

# 2015 COUNTY DATA SHEET

(4) attached

**(MUST ACCOMPANY 2015 BUDGET)**

**COUNTY OF: ATLANTIC**

## County Officials

Sonya Harris	
<b>Clerk of the Board of Chosen Freeholders</b>	
Bonnie Lindaw	Y893
<b>County Finance Officer</b>	<b>Cert No.</b>
Warren A. Broudy	554
<b>Registered Municipal Accountant</b>	<b>Lic No.</b>
James Ferguson	
<b>County Counsel</b>	
Dennis Levinson	
<b>County Executive or Administrator</b>	

## Board of Chosen Freeholders

Name	Term Expires
Frank Formica, Chairman	12/31/2015
Colin G. Bell	12/31/2015
James A. Bertino	12/31/2015
John L. Carman	12/31/2017
Ernest D. Coursey	12/31/2016
Richard Dase	12/31/2016
Alexander C. Marino	12/31/2017
Will Pauls	12/31/2016
John W. Risley	12/31/2017

### Official Mailing Address of County

County of Atlantic  
1333 Atlantic Ave.  
Atlantic City, New Jersey 08401

Fax #: (609) 343-2189

Please attach this to your 2015 Budget and Mail to:

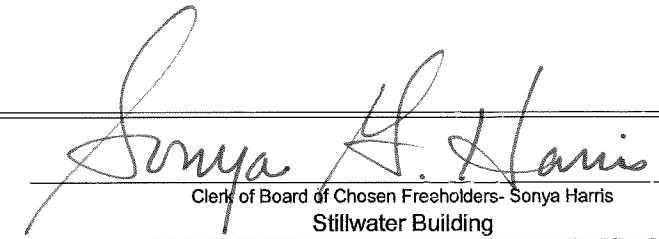
Director, Division of Local Government Services  
Department of Community Affairs  
P.O. Box 803  
Trenton, NJ 08625

### Division Use Only

Municode: \_\_\_\_\_  
Public Hearing Date: \_\_\_\_\_

**2015  
COUNTY BUDGET**  
Budget of the County of Atlantic for the Fiscal Year 2015

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 Chosen Freeholders on the twenty-seventh day of January, 2015 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

  
Clerk of Board of Chosen Freeholders- Sonya Harris  
Stillwater Building

Address  
201 South Shore Rd, Northfield, New Jersey 08225

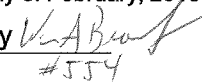
Address  
(609) 645-7700

Phone Number

Certified by me, this twenty-seventh day of January, 2015

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 Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

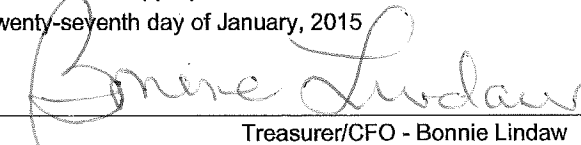
Certified by me, this twelfth day of February, 2015

Warren A. Broudy   
Hamilton, NJ 08619  
Address

3625 Quakerbridge Road  
Address  
609-689-2326  
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 Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this twenty-seventh day of January, 2015

  
Treasurer/CFO - Bonnie Lindaw

DO NOT USE THESE SPACES

**CERTIFICATION OF ADOPTED BUDGET**

It is hereby certified that the amount to be raised by taxation for County 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: \_\_\_\_\_ 2015 By: \_\_\_\_\_

(Do not advertise this Certification form)

**CERTIFICATION OF APPROVED BUDGET**

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.A. 40A:4-79.

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

Dated: \_\_\_\_\_ 2015 By: \_\_\_\_\_

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

**The changes or comments which follow must be considered in connection with further action of this budget.**

**County of Atlantic**

# COUNTY BUDGET NOTICE

Annual Budget of the County of Atlantic for the Fiscal Year 2015

Be It Resolved, that the following statements of revenues and appropriations shall constitute the County Budget of the year 2015;

Be It Further Resolved, that said Budget be published in the Press of Atlantic City

in the issue of February 23, 2015.

The Board of Chosen Freeholders of the County of Atlantic does hereby approve the following as the Budget for the year 2015:

**RECORDED VOTE**

(Insert last name)

Abstained {

Ayes {  
 Bertino  
 Carman  
 Coursey  
 Dase  
 Marino  
 Pauls  
 Risley  
 Formica

Nays {  
 Bell

Absent {

Notice is hereby given that the Budget and Tax Resolution was approved by the Board of Chosen Freeholders of the County of Atlantic, on January 27, 2015.

A Hearing on the Budget and Tax Resolution will be held at the Stillwater Building, 201 South Shore Road, Northfield, NJ on March 10, 2015 at four o'clock pm at which time and place comments to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT**

SUMMARY OF APPROVED BUDGET	FCOA	YEAR 2015	YEAR 2014
<b>Total Appropriations (Item 9, Sheet 32)</b>		\$201,101,720.56	\$223,685,684.61
<b>Less: Anticipated Revenues (Item 5, Sheet 9)</b>		\$40,455,714.12	\$67,185,519.42
<b>Amount to be Raised by Taxation - County Purpose Tax (Item 6, Sheet 9)</b>	<b>07-190</b>	\$160,646,006.44	\$156,500,165.19

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED**

	General Appropriations	Utility Appropriations
<b>Budget Appropriations</b>	<b>\$196,133,472.62</b>	
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	<b>\$27,552,211.99</b>	
<b>Emergency Appropriations</b>		
<b>Total Appropriations</b>	<b>\$223,685,684.61</b>	
<b>Expenditures: Paid or Charged</b>	<b>\$219,639,799.17</b>	
<b>Reserved</b>	<b>\$3,015,785.72</b>	
<b>Unexpended Balances Canceled</b>	<b>\$1,030,099.72</b>	
<b>Total Expenditures and Unexpended Balances Canceled</b>	<b>\$223,685,684.61</b>	
<b>Overexpenditures*</b>	<b>\$0.00</b>	

**Explanations of Appropriations for "Other Expenses"**

The amount appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses" costs are :

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.;

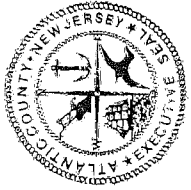
Contractual services;

Cost of maintaining indigent patients in hospitals;

Old age, permanent disability, child welfare, assistance for dependent children and similar assistance;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by county government.

\*See Budget Appropriation Items so marked to the right of column titled "Expended 2014 - Reserved".



# Atlantic County

## Executive Office

Dennis Levinson  
*County Executive*

609/343-2201 FAX: 343-2194  
TDD: 348-5551

### 2015 ATLANTIC COUNTY EXECUTIVE BUDGET MESSAGE

As is customary, it is my pleasure to come before you to present the 2015 Atlantic County Executive Budget. This budget is a responsible and realistic plan that responds to the unique economic challenges that presently confront our region. As you are well aware, there has been a significant decline in the major industry that serves Atlantic County and in 2014 more than 8,000 casino jobs have been lost.

The closing of four casinos in one year has sent shock waves that go beyond Atlantic County. Our unemployment rate, 11.3%, as well as the rate of neighboring counties, is at the highest level in years along with the number of homes at risk of foreclosure. County government provides a safety net for our citizens. Generally the less fortunate you are the more you interact with county services. This year a greater number of people have come to learn more about what county government does as they apply for food stamps, Medicaid, Temporary Assistance to Needy Families, or General Assistance.

As I have said on previous occasions, a budget is most of all a plan for intelligent spending. In managing county government during these times we must be creative, disciplined, focused and think long term. There are two ways that we can do a disservice to our residents. We can budget too much and impose unnecessary costs when many families are having difficulty making ends meet. Or we can budget too little, cut back on necessary services when many residents need them most, and let our



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*Atlantic County is an Equal Opportunity Employer*



infrastructure deteriorate to a level that makes economic recovery more difficult and protracted. I believe that this budget strikes the right balance between reducing costs and maintaining important services.

The 2015 County Budget that I present to you today is \$201,201,720.56. Our Amount to be Raised by Taxation is \$160,746,006. Over the past three years we have budgeted approximately \$9.6 million less than allowable under the state budget cap. This year we are more than \$2.6 million below the state cap. Based on the best information we currently have available, we conservatively predict the County equalized General Purpose Tax Rate will be .40, less than two tenths of a cent more than last year. To keep the rate in perspective, it is lower than the .44 cents rate when I first assumed office in 2000. As has been our policy, we have allocated 50% of our surplus into this year's budget. The total tax rate for the county which includes all four county taxing districts will be down 1.4 cents.

The increase in the amount to be raised by taxation results from the arbitrated settlement of public safety contracts for Prosecutor detectives and Correction Officers, as well as a negotiated settlement with our Sheriff Officers. Public Safety is the largest and most costly portion of the county budget. Our total increase in salary and other expenses is \$2,095,246. Of that amount, \$1,923,926, 91.8%, is directly related to those public safety settlements. Obviously, this settlement added significantly to our health benefit costs which are up \$467,572.

Our state mandated costs also increased, Maintenance of patients in psychiatric institutions is up \$479,999. Currently there are more than 46,000 individuals in Atlantic

County receiving food stamp benefits from the Supplemental Nutrition Assistance Program better known as Food Stamps. The increase in caseloads overwhelmed our existing staff and we, along with 8 other counties, were not able to meet the state's mandatory time frames to determine eligibility. As a result we were required to add 10 positions to our Department of Family and Community Development. The increase to the county is \$284,645.

Our Assessed Valuation has gone from \$58.2 billion in 2008 to \$39.8 billion in value in 2015, a decrease of \$18.4 billion. In 2013 and 2014 combined we dropped \$7,317,117,453. In 2015, we expect a further erosion of Atlantic City's tax base.

The need to stabilize Atlantic City's property tax base is imperative. It is unfortunate that when the county attempted to intervene in a casino property tax appeal a few years ago, the Judge ruled that we did not have standing and therefore have no say in how these tax appeals were handled. I believe that we could have played a significant role in stabilizing Atlantic City's property tax base if we had been allowed to participate.

There are other corrective measures that can be taken. I urge the state legislature to pass the "Casino Property Taxation Stabilization ACT," otherwise known as a PILOT. Mayor Guardian and I reached agreement and clarified what the county share of the PILOT will be and all Atlantic County property tax payers will be better off with the PILOT than without it. I also urge the legislature to approve countywide tax assessment. This will eliminate the structural inequities in the current system that allows some property taxpayers to pay more than their fair share and others to pay less.



Over the years we have adjusted our budgets accordingly to compensate for declining property tax values. We have eliminated or frozen approximately 122 positions. We imposed two years of voluntary or mandatory furloughs. We have privatized several programs such as the Youth Shelter, Jail Social Services, Senior Citizen Case Management, and the Medical Examiner. In 2015 we also plan reductions in the hours and days of services at our libraries and other facilities in an effort to reduce expenses.

Reducing costs and finding efficiencies is an ongoing effort. We will continue to work to find new, less expensive ways to do things and to take advantage of new technologies and services as they emerge.

We will continue to outsource programs when we think that savings will result. In 2015 Atlantic County will join nine other counties in a Joint Insurance Fund (JIF). Our commitment is for a period of three years, which will give the county an opportunity to determine if the JIF affords us significant savings in our insurance requirements. As a result of this decision, we will no longer do our own claims adjusting. This will eliminate five positions from the budget.

Conversely, we will bring services in house when it proves less costly. In the past, we have used an outside contractor to manage and monitor outside medical services that inmates receive at the county jail in a hospital setting. We have determined that this can be done in house on a less costly basis.

