21,277.18
Board of Taxation	Other Expenses	I 20-150	13,000.00	14,000.00		14,000.00	10,282.35	3,717.65
Legal	Salaries and Wages	I 20-155	185,000.00	180,500.00		180,500.00	157,029.91	23,470.09
Legal	Other Expenses	I 20-155	540,700.00	630,700.00		630,700.00	535,486.40	95,213.60
Insurance - General Liability	Other Expenses	I 20-210	1,511,000.00	1,806,346.00		1,806,346.00	1,792,771.00	13,575.00
General Government	Salaries & Wages		2,913,000.00	2,826,650.00		2,826,538.51	2,601,554.04	224,984.47
General Government	Other Expenses		3,374,225.00	3,792,334.00		3,792,334.00	3,408,053.94	384,280.06
General Government	TOTAL		6,287,225.00	6,618,984.00		6,618,872.51	6,009,607.98	609,264.53

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
Facilities and Central Expenses								
Buildings & Grounds	Salaries and Wages	I 21-310	1,635,000.00	1,521,350.00		1,521,461.49	1,334,121.78	187,339.71
Buildings & Grounds	Other Expenses	I 21-310	658,725.00	606,225.00		606,225.00	555,986.52	50,238.48
Switchboard/Telephone	Salaries and Wages	I 21-440	64,000.00	63,450.00		63,450.00	57,162.11	6,287.89
Switchboard/Telephone	Other Expenses	I 21-440	545,000.00	545,450.00		545,450.00	426,281.78	119,168.22
Postage	Other Expenses	I 21-441	128,000.00	131,500.00		131,500.00	101,499.60	30,000.40
Utilities	Other Expenses	I 21-449	2,458,850.00	2,484,325.00		2,484,325.00	1,881,574.93	602,750.07
Gasoline & Diesel Fuel	Other Expenses	I 21-460	640,000.00	640,000.00		640,000.00	490,922.95	149,077.05
					</			

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2014 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
					Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged
Personnel Costs - Insurance, Payroll Taxes & Benefits								
Insurance - Workers Compensation	Other Expenses	122-215	1,174,000.00	1,025,000.00		1,025,000.00	1,025,000.00	
Insurance - Group Health Insurance	Other Expenses	122-220	14,567,000.00	13,743,000.00		13,743,000.00	13,742,491.87	508.13
Education Fund - Tuition	Other Expenses	122-420	50,000.00	55,000.00		55,000.00	20,801.54	34,198.46
Pension - Public Employees	Other Expenses	122-471	2,871,164.00	3,601,158.00		3,601,158.00	3,601,158.00	
Pension - Police/Firemen	Other Expenses	122-475	2,549,617.00	2,661,622.00		2,661,622.00	2,661,622.00	
Pension - Defined Contribution	Other Expenses	122-477	30,000.00	25,000.00		25,000.00	20,678.82	4,321.18
Social Security System	Other Expenses	122-472	3,250,000.00	3,025,000.00		3,155,000.00	3,145,094.51	9,905.49
NJ Unemployment Compensation	Other Expenses	122-225	365,000.00	350,000.00		350,000.00	345,861.33	4,138.67
Salary Adjustments	Salaries and Wages	122-410	22,000.00	30,000.00		30,000.00		30,000.00
Accumulated Leave Accrual	Other Expenses	122-415	1,000.00					
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CURRENT FUND - APPROPRIATIONS

			2014	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
General Budget Description (FCOA)	Local Description	FCOA #	Appropriated	Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
Land Use Administration								
Planning	Salaries and Wages	I 23-180	573,000.00	567,450.00		567,450.00	513,575.23	53,874.77
Planning	Other Expenses	I 23-180	126,750.00	126,800.00		126,800.00	82,306.24	44,493.76
Board of Construction Appeals	Other Expenses	I 23-186	20,000.00					
Soil Conservation	Other Expenses	I 23-184	15,000.00	15,000.00		15,000.00		15,000.00
Agriculture Development Board	Other Expenses	I 23-182	40,000.00					
Land Use Administration	Salaries & Wages		573,000.00	567,450.00		567,450.00	513,575.23	53,874.77
Land Use Administration	Other Expenses		201,750.00	141,800.00		141,800.00	82,306.24	59,493.76
Land Use Administration	TOTAL		774,750.00	709,250.00		709,250.00	595,881.47	113,368.53

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
JUDICIAL & CORRECTIONS								
Prosecutor	Salaries and Wages	124-275	7,873,000.00	7,913,358.00		7,913,358.00	7,266,720.56	646,637.44
Prosecutor	Other Expenses	124-275	569,600.00	479,600.00		479,600.00	471,476.94	8,123.06
Medical Examiner	Other Expenses	124-277	875,000.00	954,000.00		954,000.00	675,895.96	278,104.04
County Sheriff	Salaries and Wages	124-271	3,994,000.00	3,879,100.00		3,879,100.00	3,607,681.84	271,418.16
County Sheriff	Other Expenses	124-271	430,750.00	300,900.00		300,900.00	266,724.96	34,175.04
Corrections/Prison	Salaries and Wages	124-280	13,409,000.00	12,020,600.00		12,270,600.00	11,653,703.46	616,896.54
Corrections/Prison	Other Expenses	124-280	4,318,128.00	4,870,320.00		4,490,320.00	3,393,949.55	1,096,370.45
Juvenile Detention	Salaries and Wages	124-285	2,102,000.00	2,085,500.00		2,085,500.00	1,775,819.81	309,680.19
Juvenile Detention	Other Expenses	124-285	203,794.00	205,603.00		205,603.00	155,223.48	50,379.52
County Surrogate	Salaries and Wages	124-160	352,000.00	317,800.00		317,800.00	283,319.43	34,480.57
County Surrogate	Other Expenses	124-160	25,200.00	26,100.00		26,100.00	20,508.14	5,591.86
Judicial & Corrections	Salaries & Wages		27,730,000.00	26,216,358.00		26,466,358.00	24,587,245.10	1,879,112.90
Judicial & Corrections	Other Expenses		6,422,472.00	6,836,523.00		6,456,523.00	4,983,779.03	1,472,743.97
Judicial & Corrections	TOTAL		34,152,472.00	33,052,881.00		32,922,881.00	29,571,024.13	3,351,856.87

