

CY 2017 County Budget (DATA SHEET) - Public Officials of the County of Cumberland

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

Elected Officials - Governing Body	Term Expires								
Freeholder Director, Joseph Derella Jr	12/31/2018								
Freeholder Deputy Director, Darlene Barber	12/31/2019								
Freeholder, Carman Daddario	12/31/2017								
Freeholder, Carol Musso	12/31/2017								
Freeholder, James Sauro	12/31/2017								
Freeholder, James Quinn	12/31/2018								
Freeholder, Joseph Sparacio	12/31/2019								
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<table><tr><td>Muni Code</td><td>0600</td></tr><tr><td>Budget Introduction Date</td><td>2/28/2017</td></tr><tr><td>Public Hearing Date</td><td>4/18/2017</td></tr><tr><td>Fiscal Year Ending</td><td>12/31/2017</td></tr></table>		Muni Code	0600	Budget Introduction Date	2/28/2017	Public Hearing Date	4/18/2017	Fiscal Year Ending	12/31/2017
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Budget Introduction Date	2/28/2017								
Public Hearing Date	4/18/2017								
Fiscal Year Ending	12/31/2017								

The County of Cumberland  
Treasurer's Office, 164 West Broad Street  
Bridgeton, NJ 08032

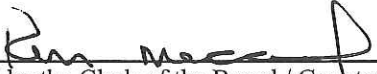
Phone # (856) 453-2136  
Fax # (856) 451-0639  
Web Address [www.co.cumberland.nj.us](http://www.co.cumberland.nj.us)

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

## CY 2017 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: 2-24-17


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, NJSA 40A:4-1 et. Seq.

Signed: 

Dated: 2/23/17


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: 

Dated: 2/28/17

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: \_\_\_\_\_ Dated: \_\_\_\_\_

#### 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 2017 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 3/3/2017 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 Director, Joseph Derella Jr</b>	Nays		Abstained	
		<b>Freeholder Deputy Director, Darlene Barber</b>				
		<b>Freeholder, Carman Daddario</b>				
		<b>Freeholder, Carol Musso</b>				
		<b>Freeholder, James Sauro</b>				
		<b>Freeholder, James Quinn</b>				
		<b>Freeholder, Joseph Sparacio</b>			Absent	

Notice is hereby given that the Budget and Tax Resolution was approved on 2/28/2017 by the governing body of the Cumberland County.

A Hearing on the Budget and Tax Resolution will be held at the County Administration Buidling, 164 West Broad Street, Bridgeton, NJ 08302 on 4/18/2017 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 2017		CY 2016
General Operating Appropriations	98,584,636.00		101,046,901.00
Federal and State Grants	40,624,874.00		67,619,517.64
Capital	2,000,000.00		1,002,330.00
Debt Service	16,431,882.00		15,418,267.00
Total General Appropriations	157,641,392.00		185,087,015.64
Less: Prior Years' Surplus Balance Anticipated as a General Revenue	5,400,000.00		5,000,000.00
Less: Federal and State Grant Revenue	32,909,878.00		59,809,387.64
Less: Total Anticipated General Revenues Other Than Current Property Tax	24,571,514.00		27,562,628.00
Amount to be Raised by Taxes for Support of County Budget	94,760,000.00		92,715,000.00

## **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 a maximum amount to be raised by taxation of \$95,284,473 and the second calculation (referred to as the 2010 Tax Levy Cap) resulted in a maximum amount to be raised by taxation of \$96,448,595.

The following worksheets illustrate the detailed items used to calculate each of the two tax levy cap's. Based on statutory requirements, Cumberland County must use the more restrictive cap, as calculated by using the 1977 Cap. The levy proposed within the 2017 Budget anticipates \$94,760,000 of revenue from the County Purpose Tax Levy. The County passed a Cap Bank and Cap COLA Ordinance. This ordinance resulted in a Cap adjustment of \$929,663, which, along with the unused \$1,592,274 cap from 2016 will be carried forward as a \$2,521,937 "Cap Bank" for possible use in the 2018 budget.

### **EMPLOYEE HEALTH BENEFITS**

The 2017 budget includes health benefit payments for existing employees and for retirees. The budgeted cost for Active Employee Health Benefits is \$13,630,000. Health benefits reform legislation of 2010 requires premium cost sharing contributions by employees that, for 2017 reduces the budgeted cost by \$2,050,000 for a \$13,630,000 net Budget Appropriation. For 2016 the \$15,982,000 appropriation was net of \$2,558,000 employee cost share.

Employee contributions, as a percent of income, were phased in over 4 years. The 2017 Budget now includes the full Health Benefits cost sharing percentage as established by Statute

The budgeted cost for Retired Employee Health Benefits is \$3,600,000. The County requires a 20% cost share from retirees eligible for these post-retirement Health benefits. For the 2017 budget this is recognized as an Anticipated Revenue of \$970,000 for a \$2,630,000 net cost. For 2016 the retiree Budget Appropriation was \$4,000,000 with a revenue offset of \$549,000.

# EXPLANATORY STATEMENT

## COUNTY TAX LEVY CAP (PL-1977 CALCULATION)

1977 Tax Levy CAP Calculation		1977 Tax Levy CAP Calculation	
Prior Year County Purpose Tax.....	92,715,000.00	Allowable County Tax Before Exceptions.....	62,287,399
Prior Year Exclusions		Current Year Exclusions	
Debt Service.....	9,430,810	Debt Service.....	9,431,133
Deferred Charges.....	3,809	Deferred Charges.....	15,000
Capital Improvements.....	400,000	Capital Improvements.....	2,000,000
Matching Funds.....	1,240,000	Matching Funds.....	1,285,000
County Welfare Board.....	5,526,957	County Welfare Board.....	5,567,221
Special Services School District.....	200,000	Special Services School District.....	200,000
Vocational School.....	2,240,000	Vocational School.....	2,390,000
County College            1992 Base=2,281,918	4,008,082	County College            1992 Base=2,281,918	4,120,742
911 Emergency Mgt Services.....	1,729,875	911 Emergency Mgt Services.....	1,644,875
Health Insurance.....	207,828	Health Insurance.....	
Prosecutor Bigley            2004 Base=2,705,472	5,750,128	Prosecutor Bigley            2004 Base=2,705,472	6,077,128
Total Exclusions.....	30,737,489	Total Exclusions.....	32,731,099
Amount on Which Cap is applied.....	61,977,511	Add New Construction.....	265,975
Cap %.....	0.50%	Total Allowable Levy before Bank.....	95,284,473
Cap Limit.....	309,888	Cap Bank Utilized.....	
Allowable County Tax Before Exceptions.....	62,287,399	COLA Increase Utilized.....	
		Total Allowable Levy using the 1977 Cap Calculation.....	95,284,473
		2010 Cap Maximum County Tax after Exceptions.....	96,448,595
		Limited to Lower Cap Calculation - 1977.....	95,284,473
		2016 County Purpose Tax.....	94,760,000
		2016 Cap Bank Carried Forward.....	1,592,274
		2017 Cap Bank Created - Cap Index Ordinance.....	929,663
		Actual CAP Bank Carried Forward	
		Total Cap Bank.....	2,521,937

# **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.....		92,715,000	
Less: Prior Year Deferred Charges to Future Taxation Unfunded.....		3,809	
Net Prior Year Tax Levy for County Purposes.....		92,711,191	
Plus 2% Cap Increase.....		1,854,224	
Adjusted Tax Levy Prior to Exclusions .....		94,565,415	
Exclusions:			
Health Insurance Cost Increase.....			
Pension Obligation Increase.....	322,434		
Capital Improvements Increase.....	997,670		
Debt and Capital Lease Increase.....	606,529		
Deferred Charges to Future Taxation Unfunded.....	15,000		
Emergency Appropriation.....			
Add Total Exclusions.....		1,941,633	
Appropriation Canceled - Debt.....		(324,428)	
New Ratables Adjustment:			
Increase in Valuations (New Construction/Additions).....	25,115,700		
Prior Year's Local Municipal Purpose Tax Rate (per \$100).....	1.0590		
New Ratable Adjustment to Levy.....		265,975	
Maximum Allowable Amount to be Raised by Taxation.....		96,448,595	
1977 Tax Levy Cap Calculation.....		95,284,473	
Lower Cap Calculation - 1977.....		95,284,473	
Cap Bank Created 2 years prior.....			
Cap Bank Created 1 year prior.....			
County Purpose Tax.....		94,760,000	
Actual CAP Bank Carried Forward			
2017 Cap Bank.....		None	

**EXPLANATORY STATEMENT**  
**COUNTY CAP ON CONSTITUTIONAL OFFICERS BUDGETS (PL 2015 CH 249)**

	Prosecutor	Sheriff	Clerk	Surrogate	Elections	Taxation
2016 Budget						
State and Federal Revenue	(65,000)	(10,400)	(10,400)	(10,400)		
Other Revenue	(10,000)	(150,000)	(1,099,000)	(170,000)		
Salary Appropriations	7,946,000	4,300,000	558,000	368,000	347,000	169,000
Other Appropriations	509,600	348,801	42,000	23,100	12,500	12,450
Net Impact on Tax Levy	8,380,600	4,488,401	(509,400)	210,700	359,500	181,450
Add 2% Cap	167,612	89,768		4,214	7,190	3,629
Limit for 2017 Budget	8,548,212	4,578,169		214,914	366,690	185,079
2017 Budget						
State and Federal Revenue	(65,000)	(10,400)	(10,400)	(10,400)		
Other Revenue	(12,000)	(221,000)	(1,099,000)	(163,000)		
Salary Appropriations	8,273,000	4,266,000	516,000	375,000	392,000	172,000
Other Appropriations	509,600	355,250	71,915	23,000	20,150	12,450
Net Impact on Tax Levy	8,705,600	4,389,850	(521,485)	224,600	412,150	184,450
Cap Limit	8,548,212	4,578,169		214,914	366,690	185,079
Amount (Over) Under cap	(157,388)	188,319	521,485	(9,686)	(45,460)	629
Budget Increase as a %	3.9%	-2.2%	2.4%	6.6%	14.6%	1.7%

