

# 2026 COUNTY BUDGET

County Budget of the \_\_\_\_\_ COUNTY \_\_\_\_\_ of Cumberland \_\_\_\_\_ for the Fiscal Year 2026

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 Board of County Commissioners on the

26th day of May, 2026

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

Certified by me, this 28th day of May, 2026

Signed by: Kim Codispoti  
Clerk to the Board of County Commissioners  
164 W. Broad Street  
Address  
Bridgeton NJ 08302  
Address  
8564532125  
Phone Number

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

Certified by me, this 26th day of May, 2026

Signed by: Carol Mellister  
Registered Municipal Accountant  
Voorhees, NJ 08043  
Address  
601 White Horse Road  
Address  
856-435-6200  
Phone Number

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

Certified by me, 28th day of May, 2026

Signed by: Kevin Smaritto  
County Chief Financial Officer

DO NOT USE THESE SPACES

### CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

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

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

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

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

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

Contracting Unit: County of Cumberland

Year Ending: December 31, 2026

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.



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

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

05/28/2026  
Date

Signed by:  
Kim Codispoti  
Clerk of the Board of County Commissioners

# 2026 COUNTY DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

COUNTY: CUMBERLAND

County Officials	
<u>Kimberly Codispoti</u> <b>Clerk to the Board of County Commissioners</b>	
<u>Kevin Smaniotto</u> <b>County Finance Officer</b>	Acting Cert No.
<u>Carol McAllister</u> <b>Registered Municipal Accountant</b>	CR528 License No.
<u>John Carr</u> <b>County Counsel</b>	
<u>Kevin Smaniotto</u> <b>County Executive or Administrator</b>	

Board of County Commissioners	
Name	Term Expires
Director - Sandra Taylor	12/31/2026
Deputy Director - Art Marchand II	12/31/2026
Robert Austino	12/31/2027
John Capizola	12/31/2028
Yolanda Garcia-Balicki	12/31/2028
Antonio Romero	12/31/2027
James Sauro	12/31/2026

**Official Mailing Address of County**

Cumberland County Administration Building  
164 West Broad Street  
Bridgeton, NJ 08302

Fax #: N/A

# 2026 COUNTY BUDGET

County Budget of the \_\_\_\_\_ **COUNTY** \_\_\_\_\_ of \_\_\_\_\_ **CUMBERLAND** \_\_\_\_\_ for the Fiscal Year 2026.

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26th day of May, 2026  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 26th day of May, 2026

kimco@cumberlandcountynj.gov

Clerk to the Board of County Commissioners

164 West Broad Street

Address

Bridgeton, NJ 08302

Address

(856) 453-2136

Phone Number

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

Certified by me, this 26th day of May, 2026

cmcallister@pkfod.com

Registered Municipal Accountant

Voorhees, NJ 08043-2493

Address

601 White Horse Road

Address

(856) 821-6864

Phone Number

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

Certified by me, I 26th day of May, 2026

kevinsm@cumberlandcountynj.gov

County Chief Financial Officer

**DO NOT USE THESE SPACES**

## CERTIFICATION OF ADOPTED BUDGET

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

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2026

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

# COUNTY BUDGET NOTICE

## Section 1.

County Budget of the \_\_\_\_\_ COUNTY \_\_\_\_\_ of \_\_\_\_\_ CUMBERLAND \_\_\_\_\_ for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the County Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the official website \_\_\_\_\_ <https://www.cumberlandcountynj.gov/legal-notices> \_\_\_\_\_ on June 1st, 2026.

Also, if applicable, it will be advertised in the following on-line publication of \_\_\_\_\_ on \_\_\_\_\_, 2026.

The Board of County Commissioners of the County of \_\_\_\_\_ CUMBERLAND \_\_\_\_\_ does hereby approve the following as the Budget for the year 2026:

### RECORDED VOTE

(Insert last name)

Ayes

Taylor  
Marchand  
Romero  
Sauro

Nays

Austino  
Capizola  
Garcia-Balicki

Abstained

[Empty box for Abstained votes]

Absent

[Empty box for Absent votes]

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ COUNTY COMMISSIONERS \_\_\_\_\_ of the \_\_\_\_\_ COUNTY \_\_\_\_\_ of \_\_\_\_\_ CUMBERLAND \_\_\_\_\_, on \_\_\_\_\_ May \_\_\_\_\_ 26th \_\_\_\_\_, 2026.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ Cumberland County Administration Building \_\_\_\_\_, on \_\_\_\_\_ June \_\_\_\_\_ 23rd \_\_\_\_\_, 2026 at \_\_\_\_\_ 6:00 \_\_\_\_\_ o'clock \_\_\_\_\_ P.M. \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

## EXPLANATORY STATEMENT

### SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2026	YEAR 2025
	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Total Appropriations</b>	191,843,827.65	205,531,360.37
<b>2. Less: Anticipated Revenues Other Than Current Property Tax</b>	73,623,827.65	98,511,360.37
<b>3. Difference: Amount to be Raised by Taxes - County Purpose Tax</b>	118,220,000.00	107,020,000.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	177,364,482.35	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	28,166,878.02		
Emergency Appropriations	2,800,000.00	-	-
Total Appropriations	208,331,360.37	-	-
<u>Expenditures:</u>			
Paid or Charged	204,488,310.97	-	-
Reserved	3,843,049.40	-	-
Unexpended Balances Canceled	0.00	-	-
Total Expenditures and Unexpended Balances Canceled	208,331,360.37	-	-
Overexpenditures *	-	-	-



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

Implementation of legislation updated through P.L. 2007, ch.249 and J.R. 16, requires the calculation of an alternate CAP known as the tax levy cap. The method that yields the lower levy is the cap that must be used.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	107,020,000.00
Cap Base Adjustment (+/-)	
Less: Prior Year Deferred Charges: Emergency Authorizations	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Transfer of Service/Function	
Less:	
Less:	
Net Prior Year Tax Levy for County Purpose Tax for CAP Calculation	107,020,000.00
Plus: 2% CAP Increase	2,140,400.00
<b>ADJUSTED TAX LEVY</b>	<b>109,160,400.00</b>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>109,160,400.00</b>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

109,160,400.00

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	2,643,901.00
Allowable Pension Obligations Increases	679,013.00
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	2,071,000.00

Add Total Exclusions 5,393,914.00

Less: Cancelled or Unexpended Waivers

Less: Cancelled or Unexpended Exclusions

**ADJUSTED TAX LEVY**

114,554,314.00

Additions:

New Ratables - Increase for New Construction	497,236.90
Amounts approved by Referendum	
Levy CAP Bank Applied	3,326,419.00

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

118,377,969.90

**AMOUNT TO BE RAISED BY TAXATION FOR COUNTY PURPOSES**

118,220,000.00

**OVER OR (UNDER) 2% LEVY CAP**

(157,969.90)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**"1977" LEVY CAP BANKS:**

<b>2024:</b> Maximum Allowable Amount to be Raised by Taxation	105,616,780
Amount to be Raised by Taxation for County Purpose	<u>103,700,000</u>
Amount Used in 2025	<u>                    </u>
Available for Banking (CY 2026)	1,916,780
Amount Used in 2026	<u>                    </u>
Balance to Expire	<u><u>1,916,780</u></u>
<b>2025:</b> Maximum Allowable Amount to be Raised by Taxation	107,656,833
Amount to be Raised by Taxation for County Purpose	<u>107,020,000</u>
Available for Banking (CY 2026 - CY 2027)	636,833
Amount Used in 2026	<u>                    </u>
Balance to Carry Forward (CY 2027)	<u><u>636,833</u></u>

**"2010" LEVY CAP BANKS:**

<b>2023:</b> Available for Banking (2026)	<u>                    </u>
Amount Utilized - 2026 Budget	<u>                    </u>
Balance Expiring	-
<b>2024:</b> Available for Banking (2026-2027)	2,957,673
Amount Utilized - 2026 Budget	2,957,673
Balance Available for 2027	<u>                    </u>
<b>2025:</b> Available for Banking (2026-2028)	368,745.54
Amount Utilized - 2026 Budget	368,746
Balance Available for 2027-2028	<u>                    </u>
<b>2026:</b> Maximum Allowable Amount to be Raised by Taxation	
County Purpose Tax After All Exclusions	118,377,969.90
Amount to be Raised by Taxation - County Purpose Tax	118,220,000.00
Available for Banking (2027 - 2029)*	<u><u>157,969.90</u></u>

\*Cap Bank available only if county is subject to 2010 Cap and has not yet implemented Referendum provision of the law, in the Current Year.

**RECAP OF GROUP INSURANCE APPROPRIATION**

**Following is a recap of the County's Employee Group Insurance:**

Estimated Group Insurance Costs - 2026:	<u>\$ 20,538,000.00</u>
Estimated Amounts to be Contributed by Employees:	
Contribution from all eligible employees:	<u>3,613,000.00</u>
	<u>16,925,000.00</u>
Budgeted Group Insurance	<u>16,925,000.00</u>
Budgeted Group Insurance - Utilities	<u>                    </u>
Budgeted Group Insurance - Other	<u>                    </u>
<b>TOTAL</b>	<u><u>16,925,000.00</u></u>
Instead of receiving Health Benefits, <u>130.00</u> employees	
have elected an opt-out for 2026. This opt-out amount	
is budgeted separately.	
Health Benefits Waiver	
Salaries and Wages	<u>\$ 205,000.00</u>

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**2026 STATE OF NEW JERSEY PROPERTY TAX RELIEF PROGRAMS**

The following items of revenue and appropriation were formerly included within the County budget. This changed in 2017 and will now only show as a note within this budget message.