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
<u>PUBLIC SAFETY</u>								
Weights & Measures	Salaries and Wages	125-245	69,000.00	62,750.00		62,750.00	56,807.33	5,942.67
Weights & Measures	Other Expenses	125-245	3,475.00	4,025.00		4,025.00	2,181.88	1,843.12
Dispatch / 911	Salaries and Wages	125-250	1,609,000.00	1,567,100.00		1,567,100.00	1,317,158.68	249,941.32
Dispatch / 911	Other Expenses	125-250	139,925.00	162,725.00		162,725.00	148,622.46	14,102.54
Emergency Management	Salaries and Wages	125-252	160,000.00	152,150.00		152,150.00	134,813.34	17,336.66
Emergency Management	Other Expenses	125-252	17,225.00	17,575.00		17,575.00	16,458.76	1,116.24
Fire Department / Fire Training	Salaries and Wages	125-265	60,000.00					
Fire Department / Fire Training	Other Expenses	125-265	27,700.00					
Fire Safety / Fire Police	Other Expenses	125-266	11,000.00	11,000.00		11,000.00	11,000.00	

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description		FCOA #	2014 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged
<u>PUBLIC WORKS</u>							
Streets, Roads & Bridges	Salaries and Wages	126-290	1,733,500.00	1,676,150.00		1,676,150.00	1,475,350.03200,799.97
Streets, Roads & Bridges	Other Expenses	126-290	450,825.00	430,425.00		430,425.00	401,313.8829,111.12
Street Lighting	Other Expenses	126-435	60,000.00	65,000.00		65,000.00	50,679.6714,320.33
Traffic Engineer	Salaries and Wages	126-166	128,000.00	130,300.00		130,300.00	110,937.0119,362.99
Traffic Engineer	Other Expenses	126-166	100,250.00	90,125.00		90,125.00	82,380.587,744.42
Engineering	Salaries and Wages	126-165	452,500.00	342,900.00		417,900.00	391,440.4326,459.57
Engineering	Other Expenses	126-165	53,900.00	53,900.00		53,900.00	52,592.211,307.79
Mosquito Control	Salaries and Wages	126-320	429,000.00	432,300.00		397,300.00	342,700.5554,599.45
Mosquito Control	Other Expenses	126-320	70,000.00	70,000.00		70,000.00	69,550.76449.24
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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
Parks, Recreation, Culture & Education								
Recreation Programs	Salaries and Wages	128-370	40,000.00	40,250.00		40,250.00	36,428.63	3,821.37
Recreation Programs	Other Expenses	128-370	44,500.00	39,500.00		39,500.00	35,798.19	3,701.81
Rutgers Agricultural Extension	Salaries and Wages	128-385	347,000.00	353,700.00		353,700.00	311,847.56	41,852.44
Rutgers Agricultural Extension	Other Expenses	128-385	51,750.00	52,514.00		52,514.00	41,938.23	10,575.77
Superintendent Of Schools	Salaries and Wages	128-404	155,000.00	155,400.00		155,400.00	144,018.85	11,381.15
Superintendent Of Schools	Other Expenses	128-404	15,225.00	215,225.00		175,225.00	168,828.33	6,396.67
College	Other Expenses	128-395	6,167,900.00	6,046,932.00		6,046,932.00	6,046,932.00	
College - Out of County Tuition	Other Expenses	128-396	40,000.00	55,000.00		55,000.00	9,863.98	45,136.02
Vocational and/or Technical School	Other Expenses	128-400	2,000,000.00	2,000,000.00		2,000,000.00	2,000,000.00	
Library	Other Expenses	128-390	700,000.00	700,000.00		700,000.00	700,000.00	
Special Service School District	Other Expenses	128-407	200,000.00					

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
Human Services								
Adjuster	Salaries and Wages	I 29-343	92,000.00	92,900.00		92,900.00	86,260.77	6,639.23
Adjuster	Other Expenses	I 29-343	423,250.00	423,250.00		423,250.00	421,641.18	1,608.82
Burial of Indigents	Other Expenses	I 29-347	12,000.00	12,000.00		12,000.00	11,850.01	149.99
Aging & Disabled	Salaries and Wages	I 29-349	213,000.00	107,800.00		107,800.00	86,874.18	20,925.82
Aging & Disabled	Other Expenses	I 29-349	68,400.00	42,375.00		42,375.00	34,939.57	7,435.43
Alcohol & Drug Treatment	Salaries and Wages	I 29-343	90,000.00	82,400.00		82,400.00	62,100.13	20,299.87
Alcohol & Drug Treatment	Other Expenses	I 29-343	24,355.00	31,800.00		31,800.00	26,839.30	4,960.70
Social Services Welfare	Other Expenses	I 29-345	6,868,893.00	6,800,000.00		6,800,000.00	6,800,000.00	
Peer Grouping	Salaries and Wages	I 29-354		10,000.00		10,000.00	10,000.00	
Peer Grouping	Other Expenses	I 29-354		88,000.00		88,000.00	60,886.84	27,113.16
Mental Health Board	Salaries and Wages	I 29-355	58,000.00	51,000.00		51,000.00	13,052.75	37,947.25
Mental Health Board	Other Expenses	I 29-355	7,400.00	8,150.00		8,150.00	7,104.60	1,045.40
Social Service Agency Contributions	Other Expenses	I 29-348	118,214.00	120,000.00		120,000.00	118,214.00	1,786.00
Juveniles in Need of Shelter	Other Expenses	I 29-344	100,000.00	100,001.00		100,001.00	100,000.00	1.00
Veteran Affairs	Salaries and Wages	I 29-365	91,000.00	96,000.00		96,000.00	76,128.71	19,871.29
Veteran Affairs	Other Expenses	I 29-365	28,800.00	27,775.00		27,775.00	26,047.30	1,727.70
Human Services	Salaries & Wages		544,000.00	440,100.00		440,100.00	334,416.54	105,683.46
Human Services	Other Expenses		7,651,312.00	7,653,351.00		7,653,351.00	7,607,522.80	45,828.20
Human Services	TOTAL		8,195,312.00	8,093,451.00		8,093,451.00	7,941,939.34	151,511.66

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
UNCLASSIFIED & DEFERRED CHARGES								
Prior Year Bills		I 37-410		76,717.90		76,717.90	76,717.90	
Judgments		I 37-480		349,000.00		349,000.00	348,986.17	13.83
Contingency		I 37-470	132,500.00	122,500.00		122,500.00	91,016.73	31,483.27
Matching Funds for Grants		I 37-475	406,884.00	400,611.00		17,468.00		17,468.00
Unclassified & Def Chgs	Salaries & Wages							
Unclassified & Def Chgs	Other Expenses		539,384.00	948,828.90		565,685.90	516,720.80	48,965.10
Unclassified & Def Chgs	TOTAL		539,384.00	948,828.90		565,685.90	516,720.80	48,965.10