# **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 Attornies	570	67,091	Yes		
CWA 1036 Management	1,396	124,348	Yes		
ASAP	487	59,681	Yes		
UAW 2327	7,940	624,253	Yes		
UAW DoSS	3,459	410,444	Yes		
UAW DoSS-S	332	53,432	Yes		
UAW Library	440	27,981	Yes		
UAW Office of Employment Training	1,251	93,566	Yes		
UPSEU	2,415	124,831	Yes		
Council 18	280	46,620	Yes		
Management & Other Non-Affiliated Workers	5,353	553,941		Yes	
FOP 194	747	65,867	Yes		
PBA 231	1,891	206,326	Yes		
PBA 299	1,835	192,168	Yes		
PBA 396	1,026	214,550	Yes		
PBA 396 SOA	979	242,830	Yes		
SOA	603	78,141	Yes		
Totals	31,004	3,186,070			

Total Funds Reserved as of end of 2016:

1,252,832

Total Funds Appropriated in 2017:

50,000

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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<b>X</b>				Tax Levy - projected increase for 2018 (much too High)	3,380,000	The 2% Cap matched with 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>				Unfunded State Mandate - Criminal Justice Reform	3,030,000	Expected reduction in Jail population has caused Gloucester County to renegotiate upon contract renewal a 25% reduction in their inmates housed at Cumberland. If the reforms are successful, we will continue to lose funding. The problem is that due to a required number of posts, we cannot reduce costs to accomodate a reduction in inmate population. Discussions continue for a possible regional prison.
	<b>X</b>			Unfunded State Mandate - Criminal Justice Reform	1,000,000	Criminal Justice reform is causing the State Courts to require us to add a new courtroom to accommodate an additional judge to manage the projected increase in cases. There will be a \$1 million rennovation cost in 2018 with no plan on how that will be funded
		<b>X</b>		Unfunded State Mandate - Criminal Justice Reform	1,000,000	Criminal Justice reform is causing an increased need for personnel in the Prosecutor's and Sheriff's Offices. Additional court cases lead to additional investigators, attorneys and court security
	<b>X</b>			Unfunded State Mandate - Elections	1,000,000	It is rumoured that the State will be requiring us to replace all election booths
			<b>X</b>	Real Planning - amount needed to be under 2017 Levy Cap	1,400,000	Our budget is balanced for 2017 and our 2018 projections are within the projected cap for 2018. However, 2019 and thereafter are projected significantly over the 2% cap. By beginning now, 2019 will be resolved before the end of 2018. Some ideas are being discussed. 2019 through 2022 will be balanced as a result of permanent actions taken for the 2018 and 2019 Budgets.

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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
			X	Surplus - Currently available (positive item) in need of preserving for more than just short term tax relief	5,200,000	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. Our 6 year plan leads to sustainable stability.
				<b>TOTAL (Net)</b>	<b>16,010,000</b>	

# EXPLANATORY STATEMENT

## STATE ASSUMED SOCIAL SERVICE COSTS

Certain Social Service costs for Mental Health and Addiction, Developmental Disabilities, and Psychiatric Institutions were assumed by the State Department of Human Services in 1992 (PL 1990 c 73 and PL 1991 c 63 as amended by PL 2009 c 68). PL 1995 c 264 allows counties to budget only the net amount due to the state but requires full disclosure on the budget document as to the offsetting revenues and expenses. Had the county budgeted the full cost, the following would have been listed in the 2017 County Budget

	Revenue	Appropriation	Net County Share
<b><u>State Assumed Social Service Costs - 2016</u></b>			
Division of Youth & Family Services	2,266,289	2,266,289	
State Institutions for Mental Health & Addiction	2,270,272	3,347,992	1,077,720
State Institutions for Developmental Disabilities	8,116,515	8,116,515	
<b>TOTAL</b>	<b>12,653,076</b>	<b>13,730,796</b>	<b>1,077,720</b>
the 2016 Budget reflects realized revenues and appropriations in the amounts listed above			
<b><u>State Assumed Social Service Costs - 2017</u></b>			
Division of Youth & Family Services	2,360,737	2,360,737	
State Institutions for Mental Health & Addiction	1,876,237	2,739,012	862,775
State Institutions for Developmental Disabilities	4,571,247	4,571,247	
<b>TOTAL</b>	<b>8,808,221</b>	<b>9,670,996</b>	<b>862,775</b>
the 2017 Budget reflects an appropriation in the amount of the Net County Share			

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Surplus Anticipated</u></b>					
Surplus Anticipated		N 06-101	5,400,000.00	5,000,000.00	5,000,000.00
Surplus Anticipated with Prior Written Consent		Y 06-102			
Total Surplus Anticipated			5,400,000.00	5,000,000.00	5,000,000.00
<b><u>Section A - Local Revenues</u></b>					
<b>Cost Reimbursements</b>					
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	32,000.00	35,000.00	32,780.26
Admin Cost Recovery	Overhead Reimbursement - State Court	Y 08-115	914,666.00	994,421.00	1,039,936.05
Fringe Benefit Reimbursements	Grants, Board of Health, Library, etc	N 08-116	9,700,000.00	11,365,000.00	11,103,292.10
Fringe Benefit Reimbursements	Retirees	N 08-116	970,000.00	549,000.00	1,057,467.10
<b>Constitutional Officers</b>					
County Clerk - 1 (Prior Rates)		N 08-121	716,000.00	616,600.00	716,548.67
County Clerk - 2 (result of 2001 fee increase)		Y 08-122	334,000.00	430,400.00	334,892.00
County Clerk - Priority Funding		N 08-123	49,000.00	52,000.00	49,367.50
County Clerk - Adjuster		N 08-122	33,000.00	32,000.00	33,413.84
Surrogate - 1 (Prior Rates)		Y 08-131	89,000.00	95,000.00	89,889.41
Surrogate - 2 (result of 2001 fee increase)		N 08-132	74,000.00	75,000.00	74,177.16
Sheriff - 1 (Prior Rates)		Y 08-136	146,000.00	100,000.00	146,449.28
Sheriff - 2 (result of 2001 fee increase)		N 08-137	75,000.00	50,000.00	75,517.29
Prosecutor - Discovery		Y 08-141	12,000.00	10,000.00	12,387.10

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
Other Departmental Revenue					
Election Board - School Board		N 08-151		20,000.00	6,633.31
Election Board - Primary & General		N 08-152	198,000.00	180,000.00	198,031.90
Corrections - Inmate Telephones/Commissary		N 08-161		200,000.00	200,000.00
Corrections - Conditional Discharge & Bail		N 08-162	45,000.00	40,000.00	49,985.00
Corrections - Social Security Reimbursement		N 08-163	30,000.00	28,000.00	34,800.00
Corrections - Inmate Medical Copay		N 08-164		9,000.00	
Corrections - Inmate Electronic Monitoring		N 08-165	40,000.00	50,000.00	45,487.36
Public Works - Motor Vehicles Fine Fund		N 08-171	150,000.00	200,000.00	200,000.00
Public Works - Road Opening Permits		N 08-173	35,000.00	149,000.00	39,698.48
Veteran Cemetary		N 08-181	29,000.00	33,000.00	29,344.00
Fire Academy	Emergency Management/Emergency Communications 911		3,000.00	5,000.00	3,900.00
Interest on Investments		N 08-112	364,563.00	242,580.00	419,269.54
Added & Omitted Taxes		N 08-106	389,664.00	262,138.00	262,137.61
Total Local Revenues			14,758,893.00	16,153,139.00	16,585,404.96

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section B - State Aid Without Offsetting Appropriations</u></b>					
Debt Service	College Bonds	Y 09-201	2,481,483.00	2,444,440.00	2,441,497.35
Debt Service	Vo-Tech Bonds	Y 09-201	2,625,749.00	3,196,192.00	2,878,583.00
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	15,000.00
State Salary Subsidies	Constitutional Officers - TOTAL	Y 09-211		96,200.00	96,200.00
State Salary Subsidies	Constitutional Officers - Prosecutor	Y 09-211	65,000.00		
State Salary Subsidies	Constitutional Officers - Sheriff	Y 09-211	10,400.00		
State Salary Subsidies	Constitutional Officers - Surrogate	Y 09-211	10,400.00		
State Salary Subsidies	Constitutional Officers - Clerk	Y 09-211	10,400.00		
Corrections	Housing of State Prisoners	Y 09-221	25,000.00	45,000.00	28,582.00
Total State Aid Without Offsetting Appropriations			5,298,432.00	5,851,832.00	5,517,862.35

## CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section D - Shared Services</u></b>					
Shared Services	Corrections (Gloucester)	Y 11-260	2,116,500.00	3,029,500.00	3,084,427.00
Shared Services	Maurice River Historical Society - Eastpoint Lighthouse	Y 11-260		602,330.00	602,330.00
Total Shared Services			2,116,500.00	3,631,830.00	3,686,757.00

