

## CY 2015 County Budget (DATA SHEET) - Public Officials of the County of Cumberland

Appointed Officials	License / Certification Number
Gerry Seneski <hr/> <b>Chief Financial Officer</b>	Y0026 / CR453 <hr/> CCFO / RMA
Gerry Seneski <hr/> <b>County Treasurer</b>	
Kenneth Mecouch <hr/> <b>Clerk of the Board / County Administrator</b>	
Patricia Belmont <hr/> <b>Tax Board Administrator</b>	
Kevin McGahey <hr/> <b>Purchasing Official</b>	
Carol McAllister of Bowman & Company <hr/> <b>Registered Municipal Accountant</b>	CR528 <hr/> RMA
Theodore Baker <hr/> <b>Solicitor</b>	

Elected Officials - Governing Body	Term Expires
Freeholder Director, Joseph Derella Jr	12/31/2015
Freeholder Deputy Director, Douglas Long	12/31/2015
Freeholder, Darlene Barber	12/31/2016
Freeholder, Thomas Sheppard	12/31/2016
Freeholder, Carman Daddario	12/31/2017
Freeholder, Carol Musso	12/31/2017
Freeholder, James Sauro	12/31/2017
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<b>Muni Code</b>	0600
<b>Budget Introduction Date</b>	3/24/2015
<b>Public Hearing Date</b>	4/8/2015
<b>Fiscal Year Ending</b>	12/31/2015

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](http://www.co.cumberland.nj.us)

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

**CY 2015 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: *Ken Mecouch* Dated: 3/24/15  
 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](mailto: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, NJS 40A:4-1 et. Seq.

Signed: *Gerry Seneski* Dated: 3/24/15  
 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](mailto: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: *Carol McAllister* Dated: 3/24/15  
 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](mailto: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: *C. M. Zyzanski* Dated: 7/13/15

**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 2015 County Budget Approval Resolution - Notice of Public Hearing  
Cumberland County**

Whereas, the County Budget has been presented for approval for the Cumberland County Board of Chosen Freeholders.

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 3/27/2015 issue.

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

RECORDED VOTE (Insert last name)	Ayes <b>Freeholder, Darlene Barber</b>	Nays _____	Abstained _____
	<b>Freeholder, Thomas Sheppard</b>	_____	_____
	<b>Freeholder, Carman Daddario</b>	_____	_____
	<b>Freeholder, Carol Musso</b>	_____	_____
	<b>Freeholder, James Sauro</b>	_____	_____
	<b>Freeholder Deputy Director, Douglas Long</b>	_____	_____
	<b>Freeholder Director, Joseph Derella Jr</b>	_____	Absent _____
_____	_____	_____	_____
_____	_____	_____	_____

Notice is hereby given that the Budget and Tax Resolution was approved on 3/24/2015 by the governing body of the Cumberland County. A Hearing on the Budget and Tax Resolution will be held at the Freeholder Conference Room, 790 East Commerce Street, Bridgeton, NJ on 4/8/2015 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. The Hearing will be held continued to 4/30/2015 at the Freeholder Conference Room, 790 East Commerce Street, Bridgeton, NJ at 6:00 pm at which time and place additional objections to said Budget and Tax Resolution may be presented by taxpayers or other interested persons. Action on the Budget is expected at that meeting.

Summary of Current Fund Section	CY 2015	<del> </del>	CY 2014
General Operating Appropriations	110,950,536.00	<del> </del>	108,400,454.00
Federal and State Grants	8,175,995.79	<del> </del>	29,093,970.29
Capital	325,000.00	<del> </del>	1,760,000.00
Debt Service	10,865,423.00	<del> </del>	8,792,954.00
<b>Total General Appropriations</b>	<b>130,316,954.79</b>	<del> </del>	<b>148,047,378.29</b>
Less: Deferred Charges to Future Taxation - Emergency Appropriation		<del> </del>	1,500,000.00
Less: Prior Years' Surplus Balance Anticipated as a General Revenue	4,800,000.00	<del> </del>	4,400,000.00
Less: Total Anticipated General Revenues Other Than Current Property Tax	35,821,954.79	<del> </del>	55,149,890.29
<b>Amount to be Raised by Taxes for Support of County Budget</b>	<b>89,695,000.00</b>	<del> </del>	<b>86,997,488.00</b>

**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 \$89,792,379 and the second calculation (referred to as the 2010 Tax Levy Cap) resulted in an amount to be raised by taxation of \$90,307,486.

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 \$89,792,379. The levy proposed within the 2015 Budget anticipates \$89,695,000 of revenue from the County Purpose Tax Levy. The County opted not to process a Cap Bank or Cap COLA Ordinance. Thus, the \$97,379 excess between the available tax cap and the actual tax levy will NOT be carried forward as a "Cap Bank" as would have been allowable.

**EMPLOYEE HEALTH BENEFITS**

The 2015 budget includes health benefit payments for existing employees and for retirees. The budgeted cost for Active Employee Health Benefits is \$13,368,000. Health benefits reform legislation of 2010 requires premium cost sharing contributions by employees that, for 2015 reduces the budgeted cost by \$1,829,000 for an \$11,539,000 net Budget Appropriation. For 2014 the \$14,567,000 appropriation was net of \$1,260,000 employee cost share.

Employee contributions, as a percent of income, were phased in over 4 years. The 2015 Budget now includes the full Health Benefits cost sharing percentage as established by Statute

The budgeted cost for Retired Employee Health Benefits is \$2,500,000. The County requires a 20% cost share from retirees eligible for these post-retirement Health benefits. For the 2015 budget this is recognized as an Anticipated Revenue of \$530,000 for a \$1,970,000 net cost. For 2014 the retiree Budget Appropriation was included with the \$14,567,000 appropriated for Active Employees.