We are in the process of negotiating a shared service agreement with Cape May County for a K-9 training academy starting in 2015. Cape May will pay one half of the

salary and benefits of the K-9 trainer and all their dog handlers will be trained free of charge. Any revenue generated by the academy will go to offset the cost to operate the facilities in Corbin City. If there are revenues that accrue after all expenses, the two counties will share that sum.

To increase revenues at our Meadowview Nursing Home, in October of 2013 we dedicated thirty beds to form a rehabilitation center. This effort proved successful and after one year of operation, revenues to Meadowview increased \$500,000.

Looking ahead, 2015 will be a pivotal year for Atlantic County. Despite the challenges we confront, the good news is that we are not without opportunities. What we need is the collective will and determination to optimize these opportunities. To capitalize on these opportunities I have appointed the Atlantic County Improvement Authority as the lead agency for economic development in Atlantic County. Traditionally, state public authorities such as the CRDA and the SJTA have played a broad economic development role but this is no longer the case as they no longer have the funds or legislative mandate for this. The ACIA has broad statutory redevelopment powers, demonstrated experience and an established working relationship with all 23 Atlantic County municipalities, not just Atlantic City.

As a first step, the ACIA has retained the nationally recognized firm of AngelouEconomics to create an economic development strategy and action plan for Atlantic County. Their work is underway.

The overriding goal of this initiative is to broaden and diversify Atlantic County's economic base in order to attract and create good jobs with good pay. It will build upon

local economic development assets such as the FAA William J. Hughes Tech Center, Richard Stockton College, and major medical facilities. This will reflect a totally different approach to economic development, one that emphasizes collaboration, coordination, partnerships and a regional perspective. There will be a strong public participation component that is vital to its success. We must create a common vision of what we want Atlantic County to become and get the commitment from our business and community leadership to make it happen. I look forward to working with all of you as this project advances.

The need to help people who have lost their jobs get back to work is our top priority. Our Workforce Investment Board, working in partnership with the Greater Atlantic City Chamber, has developed a pilot program to get dislocated workers back to work. In addition, the state received a National Employment Grant that will target dislocated workers here in Atlantic County through our Workforce Investment Board.

I am pleased to report that we have made progress on another important initiative. In partnership with Richard Stockton College we began the initial design work for a central dispatch/central communications facility. This project has been a key priority of both county administration and this Board of Freeholders. It was only able to move forward because of this cooperation. The center will be constructed on Stockton property. We anticipate that construction will be able to begin in late 2015 or early 2016.

In conclusion, county government remains in stable financial shape. This was affirmed this past December by Moody's Investor Services who reviewed and retained

Atlantic County's Aa2 bond rating despite these trying economic times. In their ratings update, they specifically cited the county's strong financial management team, financial planning and prudent debt and finance policies. Our fifteen perfect annual audits, stable tax rates and low debt ratio attest to the soundness of our fiscal policies and the quality and experience of our financial staff. It also attests to the cooperation and oversight we receive from this Board of Freeholders. I would also like to thank Jerry Del Rosso, Diana Rutala, Bonnie Lindaw and Jeff Monroe, all of whom worked tirelessly on this budget.

All of you help to make Atlantic County a better place. You have my sincere gratitude and appreciation. Thank you.

EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

County Purpose Tax	\$156,500,165.19	
CAP Base Adjustment	(857,961.00)	
County Purpose Tax After CAP Base Adjustment	155,642,204.19	
<b>EXCEPTIONS:</b>		<b>ADDITIONS:</b>
Vocational School - 2014	4,019,431.00	Assessed Valuation of New Construction-Estimated
Out of County Vocational School - 2014	15,000.00	Vocational School - 2015
Debt Service - 2014	18,357,031.21	Out of County Vocational School - 2015
Deferred Charges	0.00	Debt Service - 2015
Matching Funds for State and Federal Grants - 2014	328,000.00	Deferred Charges
Special Services School District - 2014	2,050,096.00	Matching Funds for State and Federal Grants - 2015
County Welfare Board (Administration) - 2014	4,804,426.99	Capital Improvement Fund - 2015
County Welfare (Aid to Dependent Children) - 2014	612,479.00	County Welfare (Administration) - 2015
Capital Improvement Fund - 2014	703,358.59	County Welfare (Aid to Dependent Children) - 2015
Atlantic Community College	2,123,666.00	Special Services School District - 2015
Out of County College	50,000.00	Atlantic Community College
Health Insurance	0.00	Out of County College
		Health Insurance
<b>TOTAL EXCEPTIONS</b>	<b>33,063,488.79</b>	
<b>AMOUNT TO WHICH CAP IS APPLIED</b>	<b>122,578,715.40</b>	<b>TOTAL ADDITIONS:</b>
Cap - 1.5%	1,838,680.73	<b>\$34,118,861.84</b>
<b>ALLOWABLE COUNTY PURPOSE TAX BEFORE ADDITIONAL EXCEPTIONS PER (NJSA 40a:4-45.4)</b>	<b>124,417,396.13</b>	<b>TOTAL ALLOWABLE COUNTY PURPOSE TAX</b>
		<b>\$166,190,982.27</b>
<b>CAP BANK</b>		<b>ALLOWABLE CAP INCREASE FOR 2015</b>
2013	4,003,398.57	<b>\$9,690,817.08</b>
2014	3,651,325.73	<b>CAP INCREASE UTILIZED FOR 2015</b>
		<b>\$2,109,749.05</b>

Sheet 3a

**NOTE:**

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM.  
(e.g. if Sheriff's Office S&W appears in the regular section and also under the State and Federal Programs section, combine the figures for purposes of citizen understanding.)

The instructions can be found on the Instruction Tab of the workbook.		EXAMINER
<b>Summary Levy Cap Calculation</b>		
	County	
0000	Instruction Tab	
<b>Model Tax Levy Calculation Worksheet</b>		
<b>Levy Cap Calculation</b>		
Prior Year Amount to be Raised by Taxation - County Purpose Tax		\$156,500,165
Cap Base Adjustment (+/-)		(\$857,961)
Less: Prior Year Deferred Charges: Emergency Authorizations		\$0
Less: Prior Year Deferred Charges to Future Taxation Unfunded		\$0
Less: Changes in Service Provider: Transfer of Service/ Function		\$0
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation		\$155,642,204
Plus 2% Cap increase		\$3,112,844
<b>Adjusted Tax Levy</b>		<b>\$158,755,048</b>
Plus: Assumption of Service/ Function		\$0
<b>Adjusted Tax Levy Prior to Exclusions</b>		<b>\$158,755,048</b>
Exclusions:		
Allowable Shared Service Agreements Increase	\$0	
Allowable Health care costs increase	\$795,187	
Allowable Pension increases	\$1,342,371	
Allowable Capital Improvements Increase	\$3,163,019	
Allowable Debt Service and Capital Lease Increases	\$0	
Current Year Deferred Charges: Emergencies	\$0	
Deferred Charges to Future Taxation Unfunded	\$0	
Add Total Exclusions		\$5,300,577
Less Cancelled or Unexpended Exclusions		\$50,000
<b>Adjusted Tax Levy After Exclusions</b>		<b>\$164,005,626</b>
Additions:		
New Ratables - Increase in Apportionment Valuation of New Construction and Additions	\$159,095,655	
Prior Year's County Purpose Tax Rate (per \$100)	\$0.401	
New Ratable Adjustment to Levy		\$638,719
Amounts approved by Referendum		\$0
<b>Maximum Allowable Amount to be Raised by Taxation - County Purpose Tax</b>		<b>\$164,644,344</b>
Plus: 2012 Cap Bank Utilized in 2015*		\$0
Plus: 2013 Cap Bank Utilized in 2015*		\$0
Plus: 2014 Cap Bank Utilized in 2015*		\$0
<b>Maximum Allowable Amount to be Raised by Taxation - CPT After All Exclusions</b>		<b>\$164,644,344</b>
<b>Amount to be Raised by Taxation - County Purpose Tax</b>		<b>\$160,646,006</b>
<p><i>*Can only be added to the extent that the Maximum Allowable Amount to be Raised by Taxation - CPT After All Exclusions (Cell E37) does not exceed the "1977 Cap" Maximum County Purpose Tax After All Exceptions (Levy Cap Determination and Budget Preparation Worksheet - Cell D45).</i></p>		

1977 Cap Exclusions Calculation

The instructions can be found on the instruction Tab of the workbook.

County of:	Select from cell B7	Municode:	0000
County Purpose Tax			156,500,165.19
CAP Base Adjustment			-857,961.00
Revised County Purpose Tax:			155,642,204.19
EXCEPTIONS:			
(Less:)			
Debt Service			18,357,031.21
Deferred Charges			0.00
Emergency Appropriations			0.00
Capital Improvements			703,359.00
Matching Funds			328,000.00
Authority - Share of Costs MUA			0.00
County Welfare Board			5,416,906.00
Special Services School District			2,050,096.00
Vocational School			4,019,431.00
Out of County Vocational School			15,000.00
County College (Current Year)		6,853,866.00	
Less County College (1992 Base)		4,730,200.00	
Net County College			2,123,666.00
Out of County College (Current Year)		150,000.00	
Less Out of County College (1992 Base)		100,000.00	
Net Out of County College			50,000.00
Capital Lease Payments			0.00
9 1 1 Emergency Management Services			0.00
Insurance			0.00
TOTAL EXCEPTIONS			33,063,489.21
Amount on which 1.50% Cap is applied			122,578,714.98
1.50% Cap Amount			1,838,680.72
Allowable County Tax Before Additional Exceptions per (N.J.S. 40A:4-45.4)			124,417,395.70

## 2015 Levy Cap Determination and Budget Preparation

0000	County	Instruction Tab
*The instructions can be found on the Instruction Tab of the workbook.		
Allowable County Purpose Tax Before Additional Exceptions per (N.J.S. 40A:4-45.4)		124,417,395.70
<b>Add:</b>		
New Construction		638,718.68
Debt Service and Capital Leases		18,184,584.19
Less Debt Service & Capital Lease Revenues Offset by Approps		3,397,451.00
Net Debt Service and Capital Lease Obligations		14,787,133.19
Deferred Charges to Future Taxation - Unfunded		0.00
Emergency Authorizations		
Capital Improvements		3,866,377.32
Matching Funds		346,000.00
County Welfare Board		5,886,637.18
Less Welfare Revenue Offset by Appropriation		5,886,637.18
Net County Welfare Board		2,050,096.00
Special School Districts		4,019,431.00
Vocational School		15,000.00
Out of County Vocational School		6,853,866.00
County College		4,730,200.00
Less County College 1992 Base		153,000.00
Net County College		100,000.00
Out of County College		53,000.00
Less Out of County College 1992 Base		
Net Out of County College		
911 Emergency Management Services		
Health Insurance		332,802.32
<b>Subtotal</b>		<b>158,536,257.39</b>
2013 Cap Bank Utilized*		2,109,749.05
2014 Cap Bank Utilized*		0.00
COLA Increase Available/Utilized*		
<b>"1977 Cap" Maximum County Purpose Tax After All Exceptions</b>		<b>160,646,006.44</b>
<b>"2010 Cap" Maximum Allowable Amount to be Raised by Taxation After all Exceptions</b> (From the Summary Levy Cap Worksheet)		<b>164,644,344.21</b>
<b>Amount to be Raised by Taxation - County Purpose Tax</b>		<b>160,646,006.44</b>
		Use 1977 Calc.
*Can only be added to the extent needed to support the budget and to the extent that the "1977 Cap" Maximum County Purpose Tax After All Exceptions (Cell D45) does not exceed the "2010 Cap" Maximum Allowable Amount to be Raised by Taxation After All Exceptions (Cell D47).		



EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

Public Law 2010, Chapter 44 amended the existing CAP law to require the counties to complete two separate CAP calculations and to utilize the one that results in the lower allowable levy.

The first calculation (CAP 2010) is a 2% Levy CAP and has exclusions for shared services agreement, health care cost, pension increase, capital improvements, debt service, deferred charges for emergencies and deferred charges to future taxation unfunded. This calculation results in a maximum allowable amount to be raised by taxation of \$164,644,344.21

The second calculation (CAP 1977) is a 2.5% Levy CAP and has exclusion for debt service, deferred charges, emergency appropriations, capital improvements, matching funds, Welfare board, special services school district, vocational school, out of county vocational school, county college, out of county college, capital lease payments, 911 emergency management services, and insurance. The Cost of Living Adjustment promulgated by the Director of the Division of Local Government Services as required under the 1977 CAP law was calculated to be 1.5%. The CAP 1977 calculation also allows the use of banking from 2013 and 2014 budget years. Atlantic County is required to use this 1977 CAP calculation method because it results in the lower allowable levy of \$158,536,257.39.

The County also has available CAP Banking of \$4,003,398,57 from 2013 and \$3,651,325.73 from 2014, however, because the actual tax levy is \$160,646,006.44, the County will utilize \$2,109,749.05 of the CAP banking. The balance of the 2013 CAP bank will lapse and the 2014 CAP bank will carry forward to be utilized, if necessary, in the 2016 budget process.

This budget includes health benefit payments for existing employees and retirees for three or five years. The cost of these benefits is \$27,739,710. The new legislation required a 1 1/2 % contribution of salary by employees or a percentage contribution of the premium, whichever is more. We are projecting this contribution amount to be \$3,362,896.00. The net amount of \$24,376,814 is budgeted in this budget.

Sheet 3a

**NOTE:**

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM.  
(e.g. if Sheriff's Office S&W appears in the regular section and also under the State and Federal Programs section, combine the figures for purposes of citizen understanding.)

**EXPLANATORY STATEMENT  
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.				<b>Amount</b>	<b>Comment/Explanation</b>
Revenues at Risk	Non-recurring current appropriations	Future Year Appropriation Increases	Structural Imbalance Offsets		
	<b>X</b>			Unknown	Actual increases are subject to arbitration awards. Increases over the 2% CAP will result in layoffs, furloughs, freezing of positions and/or reductions in non-mandated services. If the awards are not timely, those measures will be greatly increased to compensate for prior year's payments needing to be budgeted in future years.

Explanatory Statement - (continued)

Budget Message

Analysis of Compensated Absence Liability

Organization/Individuals Eligible for Benefits	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
MANAGEMENT	36,072	5,064,972		X	
TEAMSTERS 331 - BLUE & WHITE COLLAR	25,119	2,279,103	X		
AFSCME 2302 & 3408	9,176	804,477	X		
PBA 77 - PROSECUTORS INVESTIGATORS & SUPERIOR OFFICERS	7,932	1,929,796	X		
PBA 243 - SHERIFF OFFICERS	2,885	603,560	X		
JNESO - NURSES	1,141	183,877	X		
FOP - CORRECTION OFFICERS & SERGEANTS	10,651	1,947,044	X		
ISOAC - INDEPENDENT SUPERIOR OFFICERS	1,200	185,066	X		
SHERIFF'S SUPERIOR OFFICERS	1,500	380,415	X		
CWA 1034 & 1040	7,852	1,228,348	X		
UNITED WORKERS LABOR UNION	624	56,143	X		
GOVERNMENT WORKERS UNION	86	7,874	X		
<b>Totals</b>	<b>104,238</b>	<b>14,670,675</b>			
<b>Total Funds Reserved as of end of 2014:</b>		<b>4,086,681</b>			
<b>Total Funds Appropriated in 2015:</b>		<b>1</b>			

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash In 2014
1. Surplus Anticipated	08-101	7,474,000.00	7,644,000.00	7,644,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	7,474,000.00	7,644,000.00	7,644,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
County Clerk	08-105	2,900,100.00	3,060,600.00	2,900,896.15
Register of Deeds	08-105			
Surrogate	08-105	185,000.00	190,000.00	185,035.76
Sheriff	08-105	876,900.00	623,500.00	876,919.24
Fines	08-110			
Interest on Investments and Deposits	08-113	20,000.00	20,000.00	477,439.84
Medicaid Reimbursement - Nursing Home & Home Care	08-105	12,789,300.00	13,054,900.00	12,826,540.89
Fees & Permits	08-105	212,200.00	205,200.00	212,222.31
Rental of County Offices	08-105	1,604,389.00	1,267,200.00	1,467,865.22
Correction Department - NJ Reimbursement for State Prisoners	08-105	521,700.00	521,700.00	671,776.08
Sale of Food-Central Supply Items, Nutrition Project, etc.	08-105	1,245,000.00	1,245,000.00	1,628,310.78
Youth Services Shelter Reimbursement	08-105			8,553.75
Refunds - Insurance, Telephone, etc.	08-105	2,431,344.00	1,929,000.00	2,911,554.57
Bail Bond Forfeitures	08-105	160,100.00	185,900.00	160,172.03

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash In 2014
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Public Health - Indirect Cost Reimbursement	08-105	2,003,613.00	2,031,035.00	2,031,035.00
Area Plan Grant - Nutrition Project Cash Donations Income	08-105	145,079.31	144,344.72	145,079.31
Animal Shelter	08-105	108,400.00	101,100.00	108,454.21
<b>Total Section A: Local Revenues</b>		<b>25,203,125.31</b>	<b>24,579,479.72</b>	<b>26,611,855.14</b>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash In 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid				
Franchise Tax on Life Insurance Companies (NJSA 54:18A)	09-220			
State Aid - County College Bonds (NJSA 18A:64A-22.6)	09-221	3,397,450.85	2,960,571.71	2,935,567.51
Permanent Disability - Patients In County Institutions (NJSA 44:7-38 et seq.)	09-222			
<b>Total Section B: State Aid</b>		<b>3,397,450.85</b>	<b>2,960,571.71</b>	<b>2,935,567.51</b>



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash In 2014
3. Miscellaneous Revenues - Section D Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:				
Peer Grouping			1,138,005.00	1,138,005.00
Area Plan Grant CY15	10-701.17	1,694,686.00		
Area Plan Grant CY14	10-701.18		3,228,659.00	3,228,659.00
ACUA, 21014 Economic Development Initiative	10-772.04		2,811,718.00	2,811,718.00
Alzheimer's Foundation of America	10-839.01		5,000.00	5,000.00
Kessler Foundation, Community Employment Program 14-15	10-842.01		40,000.00	40,000.00
NJ Council on the Arts-Local Arts Program FY2014	10-704.29		74,104.00	74,104.00
NJ Council on the Arts-Local Arts Program FY2015	10-704.30		76,327.00	76,327.00
NJ DCA - Post Sandy Planning Assistance Grant	10-840.01		30,000.00	30,000.00
NJ DCA-Recreation for Individuals with Disabilities FY15	10-708.19		17,970.00	17,970.00
NJ DEP-Clean Communities Grant FY13	10-725.19		107,032.83	107,032.83
NJ DH&SS MIPPA 13-14	10-791.15		40,000.00	40,000.00
NJ DH&SS-Respite Care Program FY14	10-791.14		184,268.00	184,268.00
NJ DH&SS-Special Child Health FY13-14	10-740.16		44,663.00	44,663.00
NJ DH&SS-Special Child Health FY14-15	10-740.17		81,653.00	81,653.00
NJ DH&SS-State Health Insurance Program (SHIP) 14-15	10-737.11		21,500.00	21,500.00
NJ DHS - CIACC - Superstorm Sandy	10-716.18		27,000.00	27,000.00
NJ DHS, Sandy SSBG Medically Fragile Children 2015	10-841.01		90,000.00	90,000.00



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash In 2014
		2015	2014	
3. Miscellaneous Revenues - Section D Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations: (continued)				
NJ DHS-CFI & APPI FY13-14	10-719.16		987,336.00	987,336.00
NJ DHS-Family Crisis Intervention CY14	10-723.16		26,994.00	26,994.00
NJ DHS-IV-D Law FY14	10-723.16		71,177.56	71,177.56
NJ DHS-JJC Family Court CY 14	10-718.17		151,144.00	151,144.00
NJ DHS-JJC Juvenile Accountability Incentive Block Grant FY2014	10-726.16		13,447.00	13,447.00
NJ DHS-JJC Program Management CY 14	10-727.16		55,550.00	55,550.00
NJ DHS-JJC Program Services CY 14	10-728.17		303,735.00	303,735.00
NJ DHS-Mental Health Administrator CY14	10-763.16		9,000.00	9,000.00
NJ DHS-PASP CY14	10-732.17		35,400.00	35,400.00
NJ DHS-Runaway Youth and Homeless Project CY14	10-714.28		90,023.00	90,023.00
NJ DHS-Try It Program (TSSA) CY 14	10-734.16		60,881.00	60,881.00
NJ DHS-Youth Service Coordinator CY14	10-735.16		39,825.00	39,825.00
NJ DL&PS-Body Armor Replacement Program 14-15	10-741.16		36,252.76	36,252.76
NJ DL&PS-Cares For Kids Grant FY2014	10-798.14		14,550.00	14,550.00
NJ DL&PS-Cares For Kids Grant FY2015	10-798.15		14,600.00	14,600.00
NJ DL&PS-Click It or Ticket Grant 2014	10-830.09		4,000.00	4,000.00
NJ DL&PS-DDEF Prosecutor 2013	10-705.27		3,017.00	3,017.00
NJ DL&PS-DDEF Prosecutor 2014	10-705.30		12,128.75	12,128.75