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
Total Operations	Salaries & Wages		38,664,000.00	36,578,358.00		36,868,358.00	33,749,577.21	3,118,780.79
Total Operations	Other Expenses		70,140,580.00	70,773,001.90		70,099,858.90	66,948,436.59	3,151,422.31
Total Operations	TOTAL		108,804,580.00	107,351,359.90		106,968,216.90	100,698,013.80	6,270,203.10
Federal/State and Other Grants								
Federal/State or Other Grants Appropriated	Grant Budget Sheets 26-29	O 40-475	6,491,829.80	7,249,518.29		19,227,287.44	19,227,287.44	
Matching Funds - Appropriated	Grant Budget Sheets 26-29	O 40-475	943,116.00	949,389.00		1,332,532.00	1,332,532.00	
Total Transferred to Federal and State Grant Fund	TOTAL		7,434,945.80	8,198,907.29		20,559,819.44	20,559,819.44	
Total Operations - Including Grant Programs	TOTAL		116,239,525.80	115,550,267.19		127,528,036.34	121,257,833.24	6,270,203.10

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)		FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
Local Description				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
CAPITAL								
Down Payment on Improvements		O 44-902						
Capital Improvement Fund		O 44-901	260,000.00	330,000.00		330,000.00	330,000.00	
Capital Project		O 44-910						
Capital Project		O 44-910						
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Capital Project		O 44-910						
Capital Project		O 44-910						
TOTAL			260,000.00	330,000.00		330,000.00	330,000.00	

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved
<u>DEBT SERVICE</u>								
Principal - Park Bonds		O 45-920						
Principal - County College Bonds		O 45-920						
Principal - County College Bonds (NJSA18A:64A-22.6)		O 45-920	1,328,000.00	1,956,000.00		1,956,000.00	1,956,000.00	
Principal - VoTech Bonds		O 45-920						
Principal - Other Bonds		O 45-920	4,797,000.00	3,989,000.00		3,989,000.00	3,989,000.00	
Interest - Park Bonds		O 45-930						
Interest - County College Bonds		O 45-930						
Interest - County College Bonds (NJSA18A:64A-22.6)		O 45-930	474,371.00	996,323.00		996,323.00	996,323.00	
Interest - VoTech Bonds		O 45-930						
Interest - Other Bonds		O 45-930	2,024,416.00	1,759,645.06		1,759,645.06	1,759,645.06	
Principal - Bond Anticipation Notes		O 45-925						
Interest - Bond Anticipation Notes		O 45-935	67,668.00	49,856.13		49,856.13	49,856.13	
Green Acres Loan (P & I)		O 45-950	101,499.00	101,498.96		101,498.96	101,498.96	
NJ EIT Loan (P & I)		O 45-950						
Capital Lease (P & I)		O 45-950						
Deferred Charge, Unfunded Ordinances	LIST ON FILE	O 45-890		54,517.35		54,517.35	54,517.35	
Capital Lease Obligations Approved Prior to 7/1/07								
Capital Lease Principal		O 45-940						
Capital Lease Interest		O 45-941						
Capital Lease Principal & Interest		O 45-942						
Total Debt	TOTAL		8,792,954.00	8,906,840.50		8,906,840.50	8,906,840.50	
Total General Appropriations			125,292,479.80	124,787,107.69		136,764,876.84	130,494,673.74	6,270,203.10
2014 Anticipated Revenue			125,292,479.80			136,764,876.84		

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2014 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2013 Budget	Emergencies	Final 2013 Budget	Paid or Charged	Reserved

				Cash Payments (net of Refunds)		109,124,848.90
				Encumbrances Payable (Open PO)		2,142,537.40
NJSA 40A:4-87 (Ch 159)		11,977,769.15	Federal/State Grants		19,227,287.44	
Total Budget Modifications		<u>136,764,876.84</u>	Total Paid or Charged		<u>130,494,673.74</u>	

FEDERAL & STATE GRANT FUND BUDGET

	CAFR	2014		2013			2013		
		Anticipated Revenue	Appropriation	Original Anticipated Revenue	Amendments	Final Anticipated Revenue	Original Appropriations	Amendments	Final Appropriations
Area Plan	29	2,060,400.00	2,457,511.00	2,108,162.00	75,803.00	2,183,965.00	2,498,607.00	75,803.00	2,574,410.00
Title XX DYFS	29	79,245.00	81,491.00	83,737.00		83,737.00	83,737.00		83,737.00
Personal Assistance Program	29	35,501.24	35,501.24	30,095.00		30,095.00	30,095.00		30,095.00
FTA - Section 5307	29	1,005,000.00	1,388,249.00	1,005,000.00		1,005,000.00	1,388,249.00		1,388,249.00
FTA - Section 5311	29				434,940.00	434,940.00		434,940.00	434,940.00
Retired Senior Volunteer Prtogram (RSVP)	29	44,037.00	78,644.00	44,037.00	1,500.00	45,537.00	78,644.00	1,500.00	80,144.00
FEMA - Emergency Shelter Program	29			71.00		71.00	71.00		71.00
FEMA - Emergency Shelter Program	29				2,027.00	2,027.00		2,027.00	2,027.00
Sandy Homeowner/Rental Assistance Program	29				756,200.00	756,200.00		756,200.00	756,200.00
Social Services Block Grant - Homeless	29	192,073.00	192,073.00	312,436.00	30,081.00	342,517.00	312,436.00	30,081.00	342,517.00
Social Services Block Grant - Blind	29	22,035.00	22,035.00	22,035.00		22,035.00	22,035.00		22,035.00
Veterans Transportation	29				15,000.00	15,000.00		15,000.00	15,000.00
Senior Health Insurance Program (SHIP)	29	18,000.00	18,000.00	24,000.00		24,000.00	24,000.00		24,000.00
Disabled Resident Transportation - Casino Funds	29	380,000.00	380,000.00	605,537.79		605,537.79	605,537.79		605,537.79
State/Community Partnership	29	431,439.00	432,210.00	441,008.00		441,008.00	441,008.00		441,008.00
Social Service Block Grant - HSAC/CIACC, CFT	29	203,414.00	203,414.00	102,784.00		102,784.00	102,784.00		102,784.00
Social Service Block Grant - Alcohol/Drug Abuse	29	73,630.00	88,555.00	73,630.00		73,630.00	88,555.00		88,555.00
Traffic Safety Community Education - DUI	24			20,000.00		20,000.00	20,000.00		20,000.00
Emergency Management Agency Assistance	25				80,000.00	80,000.00		80,000.00	80,000.00
Victims Of Crime Act (VOCA)371	24			182,028.00		182,028.00	227,535.00		227,535.00

