

**2015
COUNTY BUDGET**

Budget of the County of Warren 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 this 11th day of March, 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
165 County Road 519 South, Admin. Bldg.
Address
Belvidere, New Jersey 07823-1949
Address
908-475-6526
Phone Number

Certified by me, this 11th day of March 2015

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

Certified by me, this 11th day of March 2015

David H. Evans, Nisivoccia LLP. 200 Valley Road, Suite 300
Registered Municipal Accountant

Mt. Arlington, N.J. 07856-1320 (973-298-8524)
Address Phone

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, the total of anticipated revenue equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 11th day of March 2015

Daniel Olshefski
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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: _____

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.S. 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 on this budget.

County of _____ Warren _____

COUNTY BUDGET NOTICE

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

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

Be It Further Resolved, that said Budget be published in The Star Ledger in the issue of March 25th 2015.

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

RECORDED VOTE

Ayes (Mr. Smith
Mr. Sarnoski
Mr. Gardner

Nays (

Abstained {

Absent {

Notice is hereby given that the Budget and Tax Resolution was approved by the Board of Chosen Freeholders of the County of Warren on March 11, 2015.

A Hearing on the Budget and Tax Resolution will be held at Freeholders Meeting Room, 165 Co. Rd. 519 S, Adm. Bldg., Belvidere, N.J., on April 8, 2015 at

7:00 o'clock (P.M.), at which time and place objections 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	FOCA	YEAR 2015		YEAR 2014	
Total Appropriations (Item 9, Sheet 32)	34-499	110,624,059	19	118,489,014	83
Less: Anticipated Revenues (Item 5, Sheet 9)	13-199	38,835,702	19	47,236,020	83
Amount to be Raised by Taxation - County Purpose Tax (Item 6, Sheet 9)	07-190	71,788,357	00	71,252,994	00

	EXPLANATORY STATEMENT	
	BUDGET MESSAGE	
<p>The Warren County Board of Chosen Freeholders presents, herein, the 2015 County Budget for public review and comment.</p> <p>County departments presented operating budgets that for the most part held to last year’s levels, or contained reductions in salary costs due to departmental restructuring or retirements. These core cost controls enabled the financing of deficits for the continued operation of Warren Haven until sale of the facility is finalized later in 2015. The proceeds of the sale will stabilize the County’s fiscal outlook in 2016 and allow the County to tackle capital projects and needed maintenance on a pay-as-you-go basis, projects that were postponed until the fiscal challenges of Warren Haven were addressed.</p> <p>The decisive fiscal initiatives taken over the last two years have begun to stabilize the financial situation for the county. The sale of the County’s Public Health Home Care service to a private operator provided a one-time infusion of funds as well as a significant reduction in the operating costs of the Warren County Health Department’s Public Health Nursing Agency. In addition, the County should see a reduction in costs result from the completion of the \$3.3 million Courthouse Annex renovation project scheduled to be occupied later in 2015. This project will allow the county to vacate other facilities used by the Prosecutor’s Office, resulting in a significant immediate reduction in rental expenses, along with potential to liquidate some real estate holdings utilized by that same office. Further savings will result by consolidating the Health Department’s Public Health Nursing Agency, now minus the Home Care service, into the same location as the Environmental Health Division.</p>		<p>Savings in vehicle purchases during 2015 were achieved through better allocation of current vehicle inventories, switching one police interceptor from the Prosecutor’s Office to the Sheriff’s Office, and re-assigning 12 former vehicles from the Home Care service into other departments.</p> <p>Sizeable increases in assessments for institutionalization costs at state and county facilities amounted to more than \$527,743 of costs that were beyond the County’s control. In addition, higher snow removal costs, health insurance, and pensions, continue to diminish last year’s surplus.</p> <p>In November 2014, the County held its first public referendum on a bonding question, as voters rejected a plan to borrow funds to provide facilities for the Public Works Department and for a 40 percent match to State funding for maintenance projects at Warren County Technical School. The County has had to reprioritize these goals by decreasing the scope of the Warren Tech projects and postponing construction of enlarged salt sheds and public works facilities. The Freeholder Board decided to dedicate \$600,000 in capital funds to the 40% state match projects at the Tech School instead of the \$4,235,000 originally requested. The Warren Tech Board of Education also marshaled resources to move forward with a scaled-back window replacement project of \$1.2 million during 2015.</p>

Note: MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)
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.

<div>EXPLANATORY STATEMENT</div> <div>BUDGET MESSAGE</div>	
<p>Regarding the Warren County Courthouse, the deadlock in the litigation with the State Judiciary over the use of the redesigned Courtroom #2 remains unresolved, and the Freeholder Board decided to move forward with design of an elevator as a backup for public use and secure prisoner transport into Courtroom #1, the only other courtroom used for criminal proceedings. Many windows have been upgraded during 2014, and continued efforts will continue to bring the exterior of the courthouse to a standard worthy of being the centerpiece of the County Seal.</p> <p>In 2016 a significant amount of county debt will be retired, substantial operating deficits at Warren Haven will be eliminated and a considerable amount of financial resources should be available, once the unemployment, pension and insurance costs resulting from the Warren Haven sale are settled. The final amount available is unknown at this time, but an estimate of net proceeds near \$9 million is a reasonable expectation. With the dramatic changes in the fiscal picture for 2016, the Board decided to use \$900,000 from the medical stabilization trust fund to leave a \$535,363 shortfall that would require a half cent increase in the tax levy. To offset this increase, and provide a net impact of the taxpayers of no county tax increase, the open space tax was reduced one half cent to a current levy of 4 cents, and the Library tax amount stays unchanged.</p> <p>Edward J. Smith Freeholder Director</p>	

Note: MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)
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 – (Continued)		
	BUDGET MESSAGE		
BUDGET ANALYSIS <p>The total 2015 operating and capital improvement budget (exclusive of state and federal grant funded appropriations) decreased \$240,000 (0.2%) from the prior year. This was primarily accomplished by the elimination of the Public Health Nursing Home Care program. The operating budget reflects a net increase of \$462,743 (57%) for maintaining residents in state disability or psychiatric facilities. The capital improvement program, which is entirely a pay-as-you-go program, increased \$1,100,000 (16%) to fund and maintain county assets.</p>		OPERATING EXPENSES <p>Department heads were asked to reduce their 2015 O.E. Budget requests where possible in order to offset increases in other programs. The reduction requests were necessitated by the Local Budget Law, which limits the overall increase in County Purpose tax.</p> <p>The net cost of maintaining County residents in State disability or psychiatric facilities increased \$462,743 (57%) over 2014.</p> <p>General Government program operating costs decreased \$45,368 (1.8%) from 2014 amounts.</p> <p>The Public Works/Utilities budgets increased modestly by \$32,198 (0.8%), primarily due to expected increases in the cost of road maintenance and maintenance repair parts for the county’s buildings.</p> <p>The Education operating expenditures budget also increased modestly by \$109,685 (1.6%). There is a \$75,000 increase to the Warren County Community College.</p>	
PERSONNEL COSTS <p>Salaries and wages of county employees represent approximately 32% of the combined operating budget appropriations. Salary and Wage appropriations decreased \$240,000 (6.4%) from the previous year. The Board implemented a hiring freeze policy during 2008 that continued through 2014, in which only vacant positions deemed to be essential were filled. Also during 2014, the Board sold the Public Health Nursing Home Care program, which reduced personnel costs.</p> <p>Expenditures for employer pension contributions increased \$225,000 (4.7%) primarily due to increases in the cost of mandatory contributions for the NJ Public Employees’ Retirement System. Under New Jersey law, the County is obligated to pay the actuarially determined pension fund liability.</p>			

Note:
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)
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 – (Continued)	
	BUDGET MESSAGE	
OPERATING EXPENSES (Continued)		
<p>Capital improvements funded by appropriations from the 2015 current year budget increased \$1,100,000 (16%) from 2014 levels. The County will continue its pay-as-you-go philosophy to finance our ongoing and routine capital improvement needs such as road and bridge maintenance, vehicle and equipment replacement and buildings and grounds improvements. The budget includes \$400,000 to complete the Courthouse Annex project, which will house the Prosecutor’s Office with a completion date scheduled for mid-year, and \$600,000 is dedicated to Warren County Technical School for various building improvements, which will leverage 40% matching funds from the State.</p> <p>The Board feels that the level of capital appropriations proposed in the 2015 Capital Improvement Program is essential to adequately maintain the County’s infrastructure, facilities and equipment. The potential for expanded facilities has been studied and discussed numerous times during the past. The current board recognizes these needs and has taken positive steps to address these long term commitments.</p> <p>Debt service requirements will remain level in 2015. The Freeholder Board places a high priority on reducing the County’s debt to minimize the financial burden on future generations.</p>		

Note:
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
 HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)
 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 – (Continued)	
	BUDGET MESSAGE	
REVENUE		
<p>During the past several years, the Board has been able to maintain existing levels of services. This was accomplished by limiting the growth in budget appropriations to the greatest extent possible and utilizing surplus balances.</p> <p>County fiscal operations generated approximately \$10 million in surplus revenues during 2014. Approximately \$10.6 million of surplus funds will be utilized to balance the 2015 budget which includes \$900,000 from the medical trust fund balance.</p> <p>Miscellaneous Revenues, which fund 24.4% of the appropriations in the 2015 operating budget, decreased by \$2,200,000 from the prior year. The primary area of anticipated reduced revenues is from the Warren Haven Nursing Home operation and from the elimination of the Public Health Nursing Home Care Program. With limited exceptions, State law restricts the amount of anticipated revenue in the budget to an amount actually realized in cash from the same source during the preceding fiscal year. The fee revenue collected by the various departments during 2015 is not expected to increase during the current year.</p>		<p>The proposed 2015 operating budget will require \$71,788,357 in County Purpose Tax. This is a \$535,363 increase over the amount generated in 2014. This increase is below the amount allowed by the State mandated CAP laws. The Open Space Tax will be reduced by \$535,363 which will in essence keep overall county taxes level in 2015.</p> <p>During 2014, the equalized value of assessments (Tax Base) increased \$73,731,968 to \$10,707,277,426 at year-end. The 2014 Equalized Tax Rate was 67.3 cents per \$100 of Tax Base. Given the proposed County Purpose Tax, the projected Tax Rate in 2015 should be 67.4 cents.</p>