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash In 2014
3. Miscellaneous Revenues - Section D				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations: (continued)				
NJ DL&PS-Detention Diversion CY14	10-744.16		37,132.00	37,132.00
NJ DL&PS-DRE Pilot Program 14-15	10-705.31		32,000.00	32,000.00
NJ DL&PS-Drunk Driving Enforcement - Sheriff 2014	10-705.33		2,002.59	2,002.59
NJ DL&PS-DWI Enforcement 14-15	10-705.32		62,000.00	62,000.00
NJ DL&PS-Hazard Mitigation Grant FY2014	10-747.08		112,500.00	112,500.00
NJ DL&PS-Highway Traffic Safety 14-15	10-748.23		34,400.00	34,400.00
NJ DL&PS-Insurance Fraud CY2014	10-749.48		181,910.00	181,910.00
NJ DL&PS-JJC Innovations Funding CY15	10-750.16		120,000.00	120,000.00
NJ DL&PS-Megan's Law 14-15	10-751.19		13,589.00	13,589.00
NJ DL&PS-Sexual Assault Nurse Examiner Grant FY2014	10-792.13		77,832.00	77,832.00
NJ DL&PS-State Facilities Education Act FY14-15	10-766.17		112,500.00	112,500.00
NJ DL&PS-Victim Witness Advovcacy Supplemental (VAWA) 2014	10-759.17		45,061.00	45,061.00
NJ DL&PS-Victim-Witness Assistance Grant (VOCA) 13-14	10-759.16		319,005.00	319,005.00
NJ DM&VA-Veterans Trans FY2014-15	10-764.16		17,000.00	17,000.00
NJ DOE - GED Testing Income	10-770.30		20,981.00	20,981.00
NJ DOL - Workforce Learning Link SFY14-15	10-770.62		119,000.00	119,000.00
NJ DOL - Youth Symposium Career Exploration 14-15	10-767.70		31,825.00	31,825.00
NJ DOL-NJ Youth Corps 14-15	10-767.69		386,426.00	386,426.00
NJ DOL-Smart Steps 15	10-770.65		6,420.00	6,420.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash In 2014
3. Miscellaneous Revenues - Section D Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations: (continued)				
NJ DOL-Urban Gateway Enhancement Program 2014	10-770.64		32,000.00	32,000.00
NJ DOL-WIA Adult FY14-15	10-767.68		1,741,113.00	1,741,113.00
NJ DOL-WIA Dislocated Worker FY14-15	10-767.67		1,976,597.00	1,976,597.00
NJ DOL-WIA Youth FY14-15	10-767.66		1,827,559.00	1,827,559.00
NJ DOL-Work First New Jersey SFY15	10-770.63		3,431,305.00	3,431,305.00
NJ DOT Landis Ave/Tuckahoe Rd Repaving	10-800.81		1,755,419.00	1,755,419.00
NJ DOT Weymouth Furnace Bridge Design	10-800.82		94,400.00	94,400.00
NJ DOT, Brigantine Blvd Sec 1A Design	10-800.80		66,102.00	66,102.00
NJ DOT, Wellington/West End Ave. Design	10-800.79		73,945.00	73,945.00
NJ DOT-Bears Head Rd Sec 3 Resurfacing	10-800.76		142,766.00	142,766.00
NJ DOT-Bears Head Rd Sec 4 Resurfacing	10-800.77		127,567.00	127,567.00
NJ DOT-County Aid - FY14	10-800.78		3,403,200.00	3,403,200.00
NJ OHS-Homeland Security Grant - County FY14	10-812.19		100,000.00	100,000.00
NJ OHS-Homeland Security Grant - Regional FY14	10-812.20		192,809.50	192,809.50
NJ Transit-CARTS FY14-15	10-775.18		303,911.00	303,911.00
NJ Transit-Casino Revenue Trans Grant CY14	10-776.17		557,463.00	557,463.00
Off of Homeland Security & Preparedness, Homeland Security - Cybersecurity FFY14	10-815.21		62,500.00	62,500.00
SJTA-Subregional Transportation FY2014	10-778.16		92,000.00	92,000.00
US DJ-SCAAP Grant FY14	10-781.17		85,332.00	85,332.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash In 2014
3. Miscellaneous Revenues - Section D Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations: (continued)				
US HUD Community Development Block Grant FY2014	<b>10-783.32</b>		1,048,743.00	1,048,743.00
US HUD HOME Investment Partnership Grant FY2014	<b>10-783.33</b>		451,181.00	451,181.00
NJ DOE - GED Testing Income	<b>10-770.30</b>	5,388.96		

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2015	2014	Cash In 2014
3. Miscellaneous Revenues - Section D				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations: (continued)				
Total section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services : Public and Private Revenues Offset with Appropriations		1,700,074.96	29,244,456.99	29,244,456.99

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash In 2014
		2015	2014	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services: Other Special Items:				
Reserve for Payment of Serial Bonds	08-200			
Reserve for Accrued Interest	08-200			
Reserve for Capital Fund Balance	08-200			
Reserve for State Capital Payment	08-200			
Increased Fees pursuant to C370, PL 2001				
County Clerk	08-105	1,251,700.00	1,497,800.00	1,251,724.55
County Sheriff	08-105	321,400.00	167,100.00	321,416.73
County Surrogate	08-105	121,700.00	122,800.00	121,797.13
Community Disaster Loan	08-105	0.00		0.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash In 2014
		2015	2014	
3. Miscellaneous Revenues - Section E				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services: Other Special Items (continued):				
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>		<b>1,694,800.00</b>	<b>1,787,700.00</b>	<b>1,694,938.41</b>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash In 2014
		2015	2014	
3. SUMMARY OF REVENUES:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
1. Surplus Anticipated (Sheet 4, Item #1)	<b>08-101</b>	7,474,000.00	7,644,000.00	7,644,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	<b>08-102</b>	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Section A: Local Revenues	<b>08-100</b>	25,203,125.31	24,579,479.72	26,611,855.14
Total Section B: State Aid	<b>09-001</b>	3,397,450.85	2,960,571.71	2,935,567.51
Total Section C: State Assumption of Costs of County Social and Welfare Services Psychiatric Facilities	<b>09-002</b>	986,263.00	969,311.00	1,106,203.13
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services: Public and Private Revenues Offset with Appropriations	<b>10-001</b>	1,700,074.96	29,244,456.99	29,244,456.99
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services: Other Special Items	<b>08-004</b>	1,694,800.00	1,787,700.00	1,694,938.41
Total Miscellaneous Revenues	<b>13-099</b>	32,981,714.12	59,541,519.42	61,593,021.18
4. Receipts from Delinquent Taxes	<b>15-499</b>	0.00	0.00	0.00
5. Subtotal General Revenues (items 1,2,3, and 4)	<b>13-199</b>	40,455,714.12	67,185,519.42	69,237,021.18
6. Amount to be Raised by Taxation - County Purpose Tax	<b>07-190</b>	160,646,006.44	156,500,165.19	156,500,165.19
7. Total General Revenues	<b>13-299</b>	201,101,720.56	223,685,684.61	225,737,186.37



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
LEGISLATIVE BRANCH							
001 Board of Freeholders	<b>20-110</b>						
Salaries & Wages	<b>20-110-1</b>	403,394.00	395,725.00		403,725.00	394,331.29	9,393.71
Other Expenses	<b>20-110-2</b>	59,580.00	52,730.00		52,730.00	46,019.46	6,710.54
<b>TOTAL SALARIES &amp; WAGES</b>		403,394.00	395,725.00		403,725.00	394,331.29	9,393.71
<b>TOTAL OTHER EXPENSES</b>		59,580.00	52,730.00		52,730.00	46,019.46	6,710.54
<b>TOTAL LEGISLATIVE BRANCH</b>		462,974.00	448,455.00		456,455.00	440,350.75	16,104.25

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF ADMINISTRATION							
003 County Executive/Adminstration	<b>20-100</b>						
Salaries & Wages	<b>20-100-1</b>	748,302.00	736,257.00		724,257.00	715,468.28	8,788.72
Other Expenses	<b>20-100-2</b>	16,985.00	16,985.00		16,985.00	12,086.69	4,898.31
017 Treasurer's Office	<b>20-130</b>						
Salaries & Wages	<b>20-130-1</b>	854,693.00	841,549.00		831,549.00	818,012.12	13,536.88
Other Expenses	<b>20-130-2</b>	128,409.00	126,299.00		138,299.00	132,469.61	5,829.39
010 Div. of Extension Services	<b>20-100</b>						
Salaries & Wages	<b>20-100-1</b>	287,524.00	281,239.00		281,239.00	275,680.01	5,558.99
Other Expenses	<b>20-100-2</b>	269,287.00	268,479.00		268,479.00	267,052.68	1,426.32
008 Policy and Planning	<b>20-170</b>						
Salaries & Wages	<b>20-170-1</b>	891,309.00	993,901.00		923,901.00	893,516.62	30,384.38
Other Expenses	<b>20-170-2</b>	92,200.00	73,650.00		73,650.00	67,965.60	5,684.40

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - (continued)	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF ADMINISTRATION (con't)							
018 Audit	20-135	100,000.00	100,000.00		100,000.00	97,450.00	2,550.00
005 Matching Funds for Grants	41-899	123,000.00	105,000.00		2,203.00	0.00	0.00
016 Conservation of Soil (NJS 4:24-22))	20-100	20,000.00	20,000.00		20,000.00	20,000.00	0.00
012 Compensated Absences	30-415	1.00	1.00		1.00	0.00	1.00
TOTAL SALARIES & WAGES		2,781,828.00	2,852,946.00		2,760,946.00	2,702,677.03	58,268.97
TOTAL OTHER EXPENSES		749,882.00	710,414.00		619,617.00	597,024.58	20,389.42
TOTAL DEPARTMENT OF ADMINISTRATION		3,531,710.00	3,563,360.00		3,380,563.00	3,299,701.61	78,658.39

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF ADMINISTRATIVE SERVICES							
019 Division of Purchasing & Budget	<b>20-100</b>						
Salaries & Wages	<b>20-100-1</b>	569,266.00	594,762.00		594,762.00	588,839.24	5,922.76
Other Expenses	<b>20-100-2</b>	110,103.00	110,803.00		110,803.00	100,362.71	10,440.29
006 Human Resources	<b>20-105</b>						
Salaries & Wages	<b>20-105-1</b>	667,702.00	675,704.00		638,704.00	622,840.58	15,863.42
Other Expenses	<b>20-105-2</b>	60,850.00	64,266.00		64,266.00	59,510.61	4,755.39
273 Information Technologies	<b>20-140</b>						
Salaries & Wages	<b>20-140-1</b>	1,664,297.00	1,645,838.00		1,549,838.00	1,513,741.25	36,096.75
Other Expenses	<b>20-140-2</b>	893,375.00	893,756.00		893,756.00	878,565.66	15,190.34
TOTAL SALARIES & WAGES		2,901,265.00	2,916,304.00		2,783,304.00	2,725,421.07	57,882.93
TOTAL OTHER EXPENSES		1,064,328.00	1,068,825.00		1,068,825.00	1,038,438.98	30,386.02
TOTAL DEPT OF ADMINISTRATIVE SERVICES		3,965,593.00	3,985,129.00		3,852,129.00	3,763,860.05	88,268.95

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF LAW							
002 Department of Law	<b>20-155</b>						
Salaries & Wages	<b>20-155-1</b>	1,564,077.00	1,784,503.00		1,752,003.00	1,724,916.00	27,087.00
Other Expenses	<b>20-155-2</b>	117,203.00	117,203.00		87,203.00	81,083.31	6,119.69
041 Office of Weights & Measures	<b>22-195</b>						
Salaries & Wages	<b>22-195-1</b>	34,444.00	33,883.00		33,883.00	30,522.18	3,360.82
<b>TOTAL SALARIES &amp; WAGES</b>		1,598,521.00	1,818,386.00		1,785,886.00	1,755,438.18	30,447.82
<b>TOTAL OTHER EXPENSES</b>		117,203.00	117,203.00		87,203.00	81,083.31	6,119.69
<b>TOTAL DEPARTMENT OF LAW</b>		1,715,724.00	1,935,589.00		1,873,089.00	1,836,521.49	36,567.51

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
CONSTITUTIONAL OFFICERS							
027 County Surrogate	<b>20-160</b>						
Salaries & Wages	<b>20-160-1</b>	417,909.00	392,829.00		392,829.00	390,744.68	2,084.32
Other Expenses	<b>20-160-2</b>	11,080.00	11,375.00		11,375.00	7,779.54	3,595.46
028 County Clerk	<b>20-120</b>						
Salaries & Wages	<b>20-120-1</b>	1,345,721.00	1,353,832.00		1,271,332.00	1,252,761.76	18,570.24
Other Expenses	<b>20-120-2</b>	386,500.00	370,571.00		370,571.00	335,686.71	34,884.29
029 County Prosecutor	<b>25-275</b>						
Salaries & Wages	<b>25-275-1</b>	12,538,257.00	12,268,893.00		12,516,893.00	12,516,893.00	0.00
Other Expenses	<b>25-275-2</b>	700,225.00	667,835.00		684,335.00	635,052.37	49,282.63
030 Sheriff's Office	<b>25-270</b>						
Salaries & Wages	<b>25-270-1</b>	8,154,926.00	8,067,198.00		8,172,198.00	8,172,198.00	0.00
Other Expenses	<b>25-270-2</b>	168,054.00	168,980.00		168,980.00	166,498.79	2,481.21
TOTAL SALARIES & WAGES		22,456,813.00	22,082,752.00		22,353,252.00	22,332,597.44	20,654.56
TOTAL OTHER EXPENSES		1,265,859.00	1,218,761.00		1,235,261.00	1,145,017.41	90,243.59
TOTAL CONSTITUTIONAL OFFICERS		23,722,672.00	23,301,513.00		23,588,513.00	23,477,614.85	110,898.15