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

1977 Tax Levy CAP Calculation		1977 Tax Levy CAP Calculation	
Prior Year County Purpose Tax.....	86,997,488.00	Allowable County Tax Before Exceptions.....	59,475,318
Prior Year Exclusions		Current Year Exclusions	
Debt Service.....	6,570,202	Debt Service.....	7,457,324
Deferred Charges.....		Deferred Charges.....	
Capital Improvements.....	260,000	Capital Improvements.....	325,000
Matching Funds.....	1,350,000	Matching Funds.....	1,230,000
County Welfare Board.....	6,367,319	County Welfare Board.....	7,163,627
Special Services School District.....	200,000	Special Services School District.....	200,000
Vocational School.....	2,000,000	Vocational School.....	2,080,000
County College           1992 Base=2,281,918	3,885,982	County College           1992 Base=2,281,918	3,919,499
911 Emergency Mgt Services.....	1,748,925	911 Emergency Mgt Services.....	1,753,375
Health Insurance.....	281,560	Health Insurance.....	
Prosecutor Bigley           2004 Base=2,705,472	5,737,128	Prosecutor Bigley           2004 Base=2,705,472	5,817,128
Total Exclusions.....	28,401,116	Total Exclusions.....	29,945,953
Amount on Which Cap is applied.....	58,596,372	Add New Construction.....	371,108
Cap %.....	1.50%	Total Allowable Levy before Bank.....	89,792,379
Cap Limit.....	878,946	Cap Bank Utilized.....	
Allowable County Tax Before Exceptions.....	59,475,318	Total Allowable Levy using the 1977 Cap Calculation.....	89,792,379
		2010 Cap Maximum County Tax after Exceptions.....	90,307,486
		Limited to Lower Cap Calculation - 1977.....	89,792,379
		2015 County Purpose Tax.....	89,695,000
		2015 Cap Bank Carried Forward.....	N/A Cap Ord Not Adopted
		2014 Cap Bank Carried Forward.....	1,715,779

**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.....	86,997,488
Plus 2% Cap Increase.....	1,739,950
Adjusted Tax Levy Prior to Exclusions .....	88,737,438
Exclusions:	
Health Insurance Cost Increase.....	
Pension Obligation Increase.....	246,817
Capital Improvements Increase.....	65,000
Debt and Capital Lease Increase.....	887,123
Emergency Appropriation.....	
Add Total Exclusions.....	1,198,940
Adjusted Tax Levy .....	89,936,378
New Ratables Adjustment:	
Increase in Valuations (New Construction/Additions).....	37,779,531
Prior Year's Local Municipal Purpose Tax Rate (per \$100).....	0.9823
New Ratable Adjustment to Levy.....	371,108
Maximum Allowable Amount to be Raised by Taxation.....	90,307,486
1977 Tax Levy Cap Calculation.....	89,792,379
Lower Cap Calculation - 1977.....	89,792,379
Cap Bank Created 2 years prior.....	
Cap Bank Created 1 year prior.....	
2014 County Purpose Tax.....	89,695,000
Actual CAP Bank Carried Forward	
2015 Cap Bank.....	None
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	622	75,829	Yes		
CWA 1036 Management	2,114	151,544	Yes		
ASAP	339	51,141	Yes		
UAW 2327	8,904	669,728	Yes		
UAW Office of Employment Training	1,380	99,951	Yes		
UPSEU	1,955	140,128	Yes		
Management & Other Non-Affiliated Workers	4,418	396,339		Yes	
FOP 194	1,197	74,442	Yes		
PBA 231	2,387	202,781	Yes		
PBA 299	1,550	147,083	Yes		
PBA 396	816	140,271	Yes		
PBA 396 SOA	717	131,878	Yes		
SOA	559	62,947	Yes		
<b>Totals</b>	<b>26,958</b>	<b>2,344,062</b>			

Total Funds Reserved as of end of 2014:

1,429,962

Total Funds Appropriated in 2015:

3,101

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**

Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
	<b>X</b>			Tax Levy - projected increase for 2016 (much too High)	(4,300,000)	The 2% Cap and matched against unreasonable expectations (Unions, Department Heads, etc.) create a challenge. Our current 6 year plans under a 2% cap are challenging but sustainable.
		<b>X</b>		Salary Increases - projected increase for 2016 @ 2%	(750,000)	Unions still believe we can print money. Unrealistic optimism by the unions along with a not so distant history of large settlements adds to the budget balancing frustration. For 2015 our budget included zero increase for all open union contracts as well as non-affiliated staff. That president will be continued into the 2016 budget for all union contracts expiring in 2015. We must remain focused upon sticking with the long-term plans by not waivering to the demands of the unions.
			<b>X</b>	Real Planning - amount needed to be under 2016 Levy Cap	(850,000)	Our budget is balanced for 2015 but a million over the Tax Levy cap for 2016. By beginning now, 2016 will be resolved before the end of 2015. Some ideas are already being discussed. 2017 through 2020 will be balanced as a result of permanent actions taken for the 2016 Budget.
			<b>X</b>	Surplus - Currently available (positive item) in need of preserving for more than just short term tax relief	13,000,000	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 which allows for a PLAN to "give back" \$0.75 to \$0.50 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.

**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>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<b>Amount</b>	<b>Comment/Explanation</b>
				TOTAL (Net)	7,100,000	

**CURRENT FUND - ANTICIPATED REVENUES**

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2015	2014	2014
<b><u>Surplus Anticipated</u></b>					
Surplus Anticipated		N 06-101	4,800,000.00	4,400,000.00	4,400,000.00
Surplus Anticipated with Prior Written Consent		Y 06-102			
<b>Total Surplus Anticipated</b>			<b>4,800,000.00</b>	<b>4,400,000.00</b>	<b>4,400,000.00</b>
<b><u>Section A - Local Revenues</u></b>					
Added & Omitted Taxes		N 08-106	358,855.00	297,552.00	297,552.65
Interest on Investments		N 08-112	146,639.00	124,990.00	162,976.05
	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	35,000.00	50,000.00	59,698.34
Admin Cost Recovery	Overhead Reimbursement - State Court	Y 08-115	1,040,934.00	1,073,600.00	975,902.96
Fringe Benefit Reimbursements	Grants, Board of Health, Library, etc	N 08-116	3,455,000.00	4,280,000.00	4,404,986.00
Fringe Benefit Reimbursements	Retirees	N 08-116	530,000.00		
County Clerk - 1 (Prior Rates)		N 08-121	563,000.00	560,000.00	563,698.30
County Clerk - 2 (result of 2001 fee increase)		Y 08-122	394,000.00	440,000.00	394,671.00
County Clerk - Priority Funding		N 08-123	35,000.00	15,000.00	36,213.50
County Clerk - Adjuster		N 08-122	33,000.00	32,000.00	33,878.38
Surrogate - 1 (Prior Rates)		Y 08-131	86,000.00	83,000.00	86,572.66
Surrogate - 2 (result of 2001 fee increase)		N 08-132	72,000.00	67,000.00	72,020.00
Sheriff - 1 (Prior Rates)		Y 08-136	90,000.00	98,000.00	90,545.15
Sheriff - 2 (result of 2001 fee increase)		N 08-137	39,000.00	37,000.00	39,012.46