FEDERAL & STATE GRANT FUND BUDGET

	CAFR	2014		2013			2013		
		Anticipated Revenue	Appropriation	Original Anticipated Revenue	Amendments	Final Anticipated Revenue	Original Appropriations	Amendments	Final Appropriations
Victims Of Crime Act (VOCA)	24				166,571.00	166,571.00		208,214.00	208,214.00
Victims Of Crime Act (SART/SANE)		61,927.00	77,409.00						
State Criminal Alien Assistance Program	24				100,419.00	100,419.00		100,419.00	100,419.00
Edward Byrne Justice Grant - Narcotics (guns,gangs,violence)	24	161,222.00	161,222.00	150,595.00		150,595.00	150,595.00		150,595.00
Edward Byrne Justice Grant - Megans Law	24				11,470.00	11,470.00		11,470.00	11,470.00
Edward Byrne Justice Grant - JAG	24				6,516.00	6,516.00		6,516.00	6,516.00
Victim Witness Advocacy Fund	24			24,954.00		24,954.00	24,954.00		24,954.00
Stop Violence Against Women	24	21,459.00	28,612.00	23,483.00		23,483.00	31,311.00		31,311.00
Community Justice / JAG Program	24				61,500.00	61,500.00		61,500.00	61,500.00
Juvenile Accountability Block Grant	24			9,554.00		9,554.00	10,616.00		10,616.00
Subregional Transporation Planning	23			72,400.00		72,400.00	90,500.00		90,500.00
National Parks - American Battlefield	28				49,500.00	49,500.00		49,500.00	49,500.00
Fed Hwy - Chestnut & Brewster Light	26				102,892.00	102,892.00		102,892.00	102,892.00
Fed Hwy - Oak & West Signalization	26				39,557.00	39,557.00		39,557.00	39,557.00
Fed Hwy - Main Rd-Chestnut To Maple	26				49,965.00	49,965.00		49,965.00	49,965.00
Fed Hwy - Wheat Road & East Avenue	26				39,557.00	39,557.00		39,557.00	39,557.00
Homeland Security Grant	25				100,000.00	100,000.00		100,000.00	100,000.00
Special Election Reimbursement - US Senate	20				637,528.00	637,528.00		637,528.00	637,528.00
Comprehensive Alcohol Grant	29	678,517.00	725,589.00	714,047.00		714,047.00	767,713.00		767,713.00
CDBG Small Cities - Emergency Housing Repairs	23	400,000.00	440,000.00	12,977.50		12,977.50	12,977.50		12,977.50
NJ Historical Commision	28	10,290.00	10,290.00	12,000.00	2,500.00	14,500.00	12,000.00	2,500.00	14,500.00
Clean Communities Grant	26				164,570.09	164,570.09		164,570.09	164,570.09

FEDERAL & STATE GRANT FUND BUDGET

	CAFR	2014		2013			2013		
		Anticipated Revenue	Appropriation	Original Anticipated Revenue	Amendments	Final Anticipated Revenue	Original Appropriations	Amendments	Final Appropriations
JDAI - Innovation Funding	24	60,000.00	60,000.00	60,000.00		60,000.00	60,000.00		60,000.00
Differential Response Pilot Program	25				300,000.00	300,000.00		300,000.00	300,000.00
Local Bridge - CR 637 / Fortescue Creek	26				1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00
Radiological Emergency Response Plan	25				128,736.00	128,736.00		128,736.00	128,736.00
Comprehensive Education - Juvenile Detention	24				58,500.00	58,500.00		400,000.00	400,000.00
Council On The Arts	28	109,590.00	109,590.00	109,590.00		109,590.00	109,590.00		109,590.00
Southern Shore Regional Destination Marketing	28			16,500.00		16,500.00	16,500.00		16,500.00
GSPT - Acquisition of Trails / Open Space	23			465,000.00		465,000.00	465,000.00		465,000.00
Drug And Alcohol Alliance	29			239,897.00	119,949.00	359,846.00	239,897.00	119,949.00	359,846.00
Body Armor Grant - Sheriff		6,893.25	6,893.25						
Body Armor Grant - Prosecutor		5,180.77	5,180.77						
Body Armor Grant - Corrections		21,620.54	21,620.54						
Recreational Opportunities		2,500.00	3,000.00						
Special Child Health Case Management	27			16,769.00		16,769.00	16,769.00		16,769.00
Special Child Health Case Management	27	72,936.00	72,936.00		80,691.00	80,691.00		80,691.00	80,691.00
Childhood Lead Grant	27				208,250.00	208,250.00		208,250.00	208,250.00
Right To Know	27			9,848.00	9,848.00	19,696.00	9,848.00	9,848.00	19,696.00
Preparedness Grant	27	25,000.00	25,000.00		290,655.00	290,655.00		290,655.00	290,655.00
County Environmental Health Act	27				81,810.00	81,810.00		81,810.00	81,810.00
Healthy Communities - Chronic Disease Self-Mgt	27			11,500.00		11,500.00	11,500.00		11,500.00

FEDERAL & STATE GRANT FUND BUDGET

	CAFR	2014		2013			2013		
		Anticipated Revenue	Appropriation	Anticipated Grant Revenue			Grant Appropriations		
				Original Anticipated Revenue	Amendments	Final Anticipated Revenue	Original Appropriations	Amendments	Final Appropriations
Medical Reserve Contract	27	3,500.00	3,500.00	4,000.00		4,000.00	4,000.00		4,000.00
Outreach and Education		300,000.00	300,000.00						
State Energy Sector Partnership	28			90,000.00		90,000.00	90,000.00		90,000.00
DHS - Special Transportation Initiative	28				25,826.00	25,826.00		25,826.00	25,826.00
Workforce Investment Act	28	6,420.00	6,420.00	94,643.00	59,493.68	154,136.68	94,643.00	59,493.68	154,136.68
Workforce Investment Act	28				6,252,501.00	6,252,501.00		6,252,501.00	6,252,501.00
Job Access & Reverse Commute Program	28				100,000.00	100,000.00		100,000.00	100,000.00
Job Access & Reverse Commute Program	28				180,000.00	180,000.00		180,000.00	180,000.00
Gateway Community Action Partnership	28				101,585.38	101,585.38		101,585.38	101,585.38
Hurricane Sandy Disaster Natl Emergency	28				51,828.00	51,828.00		51,828.00	51,828.00
Talent Development Partnership Grant	28			57,200.00		57,200.00	57,200.00		57,200.00
Total Federal & State Grant Fund Budget		6,491,829.80	7,434,945.80	7,249,518.29	11,977,769.15	19,227,287.44	8,198,907.29	12,360,912.15	20,559,819.44

Matching funds from Sheet 6	943,116.00
	943,116.00

Matching funds from Sheet 6	949,389.00	383,143.00	1,332,532.00
Grant Revenue	7,249,518.29	11,977,769.15	19,227,287.44

APPROVED TRUST FUNDS - DEDICATION BY RIDER

Dedicated by Rider - (NJS 40A:4-39) "The dedicated revenues anticipated from the list below are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or legal requirements."