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF PUBLIC SAFETY							
031 Division of Adult Detention	<b>25-280</b>						
Salaries & Wages	<b>25-280-1</b>	18,510,108.00	17,303,737.00		18,803,737.00	18,803,737.00	0.00
Other Expenses	<b>25-280-2</b>	7,492,066.00	7,055,940.00		7,450,940.00	7,124,039.10	326,900.90
043 Division of Youth Services	<b>25-280</b>						
Other Expenses	<b>25-280-2</b>	2,632,004.00	2,952,846.00		2,952,846.00	2,883,250.00	69,596.00
250 Office of Emergency Management	<b>25-252</b>						
Salaries & Wages	<b>25-252-1</b>	1,525,569.00	1,520,505.00		1,463,505.00	1,452,870.43	10,634.57
Other Expenses	<b>25-252-2</b>	862,709.00	784,570.00		784,570.00	740,447.53	44,122.47
274 Office of the Medical Examiner	<b>27-330</b>						
Salaries & Wages	<b>27-330-1</b>	0.00	0.00		0.00	0.00	0.00
Other Expenses	<b>27-330-2</b>	1,211,000.00	1,081,116.00		1,081,116.00	518,646.86	562,469.14
251 Animal Shelter	<b>27-340</b>						
Salaries & Wages	<b>27-340-1</b>	528,135.00	508,311.00		517,511.00	509,704.16	7,806.84
Other Expenses	<b>27-340-2</b>	162,655.00	157,790.00		157,790.00	135,343.39	22,446.61
TOTAL SALARIES & WAGES		20,563,812.00	19,332,553.00		20,784,753.00	20,766,311.59	18,441.41
TOTAL OTHER EXPENSES		12,360,434.00	12,032,262.00		12,427,262.00	11,401,726.88	1,025,535.12
TOTAL DEPARTMENT OF PUBLIC SAFETY		32,924,246.00	31,364,815.00		33,212,015.00	32,168,038.47	1,043,976.53

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - (continued)	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
COUNTY BOARDS							
032 Supt of Elections	<b>30-411</b>						
Salaries & Wages	<b>30-411-1</b>	741,436.00	734,173.00		734,173.00	728,331.44	5,841.56
Other Expenses	<b>30-411-2</b>	198,425.00	207,720.00		207,720.00	160,177.26	47,542.74
033 Board of Taxation	<b>20-150</b>						
Salaries & Wages	<b>20-150-1</b>	206,019.00	194,094.00		194,094.00	191,745.87	2,348.13
Other Expenses	<b>20-150-2</b>	22,005.00	22,480.00		22,480.00	17,253.42	5,226.58
026 Board of Elections	<b>30-412</b>						
Salaries & Wages	<b>30-412-1</b>	244,234.00	238,673.00		238,673.00	202,506.97	36,166.03
Other Expenses	<b>30-412-2</b>	405,900.00	405,900.00		405,900.00	376,993.11	28,906.89
<b>TOTAL SALARIES &amp; WAGES</b>		<b>1,191,689.00</b>	<b>1,166,940.00</b>		<b>1,166,940.00</b>	<b>1,122,584.28</b>	<b>44,355.72</b>
<b>TOTAL OTHER EXPENSES</b>		<b>626,330.00</b>	<b>636,100.00</b>		<b>636,100.00</b>	<b>554,423.79</b>	<b>81,676.21</b>
<b>TOTAL COUNTY BOARDS</b>		<b>1,818,019.00</b>	<b>1,803,040.00</b>		<b>1,803,040.00</b>	<b>1,677,008.07</b>	<b>126,031.93</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF PUBLIC WORKS							
053 Division of Parks & Recreation	<b>28-370</b>						
Salaries & Wages	<b>28-370-1</b>	1,074,253.00	1,037,500.00		1,037,500.00	1,019,098.96	18,401.04
Other Expenses	<b>28-370-2</b>	153,330.00	158,358.00		158,358.00	144,314.94	14,043.06
035 Division of Roads & Bridges	<b>26-290</b>						
Salaries & Wages	<b>26-290-1</b>	3,502,190.00	3,574,282.00		3,574,282.00	3,496,084.70	78,197.30
Other Expenses	<b>26-290-2</b>	53,450.00	50,000.00		50,000.00	44,180.00	5,820.00
007 Division of Engineering	<b>20-165</b>						
Salaries & Wages	<b>20-165-1</b>	1,476,241.00	1,398,188.00		1,318,188.00	1,311,577.41	6,610.59
Other Expenses	<b>20-165-2</b>	45,314.00	92,885.00		54,885.00	47,981.77	6,903.23
036 Div. of Facilities Management	<b>26-310</b>						
Salaries & Wages	<b>26-310-1</b>	1,419,466.00	1,385,743.00		1,325,743.00	1,325,743.00	0.00
Other Expenses	<b>26-310-2</b>	2,779,835.00	2,724,615.00		2,724,615.00	2,660,168.33	64,446.67

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF PUBLIC WORKS (con't)							
249 Office of Fleet Management	<b>26-315</b>						
Salaries & Wages	<b>26-315-1</b>	864,045.00	818,856.00		825,356.00	800,489.82	24,866.18
Other Expenses	<b>26-315-2</b>	631,200.00	491,365.00		491,365.00	466,025.85	25,339.15
134 Supported Work Program	<b>30-413</b>						
Salaries & Wages	<b>30-413-1</b>	1,408,850.00	1,439,753.00		1,439,753.00	1,439,753.00	0.00
Other Expenses	<b>30-413-2</b>	332,002.00	332,513.00		332,513.00	311,153.10	21,359.90
034 Mosquito Unit	<b>26-320</b>						
Salaries & Wages	<b>26-320-1</b>	498,668.00	577,534.00		472,034.00	462,113.57	9,920.43
Other Expenses	<b>26-320-2</b>	141,680.00	145,930.00		111,930.00	89,494.96	22,435.04
<b>TOTAL SALARIES &amp; WAGES</b>		<b>10,243,713.00</b>	<b>10,231,856.00</b>		<b>9,992,856.00</b>	<b>9,854,860.46</b>	<b>137,995.54</b>
<b>TOTAL OTHER EXPENSES</b>		<b>4,136,811.00</b>	<b>3,995,666.00</b>		<b>3,923,666.00</b>	<b>3,763,318.95</b>	<b>160,347.05</b>
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>14,380,524.00</b>	<b>14,227,522.00</b>		<b>13,916,522.00</b>	<b>13,618,179.41</b>	<b>298,342.59</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - (continued)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPT OF ECO ASSIST & COMM DEV							
038 Administration	27-345	5,089,072.18	4,804,426.99		4,804,426.99	4,804,426.99	0.00
039 Assistance for Dependent Children	27-345	797,565.00	612,479.00		612,479.00	612,479.00	0.00
040 SSI Recipients	27-345	943,738.00	915,213.00		915,213.00	915,213.00	0.00
TOTAL SALARIES & WAGES		0.00	0.00		0.00	0.00	0.00
TOTAL OTHER EXPENSES		6,830,375.18	6,332,118.99		6,332,118.99	6,332,118.99	0.00
TOTAL DEPT OF ECO ASSIST & COMM DEV		6,830,375.18	6,332,118.99		6,332,118.99	6,332,118.99	0.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF HUMAN SERVICES							
046 Division of Resident Services	<b>27-350</b>						
Salaries & Wages	<b>27-350-1</b>	8,368,040.00	8,290,719.00		8,140,719.00	8,140,719.00	0.00
Other Expenses	<b>27-350-2</b>	1,183,354.00	1,141,406.00		1,086,706.00	899,217.22	187,488.78
044 DHS-Support Services	<b>27-350</b>						
Salaries & Wages	<b>27-350-1</b>	1,718,827.00	1,576,382.00		1,576,382.00	1,576,382.00	0.00
Other Expenses	<b>27-350-2</b>	1,775,316.00	1,862,649.00		1,862,649.00	1,811,764.47	50,884.53
045 Intergenerational Services	<b>27-350</b>						
Salaries & Wages	<b>27-350-1</b>	1,576,061.00	1,607,601.00		1,470,601.00	1,470,601.00	0.00
Other Expenses	<b>27-350-2</b>	637,527.00	569,379.00		439,379.00	430,004.69	9,374.31
049 Maintenance of Co. Patients in Private Institutions for Mental Disease	<b>27-350</b>	100,000.00	377,000.00		222,000.00	180,898.96	41,101.04

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - (continued)	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
DEPARTMENT OF HUMAN SERVICES (con't)							
047 Maintenance of Patients In State Institutions for Mental Disease	<b>27-350</b>	2,661,697.00	1,904,698.00		1,904,698.00	1,904,698.00	0.00
062 Enviromental Health Act (CH 443,PL 1977) Contractual		150,000.00	200,000.00		200,000.00	200,000.00	0.00
		11,662,928.00	11,474,702.00		11,187,702.00	11,187,702.00	0.00
		6,507,894.00	6,055,132.00		5,715,432.00	5,426,583.34	288,848.66
TOTAL DEPARTMENT OF HUMAN SERVICES		18,170,822.00	17,529,834.00		16,903,134.00	16,614,285.34	288,848.66

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
<b>EDUCATION</b>							
056 Office of Supt. of Schools	<b>29-391</b>						
Salaries & Wages	<b>29-391-1</b>	361,905.00	350,823.00		350,823.00	350,321.87	501.13
Other Expenses	<b>29-391-2</b>	8,540.00	9,404.00		9,404.00	8,311.55	1,092.45
057 Atlantic County Community College	<b>29-395</b>	6,853,866.00	6,853,866.00		6,853,866.00	6,853,865.50	0.50
070 Special Services School District	<b>29-392</b>	2,050,096.00	2,050,096.00		2,050,096.00	2,050,096.00	0.00
058 Atlantic County Voc. School	<b>29-400</b>	4,019,431.00	4,019,431.00		4,019,431.00	4,019,431.00	0.00
059 Reimb. for Residents Attending Out of County Two Year Colleges (NJS 18A:64A-23)	<b>29-393</b>	153,000.00	150,000.00		157,000.00	88,822.02	68,177.98
060 Reim. for Residents Attending Out of County Vocational Schools (NJS 18A:34-23)	<b>29-394</b>	15,000.00	15,000.00		15,000.00	6,000.00	9,000.00
<b>TOTAL SALARIES &amp; WAGES</b>		361,905.00	350,823.00		350,823.00	350,321.87	501.13
<b>TOTAL OTHER EXPENSES</b>		13,099,933.00	13,097,797.00		13,104,797.00	13,026,526.07	78,270.93
<b>TOTAL EDUCATION</b>		13,461,838.00	13,448,620.00		13,455,620.00	13,376,847.94	78,772.06