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section E - Special Items with Director's Written Approval</u></b>					
Special Revenue Item with Director's Approval	Improvement Authority - 5% Contribution	Y 12-265	454,172.00	445,000.00	445,000.00
Special Revenue Item with Director's Approval	Reserve to pay Bonds and Notes	Y 12-265	1,240,677.00	211,624.00	211,624.00
Special Revenue Item with Director's Approval	Reserve to pay Bonds - Nursing Home Sale	Y 12-265	154,814.00	131,392.00	131,392.00
Special Revenue Item with Director's Approval	Alcohol First Step Clinic - Unappropriated Reserves	Y 12-265	55,000.00	50,000.00	50,000.00
Special Revenue Item with Director's Approval	Sale of Assets	Y 12-265		1,122,358.00	1,122,358.46
Special Revenue Item with Director's Approval	Canceled Capital Ordinance Balances	Y 12-265	483,026.00		
Special Revenue Item with Director's Approval	Surrogate Trust Fund Reimbursement	Y 12-265	10,000.00		
Total Special Items with Director's Written Approval			2,397,689.00	1,960,374.00	1,960,374.46
Total Miscellaneous Revenues			24,571,514.00	27,597,175.00	27,750,398.77



CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section F - Public &amp; Private Revenue with Off-Setting Appropriation</u></b>					
<b><u>State Assumed Social Service Costs</u></b>					
Division of Youth & Family Services		Y 10-256		2,266,289.00	2,266,289.00
State Institutions for Mental Diseases		Y 10-257		2,270,272.00	2,270,272.00
State Institutions for Developmental Disabilities		Y 10-258		8,116,515.00	8,116,515.00
<b><u>Social Services</u></b>					
Supplemental Security Income (SSI)	County	Y 10-250	500,526.00	559,428.00	593,975.00
Supplemental Security Income (SSI)	Social Services	Y 15-250	1,501,578.00	1,678,285.00	1,678,285.00
Temporary Assistance for Needy Families (TANF)	Social Services	Y 15-251	3,839,732.00	5,511,168.00	5,511,168.00
General Assistance, Federal & State Sources	Social Services	Y 15-252	14,858,406.00	15,207,724.00	15,207,724.00
Miscellaneous Revenue	Social Services	Y 15-253	1,282,938.00	1,296,743.00	1,296,743.00
Social Service Board Surplus	Social Services	Y 15-254	997,360.00	1,327,705.00	1,327,705.00

**CURRENT FUND - ANTICIPATED REVENUES**

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section F - Public &amp; Private Revenue with Off-Setting Appropriation</u></b>					
<b>Federal Emergency Management Agency</b>					
2016 FEMA - Emergency Shelter Program				2,100.00	2,100.00
2016 Emergency Management Agency Assistance			55,000.00	55,000.00	55,000.00
<b>Federal Health &amp; Human Services</b>					
2016 Retired Senior Volunteer Prtogram (RSVP)			44,037.00	47,537.00	47,537.00
<b>Federal Homeland Security</b>					
2016 Homeland Security Grant				153,765.54	153,765.54
<b>Federal Justice</b>					
2014 Criminal Ailien Assistance Program				53,968.00	53,968.00
2016 Criminal Ailien Assistance Program				90,724.00	90,724.00
2017 Gangs, Guns & Narcotics				195,480.00	195,480.00
2016 Click It or Ticket				5,000.00	5,000.00
2016 Edward Byrne Justice Grant - JAG				7,011.00	7,011.00
2015 LLEBG - Megan's Law			11,515.00	11,456.00	11,456.00
2016 VOCA Sexual Assault Nurse Examiner (SANE)				7,687.00	7,687.00
2016 Victims Of Crime Act (VOCA) - Supplemental				400,000.00	400,000.00
2017 Victims Of Crime Act (VOCA)				210,626.00	210,626.00
2016 Violence Against Women				23,145.00	23,145.00
Residential Substance Abuse Treatment			45,816.00		

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section F - Public &amp; Private Revenue with Off-Setting Appropriation</u></b>					
<b>Federal Transportation</b>					
Capital Transportation Program			3,890,100.00	230,000.00	230,000.00
Fed Hwy Administration				56,135.00	56,135.00
Fed Hwy Administration				664,868.00	664,868.00
Fed Hwy Administration				484,275.00	484,275.00
Fed Hwy Administration				2,250,000.00	2,250,000.00
Fed Hwy Administration			57,191.00		
Fed Hwy Administration			49,732.00		
FTA - Section 5307 - Program Income			48,000.00	50,000.00	50,000.00
FTA - Section 5307			1,020,000.00	1,020,000.00	1,020,000.00
FTA - Section 5311			439,530.00		
Subregional Transporation Planning				72,400.00	72,400.00
<b>Area Plan - Federal Health &amp; Human Services</b>					
2016 (Title IIIB) Older Americans Act			75,602.00	189,516.00	189,516.00
2016 (Title IIIC) Meals on Wheels			166,854.00	139,407.00	139,407.00
2016 (Title IIIC) Nutrition			244,361.00	211,834.00	211,834.00
2016 (Title IIIB) Outreach			127,629.00	127,447.00	127,447.00
2016 (Title IIIB) Administration			57,335.00	57,335.00	57,335.00
2016 (Title IIIC) Estate Proceeds			10,000.00	5,000.00	5,000.00
2016 (Title IIID) Home Hospice			15,115.00		

**CURRENT FUND - ANTICIPATED REVENUES**

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section F - Public &amp; Private Revenue with Off-Setting Appropriation</u></b>					
2016 (Title III E) Home Hospice			87,633.00	63,319.00	63,319.00
2016 (Title III E) Program Income - Home Hospice			10,000.00	10,000.00	10,000.00
2016 (SSBG) Sr Transportation			208,174.00	206,174.00	206,174.00
2016 (SSBG) HHS			245,758.00	245,758.00	245,758.00
2016 (SSBG) HHS Outreach			30,531.00	30,526.00	30,526.00
2016 (Title III C) Program Income - Meals on Wheels Muni			20,300.00	20,300.00	20,300.00
2016 (Title III C) Program Income - Meals on Wheels			97,000.00	92,100.00	92,100.00
2016 (SSBG) Program Income - Nutrition			62,000.00	62,000.00	62,000.00
2016 (SSBG) Program Income - Outreach			3,500.00	3,505.00	3,505.00
2016 Medicaid Outreach			9,815.00	9,151.00	9,151.00
2016 Senior Health Insurance Program				24,000.00	24,000.00
<b>Federal Labor - Employment Training</b>					
2016 Workforce Investment Act					
WIOA - Adult				1,757,040.00	1,757,040.00
WIOA - Dislocated Worker				1,338,834.00	1,338,834.00
WIOA - Youth				1,596,754.00	1,596,754.00
2016 Temporary Assistance to Needy Families (TANF)				2,496,827.00	2,496,827.00
2016 Job Access & Reverse Commute Program			310,000.00	460,000.00	460,000.00
2016 Special American Job Centers				500,000.00	500,000.00
<b>Total Federal Grants</b>			<b>7,442,528.00</b>	<b>15,738,004.54</b>	<b>15,738,004.54</b>

**CURRENT FUND - ANTICIPATED REVENUES**

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section F - Public &amp; Private Revenue with Off-Setting Appropriation</u></b>					
	<b>NJ Governor's Council on Alcohol/Drug Abuse</b>				
2016 Drug And Alcohol Alliance				247,619.00	247,619.00
2016 Mosquito Identification & Control				29,000.00	29,000.00
	<b>NJ Environmental Protection</b>				
2016 Clean Communities Grant				213,520.50	213,520.50
	<b>NJ Law &amp; Public Safety</b>				
2016 Body Armor Replacement Program				4,830.72	4,830.72
2016 Body Armor Replacement Program				15,737.74	15,737.74
2016 Body Armor Replacement Program				3,707.94	3,707.94
2016 Body Worn Camera Assistance				56,450.00	56,450.00
2016 JDAI - Innovation Funding			124,000.00	123,633.00	123,633.00
2017 Radiological Emergency Response Plan				128,278.50	128,278.50
2016 State/Community Partnership			432,108.00	432,107.00	432,107.00
	<b>NJ State</b>				
2016 NJ Historical Commision			21,000.00	10,290.00	10,290.00
2016 Council On The Arts			116,165.00	116,165.00	116,165.00
2016 Council On The Arts - Wheaton Arts, Carribean				2,125.00	2,125.00
2016 Artists Development Workshop				5,000.00	5,000.00

**CURRENT FUND - ANTICIPATED REVENUES**

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section F - Public &amp; Private Revenue with Off-Setting Appropriation</u></b>					
2016 Southern Shore Regional DMO			20,000.00	20,000.00	20,000.00
2016 Help America Vote Act - State Assistance				2,444.00	2,444.00
<b>NJ Transit</b>					
2016 Disabled Resident Transportation - Casino Funds			327,180.00	351,472.00	351,472.00
2016 Veterans Transportation				15,000.00	15,000.00
<b>NJ Human Services</b>					
2016 SSBG - Personal Assistance Program			35,501.00	35,501.00	35,501.00
2016 SSBG - Enrichment Center			79,245.00	79,245.00	79,245.00
2016 SSBG - Blind			27,145.00	22,035.00	22,035.00
2015 SSBG - Homeless			164,822.00	180,000.00	180,000.00
2016 SSBG - Homeless				474,216.00	474,216.00
2016 SSBG - CIACC			36,874.00	102,784.00	102,784.00
2016 SSBG - Alcohol/Drug Abuse			139,540.00	73,630.00	73,630.00
<b>NJ Health &amp; Senior Services</b>					
2016 State Delivered Meals			20,716.00	17,796.00	17,796.00
2016 Adult Protective Services			120,356.00	120,356.00	120,356.00
2016 Safe Housing & Transportation			21,183.00	21,085.00	21,085.00
2016 Care Coordination - Program Income			79,284.00	79,284.00	79,284.00
2016 Care Coordination			23,810.00	23,810.00	23,810.00