New Jersey Department of Children and Families Calendar Year 2026 estimate of the County's amount to be included in the 2026 County Budget Message related to the various categories covered by Public Law 1990, Chapter 73, amended by Public Law 1991, Chapter 63 for the Property Tax Relief Program.

Formerly Included as Anticipated Revenue:

State of New Jersey Social Service Reimbursement:

Department of Children and Families \$ 2,142,630.00

Formerly Included as a Budget Appropriation:

Department of Children and Families - Other Expenses \$ 2,142,630.00

New Jersey Department of Human Services Calendar Year 2026 estimates of the County's revenue and expenditures related to the various Human Services categories covered by Public Law, Chapter 73, amended by Public Law 1991, Chapter 63 and Public Law 2009, Chapter 68 for the Property Tax Relief Program.

Formerly Included as Anticipated Revenue:

State of New Jersey Social Service Reimbursement:

Maintenance of Patients in State Institutions for Mental Diseases \$ 4,457,926.00

Maintenance of Patients in State Institutions for Developmental Disabilities \$ 2,319,217.00

Total Revenue \$ 6,777,143.00

Formerly Included as a Budgeted Appropriation:

Maintenance of Patients - Mental Diseases \$ 6,649,520.00

Maintenance of Patients - Developmental Disabilities \$ 2,319,217.00

Total Appropriations \$ 8,968,737.00

EXPLANATORY STATEMENT - (Continued)

**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 124,729,462.67 , exclusive of bank utilized,  
and the second calculation referred to as the 2010 Tax Levy Cap) resulted in a maximum amount to be raised by taxation of 118,377,969.90 , exclusive of bank utilized.

The preceding 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 2010 Cap. The levy proposed within the 2026 Budget anticipates 118,220,000.00 of revenue from the County Purpose Tax Levy.

EMPLOYEE HEALTH BENEFITS 2026

The 2026 budget includes health benefit payments for existing employees and for retirees. The total budgeted cost for Active Employee Health Benefits is \$20,538,000. Health benefits reform legislation of 2010 requires premium cost sharing contributions by employees that, for 2026 reduces the total budgeted cost by \$3,613,000 for a \$16,925,000 net Budget Appropriation.

Employee contributions as a percentage of insurance costs are established from a cost sharing schedule based upon each employee's income level, as set forth by ch 78 of PL of 2010. The 2026 Budget include the full Health Benefits cost sharing percentage as established by ch 78, PL 2010.

The 2026 budget appropriation for Retired Employee Health Benefits is \$2,775,000. The County requires a 20% cost share from retirees eligible for these post-retirement Health benefits. This is recognized as an Anticipated Revenue of \$400,000 for a \$2,375,000 net cost.

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

	Revenue	Appropriation	Net County Share
State Assumed Social Service Costs - 2026			
Division of Youth & Family Services	2,142,630	2,142,630	
State Institutions for Mental Health & Addiction	4,457,926	6,649,520	2,191,594
State Institutions for Developmental Disabilities	2,319,217	2,319,217	
<b>TOTAL</b>	<b>8,919,773</b>	<b>11,111,367</b>	<b>2,191,594</b>

The 2026 Budget reflects an appropriation for the Net County Share as calculated above

State Assumed Social Service Costs - 2025			
Division of Youth & Family Services	2,121,563	2,121,563	
State Institutions for Mental Health & Addiction	4,261,868	5,770,656	1,542,387
State Institutions for Developmental Disabilities	2,237,097	2,237,097	
<b>TOTAL</b>	<b>8,620,528</b>	<b>10,129,316</b>	<b>1,542,387</b>

The 2025 Budget reflects an appropriation for the Net County Share as calculated above

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

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

	Prosecutor	Sheriff	Clerk	Surrogate	Elections	Taxation
<b>2025 Budget</b>						
State and Federal Revenue	-108249	-38512	-38512	-38512		
Other Revenue	-500	-400000	-1690000	-150000		
Salary Appropriations	9246544	5329117	807934	467374	650517	205606
Other Appropriations	629330	450000	125400	36000	18000	12500
Net Impact on Tax Levy	9767125	5340605	-795178	314862	668517	218106
Add 2% CAP	195342.5	106812.1		6297.24	13370.34	4362.12
Limit for 2026 Budget	10160186	5576079		296559	693600	218790
<b>2026 Budget</b>						
State and Federal Revenue	-108249	-38512	-38512	-38512		
Other Revenue	-500	-425000	-2000000	-150000		
Salary Appropriations	9160000	5535000	882000	487000	669000	202000
Other Appropriations	685000	445000	145000	36000	20000	12000
Net Impact on Tax Levy	9736251	5516488	-1011512	334488	689000	214000
Cap Limit	9962467.5	5447417.1		321159.24	681887.34	222468.12
Amount (Over) Under cap	-226216.5	69070.9		13328.76	7112.66	-8468.12
Budget Increase as a %	-0.32	3.29		6.23	3.06	-1.88

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**COUNTY BUDGET MESSAGE**  
**STRUCTURAL BUDGET IMBALANCES**

Revenue at Risk	Non-recurring appropriations reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X			X	Surplus Anticipated	12,295,000.00	This budget is anticipating approximately 47% of its current fund balance available. In recent years, the County's appropriation reserves lapsing into fund balance have been significant - but these were directly tied to the under-spending during the COVID-19 pandemic and availability of COVID-related funding. Consequently, the County anticipated more surplus in its budgets as a result. There must be strict planning in place to taper the budget reliance on surplus in the next few years to balance the budget without fully depleting fund balance. The 2025 budget was incredibly "lean" and as a result nearly 100% of the budget has been spent down as of the date of introduction of this budget. This means there will be minimal to no appropriation reserves lapsing into fund balance, where fund balance will need to rely on excess revenues and MUST curb the usage of anticipating surplus in years to come.
			X	Amount to be Raised by Taxation	118,220,000.00	The 2-2.5% levy cap(s) matched with unreasonable expectations deriving from sky-rocketing benefit costs such as health insurance and pension rising well above 2%, limited to no new revenue sources, operating a full jail facility while simultaneously housing excess inmates in other county jails, and with a sudden juvenile population booming with the cost to house in other counties more than doubling the annual appropriation needs, create a significant challenge. While budgets are projected out years in advance, substantial change needs to occur in subsequent budget years to address these.
		X		Union Contract Agreements - Various	Unknown	The County presently has four (4) bargaining units involving positions that are funded through the Current Fund, or general county operations subject to ad valorem taxes. Two (2) of which are well-to-well units for subordinate staff and another for supervisors. The economic challenges of this budget and the over-arching conditions of the local, state, and national economies since the last contracts were negotiated pose a significant funding issue.
		X		Other Expense - Corrections	18,000,000.00	As previously stated, the County is operating a full-service correctional facility while simultaneously out-sourcing the housing of excess capacity above what it can safely cover in-house. Coupled with mandates from recent lawsuits, consent decrees and legal settlements, the Jail's expenses are increasing rapidly in an under-staffed and deteriorating facility. The County has negotiated an agreement with the County of Camden for Regional Rehabilitation & Re-Entry facility, however this is years down the road for coming into fruition.
		X		Other Expense - Juvenile Detention	5,000,000.00	A state-wide crisis exists where juveniles requiring housing in a Juvenile Justice Commission approved detention facility have increased tremendously. There are only seven (7) JJC-approved facilities that are continuously at maximum operating capacity either due to a lack of physical bed space or inability to adequately staff. These exacerbating factors, along with the cost increases local governments experience in New Jersey related to general operating costs, have driven per diem costs well in excess of \$500 per day. The State has approved a \$3.25 million first-come, first-serve grant program that will be insufficient to cover the cost escalations sending counties are experiencing. Cumberland County in recent years had less than five (5) juveniles on any given day and is currently observing counts of fifteen (15) to twenty (20) in 2025. The annual budget for 2025 did NOT anticipate this rise in both number and cost and as a result, the County had to authorize a \$2.8m emergency authorization (of which \$729,000 was reimbursed by YJC grants and cancelled by resolution, requiring only \$2,071,000 to be raised in this budget) and is additionally raising its 2026 budget obligation for the same. There is no current plan state-wide for how to resolve this issue.
		X		Public Employees' Retirement System Pension	6,376,973.00	Based on information published by the Division of Pension and Benefits, local government employers are facing pension contribution rate increases. With levy cap increases palling in comparison, and no action by the State of New Jersey to off-set such extraordinary increases or otherwise fund its accrued liability, future year budgets will be painful. Couple these increases with the increase in cost-of-living, driving up salary and wage increases in collective bargaining agreements, pension costs will continue to rise un-checked.
		X		Police & Fire Retirement System Pension	4,550,323.00	Based on information published by the Division of Pension and Benefits, local government employers are facing pension contribution rate increases. With levy cap increases palling in comparison, and no action by the State of New Jersey to off-set such extraordinary increases or otherwise fund its accrued liability, future year budgets will need to absorb the cost increases. Couple these increases with the increase in cost-of-living, driving up salary and wage increases in collective bargaining agreements, pension costs will continue to rise un-checked. The County is expecting future appropriations to return to its higher cost trends.
		X		Group Active Health Insurance & Retiree Health Insurance	19,700,000.00	Health insurance costs rose over 7.5% in 2025 where the appropriation was insufficient to cover, and in 2026 costs rose approximately 20%. This is a tremendous increase to the 2026 budget to adequately cover the costs for both active employees and retirees. The County needs to investigate lower cost alternatives.