**CURRENT FUND - ANTICIPATED REVENUES**

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2015	2014	2014
<b>Section C - State Assumed Social Service Costs</b>					
Supplemental Security Income	Board of Social Services	Y 10-250	479,557.00	501,574.00	530,793.00
Division of Youth & Family Services		Y 10-251	2,077,247.00	1,988,467.00	1,988,467.00
State Institutions for Mental Diseases		Y 10-252	2,096,062.00	1,858,013.00	1,858,013.00
State Institutions for Developmental Disabilities		Y 10-253	8,287,074.00	7,121,097.00	7,121,097.00
<b>Total State Assumed Social Service Costs</b>			<b>12,939,940.00</b>	<b>11,469,151.00</b>	<b>11,498,370.00</b>
<b>Section D - Shared Services</b>					
Shared Services	Improvement Authority (Economic Development)	Y 11-260		37,500.00	37,500.00
Shared Services	College (Donors & Fees)	Y 11-260		100,000.00	100,000.00
Shared Services	Sheriff / Board of Social Services (Security)	Y 11-260	45,833.00		
Shared Services	Bridgeton (Sunset Lake Dam)	Y 11-260		22,454.00	22,454.00
Shared Services	Juvenile Detention (Salem)	Y 11-260	341,000.00	870,000.00	581,200.00
Shared Services	Corrections (Gloucester)	Y 11-260	3,294,000.00	3,650,000.00	3,586,454.69
<b>Total Shared Services</b>			<b>3,680,833.00</b>	<b>4,679,954.00</b>	<b>4,327,608.69</b>



**CURRENT FUND - ANTICIPATED REVENUES**

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2015	2014	2014
<b><u>Amount to be Raised by Taxes for Support of County Budget:</u></b>					
Local Tax for County Purposes		Y 07-105	89,695,000.00	86,997,488.00	86,997,488.00
Total Amount to be Raised by Taxes for Support of County Budget			89,695,000.00	86,997,488.00	86,997,488.00
<b>Total Revenue Anticipated</b>			130,316,954.79	146,547,378.29	146,198,572.32

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2015 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2014 Budget	Emergencies	Final 2014 Budget	Paid or Charged	Reserved
<b>General Government</b>								
Administration	Salaries and Wages	I 20-100	1,350,000.00	1,355,000.00		1,355,000.00	1,268,692.37	86,307.63
Administration	Other Expenses	I 20-100	290,000.00	237,400.00		237,400.00	177,739.19	59,660.81
Freeholders	Salaries and Wages	I 20-110	128,000.00	128,000.00		128,000.00	120,233.48	7,766.52
Freeholders	Other Expenses	I 20-110	83,000.00	84,200.00		84,200.00	66,060.40	18,139.60
County Clerk	Salaries and Wages	I 20-120	541,000.00	519,000.00		519,000.00	486,920.40	32,079.60
County Clerk	Other Expenses	I 20-120	157,700.00	157,700.00		157,700.00	113,489.74	44,210.26
Board of Elections	Salaries and Wages	I 20-125	307,000.00	258,000.00		258,000.00	242,909.02	15,090.98
Board of Elections	Other Expenses	I 20-125	362,000.00	390,500.00		390,500.00	321,280.38	69,219.62
Board of Elections	Other Expenses	Primary - Offset by Revenue I 20-125	100,000.00	150,000.00		150,000.00	89,276.58	60,723.42
Board of Elections	Other Expenses	School - Offset by Revenue I 20-125	20,000.00	25,000.00		25,000.00	15,898.17	9,101.83
Audit	Other Expenses	I 20-135	118,000.00	115,000.00		115,000.00		115,000.00
Information Technology	Salaries and Wages	I 20-140	316,000.00	303,000.00		303,000.00	283,886.09	19,113.91
Information Technology	Other Expenses	I 20-140	153,525.00	149,725.00		149,725.00	145,164.66	4,560.34
Board of Taxation	Salaries and Wages	I 20-150	167,000.00	165,000.00		165,000.00	143,900.17	21,099.83
Board of Taxation	Other Expenses	I 20-150	12,100.00	13,000.00		13,000.00	10,605.22	2,394.78
Legal	Salaries and Wages	I 20-155	175,000.00	185,000.00		185,000.00	157,089.13	27,910.87
Legal	Other Expenses	I 20-155	200,000.00	540,700.00		140,700.00	62,300.61	78,399.39
Adjuster	Salaries and Wages	I 20-343	120,000.00	92,000.00		92,000.00	89,714.62	2,285.38
Adjuster	Other Expenses	I 20-343	233,250.00	423,250.00		423,250.00	197,838.47	225,411.53
Adjuster	Other Expenses	Burial of Indigents I 20-343	12,000.00	12,000.00		12,000.00	11,700.00	300.00
<b>General Government</b>								
General Government	Salaries & Wages		3,104,000.00	3,005,000.00		3,005,000.00	2,793,345.28	211,654.72
General Government	Other Expenses		1,741,575.00	2,298,475.00		1,898,475.00	1,211,353.42	687,121.58
General Government	TOTAL		4,845,575.00	5,303,475.00		4,903,475.00	4,004,698.70	898,776.30

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2015 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2014 Budget	Emergencies	Final 2014 Budget	Paid or Charged	Reserved
<b>Facilities and Central Expenses</b>								
Buildings & Grounds	Salaries and Wages	I 21-310	1,718,000.00	1,635,000.00		1,635,000.00	1,428,475.31	206,524.69
Buildings & Grounds	Other Expenses	I 21-310	664,725.00	658,725.00		673,725.00	635,855.73	37,869.27
Switchboard/Telephone	Salaries and Wages	I 21-440		64,000.00		64,000.00	36,143.39	27,856.61
Switchboard/Telephone	Other Expenses	I 21-440	400,000.00	545,000.00		545,000.00	439,151.57	105,848.43
Postage	Other Expenses	I 21-441	114,000.00	128,000.00		128,000.00	108,005.24	19,994.76
Utilities	Other Expenses	I 21-449	2,300,000.00	2,458,850.00		2,358,850.00	1,591,572.58	767,277.42
Gasoline & Diesel Fuel	Other Expenses	I 21-460	500,000.00	640,000.00		640,000.00	518,785.96	121,214.04
Insurance - General Liability	Other Expenses	I 21-210	1,611,000.00	1,511,000.00		1,881,000.00	1,871,000.00	10,000.00
Facilities and Central Expenses	Salaries & Wages		1,718,000.00	1,699,000.00		1,699,000.00	1,464,618.70	234,381.30
Facilities and Central Expenses	Other Expenses		5,589,725.00	5,941,575.00		6,226,575.00	5,164,371.08	1,062,203.92
Facilities and Central Expenses	TOTAL		7,307,725.00	7,640,575.00		7,925,575.00	6,628,989.78	1,296,585.22





CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2015 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2014 Budget	Emergencies	Final 2014 Budget	Paid or Charged	Reserved
<b>JUDICIAL &amp; CORRECTIONS</b>								
Prosecutor	Salaries and Wages	O 24-275	7,953,000.00	7,873,000.00		7,873,000.00	7,325,144.83	547,855.17
Prosecutor	Other Expenses	O 24-275	569,600.00	569,600.00		569,600.00	533,048.90	36,551.10
Medical Examiner	Other Expenses	I 24-277	875,000.00	875,000.00		875,000.00	858,738.07	16,261.93
County Sheriff	Salaries and Wages	I 24-271	4,150,000.00	3,994,000.00		3,994,000.00	3,717,617.07	276,382.93
County Sheriff	Other Expenses	I 24-271	473,150.00	430,750.00		430,750.00	393,197.19	37,552.81
Corrections/Prison	Salaries and Wages	I 24-280	14,169,000.00	13,409,000.00		13,409,000.00	12,393,413.49	1,015,586.51
Corrections/Prison	Other Expenses	I 24-280	4,314,662.00	4,318,128.00		4,318,128.00	3,722,802.73	595,325.27
Juvenile Detention	Salaries and Wages	I 24-285	1,004,000.00	2,102,000.00		2,102,000.00	1,632,425.13	469,574.87
Juvenile Detention	Other Expenses	I 24-285	101,767.00	203,794.00		203,794.00	177,284.42	26,509.58
Juvenile Detention	Other Expenses	Shared Service Agreement I 24-285	640,000.00					
County Surrogate	Salaries and Wages	I 24-160	357,000.00	352,000.00		352,000.00	333,316.13	18,683.87
County Surrogate	Other Expenses	I 24-160	23,100.00	25,200.00		25,200.00	18,913.09	6,286.91
Judicial & Corrections	Salaries & Wages		27,633,000.00	27,730,000.00		27,730,000.00	25,401,916.65	2,328,083.35
Judicial & Corrections	Other Expenses		6,997,279.00	6,422,472.00		6,422,472.00	5,703,984.40	718,487.60
Judicial & Corrections	TOTAL		34,630,279.00	34,152,472.00		34,152,472.00	31,105,901.05	3,046,570.95















**CURRENT FUND - APPROPRIATIONS**

General Budget Description (FCOA)	Local Description	FCOA #	2015 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2014 Budget	Emergencies	Final 2014 Budget	Paid or Charged	Reserved
Total Operations	Salaries & Wages		38,819,000.00	38,664,000.00		38,695,000.00	34,979,133.31	3,715,866.69
Total Operations	Other Expenses		72,131,536.00	70,140,580.00		69,705,454.00	66,040,858.28	3,664,595.72
Total Operations	TOTAL		110,950,536.00	108,804,580.00		108,400,454.00	101,019,991.59	7,380,462.41
Total Operations	within CAPS		102,427,936.00	100,361,980.00		99,957,854.00	93,161,797.86	6,796,056.14
Total Operations	Excluded from CAPS		8,522,600.00	8,442,600.00		8,442,600.00	7,858,193.73	584,406.27
Total Operations	TOTAL		110,950,536.00	108,804,580.00		108,400,454.00	101,019,991.59	7,380,462.41
<b>Federal/State and Other Grants</b>								
Federal/State or Other Grants Appropriated	Grant Budget Sheets 26-29	O 40-475	7,036,954.79	6,491,829.80		27,746,728.29	27,746,728.29	
Matching Funds - Appropriated	Grant Budget Sheets 26-29	O 40-475	1,139,041.00	943,116.00		1,347,242.00	1,347,242.00	
Total Transferred to Federal and State Grant Fund	TOTAL		8,175,995.79	7,434,945.80		29,093,970.29	29,093,970.29	
Total Operations - Including Grant Programs	TOTAL		119,126,531.79	116,239,525.80		137,494,424.29	130,113,961.88	7,380,462.41



**CURRENT FUND - APPROPRIATIONS**

General Budget Description (FCOA)	Local Description	FCOA #	2015 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2014 Budget	Emergencies	Final 2014 Budget	Paid or Charged	Reserved
<b><u>DEBT SERVICE</u></b>								
Principal - County College Bonds		O 45-920						
Principal - County College Bonds (NJSA18A:64A-22.6)		O 45-920	1,628,000.00	1,328,000.00		1,328,000.00	1,328,000.00	
Principal - VoTech Bonds		O 45-920						
Principal - Other Bonds		O 45-920	6,042,000.00	4,797,000.00		4,797,000.00	4,797,000.00	
Interest - County College Bonds (NJSA18A:64A-22.6)		O 45-930	541,281.00	474,371.00		474,371.00	474,371.00	
Interest - VoTech Bonds		O 45-930						
Interest - Other Bonds		O 45-930	2,543,128.00	2,024,416.00		2,024,416.00	2,024,416.00	
Principal - Bond Anticipation Notes		O 45-925						
Interest - Bond Anticipation Notes		O 45-935		67,668.00		67,668.00	67,668.00	
Green Acres Loan (P & I)		O 45-950	101,499.00	101,499.00		101,499.00	101,499.00	
Deferred Charge, Unfunded Ordinances	Ordinance 2009-02	O 45-890	9,515.00					
<b>Total Debt</b>	<b>TOTAL</b>		<b>10,865,423.00</b>	<b>8,792,954.00</b>		<b>8,792,954.00</b>	<b>8,792,954.00</b>	

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2015 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2014 Budget	Emergencies	Final 2014 Budget	Paid or Charged	Reserved
Total General Appropriations			130,316,954.79	125,292,479.80	1,500,000.00	148,047,378.29	140,666,915.88	7,380,462.41

		Emergency Appropriation	<u>(1,500,000.00)</u>
2015 Anticipated Revenue	<u>130,316,954.79</u>	2014 Anticipated Revenue	<u>146,547,378.29</u>

		Cash Payments (net of Refunds)	108,993,128.04
		Encumbrances Payable (Open PO)	2,427,059.55
NJS A 40A:4-87 (Ch 159)	21,254,898.49	Federal/State Grants	27,746,728.29
Emergency Appropriation	<u>1,500,000.00</u>	Emergency Appropriation	<u>1,500,000.00</u>
Total Budget Modifications	<u>148,047,378.29</u>	Total Paid or Charged	<u>140,666,915.88</u>