<u>Workers Compensation Insurance Fund</u>	<u>Cumberland County for Regional Marketing Activities</u>	<u>Employment Training & Transportation Service Donat</u>
<u>Automobile and Equipment Physical Damage Insurance</u>	<u>County Sheriff Dedicated Trust</u>	<u>Motor Vehicle Fines</u>
<u>Community Development Block Grant</u>	<u>Inmate Welfare Fund - Commissary Account</u>	
<u>County Board of Taxation Filing Fees</u>	<u>Recreation Trust Fund</u>	
<u>Accumulated Sick Leave Pay</u>	<u>Marketing Partnership Program Donations</u>	
<u>County Clerk Filing Fees</u>	<u>Sheriff K-9 Unit Donations</u>	
<u>Self Insurance Programs</u>	<u>Library Donations</u>	
<u>Solid Waste Management</u>	<u>Project Lifesaver Donations</u>	
<u>Confiscated and Forfeited Property</u>	<u>Sheriff's Police Youth Week Donations</u>	
<u>Welfare of Cumberland County Patients</u>	<u>Emergency Management Swift Reach Reverse 911</u>	
<u>County Surrogate Fees</u>	<u>Attorney Identification Card Program</u>	
<u>Subdivision and Site Plan Revenues</u>	<u>County Jail's Last Chance Program</u>	
<u>Open Space, Recreation and Farmland Preservation</u>	<u>Sheriff Car Seats & Special Services</u>	
<u>Weights and Measures Fees</u>	<u>Construction Building/Shelter Veterans Cemetery</u>	
<u>Cultural and Heritage Events and Activities Donations</u>	<u>Projects, Repairs & Maintenance Veterans Cemetery</u>	

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS		
Cash and investment	11101-00	25,058,945.49
State Road Aid Allotments Receivable	11102-00	
Receivables with Offsetting Reserves:		
Taxes Receivable	11103-00	306,611.71
Other Receivables	11106-00	696,461.92
Deferred Charges Required to be in 2013 Budget	11107-00	
Deferred Charges Required to be in Budgets Subsequent to 2013	11108-00	
Total Assets	11109-00	26,062,019.12

LIABILITIES, RESERVES AND SURPLUS		
* Cash Liabilities	21101-00	10,051,381.88
Reserves for Receivables	21102-00	1,003,073.63
Surplus	21103-00	15,007,563.61
Total Liabilities, Reserves and Surplus	21104-00	26,062,019.12

COMPARATIVE STATEMENT OF CURRENT FUNDS OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	23101-00	10,952,847.55	8,519,778.96
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
* (Percentage collected: 2013 100 %, 2012 100 %)	23102-00	85,426,646.00	82,938,491.00
Sale Of Cumberland Manor Nursing Home			14,065,077.73
Other Revenues and Additions to Income	23104-00	49,176,667.36	58,009,444.12
Total Funds	23105-00	145,556,160.91	163,532,791.81
EXPENDITURES AND TAX REQUIREMENTS:			
Budget Appropriations	23106-00	136,764,876.84	144,290,479.59
Other Expenditures and Deductions from Income	23110-00	118,838.21	
Interfund Created/(Liquidated)		(6,335,117.75)	7,031,579.67
Outstanding Debt on Manor Bonds			1,257,885.00
Total Expenditures and tax Requirements	23111-00	130,548,597.30	152,579,944.26
Less: Expenditures to be Raised by Future Taxes	23112-00		
Total Adjusted Expenditures and Tax Requirements	23113-00	130,548,597.30	152,579,944.26
Surplus Balance - December 31st	23114-00	15,007,563.61	10,952,847.55

*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2013 Budget		
Surplus Balance December 31, 2013	23115-00	15,007,563.61
Current Surplus Anticipated in 2014 Budget	23116-00	4,400,000.00
Surplus Balance Remaining	23117-00	10,607,563.61

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to NJAC 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 on improvements.

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.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The 2014 Budget contains the outline plan for a major investment in the County's infrastructure by committing significant annual funding for roadway improvements, improvements and renovations to public buildings.

Our plan demonstrates an annual commitment toward replacing worn or obsolete equipment, upgrades to Public Safety Equipment, Building Renovations, and trucks/heavy equipment.

This Capital Program represents the County's plan to spread these costs over a 6-year period, to minimize the cost impact on any one particular year.

CAPITAL BUDGET (CURRENT YEAR ACTION)

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR					6 TO BE FUNDED IN FUTURE YEARS
				5a Current Year Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Road Resurfacing/Reconstruct Replace Bridges/Dams	1	11,920,000			91,429			1,828,571	10,000,000
Road Repairs	2	250,000			11,905			238,095	
Public Works - Heavy Equipment	3	5,945,000			7,381			147,619	5,790,000
Public Works - Engineering Equipment	4	40,000			1,905			38,095	
B&G - HVAC	5	2,695,000							2,695,000
B&G - Electrical	6	1,035,000			11,905			238,095	785,000
B&G - Plumbing	7	425,000							425,000
B&G - Windows & Doors	8	215,000							215,000
B&G - Paving	9	400,000							400,000
B&G - Building Renovations	10	1,915,000			10,715			214,285	1,690,000
B&G - Tools and Light Equipment	11	115,000			1,191			23,809	90,000
911 - Improvements to Towers & Consoles	12	2,655,000			78,572			1,571,428	1,005,000
Fire Training Equipment	13	150,000			1,191			23,809	125,000
Corrections/Jail - Commercial Washer & Dryer	14	50,000							50,000
Vehicles (Trucks) - 4x4	15	120,000							120,000
Vehicles (Trucks) - Mobil Command Center	16	290,000							290,000
Vehicles (Trucks) - Prisoner Transport Vans	17	320,000							320,000

CAPITAL BUDGET (CURRENT YEAR ACTION)

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR					6 TO BE FUNDED IN FUTURE YEARS
				5a Current Year Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Admin - Computer Network Upgrades	18	1,460,000			10,000			200,000	1,250,000
	19								
College - Renovations (ch 12)	20	8,950,000						5,750,000	3,200,000
Vo-Tech - Construct New High School on College Campus	21	70,000,000						70,000,000	
Library - Construct New Building	22	9,000,000							9,000,000
	23								
	24								
	25								
	26								
	27								
	28								
	29								
	30								
	31								
TOTAL - ALL PROJECTS		117,950,000			226,193			80,273,807	37,450,000