Note:
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)
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 – (Continued)		
	BUDGET MESSAGE		
SUMMARY OF BUDGET APPROPRIATIONS (Excluding State and Federal grants)		SUMMARY OF BUDGET REVENUES (Excluding State and Federal grants)	
2015 Budget total	\$109.0 Million	2015 County Purpose Tax	\$71.8 Million
2014 Budget total	\$109.2 Million	2014 County Purpose Tax	\$71.3 Million
Increase (Decrease)	<u>\$ (0.2) Million</u>	Increase (Decrease)	<u>\$ 0.5 Million</u>
2015 Salaries & wages	\$34.9 Million	2015 Miscellaneous Revenue	\$26.6 Million
2014 Salaries & wages	\$37.3 Million	2014 Miscellaneous Revenue	\$28.8 Million
Increase (Decrease)	<u>\$(2.4) Million</u>	Increase (Decrease)	<u>\$(2.2) Million</u>
2015 Operating Expenses	\$63.1 Million	2015 Surplus	\$ 10.6 Million
2014 Operating Expenses	\$62.1 Million	2014 Surplus	\$ 9.2 Million
Increase (Decrease)	<u>\$ 1.1 Million</u>	Increase (Decrease)	<u>\$ 1.4 Million</u>
2015 Capital Improvements	\$ 8.0 Million	2015 Equalized Tax Base (estimated)	\$10,707,277,426
2014 Capital Improvements	\$ 6.9 Million	2014-2015 Tax Base Increase	\$ 73,731,968
Increase (Decrease)	<u>\$ 1.1 Million</u>	Tax revenue increase based on prior year rate	\$ 496,548
2015 Debt Service	\$ 2.9 Million	Estimated 2015 Equalized County Purpose Tax Rate:	
2014 Debt Service	\$ 2.9 Million	\$0.674 per \$100 Equalized Assessed Valuation	
Increase (Decrease)	<u>\$ 0 Million</u>		

Note:
**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)
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 – (Continued)

BUDGET MESSAGE

EMPLOYEE MEDICAL INSURANCE

Warren County provides medical insurance coverage for its eligible full-time and retired employees and their eligible dependents through the NJ State Health Benefits Plan (the Plan). Each year, the Plan establishes the monthly premium for each class of employee coverage, i.e. Single; Member and Spouse/Partner; Parent and Dependent; and Family coverage. The county is billed monthly for the cost of the coverage provided by the Plan for the individual employees based on the level of coverage provided.

Employees are required to contribute a percentage of their gross wages toward the cost of the coverage.

The cost of providing this benefit is:	2014	2015	Increase
	Actual	Projected	
Gross Benefit Cost	\$ 16,215,000	\$ 16,390,000	\$ 175,000
Less: Employee Contributions	<u>1,300,000</u>	<u>1,470,000</u>	<u>170,000</u>
Net Benefit Cost	<u>\$ 14,915,000</u>	<u>\$ 14,920,000</u>	<u>\$ 5,000</u>

New Jersey Statutes limit the increase in County Purpose Tax over the prior year tax levy.

NJSA 40A:4-45.45 provides that health benefit cost increases in excess of 2 % (percent) are excluded from the 2015 budget cap. The 2 % increase is allowed within the cap by statute. Furthermore, the increase is limited by the increase in State Health Benefit rate increases (7.4 percent for CY 2015). Therefore, the calculation of the limitation under this section of the statute is:

Increase in Health Insurance cost in 2015	\$ 5,000
Net Health Insurance cost in 2014	\$14,915,000

The Employee and Retiree Health Care cost increase over 2014 is \$5,000.00

The increase in the county’s health care cost **does not** exceed the State Health Benefit rate increases. Therefore, all of the cost increase \$5,000.00 is allowed. The increase up to 2% is allowed within the cap by statute.

NJSA 40A:4-45.4 provides that health benefit cost increases in excess of 4 % are excluded from the 1977 budget cap law. A Cost Of Living Adjustment (COLA) increase is allowed within the cap by statute. For the 2015 budget, a 1.5 % COLA is allowed, according to the NJ Division of Local Government Services. The increase is also limited by the increase in State Health Benefit rate increases (7.4 percent for CY 2015). Therefore, the calculation of the limitation under this section of the statute is:

Increase in Health Insurance cost in 2015	\$ 5,000
Net Health Insurance cost in 2014	\$ 14,915,000

The increase over 2014 is 0.03%

Note:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)

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 – (Continued)

BUDGET MESSAGE

1977 CAP CALCULATION PER NJS 40A:4-45.4			Add: Additional Exceptions Per NJS 40A:4-45.4		
New Jersey Statutes 40A:4-45.4 et. seq. states that, subject to specific exceptions allowed by law, “In the preparation of its budget, a county may not increase the county tax levy to be apportioned among its constituent municipalities in excess of 2.5% or the cost of living index rate (established by the NJ Division of Local Government Services), whichever is less, of the previous year’s county tax levy.” The Budget CAP calculation is provided herein to demonstrate compliance with the law.			Maximum Allowable County Purpose Tax Before		55,436,141
			Additional Exceptions Per NJS 40A:4-45.4		
			Revenue: New Construction Improvements		<u>246,703</u>
			Maximum amount before adding appropriations exempt from CAP		55,682,844
			Add: Appropriations exempt from CAP limit		
			Debt Service	2,947,931	
			Less: Realized Revenue offsetting Debt Service	1,522,492	1,425,439
			Deferred Charges to Future Taxation (unfunded)		0
			Emergency Authorizations		0
			Capital improvements (NJS 40A:2-21 &40A:2-22	7,968,780	
			Matching Funds for Federal and State Programs	178,651	
			County Welfare Programs net of exemptions and State revenue	291,217	
			Special Services School District	186,268	
			Vocational School	3,995,172	
			Out of County Vocational School	5,000	
			County College (1992 Base =1,499,274)	452,832	
			Out of County College (1992 Base 16,000)	276,500	
			9-1-1 Emergency Services (NJS 40A:45-4)	2,896,983	
			State Health Benefits Plan Cost Increase	0	
			Public Employees’ Retirement System	0	
			Police and Firemen’s Retirement System	<u>0</u>	
			Total Modifications Per NJS 40A:4-45.4		<u>17,676,842</u>
			Maximum Amount to be Raised by Taxation		73,359,686
			2013 Cap Bank Utilized		0
			2014 Cap Bank Utilized		0
			COLA Increase Utilized		<u>0</u>
			Allowable County Purpose Tax After All Exceptions and Cap Banks utilized		73,359,686
			Proposed Amount to be Raised by Taxation		<u>71,788,357</u>
			Amount Under (Over) CAP		\$ 1,571,329
County Purpose Tax (prior year)		\$71,252,994			
CAP Base Adjustment		<u>0</u>			
Revised CAP Base		71,252,994			
Less exceptions:					
Debt Service	2,939,548				
Less: Realized Revenue offsetting Debt Service	1,518,791	1,420,757			
Deferred Charges to Future Taxation (unfunded)		0			
Emergency Authorizations		0			
Capital improvements (NJS 40A:2-21 &40A:2-22		6,871,700			
Matching Funds for Federal and State Programs		178,651			
County Welfare Board		443,241			
Special Services School District		186,268			
Vocational School		3,995,172			
Out of County Vocational School		5,000			
County College (1992 Base =1,499,274)		377,832			
Out of County College (1992 Base 16,000)		276,500			
9-1-1 Emergency Services (NJS 40A:45-4)		2,880,985			
Medical Insurance net of employee Contributions		0			
PERS & PFRS Employer Liability		<u>0</u>			
Total CAP Exceptions		(16,636,106)			
Amount on which CAP is applied		54,616,888			
1.5% COLA Increase allowed Per NJS 40A:4-45.2		<u>819,253</u>			
Allowable County Tax Before Additional Exceptions Per NJS 40A:4-45.4		55,436,141			

Note: MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)
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 – (Continued)

BUDGET MESSAGE

2010 CAP CALCULATION PER NJSA 40A:4-45.45

a. (1) In the preparation of its budget the amount to be raised by taxation by a local unit shall not exceed, except as provided in paragraph (2) of this subsection, the sum of new ratables, the adjusted tax levy, and the total of waivers approved pursuant to section 11 of [P.L.2007, c. 62 \(C.40A:4-45.46\)](#); provided, however, that in the case of a county, the amount to be raised by taxation shall not exceed the amount permitted by section 4 of P.L.1976, c. 68 ([C.40A:4-45.4](#)).

(2) A local unit that has not been granted approval for a waiver pursuant to section 11 of [P.L.2007, c. 62 \(C.40A:4-45.46\)](#), may add to its adjusted tax levy in any one of the next three succeeding years, the amount of the difference between the maximum allowable amount to be raised by taxation or county purposes tax, as applicable, for the current local budget year pursuant to paragraph (1) of this subsection and the actual amount to be raised by taxation or county purposes tax, as applicable, for the current local budget year.

b. The following exclusions shall be added to the calculation of the adjusted tax levy:

1. increases in amounts required to be raised by taxation for capital expenditures, **2.** including debt service as defined by law; **3.** increases in pension contributions and accrued liability for pension contributions in excess of 2.0%; **4.** increases in health care costs equal to that portion of the actual increase in total health care costs for the budget year that is in excess of 2.0% of the total health care costs in the prior year, but is not in excess of the product of the total health care costs in the prior year and the average percentage increase of the State Health Benefits Program, P.L.1961, c. 49 ([C.52:14-17.25 et seq.](#)), as annually determined by the Division of Pensions and Benefits in the Department of the Treasury; and **5.** extraordinary costs incurred by a local unit directly related to a declared emergency, as defined by regulation promulgated by the Commissioner of the Department of Community Affairs, in consultation with the Commissioner of Education, as appropriate.

If there are no exclusions, then the amount of the difference shall reduce the adjusted tax levy by that amount. Any cancelled or unexpended appropriation for any exclusion pursuant to this subsection or waiver pursuant to section 11 of [P.L.2007, c. 62 \(C.40A:4-45.46\)](#), also shall be deducted from the sum of the exclusions listed in this subsection or directly reduce the adjusted tax levy if there are no exclusions.