### COUNTY BUDGET MESSAGE ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
County-Wide Management - CWA 1036M	1,215.15	\$131,689.94	109.61	\$32,553.15	32.61	\$7,398.93					X		
County-Wide - UAW	6,712.48	\$496,850.10	540.78	\$96,037.53							X		
Department of Workforce Development - UAW	228.26	\$20,609.20	40.76	\$7,712.68							X		
Prosecutor Clerical - UPSEU	574.18	\$44,996.30	63.52	\$10,966.98	14.29	\$2,570.64					X		
Prosecutor Attorneys - CAPA	158.41	\$25,173.85	6.35	\$13,971.95							X		
Prosecutor Attorneys - ASAP	618.00	\$75,012.64	4.71	\$13,551.42							X		
Division of Social Services - UAW	1,940.39	\$211,458.75	458.85	\$92,405.15	15.25	\$3,277.25					X		
Division of Social Services Supervisors - UAW	120.57	\$20,155.53	42.75	\$14,444.64	8.93	\$3,183.86					X		
Division of Social Services Administration - Council 18	163.84	\$24,760.91	19.89	\$6,442.88	1.46	\$481.98					X		
Management & Other Non-Affiliated Workers	4,956.68	\$402,315.63	164.53	\$119,659.10	34.39	\$7,111.50						X	
Corrections - PBA 231	995.46	\$92,492.11	331.06	\$85,991.53							X		
Corrections - FOP 194	182.56	\$42,497.02	26.41	\$12,247.18							X		
Sheriff - PBA 299	1,029.29	\$98,411.52	116.14	\$27,572.14	3.50	\$1,141.29					X		
Sheriff - PBA 299 SOA	356.34	\$46,271.03	16.00	\$6,800.64	4.53	\$2,021.88					X		
Prosecutor - PBA 396	358.08	\$60,710.27	75.17	\$21,859.16	228.88	\$69,457.25					X		
Prosecutor - PBA 396 SOA	764.19	\$146,904.91	45.53	\$24,526.62	329.25	\$175,285.24					X		
<b>TOTALS (THIS PAGE ONLY)</b>	<b>20,373.88</b>	<b>\$1,940,309.71</b>	<b>2,062.06</b>	<b>\$586,742.74</b>	<b>673.08</b>	<b>\$271,929.81</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>			

**COUNTY BUDGET MESSAGE  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			







## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	12,295,000.00	9,700,000.00	9,700,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	12,295,000.00	9,700,000.00	9,700,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
County Clerk	08-106	2,000,000.00	1,675,000.00	2,197,100.60
Register of Deeds	08-106			
Surrogate	08-117	150,000.00	150,000.00	169,979.25
Sheriff	08-119	425,000.00	400,000.00	532,929.08
County Court Fines and Costs	08-110			
Interest on Investments and Deposits	08-113	2,474,158.00	2,619,268.00	2,674,741.12
Added & Omitted Taxes	08-229	824,452.00	666,080.00	666,080.74
Prosecutor - Discovery	08-134	500.00	500.00	680.81
Election Board - Primary & General	08-135	405,000.00	375,000.00	406,184.46
Admin Cost Recovery, Overhead Reimbursement - Health Board	08-229	380,000.00	375,000.00	375,000.00
Admin Cost Recovery, Overhead Reimbursement - Federal Grants	08-229	175,000.00	150,000.00	178,405.16
Admin Cost Recovery, Overhead Reimbursement - State Court (Title IVD)	08-229	1,150,860.00	1,246,957.00	1,246,958.94
Fringe Benefit Reimbursements - Grants, Board of Health, Library, etc	08-230	12,800,000.00	12,350,000.00	12,892,500.49
Fringe Benefit Reimbursements - Retirees	08-230	400,000.00	367,000.00	478,366.74
Fire Academy - Emergency Management/Emergency Communications 911	08-231	10,000.00	20,000.00	11,985.00
Veteran Cemetery	08-232	35,000.00	35,000.00	39,039.00
Planning - Development Review Fees	08-230	35,000.00	-	-





## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Corrections - Conditional Discharge & Bail	08-233	1,500.00	1,500.00	4,750.00
Corrections - Social Security & Medical CoPay	08-233	7,500.00	7,500.00	18,800.00
Corrections - Other Jail Fees	08-233	31,500.00	31,500.00	43,591.98
Public Works - Motor Vehicles Fine Fund	08-234	50,000.00	50,000.00	50,000.00
Public Works - Road Opening Permits	08-234	25,000.00	40,000.00	28,169.00
First Step Clinic Fees	08-234	190,000.00	226,000.00	194,773.77
PILOTS	08-234	-	563,527.00	15,551.34
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>21,570,470.00</b>	<b>21,349,832.00</b>	<b>22,225,587.48</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	09-221	1,388,099.00	1,469,007.00	1,469,006.24
Permanent Disability - Patients in County Institutions (N.J.S.A. 44:7-38 et seq.)	09-222			
State Aid - County Vocational School Bonds (N.J.S.A. 18A:58-33.22)	09-224	3,076,033.00	3,078,058.00	3,363,360.00
Reimbursement, Mental Health Administrators Salary	09-213			
Reimbursement, State Inmates at the Correctional Institution	09-214	58,000.00	58,000.00	58,000.00
Division of Economic Assistance - Earned Income Credit	09-230	6,000.00	9,000.00	6,000.00
State Salary Subsidies - Constitutional Officers - Prosecutor	09-215	108,249.83	108,249.00	108,249.83
State Salary Subsidies - Constitutional Officers - Sheriff	09-215	38,512.39	38,512.00	38,512.39
State Salary Subsidies - Constitutional Officers - Surrogate	09-215	38,512.39	38,512.00	38,512.39
State Salary Subsidies - Constitutional Officers - Clerk	09-215	38,512.39	38,512.00	38,512.39
Corrections - Housing of State Prisoners	09-213	150,000.00	150,000.00	171,046.60
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>4,901,919.00</b>	<b>4,987,850.00</b>	<b>5,291,199.84</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Social and Welfare Services (c.66, P.L. 1990):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Aid to Families with Dependent Children	09-230	102,721.00	94,375.00	94,375.00
Department of Children and Families	09-231			
Supplemental Social Security Income	09-232	2,298,565.00	2,074,522.00	2,074,522.00
County Welfare Agency General Operating Assistance from State	09-233	16,991,066.00	17,339,648.00	17,339,648.00
County Welfare Agency Miscellaneous Revenue	09-233	1,022,847.00	986,169.00	986,169.00
County Welfare Agency Surplus Anticipated	09-233	2,557,309.00	2,408,542.00	2,408,542.00
Supplemental Security Income (SSI) - Social Services	09-214	574,641.00	518,631.00	494,243.00
<b>Psychiatric Facilities (c.73, P.L. 1990)</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Maintenance of Patients in State Institutions for Mental Diseases	09-236			
Maintenance of Patients in State Institutions for Mentally Challenged	09-237			
State Patients in County Psychiatric Hospitals	09-238			
County Adjuster - State Psychiatric Hospital Maintenance Recoveries	09-239	15,000.00	15,000.00	16,149.31
Division of Developmental Disabilities (DDD) Assessment Program	09-240			
<b>Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	<b>08-002</b>	23,562,149.00	23,436,887.00	23,413,648.31

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Area Plan Grant (Federal)	10-656	773,348.00	1,252,038.00	1,252,038.00
Area Plan Grant (Federal) - Program Income	10-656	141,850.00	141,800.00	141,800.00
Area Plan Grant (State)	10-656	846,174.00	837,098.00	837,098.00
Area Plan Grant (State) - Program Income	10-656	97,633.00	81,339.00	81,339.00
				-
				-
WIOA/WFNJ Summer Youth Employment Program	10-647	201,425.00	416,000.00	416,000.00
Senior Citizen & Disabled Resident Transportation (SCDRTP)	10-705	856,452.00	790,286.00	790,286.00
FTA Section 5311 Rural Transportation	10-611	512,637.00	512,485.00	512,485.00
FTA Section 5307 Operating Assistance	10-610	1,038,000.00	1,038,000.00	1,038,000.00
				-
2025 High Intensity Drug Traffic Area Grant	10-857		80,000.00	80,000.00
				-
Retired Senior Volunteer Program (RSVP)	10-502	75,000.00	75,000.00	75,000.00
				-
Subregional Transportation Planning (STP)	10-614	84,000.00		-
				-
				-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Universal Service Fund Administration (USF)	10-724		6,175.00	6,175.00
Low Income Home Energy Assistance Program (LIHEAP)	10-723		9,658.00	9,658.00
				-
Veterans Transportation System	10-706		15,000.00	15,000.00
				-
Senior Health Insurance Program (SHIP)	10-503		38,000.00	38,000.00
SOR - County Innovation Grants	10-504	86,132.00	149,646.00	149,646.00
Community Peer Recovery Center - State Opioid Response	10-504	306,250.00		-
Child Advocacy Development Grant SFY 2025	10-890	26,384.00	48,167.00	48,167.00
WFNJ - General Assist. / Supp. Nutrition Assist. Program -SNAP	10-504		100,000.00	100,000.00
WFNJ - TANF - SFY25	10-504		134,810.00	134,810.00
WFNJ - TANF - SFY26	10-504		1,315,385.00	1,315,385.00
Comprehensive Alcohol	10-736	427,329.00	431,370.00	431,370.00
Special Transportation Initiative	10-588	25,468.00	50,936.00	50,936.00
Enrichment Center for the Blind	10-742		40,717.50	40,717.50
Juvenile Detention Alternatives Initiative Innovations	10-762	120,000.00	120,000.00	120,000.00
SFY 2026 Operation Helping Hand	10-505		110,526.31	110,526.31
SFY26 Community Prevention, Direct Service Program	10-762		321,000.00	321,000.00