**CURRENT FUND - ANTICIPATED REVENUES**

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
<b><u>Section F - Public &amp; Private Revenue with Off-Setting Appropriation</u></b>					
2016 Home Delivered Meals			1,391.00	1,087.00	1,087.00
2016 Comprehensive Alcohol Grant			371,490.00	762,288.00	762,288.00
2016 Comprehensive Alcohol Grant - Program Income			325,000.00		
2016 Differential Response Pilot Program				300,000.00	300,000.00
<b>NJ Labor - Employment Training</b>					
2016 DHS - Special Transportation Initiative				25,826.00	25,826.00
2015 Gateway Community Action Partnership				70.65	70.65
2016 Gateway Community Action Partnership				111,490.05	111,490.05
2016 Workforce Learning Link				132,000.00	132,000.00
2016 General Assistance SNAP				1,426,508.00	1,426,508.00
2014 Atlantic City Re-Employment				31,500.00	31,500.00
2016 Smart Steps				4,815.00	4,815.00
<b>Total State Grants</b>			<b>2,486,810.00</b>	<b>5,802,707.10</b>	<b>5,802,707.10</b>
Total Private and Public Revenue with offsetting Appropriation			9,929,338.00	21,540,711.64	21,540,711.64

CURRENT FUND - ANTICIPATED REVENUES

General Budget Description	Detail Description, by CFO if needed	FCOA No.	Anticipated		Realized in Cash
			2017	2016	2016
Total Public & Private Revenue with Off-Setting Appropriation			32,909,878.00	59,774,840.64	59,809,387.64
Total Miscellaneous Operating Revenue			57,481,392.00	87,372,015.64	87,559,786.41
<u>Amount to be Raised by Taxes for Support of County Budget:</u>					
Local Tax for County Purposes		Y 07-105	94,760,000.00	92,715,000.00	92,715,000.00
Total Amount to be Raised by Taxes for Support of County Budget			94,760,000.00	92,715,000.00	92,715,000.00
Total Revenue Anticipated			157,641,392.00	185,087,015.64	185,274,786.41



CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies 2016 Budget	Final 2016 Budget	Paid or Charged
<b>General Government</b>								
Administration	Salaries and Wages		I 20-100	1,472,000.00	1,445,000.00	1,445,000.00	1,378,631.92	66,368.08
Administration	Other Expenses		I 20-100	360,000.00	360,921.00	425,921.00	402,262.01	23,658.99
Freeholders	Salaries and Wages		I 20-110	145,000.00	143,000.00	143,000.00	139,395.90	3,604.10
Freeholders	Other Expenses		I 20-110	83,000.00	83,000.00	83,000.00	63,973.62	19,026.38
County Clerk	Salaries and Wages		I 20-120	516,000.00	558,000.00	558,000.00	517,329.58	40,670.42
County Clerk	Other Expenses		I 20-120	71,915.00	168,000.00	42,000.00	14,257.26	27,742.74
Board of Elections	Salaries and Wages		I 20-125	392,000.00	347,000.00	347,000.00	236,922.51	110,077.49
Board of Elections	Other Expenses		I 20-125	20,150.00	330,500.00	12,500.00	11,881.30	618.70
Elections (Election Board & Clerk)	Other Expenses	Direct CAP Exempt Expenses	I 20-120	575,000.00	110,000.00	604,000.00	575,819.04	28,180.96
Audit	Other Expenses		I 20-135	120,000.00	121,000.00	121,000.00		121,000.00
Information Technology	Salaries and Wages		I 20-140	327,000.00	321,000.00	321,000.00	307,793.39	13,206.61
Information Technology	Other Expenses		I 20-140	205,000.00	156,525.00	156,525.00	151,455.57	5,069.43
Board of Taxation	Salaries and Wages		I 20-150	172,000.00	169,000.00	169,000.00	162,479.47	6,520.53
Board of Taxation	Other Expenses		I 20-150	12,450.00	12,450.00	12,450.00	10,659.38	1,790.62
Legal	Salaries and Wages		I 20-155	196,000.00	178,000.00	178,000.00	165,979.14	12,020.86
Legal	Other Expenses		I 20-155	160,000.00	180,000.00	70,000.00	14,647.06	55,352.94
Adjuster	Salaries and Wages		I 20-343	144,000.00	121,000.00	121,000.00	77,017.22	43,982.78
Adjuster	Other Expenses		I 20-343	147,000.00	203,300.00	203,300.00	10,085.26	193,214.74
Adjuster	Other Expenses	Burial of Indigents	I 20-343		12,000.00	25,000.00	19,650.00	5,350.00
General GovernmentSalaries & Wages				3,364,000.00	3,282,000.00	3,282,000.00	2,985,549.13	296,450.87
General GovernmentOther Expenses				1,754,515.00	1,737,696.00	1,755,696.00	1,274,690.50	481,005.50
General GovernmentTOTAL				5,118,515.00	5,019,696.00	5,037,696.00	4,260,239.63	777,456.37

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged	Reserved
<b>Facilities and Central Expenses</b>									
Buildings & Grounds	Salaries and Wages		I 21-310	1,812,000.00	1,762,000.00		1,762,000.00	1,599,766.39	162,233.61
Buildings & Grounds	Other Expenses		I 21-310	718,000.00	660,725.00		765,725.00	765,054.61	670.39
Switchboard/Telephone	Other Expenses		I 21-440	575,000.00	500,000.00		560,000.00	524,288.80	35,711.20
Postage	Other Expenses		I 21-441	105,000.00	105,000.00		105,000.00	100,222.46	4,777.54
Utilities	Other Expenses		I 21-449	1,900,000.00	2,000,000.00		1,956,000.00	1,440,194.62	515,805.38
Gasoline & Diesel Fuel	Other Expenses		I 21-460	350,000.00	450,000.00		311,000.00	282,210.55	28,789.45
Insurance - General Liability	Other Expenses		I 21-210	2,000,000.00	1,700,000.00		1,700,000.00	1,700,000.00	
Facilities and Central Expenses	Salaries & Wages			1,812,000.00	1,762,000.00		1,762,000.00	1,599,766.39	162,233.61
Facilities and Central Expenses	Other Expenses			5,648,000.00	5,415,725.00		5,397,725.00	4,811,971.04	585,753.96
Facilities and Central Expenses	TOTAL			7,460,000.00	7,177,725.00		7,159,725.00	6,411,737.43	747,987.57

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged	Reserved
<b>Personnel Costs - Insurance, Payroll Taxes &amp; Benefits</b>									
Insurance - Workers Compensation	Other Expenses		I 22-215	1,200,000.00	1,650,000.00		1,650,000.00	1,650,000.00	
Insurance - Group Health Insurance	Other Expenses	Active Employees	O 22-220	13,630,000.00	15,982,000.00		15,982,000.00	14,792,565.82	1,189,434.18
Insurance - Group Health Insurance	Other Expenses	Retirees	O 22-220	3,600,000.00	4,000,000.00		4,000,000.00	3,860,634.15	139,365.85
Insurance - Group Health Insurance	Other Expenses	Waivers	I 22-220	300,000.00	485,000.00		485,000.00	335,229.38	149,770.62
Education Fund - Tuition	Other Expenses		I 22-420	100,000.00	80,000.00		80,000.00	49,784.00	30,216.00
Pension - Public Employees	Other Expenses		O 22-471	4,988,700.00	4,692,826.00		4,692,826.00	4,692,826.00	
Pension - Police/Firemen	Other Expenses		O 22-475	3,391,991.00	3,192,768.00		3,192,768.00	3,192,768.00	
Pension - Defined Contribution	Other Expenses		I 22-477	40,000.00	40,000.00		40,000.00	25,536.51	14,463.49
Social Security System	Other Expenses		I 22-472	4,530,000.00	4,540,000.00		4,540,000.00	3,979,275.84	560,724.16
NJ Unemployment Compensation	Other Expenses		I 22-225	470,000.00	470,000.00		470,000.00	434,515.51	35,484.49
Salary Adjustments	Salaries and Wages		I 22-410	25,000.00					
Accumulated Leave Accrual	Salaries and Wages	Transfer to Trust Fund	I 22-415	50,000.00	50,000.00		50,000.00	50,000.00	
Personnel Costs - Insurance, Payroll Taxes & Benefits	Salaries & Wages			75,000.00	50,000.00		50,000.00	50,000.00	
Personnel Costs - Insurance, Payroll Taxes & Benefits	Other Expenses			32,250,691.00	35,132,594.00		35,132,594.00	33,013,135.21	2,119,458.79
Personnel Costs - Insurance, Payroll Taxes & Benefits	TOTAL			32,325,691.00	35,182,594.00		35,182,594.00	33,063,135.21	2,119,458.79

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies 2016 Budget	Paid or Charged	Reserved
<b>Land Use Administration</b>								
Planning	Salaries and Wages		I 23-180	604,000.00	607,000.00	607,000.00	537,298.96	69,701.04
Planning	Other Expenses		I 23-180	110,000.00	109,500.00	109,500.00	95,549.40	13,950.60
Board of Construction Appeals	Other Expenses		I 23-186	20,000.00	20,000.00	20,000.00		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	20,000.00	20,000.00	20,000.00	15,598.75	4,401.25
Land Use Administration	Salaries & Wages			604,000.00	607,000.00	607,000.00	537,298.96	69,701.04
Land Use Administration	Other Expenses			165,000.00	164,500.00	164,500.00	126,148.15	38,351.85
Land Use Administration	TOTAL			769,000.00	771,500.00	771,500.00	663,447.11	108,052.89

