

Question #1: 3e(1) Is this the amount the Feds, through the State that would be considered Medicaid Reimbursement? \$1,508,788 difference. Is this the Counties piece?

Public Law 1990, Chapter 73 refers to "An Act concerning the regulation of County psychiatric facilities" in New Jersey. This law grants the Commissioner of the New Jersey Department of Health, the authority to create regulations ensuring efficient and high-quality services in State and County psychiatric facilities. It also establishes the State's financial obligation to cover 85% of the reasonable costs associated with operating County psychiatric facilities. The difference of \$1,508,788 would be Cumberland Counties share of the associated costs.

Question #2: How long do retirees/spouse get County paid health benefits?

Per the county policy, anyone hired prior to 12/31/2012 who meets the qualifications are given the opportunity to participate in retiree health benefits. A synopsis is also available in our annual audit. Below are listed the different agreements with collective bargaining units in Cumberland County.

Per the UPSEU:

H. Any employee hired after September 13, 2019 shall not be eligible for the retirement health benefit coverage provided for in this Article Twenty-Five.

Per the FOP194:

Any employee hired prior to 12/31/17 shall be eligible for retiree benefits under County Policy 2.11 which may be amended from time to time. All employees shall be eligible for retirement benefits under County Policy 2.11 notwithstanding the eligibility requirements based on hiring date. There shall be no 80/20 retiree health benefits for any employee hired after January 1, 2018, once said employee reaches Medicare eligibility. The County shall also provide supplemental optical plan coverage.

Per PBA231: Prior to 12/31/2016

8. Retiree health benefits shall be provided in accordance with County Policy 2.11 (Health Benefits Insurance), as qualified by any requirements per State and federal law that existed in 2012. Any employee hired prior to 12/31/16 shall be eligible for retiree benefits under County Policy 2.11. There shall be no 80/20 retiree health benefits for any employee hired after 1/1/17 once said employee reaches Medicare eligibility.

Per 299 Superior: Prior to 1/1/2019

2. Retiree Health Benefits:

- Cumberland County shall provide certain health benefits insurance to eligible retired employees whose employment commenced prior to January 1, 2019 and to their eligible spouses or civil union partners on a cost share basis and shall afford to other retired County employees, and their eligible spouses or civil union partners, and to the spouse/civil union partner of an eligible deceased retired employee, who meet the qualifications, opportunity to purchase the health benefits for themselves at full group rates plus an administrative charge. In no case is a child dependent of a retiree eligible to receive retiree benefits.

Per UAW: Refers to county policy

1. Retiree Benefits

1. Definitions for Retirement Purposes:

- Employee: Means a person on the County payroll, whether a hiree, elected official or appointee, who at the time of retirement is eligible and/or enrolled in the County's Health Benefits Plan and meets the criteria for retiree benefits.

The following retired employees shall be excluded from eligibility even though they would otherwise qualify:

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- Retirees who are covered under another group program covering the retiree or his/her spouse or civil union partner until such time as the retiree shall lose such coverage because of a qualifying event (loss of employment resulting in loss of coverage; death of spouse, divorce, etc.) providing the retiree notifies the County of such event in writing within 30 calendar days of the event.
 - All coverage under this plan shall terminate upon the death of the retired employee.
 - The spouse or civil union partner of a deceased eligible retiree who has maintained coverage under this plan shall have the right to continue his/her health coverage under the full pay plan provided he or she elects that coverage within 30 days after the death of the retiree.
 - If a retiree qualifies for retiree coverage, and they are covered by another plan due to enrollment within a spousal or civil union situation outside of County benefits, the retiree must complete the "Retiree Deferred Benefits" form within 30 calendar days of their retirement date. When and if a situation occurs whereas coverage is lost through a qualifying life event, the retiree must inform Cumberland County Human Resources Department within 30 calendar days of the event to enroll into the County Plan.

CWA1036 Prosecutors: prior to 12/31/17

9. Retiree health benefits shall be provided in accordance with County Policy 2.11 (Health Benefits Insurance), as qualified by any requirements per state and federal law as existed in 2012. Any employee hired prior to 12/31/17 shall be eligible for retiree benefits under County Policy 2.11. There shall be no 80/20 retiree health benefits for any new employee hired after 1/1/18 once said employee reaches Medicare eligibility.

ASAP Prosecutors: Prior to 12/31/2017

8. Retiree health benefits shall be provided in accordance with County Policy 2.11 (Health Benefits Insurance), as qualified by any requirements per state and federal law as existed in 2012. Any employee hired prior to 12/31/17 shall be eligible for retiree benefits under County Policy 2.11. There shall be no 80/20 retiree health benefits for any new employee hired after 1/1/18 once said employee reaches Medicare eligibility.