FEDERAL & STATE GRANT FUND BUDGET

	CAFR	2015		2014			2014		
		Anticipated Revenue	Appropriation	Original Anticipated Revenue	Amendments	Final Anticipated Revenue	Original Appropriations	Amendments	Final Appropriations
Artist Development Workshop	23	5,000.00	5,000.00						
CDBG Small Cities - Emergency Housing Repairs	23			400,000.00		400,000.00	440,000.00		440,000.00
CDBG Small Cities - Irene Storm	23				350,000.00	350,000.00		350,000.00	350,000.00
GSPT - Acquisition of Trails / Open Space	23								
Recreational Opportunities	23			2,500.00		2,500.00	3,000.00		3,000.00
Subregional Transportation Planning	23	72,400.00	90,500.00		72,400.00	72,400.00		90,500.00	90,500.00
Body Armor Grant - Corrections	24			21,620.54		21,620.54	21,620.54		21,620.54
Body Armor Grant - Corrections	24				16,105.00	16,105.00		16,105.00	16,105.00
Body Armor Grant - Prosecutor	24			5,180.77		5,180.77	5,180.77		5,180.77
Body Armor Grant - Sheriff	24			6,893.25		6,893.25	6,893.25		6,893.25
Body Armor Grant - Sheriff	24				5,392.38	5,392.38		5,392.38	5,392.38
Body Armor Replacement Program	24				3,958.41	3,958.41		3,958.41	3,958.41
Community Justice / JAG Program	24								
Comprehensive Education - Juvenile Detention	24				103,500.00	103,500.00		445,000.00	445,000.00
Conducted Energy Device (CED)	24	12,497.10	12,497.10						
Drive Sober or Get Pulled Over	24	4,400.00	4,400.00		5,000.00	5,000.00		5,000.00	5,000.00
Edward Byrne Justice Grant - JAG	24				6,658.00	6,658.00		6,658.00	6,658.00
Edward Byrne Justice Grant - Megans Law	24	11,903.00	11,903.00						
Edward Byrne Justice Grant - Narcotics (guns,gangs,violence)	24	175,616.00	175,616.00	161,222.00		161,222.00	161,222.00		161,222.00
Juvenile Accountability Block Grant	24								
Juvenile Detention Alternatives Initiative (JDAI)	24	120,000.00	120,000.00	60,000.00		60,000.00	60,000.00		60,000.00

FEDERAL & STATE GRANT FUND BUDGET

	CAFR	2015		2014			2014		
		Anticipated Revenue	Appropriation	Original Anticipated Revenue	Amendments	Final Anticipated Revenue	Original Appropriations	Amendments	Final Appropriations
State Criminal Alien Assistance Program	24								
Stop Violence Against Women	24	20,259.00	27,012.00	21,459.00		21,459.00	28,612.00		28,612.00
Victim Witness Advocacy Fund	24								
Victims Of Crime Act (SART/SANE)	24	68,325.00	85,406.00	61,927.00		61,927.00	77,409.00		77,409.00
Victims Of Crime Act (VOCA)	24				178,104.00	178,104.00		222,630.00	222,630.00
Differential Response Pilot Program	25				300,000.00	300,000.00		300,000.00	300,000.00
Emergency Management Agency Assistance	25	80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00
Homeland Security Grant	25				100,000.00	100,000.00		100,000.00	100,000.00
Radiological Emergency Response Plan (RERP)	25	150,034.45	150,034.45						
Capital Transportation Program	26				3,846,900.00	3,846,900.00		3,846,900.00	3,846,900.00
Clean Communities Grant	26				154,734.77	154,734.77		154,734.77	154,734.77
Fed Hwy Administration - Greenwich	26	149,958.00	149,958.00						
Fed Hwy Administration - Various Roads	26				2,947,550.00	2,947,550.00		2,947,550.00	2,947,550.00
Fed Hwy Administration - Willow Grove Dam	26				1,651,260.00	1,651,260.00		1,651,260.00	1,651,260.00
State Aid - Annual Transportation Program	26				3,171,300.00	3,171,300.00		3,171,300.00	3,171,300.00
Medical Reserve Contract	27			3,500.00		3,500.00	3,500.00		3,500.00
Outreach and Education	27			300,000.00		300,000.00	300,000.00		300,000.00
Preparedness Grant	27			25,000.00		25,000.00	25,000.00		25,000.00
Special Child Health Case Management	27			72,936.00		72,936.00	72,936.00		72,936.00
Council On The Arts	28	116,165.00	116,165.00	109,590.00		109,590.00	109,590.00		109,590.00
DHS - Special Transportation Initiative	28				25,826.00	25,826.00		25,826.00	25,826.00
Gateway Community Action Partnership	28				106,276.71	106,276.71		106,276.71	106,276.71

FEDERAL & STATE GRANT FUND BUDGET

	CAFR	2015		2014			2014		
		Anticipated Revenue	Appropriation	Original Anticipated Revenue	Amendments	Final Anticipated Revenue	Original Appropriations	Amendments	Final Appropriations
Job Access & Reverse Commute Program (JARC)	28	160,000.00	160,000.00		310,000.00	310,000.00		310,000.00	310,000.00
National Parks - American Battlefield (Dallas Landing)	28	19,056.00	19,056.00						
NJ Historical Commision	28	10,290.00	10,290.00	10,290.00		10,290.00	10,290.00		10,290.00
Southern Shore Regional Destination Marketing	28	20,000.00	20,000.00		16,500.00	16,500.00		16,500.00	16,500.00
State Energy Sector Partnership	28								
Workforce Investment Act	28			6,420.00	113,625.22	120,045.22	6,420.00	113,625.22	120,045.22
Workforce Investment Act	28	243,575.00	243,575.00		6,335,139.00	6,335,139.00		6,335,139.00	6,335,139.00
Congestion Mitigation Air Quality (CMAQ) - Vineland Shuttle	28	197,336.00	197,336.00						
United Way	28	25,000.00	25,000.00						
OET Administration Grant (CCIA)	28	20,000.00	20,000.00						
Youth Symposium Career Exploration	28				32,224.00	32,224.00		32,224.00	32,224.00
Area Plan	29	1,736,946.00	2,330,957.00	2,060,400.00	59,023.00	2,119,423.00	2,457,511.00	59,023.00	2,516,534.00
Comprehensive Alcohol Grant	29	734,428.00	783,457.00	678,517.00		678,517.00	725,589.00		725,589.00
Disabled Resident Transportation - Casino Funds	29	341,016.00	341,016.00	380,000.00		380,000.00	380,000.00		380,000.00
Drug And Alcohol Alliance	29				247,619.00	247,619.00		247,619.00	247,619.00
FEMA - Emergency Shelter Program	29	2,076.00	2,076.00						
FTA - Section 5307	29	1,068,000.00	1,451,249.00	1,005,000.00	63,000.00	1,068,000.00	1,388,249.00	63,000.00	1,451,249.00
FTA - Section 5311	29				455,087.00	455,087.00		455,087.00	455,087.00
Personal Assistance Program	29	35,501.24	35,501.24	35,501.24		35,501.24	35,501.24		35,501.24
Residential Substance Abuse Treatment	29	57,119.00	76,159.00						
Retired Senior Volunteer Prtogram (RSVP)	29	44,037.00	78,644.00	44,037.00	2,500.00	46,537.00	78,644.00	2,500.00	81,144.00
Senior Health Insurance Program (SHIP)	29	22,000.00	22,000.00	18,000.00	6,000.00	24,000.00	18,000.00	6,000.00	24,000.00