6 YEAR CAPITAL PROGRAM
2014 through 2019
Anticipated Project Schedule and Funding Requirements

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
Road Resurfacing/Reconstruct Replace Bridges/Dams	1	11,920,000		1,920,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Road Repairs	2	250,000		250,000					
Public Works - Heavy Equipment	3	5,945,000		155,000	790,000	1,300,000	1,300,000	1,200,000	1,200,000
Public Works - Engineering Equipment	4	40,000		40,000					
B&G - HVAC	5	2,695,000			710,000	600,000	485,000	450,000	450,000
B&G - Electrical	6	1,035,000		250,000	335,000		250,000	100,000	100,000
B&G - Plumbing	7	425,000			125,000	150,000	50,000	50,000	50,000
B&G - Windows & Doors	8	215,000			115,000		100,000		
B&G - Paving	9	400,000				400,000			
B&G - Building Renovations	10	1,915,000		225,000	40,000	100,000	400,000	650,000	500,000
B&G - Tools and Light Equipment	11	115,000		25,000		15,000	25,000	25,000	25,000
911 - Improvements to Towers & Consoles	12	2,655,000		1,650,000	705,000		100,000	100,000	100,000
Fire Training Equipment	13	150,000		25,000	75,000	25,000		25,000	
Corrections/Jail - Commercial Washer & Dryer	14	50,000				50,000			
Vehicles (Trucks) - 4x4	15	120,000				40,000		80,000	
Vehicles (Trucks) - Mobil Command Center	16	290,000							290,000
Vehicles (Trucks) - Prisoner Transport Vans	17	320,000			105,000	70,000	40,000	70,000	35,000

6 YEAR CAPITAL PROGRAM
2014 through 2019
Anticipated Project Schedule and Funding Requirements

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
Admin - Computer Network Upgrades	18	1,460,000		210,000	250,000	250,000	250,000	250,000	250,000
-	19	0							
College - Renovations (ch 12)	20	8,950,000		5,750,000	3,200,000				
Vo-Tech - Construct New High School on College Campus	21	70,000,000		70,000,000					
Library - Construct New Building	22	9,000,000			9,000,000				
-	23	0							
-	24	0							
-	25	0							
-	26	0							
-	27	0							
-	28	0							
-	29	0							
-	30	0							
-	31	0							
TOTAL - ALL PROJECTS		117,950,000		80,500,000	17,450,000	5,000,000	5,000,000	5,000,000	5,000,000

6 YEAR CAPITAL PROGRAM
2014 through 2019
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

1 Project Title	2 Estimated Total Cost	Budget Appropriation		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Road Resurfacing/Reconstruct Replace Bridges/Dams	11,920,000			596,000			11,324,000			
Road Repairs	250,000			12,500			237,500			
Public Works - Heavy Equipment	5,945,000			297,250			5,647,750			
Public Works - Engineering Equipment	40,000			2,000			38,000			
B&G - HVAC	2,695,000			134,750			2,560,250			
B&G - Electrical	1,035,000			51,750			983,250			
B&G - Plumbing	425,000			21,250			403,750			
B&G - Windows & Doors	215,000			10,750			204,250			
B&G - Paving	400,000			20,000			380,000			
B&G - Building Renovations	1,915,000			95,750			1,819,250			
B&G - Tools and Light Equipment	115,000			5,750			109,250			
911 - Improvements to Towers & Consoles	2,655,000			132,750			2,522,250			
Fire Training Equipment	150,000			7,500			142,500			
Corrections/Jail - Commercial Washer & Dryer	50,000			2,500			47,500			
Vehicles (Trucks) - 4x4	120,000			6,000			114,000			
Vehicles (Trucks) - Mobil Command Center	290,000			14,500			275,500			
Vehicles (Trucks) - Prisoner Transport Vans	320,000			16,000			304,000			

6 YEAR CAPITAL PROGRAM
2014 through 2019
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

1 Project Title	2 Estimated Total Cost	Budget Appropriation		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Admin - Computer Network Upgrades	1,460,000			73,000			1,387,000			
-										
College - Renovations (ch 12)	8,950,000						8,950,000			
Vo-Tech - Construct New High School on College Campus	70,000,000						70,000,000			
Library - Construct New Building	9,000,000						9,000,000			
-										
-										
-										
-										
-										
-										
-										
-										
-										
TOTAL - ALL PROJECTS	117,950,000			1,500,000			116,450,000			

SECTION 2 - UPON ADOPTION FOR Calendar Year 2014
(Only to be Included in the Budget as Finally Adopted)
RESOLUTION

Be It Resolved by the Freeholder Board of the County of Cumberland, County of Cumberland, that the Budget heretofore set forth is hereby adopted and shall constitute an appropriation for the purposes stated in the sums therein set forth as appropriations and authorization of the amount of:

\$ 86,997,488.00 Tax Levy for County Purposes, and
\$ 897,624.00 Tax Levy for Open Space, Recreation, Farmland and Historic Preservation Trust Fund

RECORDED VOTE

Ayes **Freeholder Director, Joseph Derella Jr**
Freeholder Deputy Director, Douglas Long
Freeholder, Carol Musso
Freeholder, Anthony Surace
Freeholder, Darlene Barber

Nays **Freeholder, James Sauro**
Freeholder, Thomas Shepard

Abstained

Absent

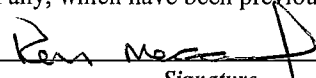
SUMMARY OF REVENUES

Surplus Anticipated	4,400,000.00
Miscellaneous Revenue Anticipated	27,403,162.00
Federal and State Grants	6,491,829.80
AMOUNT TO BE RAISED BY TAXATION FOR COUNTY PURPOSES	86,997,488.00
Total Revenues	125,292,479.80

SUMMARY OF APPROPRIATIONS

Operations	108,804,580.00
Federal and State Grants	7,434,945.80
Capital Improvements	260,000.00
Debt Service	8,792,954.00
Total Appropriations	125,292,479.80

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on 4/30/2014. 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 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by Clerk , Date 5/1/14.
Signature

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated 2014	Revenue from Prior Budget Year			
		Original 2013	Amendments	Final 2013	Revenue Realized
Amount to be Raised By Taxation	897,624.00	926,400.00		926,400.00	963,092.82
Reserve Funds	647,493.37	1,222,004.73		1,222,004.73	1,222,004.73
State/County Reimbursement Land Acquisition			1,066,374.49	1,066,374.49	1,066,374.49
Miscellaneous - Municipal Share			11,775.14	11,775.14	11,775.14
Miscellaneous - Interest Earnings	1,000.00	7,100.00		7,100.00	4,669.51
Total Open Space Trust Fund Revenue	1,546,117.37	2,155,504.73	1,078,149.63	3,233,654.36	3,267,916.69