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged	Reserved
<b>JUDICIAL &amp; CORRECTIONS</b>									
Prosecutor	Salaries and Wages		O 24-275	8,273,000.00	7,946,000.00		7,946,000.00	7,302,595.89	643,404.11
Prosecutor	Other Expenses		O 24-275	509,600.00	509,600.00		509,600.00	496,736.50	12,863.50
Medical Examiner	Other Expenses		I 24-277	925,000.00	875,000.00		875,000.00	515,502.67	359,497.33
County Sheriff	Salaries and Wages		I 24-271	4,266,000.00	4,300,000.00		4,300,000.00	3,897,963.48	402,036.52
County Sheriff	Other Expenses		I 24-271	355,250.00	348,801.00		348,801.00	315,206.86	33,594.14
Corrections/Prison	Salaries and Wages		I 24-280	13,899,000.00	14,784,000.00		14,784,000.00	12,898,893.64	1,885,106.36
Corrections/Prison	Other Expenses		I 24-280	4,390,546.00	4,304,908.00		4,304,908.00	3,950,709.99	354,198.01
Juvenile Detention	Salaries and Wages		I 24-285	276,000.00	284,000.00		284,000.00	231,786.87	52,213.13
Juvenile Detention	Other Expenses		I 24-285	23,294.00	24,097.00		24,097.00	12,069.50	12,027.50
Juvenile Detention	Other Expenses	Shared Service Agreement	I 24-285	1,380,000.00	1,350,000.00		1,350,000.00	1,317,118.44	32,881.56
County Surrogate	Salaries and Wages		I 24-160	375,000.00	368,000.00		368,000.00	349,601.83	18,398.17
County Surrogate	Other Expenses		I 24-160	23,000.00	23,100.00		23,100.00	18,093.65	5,006.35
Judicial & Corrections	Salaries & Wages			27,089,000.00	27,682,000.00		27,682,000.00	24,680,841.71	3,001,158.29
Judicial & Corrections	Other Expenses			7,606,690.00	7,435,506.00		7,435,506.00	6,625,437.61	810,068.39
Judicial & Corrections	TOTAL			34,695,690.00	35,117,506.00		35,117,506.00	31,306,279.32	3,811,226.68

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies 2016 Budget	Final 2016 Budget	Paid or Charged
<b>PUBLIC SAFETY</b>								
Weights & Measures	Salaries and Wages		I 25-245	125,000.00	87,000.00	87,000.00	85,595.72	1,404.28
Weights & Measures	Other Expenses		I 25-245	4,725.00	4,225.00	4,225.00	2,658.36	1,566.64
Dispatch / 911	Salaries and Wages		I 25-250	1,505,000.00	1,590,000.00	1,590,000.00	1,377,215.83	212,784.17
Dispatch / 911	Other Expenses		I 25-250	139,875.00	139,875.00	139,875.00	134,973.69	4,901.31
Emergency Management	Salaries and Wages		I 25-252	199,000.00	193,000.00	193,000.00	185,309.95	7,690.05
Emergency Management	Other Expenses		I 25-252	19,425.00	19,425.00	19,425.00	18,715.21	709.79
Fire Department / Fire Training	Salaries and Wages		I 25-265	75,000.00	75,000.00	75,000.00	71,279.46	3,720.54
Fire Department / Fire Training	Other Expenses		I 25-265	29,100.00	29,100.00	29,100.00	28,857.88	242.12
Fire Safety / Fire Police	Other Expenses		I 25-266	11,000.00	8,000.00	8,000.00		8,000.00

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies 2016 Budget	Final 2016 Budget	Paid or ChargedReserved
<b><u>PUBLIC WORKS</u></b>								
Streets, Roads & Bridges	Salaries and Wages		I 26-290	1,834,000.00	1,764,000.00		1,764,000.00	1,613,551.47150,448.53
Streets, Roads & Bridges	Other Expenses		I 26-290	586,950.00	586,950.00		586,950.00	586,029.65920.35
Street Lighting	Other Expenses		I 26-435	55,000.00	60,000.00		60,000.00	40,889.6919,110.31
Traffic Engineer	Salaries and Wages		I 26-166	142,000.00	125,000.00		125,000.00	117,392.897,607.11
Traffic Engineer	Other Expenses		I 26-166	118,600.00	118,600.00		118,600.00	117,316.241,283.76
Engineering	Salaries and Wages		I 26-165	517,000.00	499,000.00		499,000.00	402,908.6096,091.40
Engineering	Other Expenses		I 26-165	54,400.00	54,400.00		54,400.00	54,067.67332.33
Mosquito Control	Salaries and Wages		I 26-320	477,000.00	450,000.00		450,000.00	428,087.4221,912.58
Mosquito Control	Other Expenses		I 26-320	70,000.00	70,000.00		70,000.00	69,875.17124.83
Public Works	Salaries & Wages			2,970,000.00	2,838,000.00		2,838,000.00	2,561,940.38276,059.62
Public Works	Other Expenses			884,950.00	889,950.00		889,950.00	868,178.4221,771.58
Public Works	TOTAL			3,854,950.00	3,727,950.00		3,727,950.00	3,430,118.80297,831.20

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description		FCOA #	2017 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged	Reserved
<b>Health</b>								
Health	Salaries & Wages							
Health	Other Expenses							
Health	TOTAL							



CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged	Reserved
<b>Parks, Recreation, Culture &amp; Education</b>									
Recreation Programs	Salaries and Wages		I 28-370	44,000.00	42,000.00		42,000.00	40,511.59	1,488.41
Recreation Programs	Other Expenses		I 28-370	44,500.00	44,500.00		44,500.00	41,003.57	3,496.43
Rutgers Agricultural Extension	Salaries and Wages		I 28-385	378,000.00	364,000.00		359,000.00	346,085.56	12,914.44
Rutgers Agricultural Extension	Other Expenses		I 28-385	98,500.00	51,750.00		56,750.00	53,645.15	3,104.85
Superintendent Of Schools	Salaries and Wages		I 28-404	142,000.00	163,000.00		163,000.00	148,470.25	14,529.75
Superintendent Of Schools	Other Expenses		I 28-404	30,225.00	30,225.00		30,225.00	22,655.45	7,569.55
College	Other Expenses		I 28-395	6,402,660.00	6,290,000.00		6,290,000.00	6,290,000.00	
College - Out of County Tuition	Other Expenses		I 28-396	50,000.00	50,000.00		50,000.00	37,861.41	12,138.59
Vocational and/or Technical School	Other Expenses		I 28-400	2,390,000.00	2,240,000.00		2,240,000.00	2,240,000.00	
Library	Other Expenses		I 28-390	1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	
Special Service School District	Other Expenses	Shared Service Agreement	I 28-407	200,000.00	200,000.00		200,000.00	200,000.00	
Parks, Recreation, Culture & Education	Salaries & Wages			564,000.00	569,000.00		564,000.00	535,067.40	28,932.60
Parks, Recreation, Culture & Education	Other Expenses			10,215,885.00	9,906,475.00		9,911,475.00	9,885,165.58	26,309.42
Parks, Recreation, Culture & Education	TOTAL			10,779,885.00	10,475,475.00		10,475,475.00	10,420,232.98	55,242.02

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies 2016 Budget	Paid or Charged	Reserved
<b>Human Services</b>								
Aging & Disabled	Salaries and Wages		I 29-349	305,000.00	235,000.00	235,000.00	179,932.29	55,067.71
Aging & Disabled	Other Expenses		I 29-349	35,000.00	45,000.00	45,000.00	31,669.22	13,330.78
Alcohol & Drug Treatment	Salaries and Wages		I 29-343	157,000.00	150,000.00	150,000.00	59,502.79	90,497.21
Alcohol & Drug Treatment	Other Expenses		I 29-343	59,055.00	59,055.00	59,055.00	39,458.37	19,596.63
Social Service Agency Contributions	Other Expenses		I 29-348	295,725.00	295,725.00	295,725.00	294,867.40	857.60
Veteran Affairs	Salaries and Wages		I 29-365	101,000.00	96,000.00	96,000.00	94,618.29	1,381.71
Veteran Affairs	Other Expenses		I 29-365	40,000.00	38,050.00	38,050.00	34,645.85	3,404.15
Human Services	Salaries & Wages			563,000.00	481,000.00	481,000.00	334,053.37	146,946.63
Human Services	Other Expenses			429,780.00	437,830.00	437,830.00	400,640.84	37,189.16
Human Services	TOTAL			992,780.00	918,830.00	918,830.00	734,694.21	184,135.79

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				Original 2016 Budget	Emergencies 2016 Budget	Paid or Charged	Reserved
UNCLASSIFIED & DEFERRED CHARGES							
Prior Year Bills		I 37-410					
Judgments		I 37-480					
Contingency		I 37-470	50,000.00	50,000.00	50,000.00	45,711.58	4,288.42
Purchase of Vehicles		I 37-840	430,000.00	460,000.00	460,000.00	446,180.67	13,819.33
			</				