**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>OET - Transportation Service Donations</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 &amp; 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 &amp; Maintenance Veterans Cemetery</u>	

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

COMPARATIVE STATEMENT OF CURRENT FUNDS OPERATIONS AND CHANGE IN  
CURRENT SURPLUS

ASSETS		
Cash and investment	11101-00	26,131,350.18
State Road Aid Allotments Receivable	11102-00	
Receivables with Offsetting Reserves:		
Taxes Receivable	11103-00	
Other Receivables	11106-00	1,809,238.83
Deferred Charges Required to be in 2014 Budget	11107-00	
Deferred Charges Required to be in Budgets Subsequent to 2014	11108-00	
<b>Total Assets</b>	<b>11109-00</b>	<b>27,940,589.01</b>

LIABILITIES, RESERVES AND SURPLUS		
* Cash Liabilities	21101-00	12,272,170.13
Reserves for Receivables	21102-00	1,809,238.83
Surplus	21103-00	13,859,180.05
<b>Total Liabilities, Reserves and Surplus</b>	<b>21104-00</b>	<b>27,940,589.01</b>

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	23101-00	15,007,563.61	10,952,847.55
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
* (Percentage collected: 2014 100 %, 2013 100 %)	23102-00	86,997,488.00	85,426,646.00
Other Revenues and Additions to Income	23104-00	59,351,260.79	49,176,667.36
<b>Total Funds</b>	<b>23105-00</b>	<b>161,356,312.40</b>	<b>145,556,160.91</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Budget Appropriations	23106-00	148,047,378.29	136,764,876.84
Other Expenditures and Deductions from Income	23110-00		118,838.21
Interfund Created/(Liquidated)		949,754.06	(6,335,117.75)
<b>Total Expenditures and tax Requirements</b>	<b>23111-00</b>	<b>148,997,132.35</b>	<b>130,548,597.30</b>
<b>Less: Expenditures to be Raised by Future Taxes</b>	<b>23112-00</b>	<b>1,500,000.00</b>	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>23113-00</b>	<b>147,497,132.35</b>	<b>130,548,597.30</b>
<b>Surplus Balance - December 31st</b>	<b>23114-00</b>	<b>13,859,180.05</b>	<b>15,007,563.61</b>

\*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2014 Budget		
Surplus Balance December 31, 2014	23115-00	13,859,180.05
Current Surplus Anticipated in 2015 Budget	23116-00	4,800,000.00
Surplus Balance Remaining	23117-00	9,059,180.05

## 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 2015 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	
DPW - Improve or Replace Roads, Bridges & Dams	1	11,250,000			84,524			1,690,476	9,475,000
DPW - Blackwater Branch Drainage Project	2	2,500,000							2,500,000
DPW - Heavy Equipment & Large Trucks	3	6,005,000			45,476			909,524	5,050,000
DPW - Small Equipment & Light Duty Trucks	4	1,505,000			13,333			266,667	1,225,000
B&G - Tools & Light Equipment	5	325,000			2,381			47,619	275,000
B&G - Facilities Renovations, Additions & Improvements	6	8,405,000			84,762			1,695,238	6,625,000
911 - Improvements to Towers, Phones & Consoles	7	1,050,000			5,714			114,286	930,000
911 - Repair & Retrofit Bookmobile (mobil command ctr)	8	80,000			3,810			76,190	
911 - Facilities Renovations, Additions & Improvements	9	900,000							900,000
Fire Training Equipment	10	75,000			1,190			23,810	50,000
Public Safety Vehicles	11	140,000			1,667			33,333	105,000
Corrections/Jail - Equipment	12	75,000			1,905			38,095	35,000
Corrections/Jail - Technology	13	25,000							25,000
Corrections/Jail - Facilities	14	25,000							25,000
Corrections/Jail - Vehicles (4x5 Trucks & Transport Vans)	15	500,000			3,571			71,429	425,000
Veterans Cemetary - Site Improvements	16	280,000			8,571			171,429	100,000

**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	
Veterans Cemetary - Security System	17	40,000							40,000
Veterans Cemetary - Buildings & Structures	18	550,000							550,000
Technology - IT Network, Library, Phones, Elections, etc	19	1,870,000			19,286			385,714	1,465,000
	20								
College - Renovations (ch 12)	21	3,200,000						3,200,000	
	23								
	24								
	24								
	25								
	26								
	27								
	28								
	29								
	30								
	31								
<b>TOTAL - ALL PROJECTS</b>		<b>38,800,000</b>				<b>276,190</b>		<b>8,723,810</b>	<b>29,800,000</b>