2010 CAP LAW CALCULATION IS:

Prior Year Amount to be Raised by Taxation - County Purpose Tax		\$71,252,994
Less Prior Year Deferred Charges to Future Taxation for:		
Emergency Authorizations	0	
Prior Year Deferred Charges to Future Taxation Unfunded	0	
Changes in Service Provider	0	<u>0</u>
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation		71,252,994
Plus 2% Cap Increase Permitted by Statute		<u>1,425,060</u>
Adjusted Tax Levy		72,678,054
Plus Assumption of Service/Function		<u>0</u>
Adjusted Tax Levy Prior to Exclusions		72,678,054
Add Current Year Exclusions:		
Allowable Shared Services Agreements Increase	0	
Allowable Employee Health Care Cost Increases	0	
Allowable Pension Cost Increases	118,404	
Capital Improvements Increase	1,097,080	
Allowable Debt Service Increase	4,682	
Current Year Deferred Charges: Emergencies	0	
Deferred Charges to Future Taxation Unfunded	<u>0</u>	
Total Current Year Exclusions:		<u>1,220,166</u>
Adjusted Tax Levy Including Current Year Exclusions		73,898,220
Plus Additional Revenue Generated from “New Ratables”		<u>246,704</u>
Maximum Allowable Amount to be Raised by Taxation		74,144,924
Amounts approved by Referendum		0
Amount to be Raised by Taxation—2014 County Purpose Tax		<u>71,788,357</u>
Amount Under (Over) CAP		<u><u>\$2,356,567</u></u>

Note: MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
HOW THE “CAP” WAS CALCULATED. (Explain in words what the “CAPS” mean and show the figures.)
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 - (Continued) **SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED**

	GENERAL APPROPRIATIONS	
		UTILITY APPROPRIATIONS
Budget Appropriations	112,168,929.59	
Budget Appropriations Added by N.J.S. 40A:4-87	6,320,085.24	
Emergency Appropriations	0.00	
Total Appropriations	118,489,014.83	
<u>Expenditures:</u>		
Paid or Charged	110,355,889.92	
Reserved	6,633,124.91	
Unexpended Balances Canceled		
Total Expenditures and Unexpended Balances Canceled	1,500,000.00	
Overexpenditures*	0.00	

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

Sheet 3

Explanations of Appropriations for "Other Expenses"

The amounts 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 services rendered by county government.

EXPLANATORY STATEMENT (CONTINUED)
BUDGET MESSAGE

Analysis of Compensated Absence Liability

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable terms)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
UNCLASSIFIED	5,283	\$ 1,761,482.00			X
AFSCME NON/SUPV. LOCAL 3287	15,674	\$ 2,667,203.00	X		
CORRECTIONS OFFICERS FOP 171	3,255	\$ 764,264.00	X		
PUBLIC HEALTH NURSES CWA 1071	432	\$ 11,354.00	X		
MANAGERIAL & CONFIDENTIAL	2,597	\$ 853,889.00			X
SHERIFF'S OFFICERS PBA 280	627	\$ 177,103.00	X		
PROSECUTOR'S INVESTIGATORS PBA 331	1,382	\$ 570,852.00	X		
PROSECUTOR'S CLERICAL CWA 1032	996	\$ 155,731.00	X		
AFSCME SUPERVISORS LOCAL 671	4,013	\$ 1,042,658.00	X		
CORRECTION SERGEANTS FOP 170	1,424	\$ 520,165.00	X		
TASS CWA 1071	2,295	\$ 571,805.00	X		
TOTALS	37,978	\$ 9,096,506.00			
Total Funds Reserved as of end of 2014:		\$ 200,549.00			
Total Funds Appropriated in 2015:		\$ 8,895,957.00	*included in S&W		

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

<div> <div>Revenues at Risk</div> <div>Non-recurring current appropriations</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div> </div>					Line Item. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	Amount	Comment/Explanation
				x	Employee medical cost	-\$255,000	It is anticipated that the county will have less employees covered by the State Health Medical
							Benefit Plan in future years. This is due to the expected sale of the county nursing home
							which is planned to occur in 2015.
X					Declining Fund Balance	\$905,000	The Board utilized \$,905,000 of rate stabilization fund balance in the employee medical
							self insurance trust fund. The surplus funds were accumulated as a result of savings realized
							from favorable employee health care claims experience in prior years. The County joined the
							NJ State Health Benefit Plan in 2009 and no longer self insures, therefore the surplus will not
							be regenerated. When the remaining \$1,880,000 surplus is depleted the county could be forced
							to make significant program and service cuts. A number of options are being considered to
							lower overall program operating costs and explore ways to generate additional revenue.
				x	Increases in employee contributions toward the cost of	\$176,255	The phase in of greater employee contributions to offset the substantial cost of health
					their health care insurance coverage.		care coverage will help reduce the burden on county taxpayers in future budgets.

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	10,656,370.09	9,167,681.25	9,167,681.25
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102		0.00	0.00
Total Surplus Anticipated	08-100	10,656,370.09	9,167,681.25	9,167,681.25
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	
County Clerk	08-105	775,027.00	908,750.00	781,544.09
Register of Deeds	08-105		0.00	
Surrogate	08-105	68,933.00	66,280.00	69,106.48
Sheriff	08-105	92,001.00	122,680.00	93,339.36
Fines	08-110	1,200.00	4,500.00	1,352.71
Interest on Investments and Deposits	08-113	105,000.00	95,000.00	106,713.51
Election Expenses Reimbursed by Municipalities	08-121	120,000.00	120,000.00	436,135.75
Motor Vehicle Fees	08-122	397,500.00	472,000.00	397,659.71
Fees from Public Health Nursing Agency	08-123	0.00	1,350,000.00	1,350,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Revenue for Housing State Inmates in the County Correctional Center	08-124		0.00	
Public Health Nursing Trust	08-125	162,500.00	750,000.00	1,000,000.00
Bail Bond Forfeitures	08-126	133,000.00	34,735.00	34,735.00
Medicaid Peer Grouping (PL 1985, CH 474)	08-127	575,000.00	575,000.00	1,044,093.78
Boarding Out-of-County Youth - Warren County Juvenile Retention & Rehabilitation Center	08-128		0.00	
School Election Expenses Reimbursed by Each School Board District	08-129	8,750.00	8,750.00	17,376.38
Total Section A: Local Revenues	08-001	2,438,911.00	4,507,695.00	5,332,056.77

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Franchise Tax on Life Insurance Companies (N.J.S.A. 54:18A)	09-220		0.00	
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	09-221	559,125.00	560,644.00	560,643.76
Permanent Disability - Patients in County Institutions (N.J.S.A. 44:7-38 et seq.)	09-222	9,625,000.00	11,550,000.00	10,077,678.40
Aging CCPED Medicaid Reimbursement	09-175	225,000.00	480,000.00	308,175.26
D.C.A. Reimbursement Constitutional Officers S & W	09-174	96,200.00	96,200.00	96,200.00
Dept. of Human Services, Div. of Temporary Assistance & Social Services	09-223	3,475,000.00	3,375,000.00	3,731,313.00
Total Section B: State Aid	09-001	13,980,325.00	16,061,844.00	14,774,010.42

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section C:				
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Social and Welfare Services (c.66 P.L. 1990)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Aid to Families with Dependent Children	09-230		0.00	
Division of Youth and Family Services	09-231	970,071.00	893,078.34	893,078.00
Supplemental Social Security Income	09-232	134,275.00	132,376.00	158,898.85
Psychiatric Facilities (c.73, P.L. 1990)	xxxxxx			xxxxxxxxxx
Maintenance of Patients in State Institutions for Mental Diseases	09-233	5,125,684.00	3,323,785.00	3,323,785.00
Maintenance of Patients in State Institutions for Mental Retarded	09-234	2,128,646.00	1,960,228.00	1,969,558.11
State Patients in County Psychiatric Hospital	09-235		0.00	
Board of County Patients in State and Other Institutions	09-236	29,297.00	13,552.00	12,649.37
Div. of Mental Health & Hospitals (DMH&H) Costs, Patients in Univ. of Med.				
& Dentistry of NJ (UMDNJ), Community Mental Center of Piscataway	09-237	1,708.00	1,456.00	0.00
Div. of Mental Health & Hospitals (DMHS) Costs, State Psychiatric Hospitals	09-238		0.00	735.00
Total Section C: State Assumption of Costs of County Social and Welfare Services				
and Psychiatric Facilities	09-002	8,389,681.00	6,324,475.34	6,358,704.33