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)Local Description			FCOA #	2017 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
					Original 2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged	Reserved
Total Operations	Salaries & Wages			38,945,000.00	39,216,000.00		39,211,000.00	35,003,918.30	4,207,081.70
Total Operations	Other Expenses			59,639,636.00	61,830,901.00		61,835,901.00	57,682,464.74	4,153,436.26
Total Operations	TOTAL			98,584,636.00	101,046,901.00		101,046,901.00	92,686,383.04	8,360,517.96
<b><u>FEDERAL AND STATE GRANT PROGRAMS</u></b>									
<b><u>State Assumed Costs</u></b>									
Division of Youth & Family Services					2,266,289.00		2,266,289.00	2,266,289.00	
State Institutions Developmental Disabilities					8,116,515.00		8,116,515.00	8,116,515.00	
State Institutions Mental Diseases				862,775.00	3,347,992.00		3,347,992.00	3,347,992.00	
<b><u>Social Services</u></b>									
Supplemental Security Income		County		500,526.00			559,428.00	559,428.00	
Supplemental Security Income		Social Services		1,501,578.00	2,237,713.00		1,678,285.00	1,678,285.00	
Temporary Assistance to Needy Families		County		132,905.00			207,848.00	207,848.00	
Temporary Assistance to Needy Families		Social Services		3,839,732.00	5,719,016.00		5,511,168.00	5,511,168.00	
Social Services Welfare		County		5,434,316.00			5,319,106.00	5,319,106.00	
Social Services Welfare		Social Services		17,138,704.00			17,832,175.00	17,832,175.00	
Social Services Welfare	Other Expenses	Social Services			10,651,281.00				
Social Services Welfare	Salaries	Social Services			12,500,000.00				
<b><u>Federal/State and Other Grants</u></b>									
Matching Funds for Grants				65,503.00	49,622.00		49,622.00		49,622.00

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				2016 Budget	Emergencies 2016 Budget	Paid or Charged	Reserved
<b><u>Federal Emergency Management Agency</u></b>							
Federal Emergency Mgt Assistance			55,000.00	55,000.00	55,000.00	55,000.00	
FEMA,Emergency Shelter Program				2,100.00	2,100.00	2,100.00	
<b><u>Federal Health &amp; Human Services</u></b>							
RSVP (04/01/16-03/31/17)			44,037.00	47,537.00	47,537.00	47,537.00	
RSVP Local Share (4/1/16-3/31/17)			38,164.00	38,164.00	38,164.00	38,164.00	
<b><u>Federal Homeland Security</u></b>							
Homelend Security Grant				153,765.54	153,765.54	153,765.54	
<b><u>Federal Justice</u></b>							
Criminal Alien Assistance Program				53,968.00	53,968.00	53,968.00	
Criminal Alien Assistance Program				90,724.00	90,724.00	90,724.00	
Gang, Gun & Narcotics Taskforce				195,480.00	195,480.00	195,480.00	
Hwy Safety, Click it or Ticket				5,000.00	5,000.00	5,000.00	
JAG (Vineland)				7,011.00	7,011.00	7,011.00	
LLEBG, Megan's Law			11,515.00	11,456.00	11,456.00	11,456.00	
SART/SANE Program				9,609.00	9,609.00	9,609.00	
Victims of Crime Act (VOCA) - Supplemental				400,000.00	400,000.00	400,000.00	
Victims of Crime Act (VOCA)			77,341.00	263,283.00	263,283.00	263,283.00	
Violence Against Women Act VAWA				30,860.00	30,860.00	30,860.00	
Residential Substance Abuse Treatment (RSAT)			61,088.00				

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				2016 Budget	Emergencies 2016 Budget	Paid or Charged	Reserved
<b>Federal Transportation</b>							
Capital Transportation Program - 2011				230,000.00		230,000.00	
Capital Transportation Program			3,890,100.00	2,250,000.00		2,250,000.00	
Federal Hwy Admin, 2014				56,135.00		56,135.00	
Federal Hwy Admin, Fortescue Road				664,868.00		664,868.00	
Federal Hwy Admin, NJ Avenue			57,191.00	484,275.00		484,275.00	
Federal Hwy Admin, CR552 & CR606			49,732.00				
Federal Transit, Sec 5307			1,451,249.00	1,451,249.00		1,451,249.00	
Federal Transit, Sec 5311 - Rural Transportation			439,530.00				
Subregional Transport Planning				90,500.00		90,500.00	
<b>Federal Health &amp; Human Services</b>							
(Title IIIB) - Administration			57,335.00	57,335.00		57,335.00	
(Title IIIB) - Old Americans Act			75,602.00	75,602.00		75,602.00	
(Title IIIB) - Outreach			360,759.00	350,577.00		350,577.00	
(Title IIIC) - Lenne Lennape			10,000.00	10,000.00		10,000.00	
(Title IIIC) - Meals On Wheels			499,700.00	497,943.00		497,943.00	
(Title IIIC) - Nutrition Program			411,745.00	413,723.00		413,723.00	
(Title IIID) - Home/Hospice Care			15,115.00	15,934.00		15,934.00	
(Title IIIE) - Home/Hospice Care			87,633.00	87,980.00		87,980.00	
Medicaid Outreach			9,815.00	9,151.00		9,151.00	
SSBG			245,758.00	239,096.00		239,096.00	
SSBG, Outreach			10,175.00	10,175.00		10,175.00	
SSBG, Outreach/Operating			30,531.00	30,531.00		30,531.00	
SSBG, Sr Transportation Admin			38,461.00	38,461.00		38,461.00	

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				2016 Budget	Emergencies Final 2016 Budget	Paid or Charged	Reserved
SSBG, Sr Transportation Ops			240,657.00	247,319.00	247,319.00	247,319.00	
Senior Health Insurance Program				24,000.00	24,000.00	24,000.00	
<b>Federal Labor</b>							
TANF (7/1/16-6/30/17)				2,496,827.00	2,496,827.00	2,496,827.00	
WIA, Adult				1,757,040.00	1,757,040.00	1,757,040.00	
WIA, Dislocated Worker				1,338,834.00	1,338,834.00	1,338,834.00	
WIA, Youth				1,596,754.00	1,596,754.00	1,596,754.00	
Job Access & Reverse Commute			310,000.00	460,000.00	460,000.00	460,000.00	
Special American Job Centers				500,000.00	500,000.00	500,000.00	
Total Federal Grants.....			8,578,233.00	16,848,266.54	16,848,266.54	16,848,266.54	

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				2016 Budget	Emergencies 2016 Budget	Paid or Charged	Reserved
<b><u>NJ Environmental Protection</u></b>							
Clean Communities				213,520.50	213,520.50	213,520.50	
Mosquito Identification & Control				29,000.00	29,000.00	29,000.00	
<b><u>NJ State</u></b>							
Council on the Arts, Arts Development Workshop				5,000.00	5,000.00	5,000.00	
Council on the Arts, Local Arts			116,165.00	116,165.00	116,165.00	116,165.00	
Council on the Arts, Wheaton Arts Carribean				2,125.00	2,125.00	2,125.00	
Help America Vote Act				2,444.00	2,444.00	2,444.00	
Historical Commission			21,000.00	10,290.00	10,290.00	10,290.00	
South Shore Destination Marketing			20,000.00	20,000.00	20,000.00	20,000.00	
<b><u>NJ Governor's Council on Alcohol/Drug Abuse</u></b>							
Drug & Alcohol Alliance				247,619.00	247,619.00	247,619.00	
<b><u>NJ Law &amp; Public Safety</u></b>							
Body Armor Replacement, Jail				15,737.74	15,737.74	15,737.74	
Body Armor Replacement, Prosecutor				3,707.94	3,707.94	3,707.94	
Body Armor Replacement, Sheriff				4,830.72	4,830.72	4,830.72	
Body Worn Camera Assistance				56,450.00	56,450.00	56,450.00	
Juvenile Detention Alternatives			124,000.00	123,633.00	123,633.00	123,633.00	
Radiologic Emergency Response Plan				128,278.50	128,278.50	128,278.50	
State/Community Partnership			432,108.00	432,107.00	432,107.00	432,107.00	



CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				2016 Budget	Emergencies 2016 Budget	Paid or Charged	Reserved
<b><u>NJ Transit</u></b>							
Casino Sr Citizens & Vets Transport			327,180.00	351,472.00	351,472.00	351,472.00	
Veterans Transportation				15,000.00	15,000.00	15,000.00	
<b><u>NJ Human Services</u></b>							
SSBG - Personal Assistance			35,501.00	35,501.00	35,501.00	35,501.00	
SSBG Title XX - Enrichment Center			94,491.00	81,491.00	81,491.00	81,491.00	
SSBG, Enrichment Center Blind			27,145.00	22,035.00	22,035.00	22,035.00	
SSBG, Social Services Homeless			164,822.00	180,000.00	180,000.00	180,000.00	
SSBG, Social Services Homeless				474,216.00	474,216.00	474,216.00	
SSBG, Drug & Alcohol Abuse			154,465.00	88,555.00	88,555.00	88,555.00	
SSBG, HSAC/CIACC, CFT			36,874.00	102,784.00	102,784.00	102,784.00	
<b><u>NJ Health &amp; Senior Services</u></b>							
Comprehensive Alcohol			420,662.00	817,560.00	817,560.00	817,560.00	
Comprehensive Alcohol - Program Income			325,000.00				
Children & Family Prevention Planning				300,000.00	300,000.00	300,000.00	
Adult Protective Services			120,356.00	120,356.00	120,356.00	120,356.00	
Care Coordination, Admin			23,810.00	23,810.00	23,810.00	23,810.00	
Care Coordination, Operating			79,284.00	79,284.00	79,284.00	79,284.00	
Home Delivered Meal Supplement			1,391.00	1,391.00	1,391.00	1,391.00	
Safe Housing & Transportation			21,183.00	21,085.00	21,085.00	21,085.00	
Weekend Home Delivered Meals			25,165.00	25,165.00	25,165.00	25,165.00	