CWA1036 Supervisors: Follows county policy with exceptions

- a. The County shall provide retiree health benefits to eligible retired employees in accordance with County Policy 2.11 with the following exceptions for this bargaining unit:
 - i. Retire from active employment with Cumberland County under the NJ State Pension Program; and
 - ii. Have at least 25 years of continuous or 35 years of non-continuous employment service with Cumberland County if a non-veteran, or at least 20 years of continuous or 30 years of non-continuous service to Cumberland County if a veteran; or
 - iii. Have at least 25 years of cumulative employment service with Cumberland County and employment commenced prior to January 1, 2021

UAW Doss: Some can bring all dependents with them if hired prior to 5/15/2023.

a. Eligible employees within the Bargaining Unit shall continue to receive the retirement benefits by virtue of the COUNTY's participation in the Public Employees Retirement System, said benefits in accordance with the provisions of said Plan and the rules and regulations promulgated thereunder as administered exclusively by the New Jersey State Division of Pensions.

b. The County shall provide health benefit coverage through the Cumberland County Health Benefits Plan ("Plan") for employees and their dependents upon retirement from CCDSS employment, subject to twenty (20%) percent premium co-pay or the amounts specified in P.L. 2011 c. 78. Notwithstanding the foregoing, employees hired after May 15, 2023, and who thereafter retire from the County shall receive retirement health benefits only for the employee and his/her spouse and not for his/her dependents. To be eligible, the retiring employee must:

- 1.** Retire from active employment with the County under the N.J. State Pension Program; and,
- 2.** Be enrolled in the Cumberland County Health Insurance Plan; and,

Page 12 of 37

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3. Have at least twenty-five (25) years of continuous and consecutive employment service with the CCDSS, or at least twenty (20) years of employment service with the CCDSS if a veteran; and,

4. In addition to the requirements of Article 6.7.b.1. to 6.7.b.3., the retiring employee must be eligible for retirement benefits, including health coverage, pursuant to New Jersey Statute or Regulations, and must have twenty-five (25) years or more of continuous and consecutive service with the COUNTY.

5. The following retired employees shall be excluded from eligibility even though they would otherwise qualify; and,

a. Employees who although they meet the age eligibility requirement of the Federal Medicare Program are not covered by the Federal Program; and,

b. Employees who are eligible under a like or similar coverage under another group program covering the employee or his/her spouse; and,

Council 18: Can have coverage for ALL dependents

a. Eligible employees within the Bargaining Unit shall continue to receive the retirement benefits by virtue of the EMPLOYER'S participation in the Public Employees Retirement System, said benefits in accordance with the provisions of said Plan and the rules and regulations promulgated thereunder as administered exclusively by the New Jersey State DIVISION of Pensions.

b. The EMPLOYER shall provide health benefit coverage through the County Health Benefits Plan for employees and their dependents upon retirement from EMPLOYER'S employment, subject to 20% premium co-pay. To be eligible, the retiring employee must:

1. Retire from active employment with the EMPLOYER under the NJ State Pension Program; and
2. Be enrolled in the EMPLOYER'S Health Insurance Plan; and
3. Have at least twenty-five (25) years of continuous and consecutive employment service with the EMPLOYER, or at least twenty (20) years of employment service with the EMPLOYER if a veteran; and

Page 12 of 35

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4. In addition to the requirements of Article 6.7.b 1 to 3, the retiring employee must be eligible for retirement benefits, including health coverage, pursuant to New Jersey Statute or Regulations.
 5. The following retired employees shall be excluded from eligibility even though they would otherwise qualify:
 - a. Employees who although they meet the age eligibility requirement of the Federal Medicare Program are not covered by the Federal Program; and
 - b. Employees who are eligible under a like or similar coverage under another group program covering the employee or his/her spouse; and
 - c. Those employees who are otherwise excluded pursuant to the County Health Benefits Plan.

Question #3: 3e(3) Constitutional Officers Budget. What exactly is the reason for the increase in the Sheriff, Surrogate and Board of Taxation?

The Prosecutors Office, Sheriff's Office and Elections Office have no budget increases in 2025. The increase in the Surrogates Office was a result of onboarding a new Deputy Surrogate at a slightly higher rate than the Deputy who retired. The Tax Board increase was within statutory guidelines under the 2% CAP threshold.

Question #4: 4c What pilots is this revenue coming from ie, township, city or project?

The municipalities listed below have PILOT agreements per the tax board:

Vineland, Millville, Bridgeton, Upper Deerfield and Deerfield

Information relating to the specific agreements would be available at the municipality level, we are entitled to a 5% portion of the pilot revenue received by each Cumberland County municipality annually.

Question #5: 5 What is the State Salary Subsidies for the constitutional salaries based on?

Cumberland County Constitutional officers' salary reimbursements are promulgated annually by the New Jersey Department of Community Affairs by way of a Local Finance Notice. These notices are issued by DCA in late fall of the preceding year and outline the increase(s) required to meet minimum salaries for each of the constitutional officer positions pursuant to L. 2007, c. 350 and L. 2018, c.14.

Question #6: 7 NJSL Capital Project fund: Community Center Digital Connect. What exactly is this line item and how come nothing was budget for 2025.

The American Rescue Plan Act of 2021 created the Coronavirus Capital Projects Funds (CPF). The State of New Jersey received funds from the CPF and distributed them to the New Jersey State Library system (NJSL). These funds are to be used for eligible programs such as investments in capital assets designed to enable work, education and health

monitoring, addressing a need based on COVID health emergency, or critical needs in the community. This funding source no longer is available as the deadline for projects was December 31, 2024. Further information is available as stated within resolution 2024-643 October 22, 2024, available on our website.