**6 YEAR CAPITAL PROGRAM**  
**2015 through 2020**  
**Anticipated Project Schedule and Funding Requirements**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
DPW - Improve or Replace Roads, Bridges & Dams	1	11,250,000		1,775,000	2,575,000	2,200,000	1,900,000	1,400,000	1,400,000
DPW - Blackwater Branch Drainage Project	2	2,500,000					300,000	1,100,000	1,100,000
DPW - Heavy Equipment & Large Trucks	3	6,005,000		955,000	880,000	980,000	1,080,000	955,000	1,155,000
DPW - Small Equipment & Light Duty Trucks	4	1,505,000		280,000	245,000	245,000	245,000	245,000	245,000
B&G - Tools & Light Equipment	5	325,000		50,000	50,000	75,000	50,000	50,000	50,000
B&G - Facilities Renovations, Additions & Improvements	6	8,405,000		1,780,000	1,425,000	1,900,000	880,000	1,185,000	1,235,000
911 - Improvements to Towers, Phones & Consoles	7	1,050,000		120,000	530,000	200,000		100,000	100,000
911 - Repair & Retrofit Bookmobile (mobil command ctr)	8	80,000		80,000					
911 - Facilities Renovations, Additions & Improvements	9	900,000				100,000	800,000		
Fire Training Equipment	10	75,000		25,000		25,000		25,000	
Public Safety Vehicles	11	140,000		35,000	35,000			35,000	35,000
Corrections/Jail - Equipment	12	75,000		40,000	20,000		15,000		
Corrections/Jail - Technology	13	25,000			25,000				
Corrections/Jail - Facilities	14	25,000			25,000				
Corrections/Jail - Vehicles (4x5 Trucks & Transport Vans)	15	500,000		75,000	75,000	100,000	75,000	100,000	75,000
Veterans Cemetary - Site Improvements	16	280,000		180,000					100,000

**6 YEAR CAPITAL PROGRAM**  
**2015 through 2020**  
**Anticipated Project Schedule and Funding Requirements**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Veterans Cemetary - Security System	17	40,000			40,000				
Veterans Cemetary - Buildings & Structures	18	550,000				100,000	150,000	300,000	
Technology - IT Network, Library, Phones, Elections, etc	19	1,870,000		405,000	275,000	275,000	305,000	305,000	305,000
-	20	0							
College - Renovations (ch 12)	21	3,200,000		3,200,000					
-	22	0							
-	23	0							
-	24	0							
-	25	0							
-	26	0							
-	27	0							
-	28	0							
-	29	0							
-	30	0							
-	31	0							
<b>TOTAL - ALL PROJECTS</b>		<b>38,800,000</b>		<b>9,000,000</b>	<b>6,200,000</b>	<b>6,200,000</b>	<b>5,800,000</b>	<b>5,800,000</b>	<b>5,800,000</b>

**6 YEAR CAPITAL PROGRAM**  
**2015 through 2020**  
**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
DPW - Improve or Replace Roads, Bridges & Dams	11,250,000			535,714			10,714,286			
DPW - Blackwater Branch Drainage Project	2,500,000			119,048			2,380,952			
DPW - Heavy Equipment & Large Trucks	6,005,000			285,952			5,719,048			
DPW - Small Equipment & Light Duty Trucks	1,505,000			71,667			1,433,333			
B&G - Tools & Light Equipment	325,000			15,476			309,524			
B&G - Facilities Renovations, Additions & Improvements	8,405,000			400,238			8,004,762			
911 - Improvements to Towers, Phones & Consoles	1,050,000			50,000			1,000,000			
911 - Repair & Retrofit Bookmobile (mobil command ctr)	80,000			3,810			76,190			
911 - Facilities Renovations, Additions & Improvements	900,000			42,857			857,143			
Fire Training Equipment	75,000			3,571			71,429			
Public Safety Vehicles	140,000			6,667			133,333			
Corrections/Jail - Equipment	75,000			3,571			71,429			
Corrections/Jail - Technology	25,000			1,190			23,810			
Corrections/Jail - Facilities	25,000			1,190			23,810			
Corrections/Jail - Vehicles (4x5 Trucks & Transport Vans)	500,000			23,810			476,190			
Veterans Cemetary - Site Improvements	280,000			13,333			266,667			
Veterans Cemetary - Security System	40,000			1,905			38,095			

**6 YEAR CAPITAL PROGRAM**  
**2015 through 2020**  
**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
Veterans Cemetary - Buildings & Structures	550,000			26,190			523,810			
Technology - IT Network, Library, Phones, Elections, etc	1,870,000			89,048			1,780,952			
-										
College - Renovations (ch 12)	3,200,000						3,200,000			
-										
-										
-										
-										
-										
-										
-										
-										
-										
-										
<b>TOTAL - ALL PROJECTS</b>	<b>38,800,000</b>			<b>1,695,238</b>			<b>37,104,762</b>			

**SECTION 2 - UPON ADOPTION FOR Calendar Year 2015**

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

**RESOLUTION**

Be It Resolved by the Board of Chosen Freeholders 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:

\$ 89,695,000.00 Tax Levy for County Purposes, and  
 \$ 868,978.00 Tax Levy for Open Space, Recreation, Farmland and Historic Preservation Trust Fund

**RECORDED VOTE**

Ayes <u>Freeholder Director, Joseph Derella Jr</u> <u>Freeholder Deputy Director, Douglas Long</u> <u>Freeholder, Darlene Barber</u> <u>Freeholder, Carol Musso</u> _____ _____ _____ _____	Nays <u>Freeholder, Thomas Sheppard</u> <u>Freeholder, Carman Daddario</u> <u>Freeholder, James Sauro</u> _____ _____ _____ _____	Abstained _____ _____ _____ _____ _____ _____
Absent _____ _____ _____ _____		

**SUMMARY OF REVENUES**

Surplus Anticipated	4,800,000.00
Miscellaneous Revenue Anticipated	28,785,000.00
Federal and State Grants	7,036,954.79
<b>AMOUNT TO BE RAISED BY TAXATION FOR COUNTY PURPOSES</b>	<b>89,695,000.00</b>
<b>Total Revenues</b>	<b>130,316,954.79</b>

**SUMMARY OF APPROPRIATIONS**

Operations	110,950,536.00
Federal and State Grants	8,175,995.79
Capital Improvements	325,000.00
Debt Service	10,865,423.00
<b>Total Appropriations</b>	<b>130,316,954.79</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 July 2, 2015. 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 *Ben Meo* , Date 7/2/15 7/2/2015  
 Signature

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated 2015	Revenue from Prior Budget Year			Revenue Realized
		Original 2014	Amendments	Final 2014	
Amount to be Raised By Taxation	868,978.00	897,624.00		897,624.00	897,542.68
Reserve Funds	823,965.71	647,493.37		647,493.37	647,493.37
State/County Reimbursement Land Acquisition			2,157,941.29	2,157,941.29	2,157,941.29
Miscellaneous - Municipal Share			47,188.49	47,188.49	47,188.49
Miscellaneous - Interest Earnings		1,000.00		1,000.00	-
<b>Total Open Space Trust Fund Revenue</b>	<b>1,692,943.71</b>	<b>1,546,117.37</b>	<b>2,205,129.78</b>	<b>3,751,247.15</b>	<b>3,750,165.83</b>