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
				0.00
NJ Dept of DYFS Task Force Child Abuse & Neglect Forensic Interview Training	10-756		0.00	0.00
Area Plan Grant	10-801	578,140.00	895,653.00	895,653.00
Dept. of Law & Public Safety,Local Law Enforcement, Megan's Law Enforcement	10-730		4,898.00	4,898.00
Governor's Council on Alcoholism & Drug Abuse,Alliance to Prevent Alcoholism & Drug Abuse	10-775		171,866.00	171,866.00
US Dept. of Housing & Urban Development, Continuum of Care	10-821		10,000.00	10,000.00
Megan's Law Internet Registry	10-703		0.00	0.00
Dept of Law & Public Safety Body Armor Fund	10-782		11,031.70	11,031.70
			0.00	0.00
Dept of Community Affairs Small Cities Development Block Grant	10-857		0.00	0.00
Dept. of Environmental Protection, Septic Management Grant			0.00	0.00
NJ Juv Justice State Community Partnership Program & Family Court	10-773		291,635.00	291,635.00
Dept. of Environmental Protection, Clean Communities Program	10-791		73,662.44	73,662.44
Dept. of Environmental Protection, Environmental Health Act C.E.H.A.	10-722	23,595.00	129,000.00	129,000.00
Dept. of Environmental Protection, Solid Waste Administration	10-745		110,000.00	110,000.00
National Association of County & City Hlth Officials Medical Resrves Corp	10-752		3,500.00	3,500.00
New Jersey Historic Trust	10-741		0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Dept. of Health and Senior Services, Right-to-Know Grant	10-721		9,220.00	9,220.00
Dept. of Health and Senior Services, Co. Comprehensive Program, for Planning & Provision of Alcoholism & Abuse Services	10-774		225,543.00	225,543.00
St of NJ Historical Trust Morris Canal Inclined Plane #9 West	10-792		0.00	0.00
Dept. of Human Services, Div. of Youth & Family Services, Planning Grant	10-714		63,936.00	63,936.00
Dept. of Health & Senior Services, Case Management	10-712		0.00	0.00
Dept. of Human Services, Disability Service Program-Transportaion	10-701		517,564.00	517,564.00
Dept. of Human Services, Div. of Youth & Family Services, Title XX Coalition	10-772	161,326.00	161,326.00	161,326.00
Dept. of Human Services, Social Services for the Homeless	10-771		166,888.00	166,888.00
Dept. of Human Services, Personal Attendant Service Program	10-746	35,894.10	35,894.10	35,894.10
Dept. of Human Services, Work First New Jersey, Case Banking Equipment	10-745		8,000.00	8,000.00
Dept. of Human Services, Work First New Jersey Program	10-794		33,953.00	33,953.00
Dept. of Law & Public Safety, Homeland Security Generators	10-748		540,000.00	540,000.00
Dept. of Law & Public Safety, Div. of Crim. Just., Domestic Violence	10-710		7,897.00	7,897.00
Dept. of Law & Pub Safety, Div. of Crim Justice, Multi-Jurisdictional Narcotics Task Force	10-854		50,226.00	50,226.00
Dept. of Law & Public Safety, Homeland Security	10-715		31,000.00	31,000.00
Dept. of Human Services, Div. of Aging & Disability SHIP	10-724		18,000.00	18,000.00
Morris/Sussex/Warren Employment & Training Early Employment initiative	10-757	65,000.00	50,000.00	50,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Dept. of Law & Public Safety, Div. of Highway Safety, Summer Internship	10-831	20,850.00	20,284.00	20,284.00
Dept of Transportation Local Aid & Economic Development Morris Canal Restoration	10-835		0.00	0.00
Dept. of Law & Pub Safety, Logistics and Commodities Distribution Plan	10-762		0.00	0.00
Dept. of Children & Families Children System Of Care	10-853		36,475.00	36,475.00
Dot Div of Local Aid & Econ Deve Hwy Safety Imp	10-730		0.00	0.00
Dept. of Law & Pub Safety, Div. of Crim Justice, Multi-Jurisdictional Narcotics Task Force	10-854		0.00	0.00
Dept. of Law & Public Safety, Juv. Accountability Incentive Block Grant	10-802		3,438.00	3,438.00
Dept. of Law & Public Safety, Div. of Criminal Justice, Office of Insurance Fraud	10-856		137,804.00	137,804.00
Dept. of Law & Public Safety, Sexual Assault Nurse Examiner	10-750		56,825.00	56,825.00
NJ Transit Corp., Job Access & Reverse Commute Program	10-716	176,747.00	148,086.00	148,086.00
Dept. of Law & Public Safety, Juv. Detention Alternatives Initiative	10-800	120,000.00	120,000.00	120,000.00
Office of Em Mgmt Tele Comm Enhance 911 (OETS)General Assistance Grant	10-797		0.00	0.00
Office of Em Mgmt Tele Comm Enhance 911 (OETS)Equipment Grant	10-798		0.00	0.00
Mental Health Association in New Jersey Disaster Liason Grant	10-796		0.00	0.00
NJ Department of Law & Public Safety Project Vision	10-705		0.00	0.00
NJ Health Officers Association Mass Vaccination Exercise	10-717		0.00	0.00
Dept of Health & Senior Services,Spec. Child Health Serv.,Early Intervention Service Coordination	10-728		70,898.00	70,898.00
Dept. of Transport., Capital Transportation Program	10-729		1,997,800.00	1,997,800.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
NJ Department of Law & Public Safety, Division of State Police TOP OFF Exercise	10-756		0.00	0.00
NJ Department of Transportation Capital Transportation Program FY 05	10-731		0.00	0.00
NJ Department of Law & Public Safety Special Needs Shelter Planning and Support	10-832		0.00	0.00
St of NJ North Jersey Transportation Planning Authority Traffic Sign Inventory			0.00	0.00
NJ Office Homeland Security Hazard Mitigation	10-805		150,000.00	150,000.00
Dept Of Justice Community Oriented Policing Services(COP)	10-834		0.00	0.00
NJ Department of Health & Senior Services Healthy Community Development	10-712		0.00	0.00
NJ Department of Law & Public Safety Division of State Police Emergency Management Grant	10-752		104,680.00	104,680.00
NJ Juvenile Justice Commission Community Oriented Policing Services(COP)	10-841		0.00	0.00
NJ Law & Public Safety Stop Violence Against Women	10-715		0.00	0.00
NJ Health Officers Association(NJHOA) Emergency Notification Grant	10-791		0.00	0.00
NJDHSS-Right to Know Program	10-721		0.00	0.00
MJWA (Martins-Jacoby Watershed Association) Marble Hill Trail Improvements	10-709		0.00	0.00
NJ D.O.T.Federal Highway Admn Replacement	10-707		0.00	0.00
NJ Department of Health & Senior Services Regional Healthcare Preparedness exercises	10-724		0.00	0.00
NJ Departmetn of Health & Senior Services Bio-Terrorism Preparedness & Response	10-716		255,643.00	255,643.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
N.J. Transit Corporation, Section 5317 Grant	10-808		16,197.00	16,197.00
Dept. of Military & Veterans Affairs, for Veterans Transportation	10-777		7,000.00	7,000.00
Dept. of Law & Public Safety, Crime Victim Assistance	10-735		97,145.00	97,145.00
St of NJ Dept Human Services DYFS Adult Protective Services	10-763		0.00	0.00
N.J. Transit Corporation, Senior Citizen & Disabled Resident, Transportation Assist Prog	10-747	341,016.00	380,000.00	380,000.00
N.J. Transit Corporation, Section 5311 Grant	10-749		501,057.00	501,057.00
New Jersey State Council on the Arts, General Program Support	10-718	66,441.00	64,506.00	64,506.00
Dept. of Transport., Improvements Rt 519	10-754		0.00	0.00
Dept. of Transport., Improvements Rt 616	10-751		0.00	0.00
Dept. of Transport., Improvements Brass Castle Rd Rt 623	10-744		0.00	0.00
Dept. of Transport., Improvements Br 2100410	10-858		250,000.00	250,000.00
Dept. of Transport., Improvements Br 2100501	10-707		230,000.00	230,000.00
Dept. of Transport., Improvements Bridge 2101312	10-736		0.00	0.00
Dept. of Transport., Improvements Bridge 2301605	10-856		520,000.00	520,000.00
Dept. of Transport., Improvements Br 01006	10-740		450,356.00	450,356.00
New Jersey State Council for the Humanities, Poetry Support	10-743		0.00	0.00
New Jersey State Council on the Arts, Local Arts Program Support	10-744		8,000.00	8,000.00
Dept. of Transport., Improvements Cemetery Rd	10-740	0.00	0.00	0.00
Total Section D: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Serv - Public and Private Revenues Offset With Appropriations	10-001	1,589,009.10	9,246,887.24	9,246,887.24

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
General Capital Fund Balance	08-171	0.00	0.00	
Open Space Tax Fund	08-172	963,367.00	958,148.00	958,147.57
Capital Reserve for Library Expansion/Renovation	08-173		0.00	
Capital Reserve for Nursing			0.00	
Constitutional Officers - Increased Fees (P.L.2001, C.370):			0.00	
County Clerk	08-105	424,973.00	523,250.00	424,973.00
Register of Deeds	08-105		0.00	
Surrogate	08-105	85,067.00	58,720.00	85,067.00
Sheriff	08-105	62,999.00	82,320.00	62,999.00
Accumulated Absences Trust	08-176	65,000.00	105,000.00	105,000.00
Other Trust	08-177		0.00	
PCFA Interlocal Agreement		65,000.00	65,000.00	66,058.00
Weights & Measure Trust		115,000.00	135,000.00	135,000.00

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)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,781,406.00	1,927,438.00	1,837,244.57

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Summary of Revenues	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	10,656,370.09	9,167,681.25	9,167,681.25
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102		0.00	
3. Miscellaneous Revenues:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section A: Local Revenues	08-001	2,438,911.00	4,507,695.00	5,332,056.77
Total Section B: State Aid	09-001	13,980,325.00	16,061,844.00	14,774,010.42
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities	09-002	8,389,681.00	6,324,475.34	6,358,704.33
Total Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Serv - Public & Private Rev Offset With Appropriations	10-001	1,589,009.10	9,246,887.24	9,246,887.24
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,781,406.00	1,927,438.00	1,837,244.57
Total Miscellaneous Revenues	13-099	28,179,332.10	38,068,339.58	37,548,903.33
4. Receipts from Delinquent Taxes	15-499	0.00	0.00	0.00
5. Subtotal General Revenues (Items 1,2,3, and 4)	13-199	38,835,702.19	47,236,020.83	46,716,584.58
6. Amount to be Raised by Taxation - County Purpose Tax	07-190	71,788,357.00	71,252,994.00	71,252,994.00
7. Total General Revenues	13-299	110,624,059.19	118,489,014.83	117,969,578.58

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS						expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations	FCOA						
General Government							
General Adm. (incl. Purchasing):							
Salaries & Wages	20-100-1	388,625.00	384,300.00		389,600.00	373,943.92	15,656.08
Other Expenses	20-100-2	239,800.00	232,300.00		232,300.00	215,509.63	16,790.37
Personnel Department:							
Salaries & Wages	20-105-1	359,850.00	406,200.00		406,200.00	384,151.91	22,048.09
Other Expenses	20-105-2	95,443.00	112,232.00		112,232.00	93,456.15	18,775.85
Board of Chosen Freeholders:							
Salaries & Wages	20-110-1	73,001.00	73,001.00		73,001.00	70,203.19	2,797.81
Other Expenses	20-110-2	43,400.00	43,400.00		43,400.00	32,119.01	11,280.99
Risk Management							
Salaries & Wages	20-111-1	0.00	0.00		0.00	0.00	0.00
Other Expenses	20-111-2	0.00	0.00		0.00	0.00	0.00
Board of Elections:							
Salaries & Wages	20-125-1	382,000.00	408,400.00		408,400.00	377,922.20	30,477.80
Other Expenses	20-125-2	195,800.00	195,800.00		195,800.00	118,459.66	77,340.34

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
County Clerk:							
Salaries & Wages	20-120-1	472,000.00	467,600.00		467,600.00	426,586.91	41,013.09
Other Expenses	20-120-2	257,200.00	257,200.00		257,200.00	243,976.63	13,223.37
Treasurers/CFO:							
Salaries & Wages	20-130-1	582,000.00	611,200.00		611,200.00	539,808.29	71,391.71
Other Expenses	20-130-2	23,750.00	23,750.00		23,750.00	14,983.69	8,766.31
Audit	20-135-2	128,455.00	125,935.00		125,935.00	125,935.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Information Systems Division:							
Salaries & Wages	20-140-1	188,250.00	95,187.00		122,937.00	110,609.74	12,327.26
Other Expenses	20-140-2	709,000.00	775,000.00		775,000.00	656,461.84	118,538.16
Board of Taxation:							
Salaries & Wages	20-150-1	114,600.00	114,200.00		117,200.00	112,500.57	4,699.43
Other Expenses	20-150-2	54,150.00	54,150.00		54,150.00	51,992.03	2,157.97
County Counsel:							
Salaries & Wages	20-155-1				0.00	0.00	0.00
Other Expenses	20-155-2	520,000.00	520,000.00		520,000.00	489,034.25	30,965.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
County Surrogate:							
Salaries & Wages	20-160-1	340,225.00	335,200.00		342,400.00	328,279.57	14,120.43
Other Expenses	20-160-2	20,850.00	13,850.00		13,850.00	10,661.46	3,188.54
Engineer:							
Salaries & Wages	20-165-1	745,250.00	754,060.00		754,060.00	713,386.78	40,673.22
Other Expenses	20-165-2	10,075.00	10,075.00		10,075.00	7,750.36	2,324.64
Public Information:							
Salaries & Wages	20-170-1	150,600.00	147,600.00		151,400.00	145,443.11	5,956.89
Other Expenses	20-170-2	35,200.00	15,200.00		15,200.00	9,619.52	5,580.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Cultural & Heritage Commission							
(NJS 40:33A-6):							
Salaries and Wages	20-175-1	24,800.00	41,550.00		41,550.00	22,766.50	18,783.50
Other Expenses	20-175-2	37,021.00	36,620.00		36,620.00	22,502.51	14,117.49
Aid to Warren Co.Hist. & Genel.:							
Society Museum:							
Salaries & Wages	20-175-1				0.00	0.00	0.00
Other Expenses	20-175-2	4,750.00	4,750.00		4,750.00	4,750.00	0.00
Weights & Measures:							
Salaries & Wages	20-200-1	206,400.00	201,200.00		209,500.00	200,881.40	8,618.60
Other Expenses	20-200-2	4,185.00	4,185.00		4,185.00	2,517.91	1,667.09
War Vet. Burial & Grave Decor.:							
Salaries & Wages	20-385-1	12,225.00	11,990.00		11,990.00	8,719.67	3,270.33
Other Expenses	20-385-2	11,000.00	11,000.00		11,000.00	8,154.39	2,845.61
Total General Government		6,429,905.00	6,487,135.00		6,542,485.00	5,923,087.80	619,397.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Land Use Administration							
Planning Board:							
Salaries & Wages	21-180-1	456,200.00	449,400.00		452,600.00	435,814.02	16,785.98
Other Expenses	21-180-2	38,750.00	43,750.00		43,750.00	42,127.33	1,622.67
Total Land Use Administration		494,950.00	493,150.00	0.00	496,350.00	477,941.35	18,408.65