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
State/Community Partnership	10-761	516,600.00	516,599.00	516,599.00
Social Services for the Homeless	10-751	521,500.00	1,155,500.00	1,155,500.00
				-
Body Armor Replacement Fund (Sheriff)	10-763	5,304.47	3,923.21	3,923.21
Body Armor Replacement Fund (Corrections)	10-763	8,038.05	6,675.21	6,675.21
Body Armor Replacement Fund (Prosecutor)	10-763	3,813.43	3,251.99	3,251.99
Historical Commission - County History Partnership Program	10-781	52,500.00	44,100.00	44,100.00
Local Arts Program (LAP)	10-782	368,644.00	365,900.00	365,900.00
Southern Shore Regional DMO	10-782	37,500.00	37,500.00	37,500.00
BJA State Criminal Alien Assistance Program	10-822		6,611.00	6,611.00
9-1-1 Next Generation PSAP Grant	10-554		34,462.00	34,462.00
Justice Assistance Grant (JAG) Program	10-890	60,130.00	74,542.00	74,542.00
FY23 Byrne Discretionary Community Projects - Youth Cessation Initiative	10-890		50,000.00	50,000.00
State Homeland Security Program (SHSP)	10-540		133,950.71	133,950.71
State Division of Elections Mail-In Voter Education Program Grant	10-664		100,000.00	100,000.00
Highway Safety Improvement Program (C.R. 621 Roundabout ROW) - Mod 2	12-601		44,435.29	44,435.29
Highway Planning and Construction (Newport Streetscape Improvements)	12-601		699,727.63	699,727.63
Surface Transportation Block Grant (2025 Federal Road Program)	10-890		2,426,387.65	2,426,387.65

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
				-
DMHAS Disaster Response Crisis Counseling (DRCC) Program 25-26	10-782		30,000.00	30,000.00
				-
WIOA Adult - SFY26	10-591		3,115,286.00	3,115,286.00
WIOA Dislocated Worker - SFY26	10-592		1,659,950.00	1,659,950.00
WIOA Youth - SFY26	10-593		3,143,537.00	3,143,537.00
WIOA Data Reporting and Analysis	10-890		12,971.00	12,971.00
				-
Drug & Alcohol Alliance	10-701		142,142.00	142,142.00
				-
Job Access & Reverse Commute - SFY26	10-707		440,000.00	440,000.00
				-
Children System of Care - 2025	10-711		39,455.00	39,455.00
SFY26 HSAC Planning and Information Services Program	10-712		67,313.00	67,313.00
Mental Health Diversion Program	10-890		1,296,900.00	1,296,900.00
Child Advocacy Development Grant SFY 2026	10-890		164,184.00	164,184.00
FY25 STOP Violence Against Women Act (VAWA)	10-569	54,377.00		-
Local Efficiency Achievement Program - Fellowship Grant	10-890		37,500.00	37,500.00
Local Recreation Improvement Grant - Potter's Tavern Pocket Park	10-890		84,000.00	84,000.00

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
				-
Clean Communities	10-731		239,838.09	239,838.09
				-
Senior Farmers Market Nutrition Program	10-685	3,700.00	3,250.00	3,250.00
Personal Assistance Program (PAP)	10-741		23,166.00	23,166.00
FFY25 Victims of Crime Act (VOCA)	10-566	462,514.00		-
				-
Medical Assisted Treatment Initiative	10-752		403,451.00	403,451.00
SFY26 County Reentry Coordinator	10-558	50,000.00		-
Radiologic Emergency Response Plan	10-766		129,776.00	129,776.00
				-
NJ County Prosecutors' Insurance Fraud Reimbursement Program	10-890	145,781.70	145,781.70	145,781.70
Arrive Together Grant Program	10-763		399,914.08	399,914.08
				-
NJDOT Annual Transportation Program	10-794		7,227,733.00	7,227,733.00
Local Transportation Projects Fund - Rocaps Run Culvert Replacement	10-794		1,500,000.00	1,500,000.00
				-
WFNJ - General Assist. / Supp. Nutrition Assist. Program -SNAP	10-504		1,930,875.00	1,930,875.00
				-

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Atlantic City Electric Co. Grant	10-890	1,191,000.00	100,000.00	100,000.00
				-
Small Cities CDBG 2025	10-856	375,000.00		-
Small Cities CDBG 2025 - Unappropriated Reserves	10-856	40,000.00		-
				-
State SNAP Admin Funding (Social Services)	10-646	62,431.00		-
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**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
				-
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**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

<b>GENERAL REVENUES</b>	<b>FCOA</b>	<b>Anticipated</b>		<b>Realized in Cash in 2025</b>
		<b>2026</b>	<b>2025</b>	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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				-
<b>Total Section D: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	9,576,915.65	36,156,025.37	36,156,025.37

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Other</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Special Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Improvement Authority - 5% Contribution	08-240	805,597.00	826,659.00	826,659.00
Premium on Sale of Bonds and Notes	08-227	-	5,773.00	5,773.25
Reserve to Pay Bonds and Notes	08-227	266,700.00	819,690.00	819,690.65
County Option Hospital Fee Program (P.L. 2022, c. 62)	08-242	645,077.00	1,228,644.00	645,077.50

## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Other</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Special Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>With Prior Written Consent of Director of Local Government Services - Other</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Special Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	1,717,374.00	2,880,766.00	2,297,200.40

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	12,295,000.00	9,700,000.00	9,700,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Section A:</b> Local Revenues	08-001	21,570,470.00	21,349,832.00	22,225,587.48
<b>Total Section B:</b> State Aid	09-001	4,901,919.00	4,987,850.00	5,291,199.84
<b>Total Section C:</b> State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities	08-002	23,562,149.00	23,436,887.00	23,413,648.31
<b>Total Section D:</b> Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	9,576,915.65	36,156,025.37	36,156,025.37
<b>Total Section E:</b> Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,717,374.00	2,880,766.00	2,297,200.40
<b>Total Miscellaneous Revenues</b>	13-099	61,328,827.65	88,811,360.37	89,383,661.40
<b>4. Receipts from Delinquent Taxes</b>	15-499			
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	73,623,827.65	98,511,360.37	99,083,661.40
<b>Total Amount to be Raised by Taxes for Support of County Budget</b>	07-190	118,220,000.00	107,020,000.00	107,020,000.00
<b>7. Total General Revenues</b>	13-299	191,843,827.65	205,531,360.37	206,103,661.40

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Salaries - Administration	20-100	1	1,865,000.00	1,814,899.00		1,804,899.00	1,705,031.09	99,867.91
Other Expense - Administration	20-100	2	605,000.00	563,000.00		523,000.00	455,343.05	67,656.95
Salaries - Commissioners	20-110	1	201,000.00	200,705.00		200,705.00	172,665.84	28,039.16
Other Expense - Commissioners	20-110	2	50,000.00	50,900.00		45,900.00	40,674.26	5,225.74
Salaries - County Clerk	20-120	1	882,000.00	807,934.00		847,934.00	802,917.43	45,016.57
Other Expense - County Clerk	20-120	2	145,000.00	125,400.00		125,400.00	120,315.70	5,084.30
Salaries - Board of Elections	20-101	1	669,000.00	650,517.00		670,517.00	622,346.57	48,170.43
Other Expense - Board of Elections	20-101	2	20,000.00	18,000.00		18,000.00	15,225.97	2,774.03
Salaries - Elections (Direct Expenses)	20-101	1	160,000.00	215,000.00		165,000.00	142,128.61	22,871.39
Other Expense - Elections (Direct Expenses - BOE)	20-101	2	733,000.00	1,221,950.00		1,304,950.00	1,250,699.67	54,250.33
Other Expense - Elections (Direct Expenses - Clerk)	20-101	2	717,000.00	-		-		-
Other Expense - Audit	20-135	2	132,000.00	125,000.00		125,000.00	125,000.00	-
Salaries - Information Technology	20-140	1	514,000.00	533,540.00		518,540.00	488,409.90	30,130.10
Other Expense - Information Technology	20-140	2	550,000.00	525,000.00		525,000.00	488,915.98	36,084.02
Salaries - Board of Taxation	20-150	1	202,000.00	205,606.00		206,606.00	195,225.24	11,380.76
Other Expense - Board of Taxation	20-150	2	12,000.00	12,500.00		12,500.00	10,261.71	2,238.29
Salaries - Legal	20-155	1	341,000.00	332,337.00		333,337.00	310,793.07	22,543.93
Other Expense - Legal	20-155	2	26,000.00	41,000.00		26,000.00	14,602.66	11,397.34
Salaries - Adjuster	20-120	1	50,000.00	48,778.00		53,778.00	47,309.32	6,468.68
Other Expense - Adjuster	20-120	2	64,000.00	63,650.00		79,650.00	67,143.44	12,506.56