**Summary of Program**

<b>Year Referendum Passed/Implemented:</b>	<u>1994</u> <i>(Year)</i>
<b>Rate Assessed:</b>	<u>0.010</u>
<b>Total Tax Collected to date</b>	<u>13,446,181.63</u>
<b>Total Expended to date</b>	<u>33,857,880.26</u>
<b>Total Acreage Preserved to date</b>	<u>12,653</u> <i>(Acres)</i>
<b>Recreation land preserved</b>	<u>          </u> <i>(Acres)</i>
<b>Farmland preserved</b>	<u>233</u> <i>(Acres)</i>

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

APPROPRIATIONS	Appropriated 2015	Prior Year Appropriated		Prior Year Paid/Charged	
		Original 2014	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	1,692,943.71	1,546,117.37	2,205,129.78	825,047.03	2,926,200.12
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					
<b>Total Trust Fund Appropriations:</b>	1,692,943.71	1,546,117.37	2,205,129.78	825,047.03	2,926,200.12

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

Contracting Unit:

County of Cumberland

Year Ending: 2014

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 # 5 for Providing On-Site Nursing Services at the Cumberland County Jail, RFP #11-65; awarded to Corizon Health of NJ, LLC; approved May 24, 2011; this change order increased the original contract amount of \$448,800.00 (which had been increased by previous change orders by \$448,800.00) by \$74,800.00 or approximately 29.16%; this change order was deemed necessary and approved to extend the contract period by one (1) additional month to allow for the smooth transition to the new contractor whose contract begins on February 1, 2014.
2. Change Order #7 for Providing Various Medical, Psychiatric and Pharmacy Services for the Cumberland County Jail, RFP #09-39 (Resubmission); awarded to Corizon Health of NJ, LLC; approved February 25, 2010; this change order increased the original contract amount of \$1,386,269.12 (which had been increased by previous change orders by \$523,000.00) by \$47,000.00 or approximately 41.1%; this change order was deemed necessary and approved to extend the contract period by one (1) additional month to allow for the smooth transition to the new contractor whose contract begins on February 1, 2014.
3. Change Order # 1 for Providing Drug and Alcohol Treatment Services (Residential Services for Adults) for the Cumberland County Alcohol and Drug Abuse Services Office (2013 Renewal Period), RFP #11-129; awarded to Maryville Rehabilitation Center, Inc.; approved August 28, 2012; this change order increased the original contract amount of \$7,938.00 by \$4,410.00 or approximately 55.55%; this change order was deemed necessary and approved to reallocate funds to Maryville Rehabilitation Center because more clients were served there than anticipated and payment is needed for over expenditures of residential and drug and alcohol services. The funds shall be reallocated from another contractor's contract who did not serve the anticipated number of
4. Change Order # 2 for Providing Social Services (Drug and Alcohol Program Services - Disposition) for the Cumberland County Youth Services Advisory Council (2013 Renewal Period), RFP #11-158; awarded to Cumberland County Alcohol & Drug Abuse Services Office; approved October 23, 2012; this change order increased the original contract amount of \$39,619.00 (previously increased by \$5,000.00) by \$44,619.00 or approximately 32.81%; this change order was deemed necessary and approved to extend the contract through March 31, 2014 using funds reallocated from 2013 contracts for the provision of other services as approved by the State of New Jersey.
5. Change Order #2 for Providing Social Services (Individual Mentoring Services Program – Disposition) for the Cumberland County Youth Services Advisory Council (2013 Renewal Period), RFP #11-158; awarded to Youth Advocate Program, Inc.; approved October 23, 2012; this change order increased the original contract amount of \$40,000.00 (previously increased by \$12,000.00) by \$2,076.00 or approximately 35.19%; this change order was deemed necessary and approved to extend the contract through March 31, 2014 using 2014 funds reallocated from 2013 contracts for provision of other services as approved by the State of New Jersey.
6. Change Order #1 for Providing Social Services (Cognitive Behavior Skills – Disposition) for the Cumberland County Youth Services Advisory Council (2013 Renewal Period), RFP #11-158; awarded to SODAT of NJ, Inc.; approved October 23, 2012; this change order increased the original contract amount of \$17,000.00 by \$4,895.00 or approximately 28.79%; this change order was deemed necessary and approved to extend the contract through March 31, 2014 using 2014 funds reallocated from other contracts for the provision of other services as approved by the State of New Jersey.

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

Contracting Unit: County of Cumberland

Year Ending: 2014

7. Change Order #2 for Providing Temperature Control and HVAC Maintenance Services for Cumberland County; Bid 11-35; awarded to A.A. Duckett, Inc., approved April 26, 2011; this change order increased the original contract amount not to exceed \$277,287.00 (previously increased by an estimate not to exceed of \$277,287.00) by an estimate not to exceed of \$14,934.34 or approximately 105.38% overall; this change order was deemed necessary to extend the contract for two (2) additional months through June 30, 2014 to allow sufficient time to advertise for bids and to award a new contract.
8. Change Order #2 for Providing Translation Services for the Cumberland County Prosecutor's Office; Bid 12-24; awarded to Geneva Worldwide, Inc., approved May 22, 2012; this change order increased the original estimated contract amount of \$13,196.50 (previously increased by an estimate of \$13,196.50) by an estimate of \$13,196.50 or approximately 200% overall; this change order was deemed necessary to exercise the second and final option to renew the contract for an additional year.
9. Change Order #2 for Providing Social Services (Sex Offender Program Services, Disposition) for the Cumberland County YSAC, RFP 11-158 (2014 Renewal Period); awarded to Rehabilitative Adolescent Program LLC, approved September 24, 2013 ; this change order increased the original contract amount of \$40,000.00 (previously decreased by \$7,000.00) by \$15,000.00 a 45.45% increase or approximately 20.00% overall; this change order was deemed necessary and required to re-allocation funds between contracts for services after monitoring the utilization of those services.
10. Change Order #2 for Providing Social Services (Individual Mentoring Services Program, Disposition) for the Cumberland County YSAC, RFP 11-158 (2014 Renewal Period); awarded to Youth Advocate Programs, Inc., approved September 24, 2013 ; this change order increased the original contract amount of \$37,000.00 (previously decreased by \$3,000.00) by \$8,000.00 a 23.52% increase or approximately 13.51% overall; this change order was deemed necessary and required to re-allocation funds between contracts for services after monitoring the utilization of those services.

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 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.

03-24-2015

Date