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Code Enforcement & Administration							
Total Code Enforcement & Adm.		0.00	0.00	0.00	0.00	0.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Insurances							
Insurance (PL 1986, C3):							
Insurance on Bldg. & Motor Veh.			0.00		0.00		
and Surety Bond Premiums	23-210-1	1,267,389.00	1,290,600.00		1,279,813.00	1,144,559.53	135,253.47
					0.00		
Workmen's Compensation	23-215-2	1,295,711.00	1,375,000.00		1,385,787.00	1,385,787.00	0.00
					0.00		
Group Ins.Plan for Employees	23-220-2	14,920,000.00	15,175,000.00		15,175,000.00	14,257,475.25	657,524.75
Total Insurances		17,483,100.00	17,840,600.00	0.00	17,840,600.00	16,787,821.78	792,778.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety							
Communications Center:							
Salaries & Wages	25-250-1	2,113,850.00	2,059,030.00		2,059,030.00	1,955,790.78	103,239.22
Other Expenses	25-250-2	546,000.00	546,000.00		564,000.00	556,281.95	7,718.05
Public Safety:							
Salaries & Wages	25-252-1	269,875.00	260,425.00		277,925.00	265,878.55	12,046.45
Other Expenses	25-252-2	15,000.00	10,900.00		10,900.00	8,239.67	2,660.33
Office of Emergency Management:							
Salaries & Wages	25-252-1	112,000.00	108,100.00		112,900.00	108,992.11	3,907.89
Other Expenses	25-252-2	23,700.00	18,700.00		18,700.00	15,724.57	2,975.43
Aid to Vol. Fire Co. & Emer. Sq.:							
Other Expenses	25-260-2	190,000.00	165,000.00		165,000.00	161,000.00	4,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Sheriff's Office:							
Salaries & Wages	25-270-1	1,529,500.00	1,499,750.00		1,499,750.00	1,429,232.13	70,517.87
Other Expenses	25-270-2	71,500.00	71,500.00		71,500.00	63,384.36	8,115.64
County Medical Examiner:							
Other Expenses	25-272-2	267,750.00	262,500.00		262,500.00	207,468.78	55,031.22
Prosecutor's Office:							
Salaries & Wages	25-275-1	4,343,569.00	4,216,637.00		4,216,637.00	4,047,852.98	168,784.02
Other Expenses	25-275-2	392,467.00	439,500.00		439,500.00	404,161.27	35,338.73
Juvenile Ret. & Rehab. Center:							
Salaries & Wages	25-277-1				0.00	0.00	0.00
Other Expenses	25-277-2	570,000.00	570,000.00		345,000.00	268,152.00	76,848.00
Jail:					0.00		
Salaries & Wages	25-280-1	5,612,750.00	5,466,658.00		5,594,658.00	5,327,066.86	267,591.14
Other Expenses	25-280-2	2,395,310.00	2,395,310.00		2,620,310.00	2,482,258.75	138,051.25
Total Public Safety		18,453,271.00	18,090,010.00		18,258,310.00	17,301,484.76	956,825.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public Works							
Roads:							
Salaries & Wages	26-290-1	3,068,200.00	3,031,600.00		3,031,600.00	2,801,184.59	230,415.41
Other Expenses	26-290-2	2,218,955.00	2,239,055.00		2,279,055.00	2,263,614.43	15,440.57
Bridges:							
Salaries & Wages	26-295-1	678,825.00	667,700.00		684,700.00	654,871.65	29,828.35
Other Expenses	26-295-2	84,500.00	84,500.00		84,500.00	54,901.16	29,598.84
Recycling:							
Salaries & Wages	26-305-1				0.00	0.00	0.00
Other Expenses	26-305-2				0.00	0.00	0.00
Buildings & Grounds:							
Salaries & Wages	26-310-1	1,294,600.00	1,281,080.00		1,206,080.00	1,105,261.81	100,818.19
Other Expenses	26-310-2	985,650.00	946,400.00		981,400.00	955,215.33	26,184.67

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Shade Tree Commission:							
Other Expenses	26-300-2	14,250.00	14,250.00		14,250.00	12,359.09	1,890.91
Mosquito Extermination Comm.:							
(NJS 26:9-13 et seq.)							
Other Expenses	26-320-2	792,577.00	779,529.00		779,529.00	779,529.00	0.00
Public Works							
Salaries & Wages	26-299-1		0.00				
Other Expenses	26-299-2		0.00				
Total Public Works		9,137,557.00	9,044,114.00	0.00	9,061,114.00	8,626,937.06	434,176.94

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Health & Human Services							
County Health Service Interlocal							
Agreement (NJS 40:8A-1):							
Salaries & Wages	27-320-1	1,490,850.00	3,138,400.00		3,130,400.00	2,496,976.68	358,423.32
Other Expenses	27-320-2	194,668.00	352,915.00		360,915.00	261,382.43	99,532.57
Dept. of Hum. Serv., Div. of Sr. Serv.:							
Salaries & Wages	27-352-1	462,000.00	517,430.00		517,430.00	490,386.37	27,043.63
Other Expenses	27-352-2	165,758.00	345,399.00		345,399.00	160,826.85	59,572.15
Nutrition Program:							
Salaries & Wages	27-354-1	16,800.00	15,200.00		15,200.00	1,650.00	13,550.00
Other Expenses	27-354-2	237,929.00	341,942.00		341,942.00	231,203.07	110,738.93
Warren Haven:							
Salaries & Wages	27-350-1	5,773,375.00	6,604,636.00		6,509,636.00	5,363,598.21	521,037.79
Other Expenses	27-350-2	3,783,532.00	4,224,478.00		4,224,478.00	3,551,734.64	457,743.36

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Youth Shelter:							
Other Expenses	27-348-2	80,000.00	80,000.00		80,000.00	54,012.00	25,988.00
Dept. of Hum. Serv., Contract. Adm.:							
Salaries & Wages	27-355-1	195,000.00	340,300.00		340,300.00	313,599.17	26,700.83
Other Expenses	27-355-2	31,965.00	31,965.00		126,965.00	15,805.66	111,159.34
Psychiatric Facil. (c 73, PL 1990)							
Maint. for Mental Diseases:							
Other Expenses - Local	27-355-2	1,339,650.00	812,642.00		812,642.00	812,642.00	0.00
Other Expenses - State	27-355-2	2,128,646.00	1,960,228.00		1,960,228.00	1,960,228.00	0.00
Psychiatric Facil. (c 73, PL 1990)							
Maint. of Pat. in State Instit.							
for Mentally Retarded:							
Other Expenses - State	27-355-2	5,125,684.00	3,323,785.00		3,323,785.00	3,323,785.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
NJ Bureau of Childrens Services:							
Other Expenses - State	27-347-2	970,071.00	893,079.00		893,079.00	893,078.00	1.00
Dept.of Hum. Serv., Div. of Temp.							
Asst. & Social Services:							
Salaries & Wages	27-345-1	2,782,000.00	2,785,300.00		2,785,300.00	2,501,974.31	283,325.69
Other Expenses	27-345-2	809,909.00	793,676.00		853,676.00	819,753.65	33,922.35
County Adjuster:							
Salaries & Wages	27-357-1	57,800.00	56,880.00		63,680.00	59,496.55	4,183.45
Other Expenses	27-357-2	44,200.00	44,200.00		44,200.00	28,575.14	15,624.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Hlth. & Hum. Serv.	27-360-2	163,000.00	154,500.00		154,500.00	153,875.00	625.00
(NJSA 30:4D6.9)							
Human Service Prog.	27-360-2	129,748.00	126,918.00		148,163.00	148,163.00	0.00
(NJSA30:14-11)							