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
INSURANCE: N.J.S.A. 40A:4-45.3 (oo)							
015 Other Ins. Plans	23-210	900,000.00	624,000.00		624,000.00	624,000.00	0.00
014 Worker's Comp. Ins.	23-215	4,220,000.00	4,500,000.00		4,500,000.00	4,500,000.00	0.00
013 Group Ins. Plan-Employees	23-220	24,376,814.00	23,909,242.00		23,119,242.00	23,119,242.00	0.00
011 Health Benefits Waiver	23-221	135,000.00	89,200.00		90,700.00	66,382.86	24,317.14
HOMELAND SECURITY: N.J.S.A 40A:4-45.3 (pp)							
Police							
Salaries & Wages	25-240-1						
Other Expenses	25-240-2						
Fire							
Salaries & Wages	25-265-1						
Other Expenses	25-265-2						
EMS							
Salaries & Wages	25-265-1						
Other Expenses	25-265-2						
OEM							
Salaries & Wages	25-252-1						
Other Expenses	25-252-2						
County Sheriff							
Salaries & Wages	25-270-1						
Other Expenses	25-270-2						
TOTAL SALARIES & WAGES		0.00	0.00		0.00	0.00	0.00
TOTAL OTHER EXPENSES		29,631,814.00	29,122,442.00		28,333,942.00	28,309,624.86	24,317.14
TOTAL EDUCATION		29,631,814.00	29,122,442.00		28,333,942.00	28,309,624.86	24,317.14

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
<b>UNCLASSIFIED</b>							
063 Volunteer Fire Co. - Instruction (RS 40:23-8.9)	<b>25-255</b>	10,000.00	10,000.00		10,000.00	10,000.00	0.00
064 County Fire Fighter's Assn. for Operation of Emer. Control Ctr. (RS 40:23-8.3)	<b>25-255</b>	10,000.00	10,000.00		10,000.00	10,000.00	0.00
065 Aid to Vol. Rescue & Ambulance County, Inc. (RS 40:23-8.11)	<b>25-260</b>	18,000.00	18,000.00		18,000.00	18,000.00	0.00
104 Purchase of Vehicles County Wide	<b>44-900</b>	426,000.00	400,000.00		400,000.00	400,000.00	0.00
082 County Board of Ethics	<b>20-155</b>	2,500.00	8,500.00		8,500.00	5,842.50	2,657.50
<b>Utilities</b>							
215 Rental of Real Estate	<b>26-310</b>	503,089.00	76,900.00		76,900.00	76,343.27	556.73
217 Fuel	<b>31-447</b>	25,000.00	30,000.00		27,500.00	19,624.83	7,875.17
218 Electricity	<b>31-435</b>	4,125,249.00	3,620,046.00		3,503,546.00	3,329,624.69	173,921.31
219 Telephone	<b>31-440</b>	1,057,100.00	1,019,500.00		1,019,500.00	991,208.67	28,291.33
220 Street Lighting	<b>31-435</b>	288,000.00	288,000.00		288,000.00	261,807.39	26,192.61
221 Water	<b>31-445</b>	560,000.00	560,000.00		560,000.00	535,614.98	24,385.02
222 Traffic Lights	<b>31-435</b>	108,000.00	113,500.00		105,500.00	88,038.69	17,461.31
216 Gas	<b>31-447</b>	1,023,925.00	1,123,925.00		1,103,425.00	1,075,089.47	28,335.53
105 Trash Disposal	<b>31-455</b>	86,000.00	83,000.00		83,000.00	80,487.40	2,512.60
106 Communications	<b>31-450</b>	0.00	0.00		0.00	0.00	0.00
<b>Subtotal Operations</b>		<b>158,859,174.18</b>	<b>154,423,808.99</b>		<b>154,321,011.99</b>	<b>151,815,833.72</b>	<b>2,502,975.27</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
Public and Private Programs Offset by Revenue	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
90 Peer Grouping	41-701.19		1,138,005.00		1,138,005.00	1,132,721.06	5,283.94
Area Plan Grant CY15	41-701.18	2,062,765.31					
621 Area Plan Grant CY14	41-772.04		3,596,003.72		3,596,003.72	3,596,003.72	
668 ACUA, 21014 Economic Development Initiative	41-839.01		2,811,718.00		2,811,718.00	2,811,718.00	
649 Alzheimer's Foundation of America	41-842.01		5,000.00		5,000.00	5,000.00	
688 Kessler Foundation, Community Employment Program 14	41-704.29		40,000.00		40,000.00	40,000.00	
628 NJ Council on the Arts-Local Arts Program FY2014	41-704.30		74,104.00		74,104.00	74,104.00	
667 NJ Council on the Arts-Local Arts Program FY2015	41-840.01		76,327.00		76,327.00	76,327.00	
669 NJ DCA - Post Sandy Planning Assistance Grant	41-708.19		30,000.00		30,000.00	30,000.00	
680 NJ DCA-Recreation for Individuals with Disabilities FY15	41-725.19		17,970.00		17,970.00	17,970.00	
652 NJ DEP-Clean Communities Grant FY13	41-791.15		107,032.83		107,032.83	107,032.83	
623 NJ DH&SS MIPPA 13-14	41-791.14		40,000.00		40,000.00	40,000.00	
622 NJ DH&SS-Respite Care Program FY14	41-740.16		184,268.00		184,268.00	184,268.00	
573 NJ DH&SS-Special Child Health FY13-14	41-740.17		44,663.00		44,663.00	44,663.00	
678 NJ DH&SS-Special Child Health FY14-15	41-737.11		81,653.00		81,653.00	81,653.00	
654 NJ DH&SS-State Health Insurance Program (SHIP) 14-15	41-716.18		21,500.00		21,500.00	21,500.00	
650 NJ DHS - CIACC - Superstorm Sandy	41-841.01		27,000.00		27,000.00	27,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
Public and Private Programs Offset by Revenue (con't)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
670 NJ DHS, Sandy SSBG Medically Fragile Children 2015	41-841.01		90,000.00		90,000.00	90,000.00	
673 NJ DHS-CFI & APPI FY13-14	41-716.17		987,336.00		987,336.00	987,336.00	
625 NJ DHS-Family Crisis Intervention CY14	41-719.16		26,994.00		26,994.00	26,994.00	
679 NJ DHS-IV-D Law FY14	41-723.16		71,177.56		71,177.56	71,177.56	
631 NJ DHS-JJC Family Court CY 14	41-718.17		151,144.00		151,144.00	151,144.00	
630 NJ DHS-JJC Juvenile Accountability Incentive Block Gra	41-726.16		13,447.00		14,941.00	14,941.00	
632 NJ DHS-JJC Program Management CY 14	41-727.16		55,550.00		55,550.00	55,550.00	
635 NJ DHS-JJC Program Services CY 14	41-728.17		303,735.00		303,735.00	303,735.00	
648 NJ DHS-Mental Health Administrator CY14	41-763.16		9,000.00		9,000.00	9,000.00	
638 NJ DHS-PASP CY14	41-732.17		35,400.00		35,400.00	35,400.00	
627 NJ DHS-Runaway Youth and Homeless Project CY14	41-714.28		90,023.00		90,023.00	90,023.00	
626 NJ DHS-Try It Program (TSSA) CY 14	41-734.16		60,881.00		60,881.00	60,881.00	
642 NJ DHS-Youth Service Coordinator CY14	41-735.16		39,825.00		39,825.00	39,825.00	
701 NJ DL&PS-Body Armor Replacement Program 14-15	41-741.16		36,252.76		36,252.76	36,252.76	
639 NJ DL&PS-Cares For Kids Grant FY2014	41-798.14		14,550.00		14,550.00	14,550.00	
684 NJ DL&PS-Cares For Kids Grant FY2015	41-798.15		14,600.00		14,600.00	14,600.00	
641 NJ DL&PS-Click It or Ticket Grant 2014	41-830.09		4,000.00		4,000.00	4,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
Public and Private Programs Offset by Revenue (con't)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
594 NJ DL&PS-DDEF Prosecutor 2013	41-705.27		3,017.00		3,017.00	3,017.00	
643 NJ DL&PS-DDEF Prosecutor 2014	41-705.30		12,128.75		12,128.75	12,128.75	
624 NJ DL&PS-Detention Diversion CY14	41-744.16		37,132.00		37,132.00	37,132.00	
682 NJ DL&PS-DRE Pilot Program 14-15	41-705.31		32,000.00		32,000.00	32,000.00	
699 NJ DL&PS-Drunk Driving Enforcement - Sheriff 2014	41-705.33		2,002.59		2,002.59	2,002.59	
683 NJ DL&PS-DWI Enforcement 14-15	41-705.32		62,000.00		62,000.00	62,000.00	
634 NJ DL&PS-Hazard Mitigation Grant FY2014	41-747.08		112,500.00		112,500.00	112,500.00	
681 NJ DL&PS-Highway Traffic Safety 14-15	41-748.23		34,400.00		34,400.00	34,400.00	
637 NJ DL&PS-Insurance Fraud CY2014	41-749.48		181,910.00		181,910.00	181,910.00	
703 NJ DL&PS-JJC Innovations Funding CY15	41-750.16		120,000.00		120,000.00	120,000.00	
661 NJ DL&PS-Megan's Law 14-15	41-751.19		13,589.00		13,589.00	13,589.00	
640 NJ DL&PS-Sexual Assault Nurse Examiner Grant FY201	41-792.13		77,832.00		77,832.00	77,832.00	
651 NJ DL&PS-State Facilities Education Act FY14-15	41-766.17		112,500.00		112,500.00	112,500.00	
655 NJ DL&PS-Victim Witness Advovcacy Supplemental (VA	41-759.17		45,061.00		45,061.00	45,061.00	
685 NJ DL&PS-Victim-Witness Assistance Grant (VOCA) 13-	41-759.16		319,005.00		319,005.00	319,005.00	
653 NJ DM&VA-Veterans Trans FY2014-15	41-764.16		17,000.00		17,000.00	17,000.00	
709 NJ DOE - GED Testing Income	41-770.30		20,981.00		20,981.00	20,981.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
Public and Private Programs Offset by Revenue (con't)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
NJ DOE - GED Testing Income		5,388.96					
671 NJ DOL - Workforce Learning Link SFY14-15	<b>41-770.62</b>		119,000.00		119,000.00	119,000.00	
687 NJ DOL - Youth Symposium Career Exploration 14-15	<b>41-767.70</b>		31,825.00		31,825.00	31,825.00	
666 NJ DOL-NJ Youth Corps 14-15	<b>41-767.69</b>		386,426.00		386,426.00	386,426.00	
686 NJ DOL-Smart Steps 15	<b>41-770.65</b>		6,420.00		6,420.00	6,420.00	
662 NJ DOL-Urban Gateway Enhancement Program 2014	<b>41-770.64</b>		32,000.00		32,000.00	32,000.00	
646 NJ DOL-WIA Adult FY14-15	<b>41-767.68</b>		1,741,113.00		1,741,113.00	1,741,113.00	
647 NJ DOL-WIA Dislocated Worker FY14-15	<b>41-767.67</b>		1,976,597.00		1,976,597.00	1,976,597.00	
645 NJ DOL-WIA Youth FY14-15	<b>41-767.66</b>		1,827,559.00		1,827,559.00	1,827,559.00	
657 NJ DOL-Work First New Jersey SFY15	<b>41-770.63</b>		3,431,305.00		3,431,305.00	3,431,305.00	
674 NJ DOT Landis Ave/Tuckahoe Rd Repaving	<b>41-800.81</b>		1,755,419.00		1,755,419.00	1,755,419.00	
675 NJ DOT Weymouth Furnace Bridge Design	<b>41-800.82</b>		94,400.00		94,400.00	94,400.00	
665 NJ DOT, Brigantine Blvd Sec 1A Design	<b>41-800.80</b>		66,102.00		66,102.00	66,102.00	
663 NJ DOT, Wellington/West End Ave. Design	<b>41-800.79</b>		73,945.00		73,945.00	73,945.00	
590 NJ DOT-Bears Head Rd Sec 3 Resurfacing	<b>41-800.76</b>		142,766.00		142,766.00	142,766.00	
591 NJ DOT-Bears Head Rd Sec 4 Resurfacing	<b>41-800.77</b>		127,567.00		127,567.00	127,567.00	
644 NJ DOT-County Aid - FY14	<b>41-800.78</b>		3,403,200.00		3,403,200.00	3,403,200.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - (continued)	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
Public and Private Programs Offset by Revenue (con't)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
689 NJ OHS-Homeland Security Grant - County FY14	41-812.19		100,000.00		100,000.00	100,000.00	
690 NJ OHS-Homeland Security Grant - Regional FY14	41-812.20		192,809.50		192,809.50	192,809.50	
700 NJ Transit-CARTS FY14-15	41-775.18		303,911.00		405,214.00	405,214.00	
629 NJ Transit-Casino Revenue Trans Grant CY14	41-776.17		557,463.00		557,463.00	557,463.00	
691 Off of Homeland Security & Preparedness, Homeland Se	41-815.21		62,500.00		62,500.00	62,500.00	
702 SJTA-Subregional Transportation FY2014	41-778.16		92,000.00		92,000.00	92,000.00	
698 US DJ-SCAAP Grant FY14	41-781.17		85,332.00		85,332.00	85,332.00	
692 US HUD Community Development Block Grant FY2014	41-783.32		1,048,743.00		1,048,743.00	1,048,743.00	
693 US HUD HOME Investment Partnership Grant FY2014	41-783.33		451,181.00		451,181.00	451,181.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
Public and Private Programs Offset by Revenue (con't)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Public and Private Programs Offset by Revenues	<b>40-999</b>	2,068,154.27	29,611,801.71	0.00	29,714,598.71	29,709,314.77	5,283.94
Total Operations {Item 8(A)}	<b>34-199</b>	160,927,328.45	184,035,610.70	0.00	184,035,610.70	181,525,148.49	2,508,259.21
B. Contingent	<b>35-470</b>	150,000.00	150,000.00	XXXXXXXXXXXX	150,000.00	0.00	150,000.00
Total Operation Including Contingent	<b>34-201</b>	161,077,328.45	184,185,610.70	0.00	184,185,610.70	181,525,148.49	2,658,259.21
Detail:							
Salaries & Wages	<b>34-201-1</b>	74,165,868.00	72,622,987.00	0.00	73,570,187.00	73,192,245.21	377,941.79
Other Expenses (Including Contingent)	<b>34-201-2</b>	86,911,460.45	111,562,623.70	0.00	110,615,423.70	108,332,903.28	2,280,317.42