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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Salaries - Buildings & Grounds	26-310	1	2,173,000.00	2,097,487.00		2,062,487.00	1,938,041.36	124,445.64
Other Expense - Buildings & Grounds	26-310	2	1,169,000.00	965,000.00		965,000.00	954,496.60	10,503.40
Other Expense - Telephone	31-440	2	600,000.00	515,000.00		580,000.00	546,505.74	33,494.26
Other Expense - Postage	31-459	2	140,000.00	130,000.00		130,000.00	129,629.63	370.37
Other Expenses - Utilities	31-430	2	1,600,000.00	1,425,000.00		1,500,000.00	1,406,016.29	93,983.71
Other Expense - Gasoline & Diesel Fuel	31-447	2	420,000.00	420,000.00		320,000.00	280,053.65	39,946.35
Other Expense - Insurance, General Liability	23-210	2	2,789,000.00	3,498,571.00		2,498,571.00	2,498,571.00	-
Other Expense - Copiers	31-440	2	85,000.00	60,000.00		60,000.00	53,505.58	6,494.42
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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Other Expense - Insurance, Workers Compensation	23-215	2	1,509,000.00	1,462,247.00		1,257,247.00	1,257,247.00	-
Other Expense - Insurance, Group Health Insurance	23-220	2	16,925,000.00	13,275,300.00		14,025,300.00	13,963,578.99	61,721.01
Other Expense - Insurance, Retiree Health Insurance	23-220	2	2,775,000.00	2,400,000.00		2,490,000.00	2,489,146.73	853.27
Other Expense - Insurance, Waivers	23-222	2	205,000.00	180,000.00		180,000.00	173,163.77	6,836.23
Other Expense - Education Fund	30-429	2	50,000.00	40,000.00		40,000.00	25,079.00	14,921.00
Other Expense - Salary Adjustments	30-425	1	500,000.00	-		-		-
Other Expense - Accumulated Leave Accrual	30-415	2	50,000.00	30,000.00		30,000.00	30,000.00	-
Other Expense - Unemployment Compensation	23-225	2	550,000.00	525,000.00		525,000.00	461,750.46	63,249.54
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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Salaries - Planning	21-180	1	611,000.00	588,377.00		588,377.00	532,275.73	56,101.27
Other Expense - Planning	21-180	2	157,000.00	151,750.00		141,750.00	134,834.47	6,915.53
Other Expense - Board of Construction Appeals	21-181	2	10,000.00	10,000.00		10,000.00	10,000.00	-
Other Expense - Soil Conservation	21-182	2	15,000.00	15,000.00		15,000.00	-	15,000.00
Other Expense - Agriculture Development Board	21-183	2	10,000.00	10,000.00		10,000.00	-	10,000.00
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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Salaries - Prosecutor	25-275	1	9,160,000.00	9,246,544.00		8,666,544.00	8,227,928.76	438,615.24
Other Expense - Prosecutor	25-275	2	685,000.00	629,330.00		629,330.00	625,686.87	3,643.13
Other Expense - Medical Examiner	25-275	2	1,190,000.00	1,020,000.00		1,050,000.00	1,047,280.18	2,719.82
Salaries - County Sheriff	25-270	1	5,535,000.00	5,329,117.00		5,045,117.00	4,796,858.95	248,258.05
Other Expense - County Sheriff	25-270	2	445,000.00	450,000.00		430,000.00	384,976.19	45,023.81
Salaries - Corrections	25-280	1	11,922,000.00	10,859,827.00		10,839,507.00	10,321,248.40	518,258.60
Other Expense - Corrections	25-280	2	7,655,000.00	7,400,000.00		7,867,000.00	7,769,043.64	97,956.36
Other Expense - Corrections (Contracted Service)	25-280	2	10,345,000.00	7,150,000.00		7,900,000.00	7,898,982.25	1,017.75
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Salaries - Juvenile Detention	25-280	1	284,000.00	270,370.00		270,370.00	241,592.78	28,777.22
Other Expense - Juvenile Detention	25-280	2	75,000.00	75,000.00		60,000.00	32,036.96	27,963.04
Other Expense - Juvenile Detention (Shared Service)	25-280	2	5,000,000.00	2,114,590.00	2,800,000.00	5,077,936.00	5,077,914.38	21.62
Salaries - County Surrogate	20-160	1	487,000.00	467,374.00		472,374.00	446,003.14	26,370.86
Other Expense - County Surrogate	20-160	2	36,000.00	36,000.00		31,000.00	13,732.79	17,267.21
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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Salaries - Weights & Measures	25-245	1	273,000.00	278,968.00		233,968.00	207,180.81	26,787.19
Other Expense - Weights & Measures	25-245	2	12,000.00	12,000.00		2,000.00	160.00	1,840.00
Salaries - Dispatch / 911	25-250	1	1,622,000.00	1,537,225.00		1,512,225.00	1,406,853.74	105,371.26
Other Expense - Dispatch / 911	25-250	2	553,000.00	303,000.00		303,000.00	289,525.19	13,474.81
Salaries - Emergency Management	25-252	1	188,000.00	228,437.00		188,437.00	167,520.95	20,916.05
Other Expense - Emergency Management	25-252	2	26,000.00	25,900.00		25,900.00	25,079.42	820.58
Salaries - Fire Training	25-265	1	85,000.00	80,000.00		82,000.00	71,298.27	10,701.73
Other Expense - Fire Training	25-265	2	28,000.00	25,800.00		25,800.00	23,598.28	2,201.72
Other Expense - Fire Police	25-265	2	20,000.00	20,000.00		20,000.00	20,000.00	-
Other Expense - Emergency Telephone	25-250	2	294,000.00	285,200.00		285,200.00	250,324.77	34,875.23
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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Salaries - Streets, Roads & Bridges	26-290	1	1,952,000.00	1,982,302.00		1,882,302.00	1,760,275.64	122,026.36
Other Expense - Streets, Roads & Bridges	26-290	2	715,000.00	676,000.00		544,000.00	543,833.55	166.45
Other Expense - Street Lighting	31-435	2	75,000.00	60,000.00		60,000.00	52,846.91	7,153.09
Salaries - Traffic Engineer	20-165	1	173,000.00	168,867.00		174,867.00	162,070.04	12,796.96
Other Expense - Traffic Engineer	20-165	2	201,000.00	182,600.00		182,600.00	77,190.12	105,409.88
Salaries - Engineering	20-165	1	496,000.00	486,527.00		486,527.00	455,281.57	31,245.43
Other Expense - Engineering	20-165	2	68,000.00	54,400.00		54,400.00	53,199.86	1,200.14
Salaries - Mosquito Control	26-320	1	633,000.00	590,434.00		590,434.00	551,450.13	38,983.87
Other Expense - Mosquito Control	26-320	2	114,000.00	95,000.00		95,000.00	94,599.92	400.08
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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Salaries - Rutgers Agricultural Extension	29-398	1	340,000.00	294,793.00		294,793.00	263,758.69	31,034.31
Other Expense - Rutgers Agricultural Extension	29-398	2	103,000.00	100,000.00		100,000.00	95,183.92	4,816.08
Salaries - Superintendent Of Schools	29-405	1	147,000.00	142,668.00		142,668.00	130,381.50	12,286.50
Other Expense - Superintendent Of Schools	29-405	2	6,325.00	6,325.00		6,325.00	2,538.42	3,786.58
Other Expense - College	29-395	2	7,000,000.00	7,000,000.00		7,000,000.00	7,000,000.00	-
Other Expense - Out of County Tuition	29-397	2	50,000.00	50,000.00		50,000.00	32,810.20	17,189.80
Other Expense - Vocational and/or Technical School	29-400	2	2,856,000.00	2,856,000.00		2,856,000.00	2,856,000.00	-
Other Expense - Library	29-392	2	1,150,000.00	848,026.00		1,110,000.00	1,110,000.00	-
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Other Expense - Fair Grounds	28-375	2	25,000.00	25,000.00		25,000.00	15,266.88	9,733.12
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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Salaries - Aging & Disabled	27-365	1	291,000.00	284,068.00		269,068.00	246,404.11	22,663.89
Other Expense - Aging & Disabled	27-365	2	29,000.00	25,000.00		25,000.00	23,912.73	1,087.27
Salaries - Alcohol & Drug Treatment	27-331	1	398,000.00	386,637.00		336,637.00	268,309.62	68,327.38
Other Expense - Alcohol & Drug Treatment	27-331	2	112,000.00	106,950.00		106,950.00	92,656.76	14,293.24
Other Expense - Social Service Agency Contributions	27-360	2	182,500.00	182,500.00		182,500.00	117,999.00	64,501.00
Salaries - Veteran Affairs	27-332	1	211,000.00	255,037.00		230,037.00	208,772.06	21,264.94
Other Expense - Veteran Affairs	27-332	2	49,000.00	48,900.00		48,900.00	39,377.85	9,522.15
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Other Expense - Social Services Welfare	27-345	2	5,227,438.00	5,294,615.00		5,294,615.00	5,294,615.00	-
Other Expense - Supplemental Security Income	27-345	2	574,641.00	518,631.00		518,631.00	518,631.00	-
Other Expense - Temporary Assistance to Needy Families	27-345	2	102,721.00	94,375.00		94,375.00	94,375.00	-
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Other Expense - State Institutions Mental Diseases	27-334	2	2,192,000.00	1,510,000.00		1,510,000.00	1,508,788.00	1,212.00
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### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-	-	
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Other Common Operating Functions (Unclassified)</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA		Appropriated				Expended 2025	
for 2026			for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved	
Other Common Operating Functions (Unclassified)	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
						-		-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
Supplemental Security Income	27-345	2	2,298,565.00	2,074,522.00		2,074,522.00	2,074,522.00	-
Temporary Assistance to Needy Families	27-345	2	102,721.00	94,375.00		94,375.00	94,375.00	-
						-		-
Social Services Welfare - NJ DHS	27-345	2	16,991,066.00	17,339,648.00		17,339,648.00	17,339,648.00	-
Social Services Welfare - DoSS Miscellaneous	27-345	2	3,580,156.00	3,394,711.00		3,394,711.00	3,394,711.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>SUBTOTAL OPERATIONS</b>	<b>34-199</b>		144,647,133.00	130,428,041.00	2,800,000.00	133,208,041.00	129,877,516.71	3,330,524.29
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	<b>34-201</b>	<b>1</b>	42,365,000.00	40,384,375.00	-	39,170,055.00	36,890,333.32	2,279,721.68
<b>Other Expenses</b>	<b>34-201</b>	<b>2</b>	102,282,133.00	90,043,666.00	2,800,000.00	94,037,986.00	92,987,183.39	1,050,802.61