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged
NJ Labor							
Atlantic City Re-Employment				31,500.00		31,500.00	31,500.00
Gateway Community Action Partnership				70.65		70.65	70.65
Gateway Community Action Partnership				111,490.05		111,490.05	111,490.05
General Assistance SNAP				1,426,508.00		1,426,508.00	1,426,508.00
Smart Steps				4,815.00		4,815.00	4,815.00
Special Transportation Initiative				25,826.00		25,826.00	25,826.00
Workforce Learning Link				132,000.00		132,000.00	132,000.00
Total State Grants			2,570,602.00	5,882,823.10		5,882,823.10	5,882,823.10
Federal/State and Other Grants	Salaries & Wages						
Federal/State and Other Grants	Other Expenses		11,148,835.00	22,731,089.64		22,731,089.64	22,731,089.64
Federal/State and Other Grants	TOTAL		11,148,835.00	22,731,089.64		22,731,089.64	22,731,089.64

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget			Expended Prior Fiscal Year	
				Original 2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged	Reserved
Total Federal and State Grants	TOTAL		40,624,874.00	67,619,517.64		67,619,517.64	67,569,895.64	49,622.00
Total Operations - Including Grant Programs	TOTAL		139,209,510.00	168,666,418.64		168,666,418.64	160,256,278.68	8,410,139.96

## CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

General Budget Description (FCOA)	Local Description	FCOA #	2017 Appropriated	Prior Fiscal Year Budget		Expended Prior Fiscal Year	
				Original 2016 Budget	Emergencies	Final 2016 Budget	Paid or Charged
<b><u>DEBT SERVICE</u></b>							
Principal - County College Bonds (NJSA18A:64A-22.6)	NJ Share	O 45-920	2,060,000.00	1,923,000.00		1,923,000.00	
Principal - County College Bonds (NJSA18A:64A-22.6)	County Share	O 45-920	1,965,000.00	1,853,000.00		1,853,000.00	
Principal - VoTech Bonds		O 45-920	1,745,000.00	1,680,000.00		1,680,000.00	
Principal - Other Bonds		O 45-920	5,185,000.00	4,469,000.00		4,469,000.00	
Interest - County College Bonds (NJSA18A:64A-22.6)	NJ Share	O 45-930	421,483.00	426,565.00		426,565.00	
Interest - County College Bonds (NJSA18A:64A-22.6)	County Share	O 45-930	486,683.00	483,154.00		483,154.00	
Interest - VoTech Bonds		O 45-930	2,700,156.00	2,733,756.00		2,733,756.00	
Interest - Other Bonds		O 45-930	1,521,661.00	1,689,129.00		1,689,129.00	
Principal - Bond Anticipation Notes		O 45-925					
Interest - Bond Anticipation Notes		O 45-935	230,400.00	55,354.00		55,354.00	
Green Acres Loan (P & I)		O 45-950	101,499.00	101,500.00		101,500.00	
Deferred Charge, Unfunded Ordinances		O 45-890	15,000.00	3,809.00		3,809.00	
Total Debt	TOTAL		16,431,882.00	15,418,267.00		15,418,267.00	15,093,838.98
Total General Appropriations			157,641,392.00	185,087,015.64		185,087,015.64	176,352,447.66
							8,410,139.96

**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."

Insurance - Workers Compensation	Confiscated and Forfeited Property - Sheriff	Regional Marketing
Insurance - Automobile & Equipment Physical Damage	Confiscated and Forfeited Property - Prosecutor	Recreation Trust Fund
Insurance - Liability	Sheriff - Attorney Identification Card Program	Marketing Partnership Program
Filing Fees - Surrogate	Emergency Management Swift Reach Reverse 911	
Filing Fees - Board of Taxation	Donations - Cultural & Heritage	
Filing Fees - Sheriff Dedicated	Donations - Sheriff K-9 Unit	
Filing Fees - Homeless	Donations - Sheriff Community Programs -	
Filing Fees - Clerk	Car Seats & Special Services	
Accumulated Sick Leave Pay	Project Lifesaver	
Subdivision and Site Plan Revenues	Police Youth Week	
Open Space, Recreation and Farmland Preservation	Donations - OET Transportation Service	
Weights and Measures - Fines & Fees	Donations - Library	
Jail - Inmate Welfare, Commissary	Donations - Veterans Cemetery	
Jail - Last Chance Program	Donations - Older Americans Act	
Public Works - Motor Vehicle Fines		

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUNDS OPERATIONS AND CHANGE IN  
CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2016

ASSETS		
Cash and investment	11101-00	26,407,047.90
State Road Aid Allotments Receivable	11102-00	
Receivables with Offsetting Reserves:		
Taxes Receivable	11103-00	
Other Receivables	11106-00	2,126,899.46
Deferred Charges Required to be in 2016 Budget	11107-00	
Deferred Charges Required to be in Budgets Subsequent to 2016	11108-00	
Shared Service Grant Receivable		503,324.57
Total Assets	11109-00	29,037,271.93

LIABILITIES, RESERVES AND SURPLUS		
* Cash Liabilities	21101-00	10,833,907.81
Reserves for Receivables	21102-00	2,126,899.46
Surplus	21103-00	16,076,464.66
Total Liabilities, Reserves and Surplus	21104-00	29,037,271.93

		YEAR 2016	YEAR 2015
Surplus Balance, January 1st	23101-00	15,724,228.47	13,859,180.05
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
* (Percentage collected: 2016 100 %, 2015 100 %)	23102-00	92,715,000.00	89,695,000.00
Other Revenues and Additions to Income	23104-00	92,854,253.30	61,880,992.22
Total Funds	23105-00	201,293,481.77	165,435,172.27
EXPENDITURES AND TAX REQUIREMENTS:			
Budget Appropriations	23106-00	184,762,587.62	149,707,176.28
Other Expenditures and Deductions from Income	23110-00	147,392.99	(6,856.61)
Interfund Created/(Liquidated)		307,036.50	10,624.13
Total Expenditures and tax Requirements	23111-00	185,217,017.11	149,710,943.80
Less: Expenditures to be Raised by Future Taxes	23112-00		
Total Adjusted Expenditures and Tax Requirements	23113-00	185,217,017.11	149,710,943.80
Surplus Balance - December 31st	23114-00	16,076,464.66	15,724,228.47

\*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2017 Budget		
Surplus Balance December 31, 2016	23115-00	16,076,464.66
Current Surplus Anticipated in 2017 Budget	23116-00	5,400,000.00
Surplus Balance Remaining	23117-00	10,676,464.66

**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 2017 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	12,700,000			110,000			2,090,000	10,500,000
DPW - Heavy Equipment & Large Trucks	2	7,840,000			58,250			1,106,750	6,675,000
DPW - Small Equipment & Light Duty Trucks	3	1,435,000			13,000			247,000	1,175,000
B&G - Facilities Renovations, Additions & Improvements	4	8,550,000			77,500			1,472,500	7,000,000
Public Safety - Communication Structures & Equipment	5	2,385,000			15,000			285,000	2,085,000
Public Safety - Small Equipment & Light Duty Trucks	6	240,000			2,500			47,500	190,000
Corrections - Surveillance & Security Equipment	7	335,000			1,250			23,750	310,000
Corrections - Vehicles (Tranport Vans)	9	790,000			5,000			95,000	690,000
Corrections - Equipment (Kitchen & Laundry)	10	100,000							100,000
Veterans Cemetary - Site & Building Improvements	11	875,000			6,250			118,750	750,000
Technology - IT Network, Library, Phones, Elections, etc	12	2,750,000			31,250			593,750	2,125,000
State Mandate - Elections - Replace Election Booths	13	1,000,000							1,000,000
State Mandate - Criminal Justice Reform - New Courtroom	14	1,000,000							1,000,000
Blackwater Branch Drainage	15	2,000,000							2,000,000
College Security Upgrades	16	1,500,000						1,500,000	
State Mandate - Relocate Clerk's Office	17	1,600,000		1,600,000					
TOTAL - ALL PROJECTS		45,100,000		1,600,000	320,000			7,580,000	35,600,000

**6 YEAR CAPITAL PROGRAM**  
**2017 through 2022**  
**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 2017	5b 2018	5c 2019	5d 2020	5e 2021	5f 2022
DPW - Improve or Replace Roads, Bridges & Dams	1	12,700,000		2,200,000	2,200,000	2,500,000	1,000,000	2,400,000	2,400,000
DPW - Heavy Equipment & Large Trucks	2	7,840,000		1,165,000	1,475,000	1,300,000	1,300,000	1,300,000	1,300,000
DPW - Small Equipment & Light Duty Trucks	3	1,435,000		260,000	250,000	250,000	225,000	225,000	225,000
B&G - Facilities Renovations, Additions & Improvements	4	8,550,000		1,550,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Public Safety - Communication Structures & Equipment	5	2,385,000		300,000	170,000	1,070,000	300,000	245,000	300,000
Public Safety - Small Equipment & Light Duty Trucks	6	240,000		50,000	80,000	55,000		55,000	
Corrections - Surveillance & Security Equipment	7	335,000		25,000	50,000	130,000	50,000	30,000	50,000
Corrections - Vehicles (Transport Vans)	8	790,000		100,000	150,000	120,000	150,000	120,000	150,000
Corrections - Equipment (Kitchen & Laundry)	9	100,000			50,000			50,000	
Veterans Cemetary - Site & Building Improvements	10	875,000		125,000	150,000	150,000	150,000	150,000	150,000
Technology - IT Network, Library, Phones, Elections, etc	11	2,750,000		625,000	425,000	425,000	425,000	425,000	425,000
State Mandate - Elections - Replace Election Booths	12	1,000,000			1,000,000				
State Mandate - Criminal Justice Reform - New Courtroom	13	1,000,000			1,000,000				
Blackwater Branch Drainage	14	2,000,000					2,000,000		
College Security Upgrades	15	1,500,000		1,500,000					
State Mandate - Relocate Clerk's Office	16	1,600,000		1,600,000					
TOTAL - ALL PROJECTS		45,100,000		9,500,000	8,400,000	7,400,000	7,000,000	6,400,000	6,400,000