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(C) Capital Improvements		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
300 Down Payments on Improvements	44-902						
300 Capital Improvement Fund	44-901	3,666,377.32	453,358.59	XXXXXXXXXX	453,358.59	453,358.59	
214 Acquisition of New Equipment	44-904	200,000.00	250,000.00		250,000.00	248,509.37	1,490.63

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated				Expended 2014		
(C) Capital Improvements - (continued)	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
<b>Public and Private Programs Offset by Revenues:</b>	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act							
<b>Total Capital Improvements</b>	<b>30002-00</b>	3,866,377.32	703,358.59	0.00	703,358.59	701,867.96	1,490.63



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) County Debt Service	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
1. Payment of Bond Principal:	XXXXX						XXXXXXXXXX
(a) Park Bonds	45-920-1						XXXXXXXXXX
(b) County College Bonds	45-920-2						XXXXXXXXXX
(c) State Aid-County College Bonds (N.J.S. 18A:64)	45-920-3	3,961,000.00	3,190,000.00		3,190,000.00	3,190,000.00	XXXXXXXXXX
(d) Vocational School Bonds	45-920-4	2,900,000.00	2,500,000.00		2,500,000.00	2,500,000.00	XXXXXXXXXX
(e) Other Bonds	45-920-5	7,338,000.00	6,180,000.00		6,180,000.00	6,180,000.00	XXXXXXXXXX
2. Payment of Bond Anticipation Notes	45-925	92,201.67					XXXXXXXXXX
3. Interest of Bonds	XXXXX						XXXXXXXXXX
(a) Park Bonds	45-930-1						XXXXXXXXXX
(b) County College Bonds	45-930-2						XXXXXXXXXX
(c) State Aid-County College Bonds	45-930-3	448,925.19	352,712.51		352,712.51	302,712.51	XXXXXXXXXX
(d) Vocational School Bonds	45-930-4	991,250.00	1,056,750.00		1,056,750.00	1,056,750.00	XXXXXXXXXX
(e) Other Bonds	45-930-5	2,185,105.07	2,181,893.78		2,181,893.78	2,181,893.78	XXXXXXXXXX
4. Interest on Notes:	45-935-1						XXXXXXXXXX
(a) State Aid-County College Bonds	45-935-2						XXXXXXXXXX
							XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) County Debt Service (continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
5. Green Trust Loan Program:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	<b>45-940</b>	268,102.26	459,396.63		459,396.63	459,396.63	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
6. Capital Lease Obligations Approved Prior to 7/1/07							
200 Principal	<b>45-941</b>	0.00	4,935,000.00		4,935,000.00	4,935,000.00	XXXXXXXXXX
200 Interest	<b>45-941</b>	0.00	461,850.00		461,850.00	461,850.00	XXXXXXXXXX
7. Capital Lease Obligations Approved After 7/1/07							
Principal							
Interest							
199 NJ Economic Development Authority Loans Payable	<b>45-940</b>						XXXXXXXXXX
<b>Total County Debt Service</b>	<b>45-999</b>	18,184,584.19	21,317,602.92	0.00	21,317,602.92	21,267,602.92	XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges and Statutory Expenditures - County	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
(1) DEFERRED CHARGES	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			
Special Emergency Authorizations - 5 Years	46-875			XXXXXXXXXX			
Special Emergency Authorizations - 3 Years	46-871			XXXXXXXXXX			
100 Prior Years Bills	30-410	39,720.00	4,500.00	XXXXXXXXXX	4,500.00	3,014.82	1,485.18
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>TOTAL DEFERRED CHARGES</b>		39,720.00	4,500.00	XXXXXXXXXX	4,500.00	3,014.82	1,485.18

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
(E) Deferred Charges and Statutory Expenditures - County							
(2) STATUTORY EXPENDITURES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Public Employees' Retirement System	36-471	5,241,306.68	6,093,312.25		6,093,312.25	5,472,480.53	(0.00)
Social Security System (O.A.S.I.)	36-472	5,773,688.90	5,555,149.50		5,555,149.50	5,203,702.71	351,446.79
County Pension And Retirement Fund	36-476						
Unemployment Compensation Insurance	23-225	150,000.00	150,000.00		150,000.00	150,000.00	
DCRP	36-471	20,000.00	20,000.00		20,000.00	16,896.09	3,103.91
Police and Firemen's Retirement System of NJ	36-475	6,617,335.02	5,528,597.65		5,528,597.65	5,171,532.65	
Public Employees' Retirement System (ERI)	36-471	131,380.00	127,553.00		127,553.00	127,553.00	
Total Statutory Expenditures		17,933,710.60	17,474,612.40	0.00	17,474,612.40	16,142,164.98	354,550.70
Total Deferred Charged and Statutory Expenditures - County	34-209	17,973,430.60	17,479,112.40	0.00	17,479,112.40	16,145,179.80	356,035.88
(F) Judgments	37-480	0.00	0.00			0.00	
(G) Cash Deficit of Preceding Year	46-885	0.00	0.00	XXXXXXXX	0.00	0.00	XXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	34-499	201,101,720.56	223,685,684.61	0.00	223,685,684.61	219,639,799.17	3,015,785.72

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserve
(A) Operations	XXXXXXX						
Subtotal Operations	<b>34-200</b>	158,859,174.18	154,423,808.99		154,321,011.99	151,815,833.72	2,502,975.27
Public & Private Progs Offset by Revenue	<b>40-999</b>	2,068,154.27	29,611,801.71		29,714,598.71	29,709,314.77	5,283.94
B) Contingent	<b>35-470</b>	150,000.00	150,000.00		150,000.00	0.00	150,000.00
Total Operations Including Contingent	<b>34-201</b>	161,077,328.45	184,185,610.70		184,185,610.70	181,525,148.49	2,658,259.21
(C) Capital Improvements	<b>44-999</b>	3,866,377.32	703,358.59		703,358.59	701,867.96	1,490.63
(D) Total Debt Service	<b>45-999</b>	18,184,584.19	21,317,602.92		21,317,602.92	21,267,602.92	0.00
(E) (1) Total Deferred Charges	<b>46-999</b>	39,720.00	4,500.00		4,500.00	3,014.82	1,485.18
(2) Total Statutory Expenditures	<b>36-999</b>	17,933,710.60	17,474,612.40		17,474,612.40	16,142,164.98	354,550.70
Total Deferred Charges and Statutory Expenditures - County	<b>34-209</b>	17,973,430.60	17,479,112.40		17,479,112.40	16,145,179.80	356,035.88
(F) Judgments	<b>37-480</b>	0.00	0.00			0.00	
(G) Cash Deficit	<b>46-885</b>	0.00	0.00		0.00	0.00	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	201,101,720.56	223,685,684.61		223,685,684.61	219,639,799.17	3,015,785.72

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 from Motor Vehicle Fines; Solid Fuel Licenses and Poultry Licenses; Bequest, Escheat; Unemployment Compensation Insurance; Reimbursement for Sale of Gasoline to State Automobiles; Uncompensated Absences; County Library Tax, Local Health Service Act (CN3296-1975), Workmen's Compensation, General Liability, Veteran's Cemetery, Atlantic County Prosecutors' Fund, Developer's Contributions for Road Improvements. Filing Fees: County Clerks Office, Surrogates' Office, Board of Taxation, Open Space Preservation Fund, Weights & Measures: State Fee Reimbursement and State Funded - Social Service Program Trust Fund, Donations for Parks and Recreation Beautification and Improvements, Sheriff's Forfeiture Fund, Auto Theft Fees Funds, Asset Maintenance Account (AMA), Audio Visual Aids Commission, Prosecutor's DEA Fund, Sheriff's dedicated Trust, Veteran's Museum Foundation Donations, Snow Removal Trust, Animal Shelter Donations Trust and Reserve for Officers Training & Equipment Fund Trust are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for "Rider" has been approved by the Director)

**APPENDIX TO BUDGET STATEMENT**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014**

ASSETS		
Cash and Investments	11101-00	36,241,174.74
State Road Aid Allotments Receivable	11102-00	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXXXXXX
Taxes Receivable	11103-00	459,521.87
Other Receivables	11106-00	
Deferred Charges Required to be in the 2015 Budget	11107-00	
Deferred Charges Required to be in Budgets Subsequent to 2015	11108-00	
<b>Total Assets</b>	11109-00	<b>36,700,696.61</b>

LIABILITIES, RESERVES AND SURPLUS		
Cash Liabilities	21101-00	21,292,387.80
Reserves for Receivables	21102-00	459,521.87
Surplus	21103-00	14,948,786.94
<b>Total Liabilities, Reserves and Surplus</b>	21104-00	<b>36,700,696.61</b>

		2014	2013
Surplus Balance, January 1st	23101-00	13,949,279.28	14,311,310.72
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected)	23102-00	156,500,165.19	155,598,081.90
Delinquent Taxes	23103-00		
Other Revenues and Additions to Income	23104-00	67,197,663.04	65,681,080.58
<b>Total Funds</b>	23105-00	<b>237,647,107.51</b>	<b>235,590,473.20</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Budget Appropriations	23106-00	222,655,584.89	221,606,606.67
Other Expenditures and Deductions from Income	23100-00	42,735.68	34,587.25
<b>Total Expenditures and Tax Requirements</b>	23111-00	<b>222,698,320.57</b>	<b>221,641,193.92</b>
Less: Expenditures to be Raised by Future Taxes	23112-00		
<b>Total Adjusted Expenditures and Tax Requirements</b>	23113-00	<b>222,698,320.57</b>	<b>221,641,193.92</b>
<b>Surplus Balance - December 31st</b>	23114-00	<b>14,948,786.94</b>	<b>13,949,279.28</b>

\*Nearest even percentage may be used.