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899	2	122,853.00	268,095.00		268,095.00	-	268,095.00
						-	-	-
2025 Area Plan Grant (Federal)	41-656	2	1,505,518.00	2,019,648.00		2,019,648.00	2,019,648.00	-
2025 Area Plan Grant (State)	41-656	2	1,034,916.00	972,087.00		972,087.00	972,087.00	-
						-	-	-
State Division of Elections Mail-In Voter Education Program	41-664	2		100,000.00		100,000.00	100,000.00	-
						-	-	-
Senior Farmers Market Nutrition Program	41-685	2	3,700.00	3,250.00		3,250.00	3,250.00	-
Comprehensive Alcohol	41-736	2				-	-	-
Special Transportation Initiative	41-588	2	25,468.00			-	-	-
Local Recreation Improvement Grant	41-890	2		84,000.00		84,000.00	84,000.00	-
LEAP Fellowship Grant	41-890	2		37,500.00		37,500.00	37,500.00	-
FY24 State Homeland Security Program	41-540	2		133,950.71		133,950.71	133,950.71	-
						-	-	-
FY25 Southern Shore Region DMO (SSRDMO)	40-659	2	37,500.00	37,500.00		37,500.00	37,500.00	-
Clean Communities	41-869	2		239,838.09		239,838.09	239,838.09	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
SNAP American Rescue Plan Act - 2023	41-646	2		100,000.00		100,000.00	100,000.00	-
						-	-	-
WIOA/WFJ Summer Youth Employment Program	41-648	2	201,425.00	416,000.00		416,000.00	416,000.00	-
SOR - County Innovation Grant	41-899	2	86,132.00	149,646.00		149,646.00	149,646.00	-
Community Peer Recovery Center - State Opioid Response	41-899	2	306,250.00			-	-	-
						-	-	-
Universal Service Fund Administration	40-724	2		6,175.00		6,175.00	6,175.00	-
Low Income Home Energy Assistance Program	41-723	2		9,658.00		9,658.00	9,658.00	-
						-	-	-
Veterans Transportation System	41-820	2		15,000.00		15,000.00	15,000.00	-
						-	-	-
Senior Health Insurance Program (SHIP)	41-612	2		38,000.00		38,000.00	38,000.00	-
Retired Senior Volunteer Program	41-654	2	110,000.00	110,000.00		110,000.00	110,000.00	-
Child Advocacy Development Grant	41-890	2	26,384.00	48,167.00		48,167.00	48,167.00	-
						-	-	-
						-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Surface Transportation Block Grant (2025 Federal Road Pr	41-890	2		2,426,387.65		2,426,387.65	2,426,387.65	-
Highway Safety Improvement Program (C.R. 621 Roundab	40-601	2		44,435.29		44,435.29	44,435.29	-
Highway Planning and Construction (Newport Streetscape	40-601	2		699,727.63		699,727.63	699,727.63	-
Comprehensive Alcohol	41-736	2	490,043.00	494,749.00		494,749.00	494,749.00	-
Special Transportation Initiative	41-588	2		50,936.00		50,936.00	50,936.00	-
Enrichment Center for the Blind	41-742	2		13,572.50		13,572.50	13,572.50	-
Juvenile Detention Alternatives Initiative Innovations	41-762	2	120,000.00	120,000.00		120,000.00	120,000.00	-
State/Community Partnership	41-761	2	516,600.00	516,599.00		516,599.00	516,599.00	-
Senior Citizen & Disabled Resident Transportation	41-705	2	856,452.00	790,286.00		790,286.00	790,286.00	-
FTA Section 5311 Rural Transportation	41-611	2	512,637.00	512,485.00		512,485.00	512,485.00	-
FTA Section 5307 Operating Assistance	41-610	2	1,421,249.00	1,421,249.00		1,421,249.00	1,421,249.00	-
						-	-	-
Social Services for the Homeless	41-751	2	521,500.00	1,155,500.00		1,155,500.00	1,155,500.00	-
Body Armor Replacement Fund (Sheriff)	41-763	2	5,304.47	3,923.21		3,923.21	3,923.21	-
Body Armor Replacement Fund (Corrections)	41-763	2	8,038.05	6,675.21		6,675.21	6,675.21	-
Body Armor Replacement Fund (Prosecutor)	41-763	2	3,813.43	3,251.99		3,251.99	3,251.99	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Historical Commission - County History Partnership Program	41-781	2	52,500.00	44,100.00		44,100.00	44,100.00	-
Local Arts Program	41-782	2	368,644.00	365,900.00		365,900.00	365,900.00	-
FY23 Byrne Discretionary Community Projects - Youth Centers	41-890	2		50,000.00		50,000.00	50,000.00	-
FY23 BJA State Criminal Alien Assistance Program	41-822	2		6,611.00		6,611.00	6,611.00	-
High Intensity Drug Traffic Area Grant	41-857	2		80,000.00		80,000.00	80,000.00	-
Justice Assistance Grant	41-890	2	60,130.00	74,542.00		74,542.00	74,542.00	-
Operation Helping Hand	41-505	2		110,526.31		110,526.31	110,526.31	-
9-1-1 Next Generation PSAP Grant	41-544	2		34,462.00		34,462.00	34,462.00	-
DMHAS Disaster Response Crisis Counseling (DRCC) Program	41-782	2		30,000.00		30,000.00	30,000.00	-
						-	-	-
Workfirst New Jersey (WFNJ) - GA/SNAP	41-504	2		1,930,875.00		1,930,875.00	1,930,875.00	-
Workfirst New Jersey (WFNJ) - TANF	41-504	2		1,450,195.00		1,450,195.00	1,450,195.00	-
Workforce Innovation & Opportunity Act (WIOA) - Adult	41-591	2		3,115,286.00		3,115,286.00	3,115,286.00	-
Workforce Innovation & Opportunity Act (WIOA) - Youth	41-593	2		3,143,537.00		3,143,537.00	3,143,537.00	-
Workforce Innovation & Opportunity Act (WIOA) Dislocated	41-592	2		1,659,950.00		1,659,950.00	1,659,950.00	-
WIOA Data Reporting and Analysis	41-890	2		12,971.00		12,971.00	12,971.00	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Job Access & Reverse Commute	41-707	2		440,000.00		440,000.00	440,000.00	-
						-	-	-
SFY25 HSAC Planning and Information Services Program	41-751	2		75,030.00		75,030.00	75,030.00	-
Children System of Care	41-711	2		39,455.00		39,455.00	39,455.00	-
Drug & Alcohol Alliance	41-701	2		142,142.00		142,142.00	142,142.00	-
Mental Health Diversion Grant Program	41-713	2		1,300,000.00		1,300,000.00	1,300,000.00	-
Child Advocacy Development Grant	41-713	2		164,184.00		164,184.00	164,184.00	-
FY25 STOP Violence Against Women Act (VAWA)	41-613	2	72,503.00			-	-	-
Personal Assistance Program	41-649	2		23,166.00		23,166.00	23,166.00	-
Enrichment Center for the Blind	41-742	2		27,145.00		27,145.00	27,145.00	-
FFY25 Victims of Crime Act (VOCA)	41-566	2	578,143.00			-	-	-
Medical Assisted Treatment Initiative	41-752	2		403,451.00		403,451.00	403,451.00	-
Community Prevention, Direct Service Program	41-761	2		321,000.00		321,000.00	321,000.00	-
SFY26 County Reentry Coordinator	41-558	2	50,000.00			-	-	-
Radiologic Emergency Response Plan	41-766	2		129,776.00		129,776.00	129,776.00	-
						-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
NJ County Prosecutors' Insurance Fraud Reimbursement P	41-890	2	145,781.70	145,781.70		145,781.70	145,781.70	-
Arrive Together Grant Program	41-763	2		399,914.08		399,914.08	399,914.08	-
						-	-	-
NJDOT County Aid	41-794	2		7,227,733.00		7,227,733.00	7,227,733.00	-
Local Transportation Projects Fund - Rocaps Run Culvert P	41-794	2		1,500,000.00		1,500,000.00	1,500,000.00	-
						-	-	-
Atlantic City Electric Co. Grant	41-890	2	1,191,000.00	100,000.00		100,000.00	100,000.00	-
						-	-	-
Small Cities CDBG 2025	41-856	2	415,000.00			-	-	-
						-	-	-
Subregional Transportation Planning	41-610	2	105,000.00			-	-	-
						-	-	-
State SNAP Admin Funding (Social Services)	41-646	2	62,431.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
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### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
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### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
						-	-	-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		11,016,915.65	37,596,025.37	-	37,596,025.37	37,327,930.37	268,095.00
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Operations</b>			155,664,048.65	168,024,066.37	2,800,000.00	170,804,066.37	167,205,447.08	3,598,619.29
<b>B. Contingent</b>	<b>34-305</b>	<b>2</b>	125,000.00	50,000.00	XXXXXXXXXX	50,000.00	11,000.00	39,000.00
<b>Total Operations Including Contingent</b>			155,789,048.65	168,074,066.37	2,800,000.00	170,854,066.37	167,216,447.08	3,637,619.29
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	42,365,000.00	40,384,375.00	-	39,170,055.00	36,890,333.32	2,279,721.68
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	113,424,048.65	127,689,691.37	2,800,000.00	131,684,011.37	130,326,113.76	1,357,897.61