**6 YEAR CAPITAL PROGRAM**  
**2017 through 2022**  
**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	12,700,000			635,000			12,065,000			
DPW - Heavy Equipment & Large Trucks	7,840,000			392,000			7,448,000			
DPW - Small Equipment & Light Duty Trucks	1,435,000			71,750			1,363,250			
B&G - Facilities Renovations, Additions & Improvements	8,550,000			427,500			8,122,500			
Public Safety - Communication Structures & Equipment	2,385,000			119,250			2,265,750			
Public Safety - Small Equipment & Light Duty Trucks	240,000			12,000			228,000			
Corrections - Surveillance & Security Equipment	335,000			16,750			318,250			
Corrections - Vehicles (Transport Vans)	790,000			39,500			750,500			
Corrections - Equipment (Kitchen & Laundry)	100,000			5,000			95,000			
Veterans Cemetery - Site & Building Improvements	875,000			43,750			831,250			
Technology - IT Network, Library, Phones, Elections, etc	2,750,000			137,500			2,612,500			
State Mandate - Elections - Replace Election Booths	1,000,000			50,000			950,000			
State Mandate - Criminal Justice Reform - New Courtroom	1,000,000			50,000			950,000			
Blackwater Branch Drainage	2,000,000			100,000			1,900,000			
College Security Upgrades	1,500,000						1,500,000			
State Mandate - Relocate Clerk's Office	1,600,000	1,600,000								
<b>TOTAL - ALL PROJECTS</b>	<b>45,100,000</b>	<b>1,600,000</b>		<b>2,100,000</b>			<b>41,400,000</b>			

SECTION 2 - UPON ADOPTION FOR Calendar Year 2017  
(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:

\$ 94,760,000.00 Tax Levy for County Purposes, and  
\$ 873,749.00 Tax Levy for Open Space, Recreation, Farmland and Historic Preservation Trust Fund

RECORDED VOTE

Ayes	Freeholder Director, Joseph Derella Jr	Nays	Freeholder, Carman Daddario	Abstained	
	Freeholder Deputy Director, Darlene Barber		Freeholder, James Sauro		
	Freeholder, Carol Musso		Freeholder, Joseph Sparacio		
	Freeholder, James Quinn				

SUMMARY OF REVENUES

Surplus Anticipated	5,400,000.00
Miscellaneous Revenue Anticipated	24,571,514.00
Federal and State Grants	32,909,878.00
AMOUNT TO BE RAISED BY TAXATION FOR COUNTY PURPOSES	94,760,000.00
Total Revenues	157,641,392.00

SUMMARY OF APPROPRIATIONS

Operations	98,584,636.00
Federal and State Grants	40,624,874.00
Capital Improvements	2,000,000.00
Debt Service	16,431,882.00
Total Appropriations	157,641,392.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on April 18, 2017. 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 Mera, Date 4-25-17 4/18/2017  
Signature

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated 2017	Revenue from Prior Budget Year			
		Original 2016	Amendments	Final 2016	Revenue Realized
Amount to be Raised By Taxation	873,749.00	883,291.23		883,291.23	883,291.23
Reserve Funds	544,345.13	610,266.27		610,266.27	610,266.27
State Reimbursement Land Acquisition			1,927,048.46	1,927,048.46	1,927,048.46
Municipal Reimbursement Land Acquisition			27,325.78	27,325.78	27,325.78
Added & Omitted Taxes			2,738.12	2,738.12	2,738.12
<b>Total Open Space Trust Fund Revenue</b>	1,418,094.13	1,493,557.50	1,957,112.36	3,450,669.86	3,450,669.86
<b>Summary of Program</b>					
<b>Year Referendum Passed/Implemented:</b>	1994 <i>(Year)</i>				
<b>Rate Assessed:</b>	0.010				
<b>Total Tax Collected to date</b>	15,198,451.37				
<b>Total Expended to date</b>	40,237,868.75				
<b>Total Acreage Preserved to date</b>	20,019 <i>(Acres)</i>				
<b>Recreation land preserved</b>	253 <i>(Acres)</i>				
<b>Farmland preserved</b>	400 <i>(Acres)</i>				

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

APPROPRIATIONS	Appropriated 2017	2016 Appropriated			2016 Paid/Charged
		Original	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	1,418,094.13	1,493,557.50	1,957,112.36	(544,345.13)	2,906,324.73
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>	1,418,094.13	1,493,557.50	1,957,112.36	(544,345.13)	2,906,324.73

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

Contracting Unit: County of Cumberland

Year Ending: 2016

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 Providing Various Social Services for the Homeless and the Social Services Block Grant (SSBG) Homeless Assistance (HA) Program for the Cumberland County Office on Aging and Disabled, RFP #13-52 awarded to Rural Development Corporation; approved December 23, 2013; this change order increased the original contract amount of \$259,315.00 by \$180,000.00 or approximately 69.41%; this change order was deemed necessary and approved to allow for additional funding received.
2. Change Order # 2 for Providing Architect/Engineering Design Services for Communications Tower Build Design and Specifications, RFP #14-92 awarded to V-Comm, LLC; approved November 24, 2014; this change order increased the original contract amount of \$29,755.00 by \$38,550.00 or approximately 180.98%; this change order was deemed necessary and approved for procurement of frequencies 700/800 MHz amending the existing County Agreement.
3. Change Order # 1 to the Competitive Contract for Community Support Services for the 2016-2018 Area Plan for the Cumberland County Office on Aging and Disabled (I & A, Outreach, Translation), RFP # 15-57 awarded to Casa PRAC, Inc.; approved October 27, 2015; this change order increased the original contract amount of \$29,538.00 by \$10,000.00 or approximately 33.85%; This change order is required to approve the final allocation of 2016 and the provision of additional funds made available by the Division of Aging for the 2016-2018 Area Plan. Increase is to assist the agency who is experiencing waiting lists for their programs or have a high demand for additional services.
4. Change Order # 1 to the Competitive Contract for Community Support Services for the 2016-2018 Area Plan for the Cumberland County Office on Aging and Disabled (Legal Assistance), RFP # 15-57 awarded to South Jersey Legal Services; approved October 27, 2015; this change order increased the original contract amount of \$22,064.00 by \$7,500.00 or approximately 33.99%; This change order is required to approve the final allocation of 2016 and the provision of additional funds made available by the Division of Aging for the 2016-2018 Area Plan. Increase is to assist the agency who is experiencing waiting lists for their programs or have a high demand for additional services.
5. Change Order # 1 to the Competitive Contract for Community Support Services for the 2016-2018 Area Plan for the Cumberland County Office on Aging and Disabled (Respite), RFP # 15-57 awarded to Bayada Home Health Care, Inc.; approved October 27, 2015; this change order increased the original contract amount of \$70,640.00 by \$15,040.00 or approximately 21.29%; This change order is required to approve the final allocation of 2016 and the provision of additional funds made available by the Division of Aging for the 2016-2018 Area Plan. Increase is to assist the agency who is experiencing waiting lists for their programs or have a high demand for additional services.
6. Change Order # 1 to the Competitive Contract for Community Support Services for the 2016-2018 Area Plan for the Cumberland County Office on Aging and Disabled (Alzheimer's Day Care Program), RFP # 15-57 Resubmission awarded to Tri-County Community Action Agency, Inc.; approved November 24, 2015; this change order increased the original contract amount of \$59,448.00 by \$12,004.00 or approximately 20.19%; This change order is required to approve the final allocation of 2016 and the provision of additional funds made available by the Division of Aging for the 2016-2018 Area Plan. Increase is to assist the agency who is experiencing waiting lists for their programs or have a high demand for additional services.



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

Contracting Unit: County of Cumberland

Year Ending: 2016

7. Change Order # 1 to the Competitive Contract for Providing Various Services (Individual Mentoring - Diversion) for the Cumberland County Youth Services Advisory Council, RFP # 14-71 awarded to Youth Advocate Program; approved December 23, 2014; this change order increased the original contract amount of \$15,000.00 by \$8,000.00 or approximately 53.33%; This change order is required to re-allocate funds between the various contracts awarded for Various Social Services for the Cumberland County Youth Services Advisory Council. This contract is being increased to better utilize funds in needed programs.

8. Change Order # 1 to Extraordinary, Unspecifiable Services to Provide an Employee Benefit Program (Medical Insurance and Prescription Cost) for the County of Cumberland, awarded to Horizon Blue Cross Blue Shield of New Jersey; approved December 22, 2015; this change order increased the original contract amount of \$16,160,170.00 by \$4,429,690.70 or approximately 27.41%; This change order is required to add employees of the Division of Social Services.

2/28/2017

Date