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Human Serv. Prog. (NJSA 40:23-8.14)	27-360-2	45,264.00	40,596.00		45,264.00	45,264.00	0.00
Mental/Health Serv. (NJSA 40:13-2):	27-360-2	116,894.00	165,470.00		165,470.00	99,800.40	65,669.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(Adult) Mental/Health Services	27-360-2	427,661.00	411,053.00		444,365.00	434,955.00	9,410.00
(NJSA 40:5-.2.9 & 30:9A-1)							
Youth Services (NJSA 40:5-2.9):	27-360-2	61,373.00	41,608.00		99,873.00	98,373.00	1,500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Substan. Abuse Serv. NJSA 30:9-12.16)	27-360-2	91,060.00	84,855.00		117,365.00	76,504.00	40,861.00
Psychiatric Facilities (c 73, PL 1990)							
Pat. in Univ, of Med. & Dent. of N.J.							
(UMDNJ), Comm. Ment.Hlth .Ctr.	27-355-2		0.00		0.00	0.00	0.00
Of Piscataway							
Total Health & Human Services		26,724,837.00	27,687,455.00	0.00	27,904,255.00	24,397,642.13	2,266,612.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Parks & Recreation							
Total Parks & Recreation		0.00	0.00	0.00	0.00	0.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Education							
Warren Co. Community College							
(NJS 18A:64A-30 et seq.):							
Other Expenses	29-395-2	1,952,106.00	1,877,106.00		1,877,106.00	1,877,106.00	0.00
Reimb.for Resid. Attend. Out-of-							
Co. 2 Yr. Coll. (NJS 18A:64A-23):							
Other Expenses	29-396-2	292,500.00	292,500.00		292,500.00	191,441.22	101,058.78
Contrib. to War. Co. Soil Conserv.							
District (NJS 4:24-22 (I):							
Other Expenses	29-398-2	81,000.00	81,000.00		81,000.00	81,000.00	0.00
Co. Extension Serv. - Farm & Home:							
Salaries & Wages	29-399-1	141,000.00	150,715.00		152,315.00	146,272.19	6,042.81
Other Expenses	29-399-2	181,678.00	146,993.00		146,993.00	96,628.22	50,364.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Warren County Vocational School:							
Other Expenses	29-400-2	3,995,172.00	3,995,172.00		3,995,172.00	3,995,172.00	0.00
Reimb for Resid.Attend. Out-of-							
Co. Voc.Sch.(NJS 18A:54A-23.4):							
Other Expenses	29-401-2	5,000.00	5,000.00		5,000.00	0.00	5,000.00
Ofc. of Superintendent of Schools:							
Salaries & Wages	29-405-1	113,300.00	110,200.00		110,200.00	99,155.23	11,044.77
Other Expenses	29-405-2	12,355.00	12,355.00		12,355.00	3,400.48	8,954.52
Special Schools Services:							
Other Expenses	29-404-2	186,268.00	186,268.00		186,268.00	186,268.00	0.00
Total Education		6,960,379.00	6,857,309.00	0.00	6,858,909.00	6,676,443.34	182,465.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Other Operations Functions							
Prov. for Salary Adj. & New Emp.	30-425-1	382,500.00	477,650.00		15,400.00	0.00	15,400.00
Total Other Operations		382,500.00	477,650.00	0.00	15,400.00	0.00	15,400.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Utilities Exp. and Bulk Purchases							
Electricity	31-430-2	1,035,000.00	1,070,000.00		990,000.00	817,590.40	172,409.60
Street Lighting	31-435-2						0.00
Telephone (exclud. equip. acq.)	31-440-2	935,000.00	850,000.00		930,000.00	867,293.87	62,706.13
Water	31-445-2	118,800.00	115,000.00		115,000.00	111,904.80	3,095.20
Gas (natural or propane)	31-446-2						0.00
Fuel Oil	31-447-2	675,000.00	679,600.00		679,600.00	597,971.70	81,628.30
Telecommunications Costs	31-450-2						0.00
Sewerage Processing & Disposal	31-455-2	322,500.00	318,725.00		318,725.00	295,709.59	23,015.41
Gasoline	31-460-2	685,000.00	762,500.00		762,500.00	687,435.86	75,064.14
Total Utilities		3,771,300.00	3,795,825.00	0.00	3,795,825.00	3,377,906.22	417,918.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Unclassified:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Unclassified			0.00	0.00	0.00	0.00	0.00
Subtotal Operations	34-200	89,837,799.00	90,773,248.00	0.00	90,773,248.00	83,569,264.44	5,703,983.56

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Dept. of Env. Prot., Solid Waste Administra	41-745		110,000.00		110,000.00	110,000.00	0.00
Dept. of Transport., Capital							
Transportation Program	41-729		1,997,800.00		1,997,800.00	1,997,800.00	0.00
Area Plan Grant	41-801	578,140.00	895,653.00		895,653.00	895,653.00	0.00
N.J. Transit Corp., Sr. Cit. & Disab.							
Residents Transport. Asst.Prog.	41-747	341,016.00	380,000.00		380,000.00	380,000.00	0.00
Gov't Council on Alcohol. & Drug							
Abuse, Alliance Prev. Alcohol & Drug	41-775		171,866.00		171,866.00	171,866.00	0.00
Dept. of Env. Prot., Clean Comm.	41-791		73,662.44		73,662.44	73,662.44	0.00
Dept. of Law & Pub. Safe.,							
Body Armor Replacement	41-782		11,031.70		11,031.70	11,031.70	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Dept. of Hum. Serv., Div. of Youth & Family Services, Title XX Coalition	41-772	161,326.00	161,326.00		161,326.00	161,326.00	0.00
Dept. of Hum. Serv., Social Serv. for the Homeless	41-771		166,888.00		166,888.00	166,888.00	0.00
Dept.of Human Services, Div of Aging & Disability SHIP	41-724		18,000.00		18,000.00	18,000.00	0.00
State/Comm. Partnership Gt. Prog. (PL 1955, C282) & the Family Ct.	41-773		291,635.00		291,635.00	291,635.00	0.00
Dept. of Hum.Serv., Division Of Disability Services #13ALWN	41-701		517,564.00		517,564.00	517,564.00	0.00
Dept. of Hum.Services Personal Attendant Service Program	41-746	35,894.10	35,894.10		35,894.10	35,894.10	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Dept.of Health & Sr. Services,							
Right-To-Know	41-721		9,220.00		9,220.00	9,220.00	0.00
Dept.of Hlth. & Sr. Serv., Co.Comp.							
Prog. for Plan. & Prov. of Alcohol.							
& Drug Abuse	41-774		225,543.00		225,543.00	225,543.00	0.00
New Jersey Historical Trust							
Morris Canal Inclined Plane #9 West	41-728		0.00		0.00	0.00	0.00
Dept. of Law & Pub. Safe., Div. of							
Higway Safety, Summer Internship	41-831	20,850.00	20,284.00		20,284.00	20,284.00	0.00
Dept. of Law & Pub. Safe.,							
Homeland Security	41-715		31,000.00		31,000.00	31,000.00	0.00
US Dept. of Hous.&Urban Dev.,Continuum o	41-821		10,000.00		10,000.00	10,000.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Division of Youth & Family Services							
Planning Grant	41-714		63,936.00		63,936.00	63,936.00	0.00
Dept. of Transport., Improvements							
Br 2100410 Improvements	41-858		250,000.00		250,000.00	250,000.00	0.00
Dept of Human Services, Work First NJ							
Case Banking Equipment	41-745		8,000.00		8,000.00	8,000.00	0.00
Dept. of Comm. Aff., Div. of Hous.,							
Small Cities Comm. Block Grant	41-857		0.00		0.00	0.00	0.00
Dept. of Law & Pub. Safe., Div. of							
Crim.Just., Office of Ins. Fraud	41-856		137,804.00		137,804.00	137,804.00	0.00
Dept of Law & Public Safety							
Homeland Security Generators	41-748		540,000.00		540,000.00	540,000.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
National Association of County & City							
Health Officials Medical Reserves Corp	41-752		3,500.00		3,500.00	3,500.00	0.00
Dept of Children & Families							
I Children System of Care	41-853		36,475.00		36,475.00	36,475.00	0.00
Dept. of Envir. Prot., Envir. Hlth .Act	41-722	23,595.00	129,000.00		129,000.00	129,000.00	0.00
St of NJ Dept Human Services DYFS							
Adult Protective Services	41-763		0.00		0.00	0.00	0.00
Dept. of Milit. & Vet. Aff., for Vet. Trans.	41-777		7,000.00		7,000.00	7,000.00	0.00
Dept. of Hlth. & Sr. Services							
Child Health Services Case Managemen	41-728		70,898.00		70,898.00	70,898.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Department of Transportation							
Improvements Bridge 2101312	41-835		0.00		0.00	0.00	0.00
NJ Homeland Security	41-805		150,000.00		150,000.00	150,000.00	0.00
F							
NJ Coun. on the Arts, General Arts Prog.	41-718	66,441.00	64,506.00		64,506.00	64,506.00	0.00
Dept. of Hum. Serv., Work First							
New Jersey Program	41-794		33,953.00		33,953.00	33,953.00	0.00
Dept of Health & Sr Services							
Bio-Terrorism Preparedness Response	41-716		255,643.00		255,643.00	255,643.00	0.00
NJ Coun. on the Arts, Local Prog.	41-744		8,000.00		8,000.00	8,000.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Dept. of Law & Pub Safe., Div. of							
Crim.Just., Multi-Juris. Narcot. Task	41-854		50,226.00		50,226.00	50,226.00	0.00
Dept. of Health & Sr. Services,	41-792		0.00		0.00	0.00	0.00
Regional Healthcare Emerg Preparedness							
Dept of Law & Pub Safe., Megan's Law	41-730		4,898.00		4,898.00	4,898.00	0.00
NJ Transit Corp., Section 5311	41-749		501,057.00		501,057.00	501,057.00	0.00
Dept. of Law & Pub. Safe., Juvenile							
Accountability Incentive Block Gt.	41-802		3,438.00		3,438.00	3,438.00	0.00
NJ Transit Corp., Section 5317							
Capital Grant	41-808		16,197.00		16,197.00	16,197.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Dept. of Law & Public Safety							
Stop Violence Against Women	41-744		0.00		0.00	0.00	0.00
North Jersey Transp Planning Authority							
Traffic Sign Inventory	41-703		0.00		0.00	0.00	0.00
NJ State Council on Humanities							
Poetry Support	41-751		0.00		0.00	0.00	0.00
NJ Dept of Law & Public Safety							
Division of State Police	41-752		104,680.00		104,680.00	104,680.00	0.00
NJ Transit Corp.,Job Acc.& Reverse							
Commute Prog. (Rt. 57 Shuttle)	41-716	176,747.00	148,086.00		148,086.00	148,086.00	0.00
Dept. of Law & Pub. Safety							
Juvenile Detention Alternatives	41-800	120,000.00	120,000.00		120,000.00	120,000.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Dept. of Law & Pub Safe., Div. of							
Crim.Just., Domestic Violence	41-710		7,897.00		7,897.00	7,897.00	0.00
Dept. of Transport., Improvements	10-754		0.00		0.00	0.00	0.00
Cemetery Rd							
Dept. of Law & Pub Safe., Div. of							
Crim.Just., Crime Victim Assistance	41-735		97,145.00		97,145.00	97,145.00	0.00
Department of Transportation State Aid							
Discretionary Program Rt 519 & 646	41-835		0.00		0.00	0.00	0.00
Dept. of Law & Pub. Safety							
Div. of Crim. Just., S.A.N.E.	41-750		56,825.00		56,825.00	56,825.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Morris/Sussex/Warren Employment & Training Services Early Employment Initi	41-757	65,000.00	50,000.00		50,000.00	50,000.00	0.00
Dept. of Transport., Local Aid							
Economic Dev Morris Canal Restoration	41-772		0.00		0.00	0.00	0.00
Dept. of Transport., Improvements							
Bridge 01006	41-740		450,356.00		450,356.00	450,356.00	0.00
Dept. of Transport., Improvements							
Bridge 2100501	41-707		230,000.00		230,000.00	230,000.00	0.00
Dept. of Transport., Improvements							
Br 2101605	41-856		520,000.00		520,000.00	520,000.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues - (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Match.Funds for Grant & Aid - Hand.							
Person's Recreat.I Act-Co. Match	41-700		0.00		0.00	0.00	0.00
Match.Funds for Grant & Aid	41-700	15,092.00	15,092.00		15,092.00	15,092.00	0.00
Match.Funds for Grant & Aid NJ Transit5311		163,559.00	163,559.00		163,559.00	163,559.00	0.00
Match. Funds for Grant & Aid-Area Pl.							
Gt.-Tit.III - Nut. Prog.-Co. Match	41-700		0.00		0.00	0.00	0.00
Total Pub. and Priv. Programs Offset	40-999	1,767,660.10	9,425,538.24	0.00	9,425,538.24	9,425,538.24	0.00
Total Operations (Item 8(A))	34-199	91,605,459.10	100,198,786.24		100,198,786.24	92,994,802.68	5,703,983.56
B. Contingent	35-470	5,000.00	5,000.00		5,000.00	0.00	5,000.00
Total Operations Including Contingent	34-201	91,610,459.10	100,203,786.24		100,203,786.24	92,994,802.68	5,708,983.56
Detail:							
Salaries & Wages	34-201-1	34,933,820.00	37,288,779.00		36,882,779.00	33,420,257.95	2,562,521.05
Other Expenses (Includes Contingent)	34-202-2	56,676,639.10	62,915,007.24		63,321,007.24	59,574,544.73	3,146,462.51