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		-	1,050,000.00	xxxxxxxxxxx	1,050,000.00	1,050,000.00	-
						-		-
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## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements</b>	<b>44-999</b>		-	1,050,000.00	-	1,050,000.00	1,050,000.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) County Debt Service	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>1. Payment of Bond Principal:</b>	XXXXX					-		XXXXXXXXXX
(a) County College Bonds	45-920	2	2,310,000.00	2,395,000.00		2,395,000.00	2,395,000.00	XXXXXXXXXX
(b) State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	45-920	2				-		XXXXXXXXXX
(c) Vocational School Bonds	45-920	2	3,610,000.00	3,455,000.00		3,455,000.00	3,455,000.00	XXXXXXXXXX
(d) Other Bonds	45-920	2	7,350,000.00	7,185,000.00		7,185,000.00	7,185,000.00	XXXXXXXXXX
<b>2. Payment of Bond Anticipation Notes:</b>	45-925	2				-		XXXXXXXXXX
<b>3. Interest on Bonds:</b>	XXXXX					-		XXXXXXXXXX
(a) County College Bonds	45-930	2	466,197.00	543,013.00		543,013.00	543,013.00	XXXXXXXXXX
(b) State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	45-930	2				-		XXXXXXXXXX
(c) Vocational School Bonds	45-930	2	2,193,836.00	2,352,656.00		2,352,656.00	2,352,656.00	XXXXXXXXXX
(d) Other Bonds	45-930	2	1,054,475.00	1,299,457.00		1,299,457.00	1,299,457.00	XXXXXXXXXX
<b>4. Interest on Notes:</b>	45-935	2				-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Capital Lease Payment - CCIA Correctional Center	45-944	2	596,975.00	3,527,550.00		3,527,550.00	3,527,550.00	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) County Debt Service	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total County Debt Service</b>	<b>45-999</b>		17,581,483.00	20,757,676.00	-	20,757,676.00	20,757,676.00	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges and Statutory Expenditures			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	xxxxxx		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		2,071,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>TOTAL THIS PAGE</b>	xxxxxx		2,071,000.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges and Statutory Expenditures			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					xxxxxxxxxx	-		xxxxxxxxxx
					xxxxxxxxxx	-		xxxxxxxxxx
					xxxxxxxxxx	-		xxxxxxxxxx
					xxxxxxxxxx	-		xxxxxxxxxx
					xxxxxxxxxx	-		xxxxxxxxxx
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					xxxxxxxxxx	-		xxxxxxxxxx
					xxxxxxxxxx	-		xxxxxxxxxx
<b>TOTAL DEFERRED CHARGES</b>	xxxxxx		2,071,000.00	-	xxxxxxxxxx	-	-	xxxxxxxxxx

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges and Statutory Expenditures			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Public Employees' Retirement System	36-471	2	6,376,973.00	6,321,714.00		6,321,714.00	6,321,073.89	640.11
Social Security System (O.A.S.I.)	36-472	2	4,500,000.00	4,400,000.00		4,400,000.00	4,208,711.87	191,288.13
Police and Fireman's Retirement System	36-474	2	4,550,323.00	4,114,904.00		4,114,904.00	4,114,893.77	10.23
County Pension and Retirement Fund	36-475	2				-		-
Defined Contribution Retirement Plan (DCRP)	36-477	2	75,000.00	63,000.00		83,000.00	69,508.36	13,491.64
						-		-
						-		-
						-		-
						-		-
<b>Total Statutory Expenditures - County</b>	<b>46-999</b>		15,502,296.00	14,899,618.00	-	14,919,618.00	14,714,187.89	205,430.11
<b>Total Deferred Charges and Statutory Expenditures - County</b>			17,573,296.00	14,899,618.00	-	14,919,618.00	14,714,187.89	205,430.11
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>		900,000.00	750,000.00		750,000.00	750,000.00	XXXXXXXXXX
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-885</b>				XXXXXXXXXX	-		XXXXXXXXXX
<b>9. TOTAL GENERAL APPROPRIATIONS</b>	<b>34-309</b>		191,843,827.65	205,531,360.37	2,800,000.00	208,331,360.37	204,488,310.97	3,843,049.40

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
Summary of Appropriations		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations:</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Operations (Including (B) Contingent)	XXXXXX	144,772,133.00	130,478,041.00	2,800,000.00	133,258,041.00	129,888,516.71	3,369,524.29
Public and Private Programs Offset by Revenues	XXXXXX	11,016,915.65	37,596,025.37	-	37,596,025.37	37,327,930.37	268,095.00
Total Operations Including Contingent		155,789,048.65	168,074,066.37	2,800,000.00	170,854,066.37	167,216,447.08	3,637,619.29
<b>(C) Capital Improvements</b>		-	1,050,000.00	-	1,050,000.00	1,050,000.00	-
<b>(D) County Debt Service</b>		17,581,483.00	20,757,676.00	-	20,757,676.00	20,757,676.00	XXXXXXXXXX
<b>(E) (1) Total Deferred Charges</b>		2,071,000.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(2) Total Statutory Expenditures		15,502,296.00	14,899,618.00	-	14,919,618.00	14,714,187.89	205,430.11
Total Deferred Charges and Statutory Expenditures		17,573,296.00	14,899,618.00	-	14,919,618.00	14,714,187.89	205,430.11
<b>(F) Judgements</b>		900,000.00	750,000.00	-	750,000.00	750,000.00	XXXXXXXXXX
<b>(G) Cash Deficit</b>		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	191,843,827.65	205,531,360.37	2,800,000.00	208,331,360.37	204,488,310.97	3,843,049.40

**Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from:**

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

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

## APPENDIX TO BUDGET STATEMENT

### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS		
Cash and Investments	1110100	25,623,045.42
State Road Aid Allotments Receivable	1111000	
Federal and State Grants Receivable	1110200	170,945.34
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable - Added and Omitted	1110300	
Other Receivables	1110600	1,743,120.15
Deferred Charges Required to be in 2026 Budget	1110700	2,800,000.00
Deferred Charges Required to be in Budgets Subsequent to 2026	1110800	-
Total Assets	1110900	30,337,110.91

### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	7,405,057.46
Reserves for Receivables	2110200	1,743,120.15
Surplus	2110300	21,188,933.30
Total Liabilities, Reserves and Surplus	XXXXXX	30,337,110.91

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

		YEAR 2025	YEAR 2024
Surplus Balance, January 1st	2310100	24,800,560.02	22,614,190.23
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes: *(Percentage Collected 2025: 100%; 2024: 100%)	2310200	107,020,000.00	103,700,000.00
Tax Relief Fund (N.J.S.A. 22A:2-7)	2310300		-
Other Revenues and Additions to Income	2310400	94,698,954.21	111,347,971.38
Total Funds	2310500	226,519,514.23	237,662,161.61
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Budget Appropriations	2310600	208,331,360.37	214,175,134.99
Other Expenditures and Deductions from Income	2311000		
Changes in Interfund Balances	2311000	(200,779.44)	(1,313,533.40)
Total Expenditures and Tax Requirements	2311100	208,130,580.93	212,861,601.59
Less: Expenditures to be Raised by Future Taxes	2311200	2,800,000.00	
Total Adjusted Expenditures and Tax Requirements	2311300	205,330,580.93	212,861,601.59
Surplus Balance - December 31st	2311400	21,188,933.30	24,800,560.02

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance December 31, 2025	2311500	21,188,933.30
Current Surplus Anticipated in 2026 Budget	2311600	12,295,000.00
Surplus Balance Remaining	2311700	8,893,933.30

**2026**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.
- Check if county 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.

**COUNTY OF CUMBERLAND  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

N.J.S.A. 40A:4-43 eq set. requires Counties to include a capital budget for the current year and a six-year capital plan for the current year plus five (5) additional years. These are planning documents only and no obligation on the part of the County takes place until an ordinance or other appropriation is made by the Board of County Commissioners. The figures presented for each category represent a proportionate amount of funding anticipated to be available for each year in accordance with the six-year plan, however - all capital budgets are determined in the year in which the County budget is made and all figures presented here are subject to change.

The 2026 Budget commits annual funding for roadway improvements, renovations to public buildings, Transportation, Parks and replacement/upgrade of worn or obsolete equipment/vehicles.