Summary of Program

Year Referendum Passed/Implemented:	<u>1994</u> <i>(Year)</i>
Rate Assessed:	<u>0.010</u>
Total Tax Collected to date	<u>12,548,638.95</u>
Total Expended to date	<u>30,931,680.14</u>
Total Acreage Preserved to date	<u>12,653</u> <i>(Acres)</i>
Recreation land preserved	<u> </u> <i>(Acres)</i>
Farmland preserved	<u>233</u> <i>(Acres)</i>

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

APPROPRIATIONS	Appropriated 2014	Prior Year Appropriated			Prior Year Paid/Charged
		Original 2013	Amendments	Canceled	
Development of Land for Recreation and Conservation - Salaries & Wages					
Development of Land for Recreation and Conservation - Other Expenses					
Maintenance of Land for Recreation and Conservation - Salaries & Wages					
Maintenance of Land for Recreation and Conservation - Other Expenses					
Historic Preservation - Salaries & Wages					
Historic Preservation - Other Expenses					
Acquisition of Land for Recreation and Conservation					
Acquisition of Farmland	1,546,117.37	2,155,504.73	1,078,149.63	613,231.04	2,620,423.32
Down Payments on Improvements					
Principal on Notes					
Interest on Notes					
Green Acres Loan Principal					
Green Acres Loan Interest					
Principal on Bonds					
Interest on Bonds					
Reserve for Future Use					
Total Trust Fund Appropriations:	1,546,117.37	2,155,504.73	1,078,149.63	613,231.04	2,620,423.32

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

Contracting Unit: County of Cumberland

Year Ending: 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. Change Order # 1 for Preparation of Bid Specifications to Watson's Dike, Township of Greenwich, County of Cumberland; awarded to Fralinger Engineering, PA.; approved Jan. 22, 2013; this change order increased the original estimated contract amount of \$11,500.00 by \$17,250.00 or approximately 150%; this change order was deemed necessary and approved to authorize a topographic survey of the existing berm in the area proposed for restoration and tide gate replacement and all required permits.
2. 1. Change Order # 2 for Engineering Design Services for the CR 603 Harmony Road Culvert Replacement; awarded to Adams, Rehmann & Heggan Associates.; approved Feb. 26, 2013; this change order increased the original contract amount of \$19,411.56 by \$17,400.00 (increased by a previous change order by \$6,500.00) or approximately 123.12%; this change order was deemed necessary and approved to revise the plans and specifications and general conditions and to include bid services following the completion of the revised plans and specifications per the attached revised letter dated March 15, 2013 from Adams, Rehmann & Heggan Associates, Inc.
3. 1. Change Order # 1 for Providing Individual Mentoring Services Program – Diversion (2013 Extension); awarded to Youth Advocate Program, Inc., approved March 26, 2013; this change order increased the original estimated contract amount of \$10,000.00 by \$6,000.00 approximately 60%; this change order was deemed necessary and approved because the JJC approved an extension of 2012 funding for utilization in 2013. Any increases/decreases were to allow payment for final 2012 expenses. It also spent down the funds in 2013 contracts until May 31, 2013. This was approved by the JJC to better utilize funding. It should be noted that the JJC had approved the extension of 2012 funding for utilization in 2013. The increases and/or decreases were due to additional and/or underutilization of the services.
4. 1. Change Order # 1 for Providing Individual Mentoring Services Program - Diversion; awarded to Youth Advocate Program, Inc., approved March 26, 2013; this change order increased the original estimated contract amount of \$10,000.00 by \$2,994.00 approximately 29.94%; this change order was deemed necessary and approved because the JJC approved an extension of 2012 funding for utilization in 2013. Any increases/decreases were to allow payment for final 2012 expenses. It also spent down the funds in 2013 contracts until May 31, 2013. This was approved by the JJC to better utilize funding. It should be noted that the JJC had approved the extension of 2012 funding for utilization in 2013. The increases and/or decreases were due to additional and/or underutilization of the services.
5. 1. Change Order # 3 for Providing In-Home Counseling/Anger Management/Education Advocate - Disposition; awarded to Robins Nest, Inc., approved March 26, 2013; this change order increased the original estimated contract amount of \$53,000.00 (increased by a previous change orders by \$30,000.00) by \$321.88 approximately 57.21%; this change order was deemed necessary and approved because the JJC approved an extension of 2012 funding for utilization in 2013. Any increases/decreases were to allow payment for final 2012 expenses. It also spent down the funds in 2013 contracts until May 31, 2013. This was approved by the JJC to better utilize funding. It should be noted that the JJC had approved the extension of 2012 funding for utilization in 2013. The increases and/or decreases were due to additional and/or underutilization of the services.

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

Contracting Unit: County of Cumberland

Year Ending: 2013

6. 1. Change Order #1 for CR672 Brewster Road Drainage Improvements in the City of Vineland; awarded to Perna Construction, LLC, approved March 26, 2013; this change order increase the original contract amount of \$107,981.00 by \$33,517.19 approximately 31.04%; this change order was deemed necessary and approved because the scope of work was increased by 320 lf (25%) to provide additional drainage capacity.

7. Change Order #2 for Providing Individual Mentoring Services Program – Diversion (2013 Extension); awarded to Youth Advocate Program, Inc., approved April 23, 2013; this change order increased the original estimated contract amount of \$10,000.00 by \$2,000.00 (increased by a previous change order by \$16,000.00) approximately 80%; this change order was deemed necessary and approved because the JJC approved an extension of 2012 funding for utilization in 2013. Any increases/decreases were to allow payment for final 2012 expenses. It also sper down the funds in 2013 contracts until May 31, 2013. This was approved by the JJC to better utilize funding. It should be noted that the JJC had approved the extension of 2012 funding fo utilization in 2013. The increases and/or decreases were due to additional and/or underutilization of the services from other providers.

8. 1. Change Order #3 for Providing an Inmate Health Insurance Program; awarded to AmeriHealth Administrators; approved April 23, 2013; this change order increased the original estimated contract amount of \$245,000.00 by \$8,637.63 (increased by previous change orders by \$161,500.59) approximately 69.44%; this change order was deemed necessary and approved to increase 2012 budget year funds to cover additional 2012 invoices.

9. 1. Change Order #1 for Providing Out-of-School Program Services for the Cumberland County Office of Employment and Training; awarded to Pathstone Corporation; approved June 25, 2013; this change order increased the original estimated contract amount of \$84,000.00 by \$28,000.00 or approximately 33.4%; this change order was deemed necessary and approved to increase the service level from 30 youth to 40 youth due to the cancellation of five (5) slots from Temple Vision and five (5) slots made available from unexpended prior program year contract balances.

10. 1. Change Order #2 for Preparation of Bid Specifications to Watson’s Dike, Township of Greenwich, County of Cumbered; awarded to Fralinger Engineering, PA; approved August 27, 2013; this change order increased the original estimated contract amount of \$11,500.00 by \$4,500.00 (increased by a previous change order by \$17,250.00) approximately 189.13%; this change order was deemed necessary and approved to obtain a Tidelands License for the outgall pipes/tide gate.