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Pub.and Priv.Programs Offset	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
by Revenues:							
Total Capital Improvements	44-999	7,968,780.00	6,871,700.00	0.00	6,871,700.00	6,871,700.00	0.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS						expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(D) County Debt Service	FCOA						
1. Payment of Bond Principal:	xxxxxx						xxxxxxxxxx
(a) Park Bonds	45-920-1	805,000.00	780,000.00		780,000.00	780,000.00	xxxxxxxxxx
(b) County College Bonds	45-920-2	400,000.00	390,000.00		390,000.00	390,000.00	xxxxxxxxxx
(c) State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	45-920-3	400,000.00	390,000.00		390,000.00	390,000.00	xxxxxxxxxx
(d) Vocational School Bonds	45-920-4	295,000.00	280,000.00		280,000.00	280,000.00	xxxxxxxxxx
(e) Other Bonds	45-920-5	540,000.00	520,000.00		520,000.00	520,000.00	xxxxxxxxxx
2. Pay. of Bond Anticip. Notes	45-925		0.00		0.00	0.00	xxxxxxxxxx
3. Interest on Bonds:	xxxxxx						xxxxxxxxxx
(a) Park Bonds	45-930-1	56,650.00	76,430.00		76,430.00	76,430.00	xxxxxxxxxx
(b) County College Bonds	45-920-2	159,125.00	170,643.76		170,643.76	170,643.76	xxxxxxxxxx
(c) State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	45-930-3	159,125.00	170,643.76		170,643.76	170,643.76	xxxxxxxxxx
(d) Vocational School Bonds	45-930-4	11,062.50	21,142.50		21,142.50	21,142.50	xxxxxxxxxx
(e) Other Bonds	45-930-5	20,250.00	38,970.00		38,970.00	38,970.00	xxxxxxxxxx
4. Interest on Notes:	45-935-1						xxxxxxxxxx
(a) State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	45-935-2						xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) County Debt Service (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
5. Green Trust Loan Program:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940	101,717.59	101,717.57		101,717.57	101,717.57	xxxxxxxxxx
							xxxxxxxxxx
6. Open Space Property Acquisition:							xxxxxxxxxx
	45-940-2						xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Total County Debt Service	45-999	2,947,930.09	2,939,547.59	0.00	2,939,547.59	2,939,547.59	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges and Statutory Expenditures - County	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorization	46-870		0.00	xxxxxxxxxx	0.00		xxxxxxxxxx
Special Emergency Authorizations- 5 uears (N.J.S. 40A:4-55 & 40A:4-55.8)	46-875		0.00	xxxxxxxxxx	0.00		xxxxxxxxxx
Special Emergency Authorizations- 3 years (N.J.S. 40A:4-55.1 & 40A:55.13)	46-871		0.00	xxxxxxxxxx	0.00		xxxxxxxxxx
Deferred Charges Unfunded:	46-890		0.00	xxxxxxxxxx	0.00		xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
TOTAL DEFERRED CHARGES	46-999		0.00	xxxxxxxxxx	0.00	0.00	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges and Statutory Expenditures - County (continued)	FCOA					expended 2014	
		for 2015	for 2014	Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(2) Statutory Expenditures:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution to:							
Public Employee' Retire. System	36-471	3,449,202.00	3,575,190.57		3,575,190.57	3,230,713.26	344,477.31
Social Security System	36-472	2,716,520.13	2,941,252.00		2,941,252.00	2,552,228.14	389,023.86
County Pension and Retirement Fund	36-476						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	370,000.00	325,000.00		325,000.00	230,159.77	94,840.23
Police & Firemen's Retire. System of N.J.	36-475	1,483,046.00	1,460,685.00		1,460,685.00	1,383,916.69	76,768.31
Public Employees' Retire.Sys. - Retro	36-478	28,121.87	120,773.00		120,773.00	120,773.00	0.00
Pol. & Firemen's Ret.Sys.of N.J.-E.R.I.	36-479				0.00		0.00
Defined Contribution Retirement Program	36-477	50,000.00	51,080.43		51,080.43	32,048.79	19,031.64
Total Statutory Expenditures	36-999	8,096,890.00	8,473,981.00	0.00	8,473,981.00	7,549,839.65	924,141.35
Total Deferred Charges and Statutory Expenditures - County	34-209	8,096,890.00	8,473,981.00	xxxxxxxxxx	8,473,981.00	7,549,839.65	924,141.35
(F) Judgements	37-480	0.00	0.00	xxxxxxxxxx			xxxxxxxxxx
(G) Cash Deficit of Preceding Year	46-885	0.00	0.00	xxxxxxxxxx			xxxxxxxxxx
9. Total General Appropriations	34-499	110,624,059.19	118,489,014.83	0.00	118,489,014.83	110,355,889.92	6,633,124.91

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS						expended 2014	
				Total for 2014 Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations	FCOA	for 2015	for 2014				
(A) Operations:							
Subtotal Operations	34-200	89,837,799.00	90,773,248.00		90,773,248.00	83,569,264.44	5,703,983.56
Pub. & Priv. Progs Offset by Revs.	40-999	1,767,660.10	9,425,538.24		9,425,538.24	9,425,538.24	0.00
Revenues							
Tot.Oper. Includes Conting.	34-201	91,610,459.10	100,203,786.24		100,203,786.24	92,994,802.68	5,708,983.56
(C) Capital Improvements	44-999	7,968,780.00	6,871,700.00		6,871,700.00	6,871,700.00	0.00
(D) County Debt Service	45-999	2,947,930.09	2,939,547.59		2,939,547.59	2,939,547.59	0.00
(E) (1) Total Deferred Charges		0.00	0.00		0.00	0.00	0.00
(E) (2) Total Statutory Expend.	36-999	8,096,890.00	8,473,981.00		8,473,981.00	7,549,839.65	924,141.35
Total Deferred Charges and							
Statutory Expenditures - Co.	34-209	8,096,890.00	8,473,981.00		8,473,981.00	7,549,839.65	924,141.35
(F) Judgements	37-480	0.00	0.00		0.00	0.00	0.00
(G) Cash Deficit	46-885	0.00	0.00		0.00	0.00	0.00
Total General Appropriations	34-499	110,624,059.19	118,489,014.83	0.00	118,489,014.83	110,355,889.92	6,633,124.91

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2015 from Motor Vehicle Fines; Solid Fuel Licenses and Poultry Licenses; Bequest, Escheat; Unemployment Compensation Insurance; Reimbursement for Sale of Gasoline to State Automobiles;

Housing and Community Development and Rent Assistance Programs, Environmental Quality & Enforcement Fund, Office on Aging-Newsletter Trust
Fund, Weights & Measures Department Trust Fund, Open Space Recreation, Farmland & Historic Preservation Trust Fund, Self Insurance Program Trust Fund,
County Clerk's Fees Trust Fund, Board of Taxation Fees Trust Fund, Disposal of Forfeited Property-Prosecutor's Office Trust Fund, Office on Aging
Coordinated Countywide Meals at Home Program Trust Fund, Cultural & Heritage Commission Trust Fund, Sheriff Trust Fund, Accumulated Absences Trust Fund,
Snow Removal Trust Fund, County Litigation Trust Fund, Child Advocacy Center Donations, Surrogate's Office-Return Fees

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)

DEDICATED UTILITY BUDGET

11. DEDICATED REVENUES FROM UTILITY	FOCA	Anticipated		Realized in 2014
		2015	2014	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	0.00	0.00	0.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Deficit (General Budget)	08-549			
Total Utility Revenues	9107-00	0.00	0.00	0.00

DEDICATED UTILITY BUDGET

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries and Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxx
Payment of Bond Anticipation and Capital Notes	55-521						xxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxx
							xxxxxxxxxx

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
DEFERRED CHARGES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			xxxxxxxxxx			xxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
TOTAL..... UTILITY APPROPRIATIONS	9209-00	0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	11101-00	24,647,983.92
State Road Aid Allotments Receivable	11102-00	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivables	11103-00	290,816.02
Other Receivables	11106-00	1,210,518.86
Deferred Charges Required to be in 2011 Budget	11107-00	
Deferred Charges Required to be in Budgets Subsequent to 2011	11108-00	
Total Assets	11109-00	26,149,318.80
LIABILITIES, RESERVES, AND SURPLUS		
Cash Liabilities	21101-00	9,221,345.23
Reserves for Receivables	21102-00	1,501,334.88
Surplus	21103-00	15,426,638.69
Total Liabilities, Reserves and Surplus	21104-00	26,149,318.80

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN
CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	23101-00	13,378,953.20	12,189,210.84
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2011 100% 2010 100%)	23102-00	71,252,994.00	68,957,356.00
Delinquent Taxes	23103-00		
Other Revenues and Additions to Income	23104-00	50,281,775.96	47,888,925.12
Total Funds	23105-00	134,913,723.16	129,035,491.96
EXPENDITURES AND TAX REQUIREMENTS:			
Budget Appropriations	23106-00	118,489,014.83	114,480,669.84
Other Expenditures and Deductions from Income	23110-00	998,069.64	1,175,868.92
Total Expenditures and Tax Requirements	23111-00	119,487,084.47	115,656,538.76
Less: Expenditures to be Raised by Future Taxes	23112-00		
Total Adjusted Expenditures and Tax Requirements	23113-00	119,487,084.47	115,656,538.76
Surplus Balance - December 31st	23114-00	15,426,638.69	13,378,953.20

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	23115-00	15,426,638.69
Current Surplus Anticipated in 2015 Budget	23116-00	10,656,370.09
Surplus Balance Remaining	23117-00	4,770,268.60

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The County of Warren must adopt a Capital Budget and Capital Improvement Program for the period 2015 through 2020. The Capital Budget must set for the Capital Projects that will be undertaken during the 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.