## CAPITAL BUDGET (Current Year Action) 2026

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Technology	1	1,850,000.00				13,750.00		261,250.00	1,575,000.00
Public Safety (911, Sheriff, Prosecutor)	2	2,200,000.00				12,500.00		237,500.00	1,950,000.00
Buildings & Grounds	3	11,408,000.00				118,000.00		2,242,000.00	9,048,000.00
Bridges, Culverts & Dams	4	11,145,000.00				92,250.00		1,752,750.00	9,300,000.00
Small Equipment & Light Trucks	5	3,292,000.00				40,250.00		764,750.00	2,487,000.00
Heavy Equipment & Large Trucks	6	5,705,000.00				43,250.00		821,750.00	4,840,000.00
County College Improvements	7	4,235,862.00							4,235,862.00
		-							
		-							
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		-							
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	39,835,862.00	-		-	320,000.00	-	-	6,080,000.00
									33,435,862.00

## CAPITAL BUDGET (Current Year Action) 2026

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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## CAPITAL BUDGET (Current Year Action) 2026

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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### CAPITAL BUDGET (Current Year Action) 2026

Local Unit COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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## CAPITAL BUDGET (Current Year Action) 2026

Local Unit                    COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
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### CAPITAL BUDGET (Current Year Action) 2026

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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### CAPITAL BUDGET (Current Year Action) 2026

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - ALL PROJECTS</b>	<b>XXXXX</b>	39,835,862.00	-	-	320,000.00	-	-	6,080,000.00	33,435,862.00

**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
		-							
Technology	1	1,850,000.00	2026-2031	275,000.00	175,000.00	350,000.00	350,000.00	350,000.00	350,000.00
Public Safety (911, Sheriff, Prosecutor)	2	2,200,000.00	2026-2031	250,000.00	1,850,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Buildings & Grounds	3	11,408,000.00	2026-2031	2,360,000.00	2,250,000.00	3,325,000.00	1,475,000.00	843,000.00	1,155,000.00
Bridges, Culverts & Dams	4	11,145,000.00	2026-2031	1,845,000.00	1,860,000.00	1,860,000.00	1,860,000.00	1,860,000.00	1,860,000.00
Small Equipment & Light Trucks	5	3,292,000.00	2026-2031	805,000.00	55,000.00	115,000.00	835,000.00	727,000.00	755,000.00
Heavy Equipment & Large Trucks	6	5,705,000.00	2026-2031	865,000.00	210,000.00	725,000.00	1,855,000.00	1,195,000.00	855,000.00
		-							
County College Improvements	7	4,235,862.00	2026-2031	-	4,235,862.00	-	-	-	-
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	39,835,862.00	<b>XXXXXXXXXX</b>	6,400,000.00	10,635,862.00	6,400,000.00	6,400,000.00	5,000,000.00	5,000,000.00

**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

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				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

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				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031**  
**ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

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				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

COUNTY OF CUMBERLAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
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<b>TOTAL - ALL PROJECTS</b>	<b>XXXXX</b>	39,835,862.00	<b>XXXXXXXXXX</b>	6,400,000.00	10,635,862.00	6,400,000.00	6,400,000.00	5,000,000.00	5,000,000.00

### 6 YEAR CAPITAL PROGRAM - 2026 to 2031 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

COUNTY OF CUMBERLAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
	-			-							
Technology	1,850,000.00			92,500.00			1,757,500.00				
Public Safety (911, Sheriff, Prosecutor)	2,200,000.00			110,000.00			2,090,000.00				
Buildings & Grounds	11,408,000.00			570,400.00			10,837,600.00				
Bridges, Culverts & Dams	11,145,000.00			557,250.00			10,587,750.00				
Small Equipment & Light Trucks	3,292,000.00			164,600.00			3,127,400.00				
Heavy Equipment & Large Trucks	5,705,000.00			285,250.00			5,419,750.00				
	-			-			-				
County College Improvements	4,235,862.00			-			4,235,862.00				
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<b>TOTAL - THIS PAGE</b>	39,835,862.00	-	-	1,780,000.00	-	-	38,055,862.00	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

COUNTY OF CUMBERLAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

COUNTY OF CUMBERLAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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## 6 YEAR CAPITAL PROGRAM - 2026 to 2031 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit \_\_\_\_\_ COUNTY OF CUMBERLAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit \_\_\_\_\_ COUNTY OF CUMBERLAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	XXXXXX	\$ 155,789,048.65
(c) Capital Improvements		\$ -
(d) County Debt Service		\$ 17,581,483.00
(e) Deferred Charges and Statutory Expenditures - County		\$ 17,573,296.00
(f) Judgments		\$ 900,000.00
(g) Cash Deficit		\$ -
<b>Total General Appropriations</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
	34-499	\$ 191,843,827.65

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Board of County Commissioners on the 23rd day of June, 2026. 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 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 23rd day of June, 2026, kimco@cumberlandcountynj.gov, Clerk  
*Signature*

COUNTY OF CUMBERLAND

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	1,373,964.00	1,272,044.11	1,272,044.11	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			7,517.03	7,517.03	Salaries & Wages	54-385-1	15,000.00			-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101	4,117,796.21	3,138,591.11	3,138,591.11	Salaries & Wages	54-375-1				-
State Grants			235,231.15	235,231.15	Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
<b>Total Trust Fund Revenues:</b>	54-299	5,491,760.21	4,653,383.40	4,653,383.40	Acquisition of Farmland	54-916-2	5,476,760.21	4,653,383.40	535,587.19	4,117,796.21
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
Year Referendum Passed/Implemented:			1994		Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			(Date)		Payment of Bond Principal	54-920-2				xxxxxxxxxx
Rate Assessed:		\$	0.0100		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Tax Collected to date:		\$	24,062,134.06		Interest on Bonds	54-930-2				xxxxxxxxxx
Total Expended to date:		\$	53,040,921.86		Interest on Notes	54-935-2				xxxxxxxxxx
Total Acreage Preserved to date:			23,498.5380		Reserve for Future Use	54-950-2				-
			(Acres)		<b>Total Trust Fund Appropriations:</b>	54-499	5,491,760.21	4,653,383.40	535,587.19	4,117,796.21
Recreation land preserved in 2025:			0.0000							
			(Acres)							
Farmland preserved in 2025:			73.6200							
			(Acres)							

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

Contracting Unit: COUNTY OF CUMBERLAND

Year Ending: December 31, 2025

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 to the Contract for Competitive Contracting Request for
- 2 Change Order # 1 to the Contract for Competitive Contracting Providing V:
- 3 Change Order # 1 to the Contract for Competitive Contracting Providing Various Youth Services for the Cumberland County Youth Services Advisory Council; RFP # 24-10 (1st Renewal);
- 4 Change Order # 1 to the Contract for Competitive Contracting Providing Various Youth Services for the Cumberland County Youth Services Advisory Council; RFP # 24-10 (1st Renewal);
- 5 Change Order # 1 to the Contract for Providing As-Required Electrical Installation and Repair Services for the County of Cumberland and the Cumberland County Cooperative Contract Pu
- 6 Change Order # 1 to the Contract for Providing a Probation Enrichment and Transportation Program with Life Skills Component for the Cumberland County Youth Services Advisory Council
- 7 Change Order # 2 to the Lease of Kyocera Copiers. NJ State Contract 1NJCP-40465 (G2075). Maintenance subset of original award 2020-148, Docutrend as Authorized Dealer under abc
- 8 Change Order # 4 to the Professional Service Contract to Conduct a Preliminary Assessment for Mid-County Park (Block 3, Lots 8 & 53), to Construct a 5.2-mile Permanent Trail System, F
- 9 Change Order # 1 to the Contract Providing Plumbing Repair Services for the County of Cumberland and the Cumberland County Cooperative Contract Purchasing System Identifier #181-
- 10 Change Order # 1 to the Contract to Provide Professional Engineering Design Services for the Preliminary Engineering Phase of the Newport Streetscapes Improvements Project, Pre-Qua
- 11 Change Order # 1 to the Competitive Contracting Request for Proposal for Community Support Services: Older Americans Act Services for the Elderly and Disabled for the 2025-2027 Area
- 12 Change Order # 1 to the Competitive Contracting Request for Proposal for Community Support Services: Older Americans Act Services for the Elderly and Disabled for the 2025-2027 Area
- 13 Change Order # 1 to the Competitive Contracting for Providing One Stop Career Services WIOA-Title-1B Adult, Dislocated Worker and Youth Services for the County of Salem, by means c
- 14 Change Order # 1 to the Competitive Contracting Request for Proposal for Community Support Services: Older Americans Act Services for the Elderly and Disabled for the 2025-2027 Area
- 15 Change Order # 1 to the Competitive Contracting Request for Proposal for Community Support Services: Older Americans Act Services for the Elderly and Disabled for the 2025-2027 Area
- 16 Change Order # 1 to the Competitive Contracting Request for Proposal for Various Social Services for the Homeless for the County of Cumberland, Cumberland County Department of Hur
- 17 Change Order # 2 to the Competitive Contracting Request for Proposal for Various Social Services for the Homeless for the County of Cumberland, Cumberland County Department of Hur
- 18 Change Order # 1 to a Non-Fair and Open Contract for Expert Medical Consultant for the Cumberland County Department of Corrections; awarded to Dr. Homer Venters, 10 ½ Jefferson S
- 19 Change Order # 1 to a Non-Fair and Open Contract for Expert Medical Consultant for the Cumberland County Department of Corrections; awarded to Dr. Kahlil Johnson, 11120 Radcliff La
- 20 Change Order # 1 to the Competitive Contracting Request for Providing Various Youth Services for the Cumberland County Youth Services Advisory Council; RFP # 24-10 (1st Renewal);
- 21 Change Order # 2 to the Competitive Contracting Request for Proposal for Providing Various Youth Services for the Cumberland County Youth Services Advisory Council; RFP # 24-10 Re

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

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

5/26/2026  
Date

kimco@cumberlandcountynj.gov  
Clerk of the Board of County Commissioners