11. 1. Change Order #1 for Providing Various Services for the 2013 Area Plan for the Cumberland County Office on Aging and Disabled; awarded to Inspira HomeCare & Hospice Care, Inc ; approved August 27, 2013; this change order increased the original estimated contract amount of \$79,019.00 by \$23,876.00 approximately 30.2%; this change order was deemed necessary and approved because funding under Title III-E of the Older Americans Act has increased for the provision of respite services for caregivers and with the program experiencing a waiting list for these services the increase will help fulfill the need of services to caregivers in the County.

12. 1. Change Order #5 for Providing Various Medical, Psychiatric and Pharmacy Services for the Cumberland County Jail; awarded to Corizon Health of NJ, LLC; approved August 27, 2013 this change order increased the original estimated contract amount of \$1,386,269.12 by \$94,000.00 (increased by previous change orders by \$335,000.00) approximately 30.94%; this change order was deemed necessary and approved to extend the contract by two (2) additional months as the previous change order extension of one (1) month was not sufficient time to prepare new specifications and to receive new proposals.

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Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: County of Cumberland

Year Ending: 2013

- 13 Change Order #4 for Providing Bid Design and Construction Services for Structure Stabilization and Adaptive Re-Use Renovation of the Vine Street School Building for the County of Cumberland; awarded to Lammey & Giorgio, PA; approved August 27, 2013; this change order increased the original estimated contract amount of \$289,930.00 by \$17,170.00 (increased by previous change orders by \$61,998.86) approximately 27.3%; this change order was deemed necessary and approved due to no fault of this, this project was bid three (3) times before a contract was awarded. The contractor incurred additional bid expenses (\$15,485.00) due to requested plan and specification changes and additional time attending various pre-bid meetings. The contractor and their structural engineer incurred additional time and expense (\$1,685.00) inspecting a crack in the rear masonry walls most likely caused by over-excavation during the underpinning work.
- 14 1. Change Order #6 for Providing Various Medical, Psychiatric and Pharmacy Services for the Cumberland County Jail; awarded to Corizon Health of NJ, LLC; approved October 22, 2013; this change order increased the original estimated contract amount of \$1,386,269.12 by \$94,000.00 (increased by previous change orders by \$429,000.00) approximately 3%; this change order was deemed necessary and approved to extend the contract by two (2) additional months as the previous change order extension of one (1) month was not sufficient time to prepare new specifications and to receive new proposals.
- 15 1. Change Order #4 for Providing On-Site Nursing Services at the Cumberland County Jail; awarded to Corizon Health of NJ, LLC; approved October 22, 2013; this change order increased the original estimated contract amount of \$1,795,266.00 by \$149,600.00 (increased by previous change orders by \$299,200.00) approximately 24.99%; this change order was deemed necessary and approved to extend the contract by two (2) additional months as the previous change order extension was not sufficient time to prepared new specifications and to receive new proposals.
- 16 1. Change Order #1 for Providing Prevention and Support Services for Children and Families Administered by the Cumberland County Human Services Department; awarded to Bethel Development Corporation; approved October 22, 2013; this change order increased the original estimated contract amount of \$50,000.00 by \$10,000.00 approximately 20.00%; this change order was deemed necessary and approved to provide additional services to be funded by previously unallocated funds.
- 17 1. Change Order #1 for Providing Affordable Childcare Services (Mommy Stays in College) for Children and Families Funded by the Cumberland County Human Services Department; awarded to Bethel Development Corporation; approved October 22, 2013; this change order increased the original estimated contract amount of \$10,000.00 by \$5,465.00 approximately 54.65%; this change order was deemed necessary and approved to provide additional services to be funded by previously unallocated funds.
- 18 1. Change Order #1 for Providing Various Services for the 2013 Area Plan for the Cumberland County Office on Aging and Disabled (Legal Assistance); awarded to South Jersey Legal Services; approved October 22, 2013; this change order increased the original estimated contract amount of \$20,064.00 by \$6,000.00 approximately 29.90%; this change order was deemed necessary and approved approve the provision of additional legal services with funds made available by re-allocation of 2013 Area Plan funds previously allocated to another contractor who has been unable to fulfill their contract.

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19 1. Change Order #2 for Providing Various Services for the 2013 Area Plan for the Cumberland County Office on Aging and Disabled (Respite Services); awarded to Inspira HomeCare & HospiceCare, Inc.; approved October 22, 2013; this change order increased the original estimated contract amount of \$79,019.00 by \$294.00 (increased by a previous change order by \$23,857.00) approximately 30.58%; this change order was deemed necessary and approved to provide additional services to be funded by an increase of 203 Area Plan funding received from the Federal Department of Health and Human Services, passed through the State of New Jersey Department of Health and Senior Services.

20 1. Change Order #1 for Providing Various Social Services (Hotel/Motel Program Services) for the Homeless for the Cumberland County Office on Aging and Disabled; awarded to Tri-County CAP t/a Gateway CAP; approved November 26, 2013; this change order increased the original estimated contract amount of \$20,000.00 by \$12,615.00 approximately 63.07%; this change order was deemed necessary and approved to add additional funds received from the NJ Department of Human Services, Division of Family Development.

21 Change Order #3 for Providing Individual Mentoring Services Program – Diversion (2013 Extension; awarded to Youth Advocate Program, Inc.; approved November 26, 2013; this change order increased the original estimated contract amount of \$10,000.00 by \$5,000.00 (increased by previous change orders by \$8,000.00) approximately 130.00%; this change order was deemed necessary and approved to better utilize funding in other needed programs

22 1. Change Order #1 for Providing Individual Mentoring – Disposition (2013 Renewal Period); awarded to Youth Advocate Programs, Inc.; approved November 26, 2013; this change order increased the original estimated contract amount of \$40,000.00 by \$12,000.00 approximately 30.00%; this change order was deemed necessary and approved to better utilize funding in other needed programs.

23 1. Change Order #2 for Providing Various Social Services (Hotel/Motel Program Services) for the Homeless for the Cumberland County Office on Aging and Disabled (2013 Extension); awarded to Tri-County CAP t/a Gateway CAP; approved December 23, 2013; this change order increased the original estimated contract amount of \$ \$20,000.00 by \$4,000.00 (increased by a previous change order by \$12,615.00) approximately 83.07%; this change order was deemed necessary and approved to add additional funds received from the NJ Department of Human Services, Division of Family Development.

For each change order listed above, submit with introduced budget a copy of the Board of Chosen Freeholders resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required 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.

3-25-2014
Date