A copy of the County’s Proposed 2015 Capital Budget has been provided on Sheet 39b. Sheet 39c is a listing of all Capital Projects presently being considered for funding over the next six (6) years (Anticipated Project Schedule and Funding Requirements). A Summary of Anticipated Funding Sources and Amounts for each project has been provided on Sheet 39d. These Capital Projects have been incorporated into the Budget as a part of an on-going program to better serve the population of Warren County.

2015 CAPITAL BUDGET (Current Year Action)

COUNTY OF WARREN, NJ

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING FOR CURRENT YEAR					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appro- priation	5b Capital Improve -ment Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
ROAD RESURFACING PROGRAM	1-01	17,462,950		996,950		0	1,997,800	0	14,468,200
ROAD & DRAINAGE IMPROVEMENTS	2-01	9,135,000		1,260,000		0	0	0	7,875,000
BRIDGE & CULVERT IMPROVEMENTS	3-01	6,100,000		1,700,000		0	1,000,000	0	3,400,000
EQUIPMENT. & FURNISHINGS	4-01	1,409,665		674,165		0	235,500	0	500,000
BUILDINGS. & GROUNDS IMPROV.	5-01	9,514,038		1,913,000	0	0	676,035	0	3,600,000
SPECIAL VEHICLES & EQUIPMENT	6-01	3,950,000		574,665		0	37,835	0	3,337,500
BUILDING & LAND ACQUISITIONS	7-01	1,675,000		850,000		0	0	0	825,000
CAPITAL IMPROVEMENT FUND		3,025,000		0		0	0	0	3,025,000
TOTALS - ALL PROJECTS		52,271,653	0	7,968,780	0	0	3,947,170	0	37,030,700

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

COUNTY OF WARREN, NJ

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
ROAD RESURFACING PROGRAM	1-01	17,462,950	Six Years	2,994,750	2,818,200	2,875,000	2,925,000	2,925,000	2,925,000
ROAD & DRAINAGE IMPROVEMENTS	2-01	9,135,000	Six Years	1,260,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000
BRIDGE & CULVERT IMPROVEMENTS	3-01	6,100,000	Six Years	2,700,000	675,000	625,000	650,000	725,000	725,000
EQUIPMENT. & FURNISHINGS	4-01	1,409,665	Six Years	909,665	100,000	100,000	100,000	100,000	100,000
BUILDINGS. & GROUNDS IMPROV.	5-01	9,514,038	Six Years	2,589,035	725,000	675,000	725,000	725,000	750,000
SPECIAL VEHICLES & EQUIPMENT	6-01	3,950,000	Six Years	612,500	635,000	637,500	685,000	680,000	700,000
BUILDING & LAND ACQUISITIONS	7-01	1,675,000	Six Years	850,000	150,000	175,000	170,000	150,000	180,000
CAPITAL IMPROVEMENT FUND		3,025,000	Six Years	0	400,000	750,000	625,000	625,000	625,000
TOTALS - ALL PROJECTS		52,271,653		11,915,950	7,078,200	7,412,500	7,455,000	7,505,000	7,580,000

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

COUNTY OF WARREN, NJ										
1 PROJECT TITLE	BUDGET APPROPRIATIONS			4 Capital Improve -ment Fund	5 Capital Surplus	6 Grants in Aid and Other Funds	BONDS AND NOTES			
	2 ESTIMATED TOTAL COST	3a CURRENT YEAR 2015	3b FUTURE YEARS				7a General	7b Self Liqui- dating	7c Assess- ment	7d School
ROAD RESURFACING PROGRAM	17,462,950	996,950	14,468,200	0	0	1,997,800	0	0	0	0
ROAD & DRAINAGE IMPROVEMENTS	9,135,000	1,260,000	7,875,000	0		0	0	0	0	0
BRIDGE & CULVERT IMPROVEMENTS	6,100,000	1,700,000	3,400,000	0	0	1,000,000	0	0	0	0
EQUIPMENT. & FURNISHINGS	1,409,665	674,165	500,000	0	0	235,500	0	0	0	0
BUILDINGS. & GROUNDS IMPROV.	9,514,038	1,913,000	3,600,000	0	0	676,035	0	0	0	0
SPECIAL VEHICLES & EQUIPMENT	3,950,000	574,665	3,337,500	0	0	37,835	0	0	0	0
BUILDING & LAND ACQUISITIONS	1,675,000	850,000	825,000	0	0	0	0	0	0	0
CAPITAL IMPROVEMENT FUND	3,025,000	0	3,025,000	0	0	0	0	0	0	0
TOTALS - ALL PROJECTS	52,271,653	7,968,780	37,030,700	0	0	3,947,170	0	0	0	0

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 Warren that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of (Item 2 below) \$71,788,357.00 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 {
Smith
Sarnoski
Gardner

Nays {

Abstained {

Absent {

SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-101	\$ 10,656,370.09
Miscellaneous Revenues Anticipated	13-099	\$ 28,179,332.10
Receipts from Delinquent Taxes	15-499	\$ 0.00
2. AMOUNT TO BE RAISED BY TAXATION FOR COUNTY PURPOSES (Item 6, Sheet 9)	07-190	\$ 71,788,357.00
Total General Revenues	13-299	\$ 110,624,059.19

SUMMARY OF APPROPRIATIONS

3. GENERAL APPROPRIATIONS:		
(a&b) Operations Including Contingent	34-201	\$ 91,610,459.10
(c) Capital Improvements	44-999	\$ 7,968,780.00
(d) County Debt Service	45-999	\$ 2,947,930.09
(e) Deferred Charges and Statutory Expenditures - County	34-209	\$ 8,096,890.00
(f) Judgements	37-480	\$ 0.00
(g) Cash Deficit	46-885	\$ 0.00
		\$
		\$
		\$
Total General Appropriations	34-499	\$ 110,624,059.19

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 8th day of April, 2015. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Steve Marvin, Clerk of the Board of Chosen Freeholders
Certified by me
This 8th day of April, 2015

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in 2014		2015 Anticipated			
	2015	2014		APPROPRIATIONS	2015	2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	4,282,910	4,784,196	4,784,196	Development of Lands for Recreation and Conservation:	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx
				Salaries & Wages	165,500	156,340	156,340	0
Interest Income	65,000	65,000	78,253	Other Expenses	91,054	204,476	84,067	120,409
				Maintenance of Lands for Recreation and Conservation:	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx
Reserve Funds:	22,054,447	23,416,637	23,442,454	Salaries & Wages	0	0	0	0
Fund Balance				Other Expenses	235,000	2,408,227	1,304,423	1,103,804
				Historic Preservation: Salaries & Wages	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx
Reimbursement: State of NJ				Other Expenses	41,975	46,120	41,975	4,145
Recreation Conservation			0		1,471,558	3,249,623	2,532,209	717,414
Farmland Preservation			0					
Total Trust Fund Revenues:	26,402,357	28,265,833	28,304,903	Acquisition of Lands for Recre- ation and Conservation				
SUMMARY OF PROGRAM Year Referendum Passed/Implemented: \$0.02: 1993/1994 \$0.04: 1999/2000 \$0.06: 2002/2003 2015 Rate Assessed: \$.040 per \$100 Total Tax Collected to date: \$105,093,351 Total Expended to date: \$134,694,067 Rec/Cons Acreage Preserved to date: 1843 Farmland Acreage Preserved to date: 20587 Total Acreage Preserved to date: 22430 Acres Recreation land preserved in 2014: 11 Acres Farmland preserved in 2014: 532 Acres				Acquisition of Farmland	2,936,240	5,333,180	3,902,438	1,430,742
				Down Payments on Improvmnts.	20,497,662	21,427,435	2,749,502	18,677,933
							0	0
				Debt Service:	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx
				Payment of Bond Principal	805,000	780,000	780,000	xxxxx xx
				Payment of Bond Anticipation				
				Notes and/or Capital Notes	93,070	93,070	93,070	xxxxx xx
				Interest on Bonds	56,650	76,430	76,430	xxxxx xx
				Interest on Capital Notes	8,648	8,648	8,647	xxxxx xx
				Reserve for Future Use				
				Total Trust Fund Appropriations:	26,402,357	33,783,549	11,729,101	22,054,447

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

Contracting Unit: County of Warren

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 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 X and certify below.

3/11/15

Date

Clerk of the Board of Chosen Freeholders

THE BOARD OF CHOSEN FREEHOLDERS
OF THE COUNTY OF WARREN

Administration Building
Route #519
Belvidere, NJ 07823

RESOLUTION 204-15

On motion by **Mr. Sarnoski**, seconded by **Mr. Gardner**, the following resolution was adopted by the Board of Chosen Freeholders of the County of Warren at a meeting held **April 8, 2015**.

**RESOLUTION ADOPTING THE 2015 BUDGET FOR THE
WARREN COUNTY LIBRARY AND ESTABLISHING THE
AMOUNT TO BE RAISED BY TAXATION FOR THE USE
OF THE WARREN COUNTY FREE PUBLIC LIBRARY**

BE IT RESOLVED by the Board of Chosen Freeholders of the County of Warren that the Warren County Public Library budget herein set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of \$4,292,636.00 dollars for the county to be raised by taxation and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

SUMMARY OF REVENUES

General Revenues	
Surplus Appropriated	\$ 458,902.00
State Aid	\$ 33,000.00
Miscellaneous Revenues Anticipated	\$ 48,000.00
AMOUNT TO BE RAISED BY TAXATION	<u>\$ 4,292,636.00</u>
Total General Revenues	<u>\$ 4,832,538.00</u>

SUMMARY OF APPROPRIATIONS

General Appropriations	
Operations Including Contingent	\$ 4,742,344.00
Capital Improvements	<u>\$ 90,194.00</u>
Total Appropriations	<u>\$ 4,832,538.00</u>

BE IT FURTHER RESOLVED that in accordance with N.J.S.A. 40:33-9, the sum of \$4,292,636.00 is hereby authorized to be raised by taxation for the use of the Warren County Free Public Library; and

BE IT FURTHER RESOLVED that the Clerk of the Board of Chosen Freeholders is hereby instructed to notify the Warren County Board of Taxation of this action.

Recorded Vote: Mr. Gardner yes, Mr. Sarnoski yes, Mr. Smith yes

I hereby certify the above to be a true copy of a resolution adopted by the Board of Chosen Freeholders of the County of Warren on the date above mentioned.

Steve Marvin

Clerk