**Proposed Use of Current Fund Surplus in 2015 Budget**

Surplus Balance December 31, 2014	23115-00	14,948,786.94
Current Surplus Anticipated in 2015 Budget	23116-00	7,474,000.00
<b>Surplus Balance Remaining</b>	23117-00	<b>7,474,786.94</b>

**2015  
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:

6 years. (Over 10,000 and all county governments)

\_\_\_\_\_ years. (exceeding minimum time period)



NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

County of Atlantic  
2015

The County of Atlantic is required to include a Capital Budget and Capital Improvement Program for the period of 2015 through 2020. The Capital Budget must set forth capital projects that will be undertaken during 2015 and must attempt to project capital expenditures through 2020. The Capital Budget and Capital Improvement Program costs are based on a current cost estimate and may increase or decrease upon completion of the programs. These are planning documents only and requires no obligation on the part of the County until an ordinance or other appropriation is authorized.

The Capital Budget is developed with the coordination with the County Administrator, Assistant County Administrator, Department Head of Planning and Engineering, and Division Director of Facilities Management.

The accompanying forms which comprise the Capital Budget and six-year Capital Improvement Program have been completed in accord with regulations adopted by the Local Finance Board of the State of New Jersey pursuant to powers authorized by NJSA 52:27BB-10, NJSA 40A:4-43 to 45. The Capital Budget forms list all projects scheduled for startup for the 2015 budget year and the source of funding for each project. A summary of anticipated funding sources and amounts is also included. Please note that this summary shows funding needed for new capital projects only. It does not include previous appropriations for projects to be continues in 2015. For this reason, the funding summary differs from the total cost shown for the Capital Program.

The six year tentative Capital Budget Plan reflects the continuation of an ongoing Capital Program. The continuation of this program will result in necessary improvements to county buildings, roads, bridges, IT and Network Improvements and provide for much needed public works equipment. Bonds will be issued at the most advantageous times to secure the lowest interest rates available. Many of the projects will be funded through the annual budget on a "pay-as-you-go" basis.

CAPITAL BUDGET (Current Year Action)  
2015

Local Unit: Atlantic County

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YRS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized		
Improvements to County Buildings Self Funded	1	4,158,000			808,000				3,350,000	
2015 Mill and Overlay	2	4,000,000			200,000			3,800,000		
2015 Public Works Equipment	3	800,000			800,000					
2015 Radio Network Upgrades	4	2,360,000			119,000			2,241,000		
Atlantic County Government Services Complex	5	13,000,000	13,000,000							
Atlantic Cape Community College	6	44,000,000	44,000,000							
2015 Capital Improvements	7	4,900,000			245,000			4,655,000		
2010 Infrastructure Improvements	8	5,000,000	5,000,000							
2011 Various Improvements	9	3,700,000	3,700,000							
2012 Various Improvements	10	3,200,000	3,200,000							
2015 Information Technology	11	750,000			750,000					
2013 Infrastructure Improvements	12	5,000,000	5,000,000							
2015 Road Improvements	13	6,870,000			344,000			6,526,000		
Central Dispatch Center	14	1,500,000	1,500,000							
2015 Bridge Infrastructure Improvements	15	4,609,000			231,000			4,378,000		
<b>TOTALS - ALL PROJECTS</b>		103,847,000	75,400,000		0	3,497,000	0	0	21,600,000	3,350,000

SIX YEAR CAPITAL PROGRAM - 2015 - 2020  
Anticipated Project Schedule and Funding Requirements

Local Unit: Atlantic County

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Improvements to County Buildings Self Funded	1	4,158,000	2020	808,000	670,000	670,000	670,000	670,000	670,000
2015 Mill and Overlay	2	4,000,000	2016	4,000,000					
2015 Public Works Equipment	3	800,000	2015	800,000					
2015 Radio Network Upgrades	4	2,360,000	2015	2,360,000					
Atlantic County Government Services Complex	5	13,000,000	2015						
Atlantic Cape Community College	6	44,000,000	2015						
2015 Capital Improvements	7	4,900,000	2017	4,900,000					
2010 Infrastructure Improvements	8	5,000,000	2015						
2011 Various Improvements	9	3,700,000	2015						
2012 Various Improvements	10	3,200,000	2015						
2015 Information Technology	11	750,000	2015	750,000					
2013 Infrastructure Improvements	12	5,000,000	2015						
2015 Road Improvements	13	6,870,000	2015						
Central Dispatch Center	14	1,500,000	2017	1,500,000					
2015 Bridge Infrastructure Improvements	15	4,609,000	2017	4,609,000					
		103,847,000		19,727,000	670,000	670,000	670,000	670,000	670,000

SIX YEAR CAPITAL PROGRAM - 2015 - 2020  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: Atlantic County

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid And Other Funds	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Improvements to County Buildings Self Funded	808,000			808,000						
2015 Mill and Overlay	4,000,000			200,000			3,800,000			
2015 Public Works Equipment	800,000			800,000						
2015 Radio Network Upgrades	2,360,000			119,000			2,241,000			
2015 Capital Improvements	4,900,000			245,000			4,655,000			
2015 Information Technology	750,000			750,000						
2015 Road Improvements	6,870,000			344,000			6,526,000			
2015 Bridge Infrastructure Improvements	4,609,000			231,000			4,378,000			
<b>TOTALS - ALL PROJECTS</b>	<b>25,097,000</b>			<b>3,497,000</b>			<b>21,600,000</b>			

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in 2014	APPROPRIATIONS	Appropriated		2014	
	2015	2014			2015	2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	1,992,000.00	2,000,000.00	2,069,075.23	Development of Lands for Recreation and Conservation:	X X X X X X	X X X X X X	X X X X X X	X X X X X X
				Salaries & Wages				
Interest Income	26,711.33	18,000.00	18,138.07	Other Expenses		2,696,336.26	2,696,336.26	0.00
				Maintenance of Lands for Recreation and Conservation:	X X X X X X	X X X X X X	X X X X X X	X X X X X X
Reserve Funds:	25,842,969.06	28,744,361.74		Salaries & Wages				
				Other Expenses				
Added & Omitted	30,055.29	29,705.83	29,705.83	Historic Preservation:	X X X X X X	X X X X X X	X X X X X X	X X X X X X
				Salaries & Wages				
				Other Expenses				
				Acquisition of Lands for Recreation and Conservation		3,509,162.09	3,509,162.09	0.00
Total Trust Fund Revenues:	27,891,735.68	30,792,067.57	2,116,919.13	Acquisition of Farmland		229,710.20	229,710.20	0.00
<p align="center"><b>Summary of Program</b></p> <p>Year Referendum Passed/Implemented: 1990/1991                      Rate Assessed: Up to 2 cent per 100 assessed value</p> <p>Total Tax Collected to date \$ 81,899,895                      Total Expended to date: \$ 54,773,339                      Total Acreage Preserved to date 11,422.85</p> <p>Recreation land preserved in 2014: 207.17                      Farmland preserved in 2014: 58.40</p>				Down Payments on Improvements				
				Debt Service:	X X X X X X	X X X X X X	X X X X X X	X X X X X X
				Payment of Bond Principal	435,441.21	426,866.30	426,866.30	X X X X X X
				Anticipation Notes and Capital Notes				X X X X X X
				Interest on Bonds	28,387.03	37,049.48	37,049.48	X X X X X X
				Interest on Notes				X X X X X X
				Reserve for Future Use	27,427,907.44	23,892,943.24		25,842,969.06
				Total Trust Fund Appropriations	27,891,735.68	30,792,067.57	6,899,124.33	25,842,969.06

**SECTION 2 - UPON ADOPTION FOR YEAR 2015**  
 (Only to be Included in the Budget as Finally Adopted)

**RESOLUTION**

**BE IT RESOLVED** by the Board of Chosen Freeholders of the COUNTY of ATLANTIC that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purpose stated of the sums therein set forth as appropriations, and authorizations of the amount of (Item 2 below) **\$160,646,006.44** dollars for county to be raised by taxation and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

**RECORDED VOTE**

(Insert last name)

**Ayes**

- Bertino
- Carman
- Coursey
- Dase
- Formica
- Marino
- Pauls
- Risley

**Nays**

- Bell

**Abstained**

**Absent**

**SUMMARY OF REVENUES**

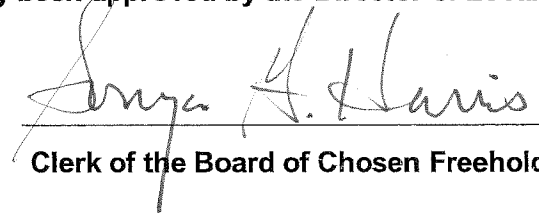
**1. General Revenues**

Surplus Anticipated	40003-10	\$7,474,000.00
Miscellaneous Revenues Anticipated	40004-10	\$32,981,714.12
Receipts from Delinquent Taxes	41419-10	
<b>2. AMOUNT TO RAISED BY TAXATION FOR COUNTY PURPOSES (Item 6, Sheet 9)</b>	<b>41417-10</b>	<b>\$160,646,006.44</b>
<b>Total General Revenues</b>	<b>40000-00</b>	<b>\$201,101,720.56</b>

### SUMMARY OF APPROPRIATIONS

<b>3. GENERAL APPROPRIATIONS:</b>		
(a & b) Operations including Contingent		\$161,077,328.45
(c) Capital Improvements		\$3,866,377.32
(d) Municipal Debt Service		\$18,184,584.19
(e) Deferred Charges and Statutory Expenditures - Municipal		\$17,973,430.60
(f) Judgments		\$0.00
(g) Cash Deficit		
<b>Total General Appropriations</b>		<b>\$201,101,720.56</b>

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Board of Chosen Freeholders on the 4th day of March, 2014. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have previously been approved by the Director of Local Government Services.

  
 \_\_\_\_\_  
 Clerk of the Board of Chosen Freeholders

Certified by Me

This 10th day of March, 2015

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

Contracting Unit: Atlantic County

Year Ending: December 31, 2014

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

1.

2.

3.

4.

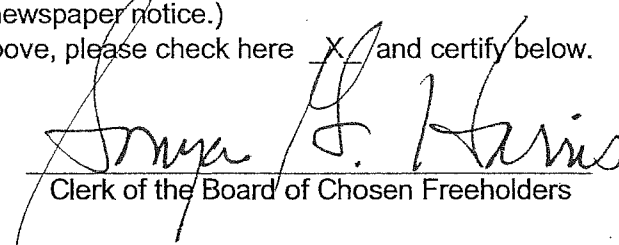
For each change order listed above, submit with introduced budget a copy of the Board of Chosen Freeholders resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

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

January 27, 2015

Date

Sheet 43

  
Clerk of the Board of Chosen Freeholders