

# 2014 COUNTY DATA SHEET

(Must Accompany 2014 Budget)

## COUNTY OF SALEM

### County Officials

Kevin Crouch Clerk of the Board of Chosen Freeholders	
Katie Coleman County Finance Officer	N/A Cert No.
Warren Broudy Registered Municipal Accountant	CR-554 Lic. No.
Michael Mulligan County Counsel	
N/A County Administrator	

ADOPTED COPY

### Governing Body Members

Name	Term Expires
Julie Acton, Director	12/31/2016
Dale Cross, Deputy Director	12/31/2014
Robert Vanderslice	12/31/2014
Bruce Bobbitt	12/31/2014
Beth Timberman	12/31/2015
Ben Laury	12/31/2015
Lee Ware	12/31/2016

### Official Mailing Address of County

County of Salem  
 94 Market Street  
 Salem, NJ 08079

Fax #: (856) 878-4633

Please attach this to your 2014 Budget and Mail to:  
 Director, Division of Local Government Service  
 Department of Community Affairs  
 PO Box 803  
 Trenton NJ 08625

RECEIVED  
 APR 23 2014  
 LOCAL FINANCE BOARD

#### Division Use Only

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

2014  
COUNTY BUDGET

Budget of the County of Salem for the Fiscal Year 2014.

It is hereby certified 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

Clerk Board of Chosen Freeholders  
94 Market Street

Address

Salem, NJ 08079

Address

(856) 935-7510

Phone Number

5th day of March, 2014

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).

Certified by me, this 5th day of March, 2014

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

Certified by me, this 5th day of March, 2014

Municipal  
Registered County Accountant  
Mercadien, P.C., CPAs

P.O. Box 7648, Princeton, NJ 08543-7648

Address

(609) 689-2326

Phone Number

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

Certified by me, this 5th day of March, 2014

Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: 5/16/2014

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: \_\_\_\_\_, 2014

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

# COUNTY BUDGET NOTICE

## Section 1.

Annual Budget of the County of Salem for the Fiscal Year 2014.

Be it Resolved, that the following statements of revenues and appropriations shall constitute the County Budget for the Year 2014

Be it Further Resolved, that said Budget be published in the South Jersey Times

in the issue of \_\_\_\_\_, 2014

The Board of Chosen Freeholders of the County of Salem does hereby approve the following as the Budget for the year 2014.

RECORDED VOTE  
(INSERT LAST NAME)

Ayes

Acton  
Cross  
Vanderslice  
Laury  
Timberman  
Ware  
Bobbitt

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 Salem on March 5, 2014.

A Hearing on the Budget and Tax Resolution will be held at Old Salem Court House, on April 2, 2014

7:30 o'clock

~~9:AM~~  
~~PM~~

(Cross out one)

interested persons.

at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other

**EXPLANATORY STATEMENT**  
**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Utility
Budget Appropriations - Adopted Budget	81,804,483.97	
Budget Appropriation Added by N.J.S 40A:4-87	7,407,992.09	
Emergency Appropriations		
<b>Total Appropriations</b>	<b>89,212,476.06</b>	
Expenditures:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Paid or Charged	85,674,197.32	
Reserved	2,844,366.65	
Unexpended Balances Canceled	693,912.09	
<b>Total Expenditures and Unexpended Balances Cancelled</b>	<b>89,212,476.06</b>	
<b>Overexpenditures*</b>		

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" are:

Materials, supplies and non-bondable equipment;

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

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc;

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

\*See Budget Appropriation items so marked to the right of column "Expended 2013 Reserved."

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

County Purpose Tax - 2013 Budget	\$ 51,356,241.49	Allowable Operating Appropriations	\$ 29,577,156.08
CAP Base Adjustment		Additional Exceptions:	
Exceptions:		Available for Banking 2011	784,784.98
Debt Service	\$ 4,479,236.79	Available for Banking 2012	423,819.70
Capital Improvements		Assessed Value of New Construction Per Tax Board	233,868.82
Matching Funds for Grants	580,000.00		<u>31,019,629.58</u>
County Welfare Board	2,261,378.65	Allowable Operating Appropriations	
Special Services School District	150,000.00	Debt Service	4,488,018.00
Vocational School	1,792,900.00	Capital Improvements	1,935.11
County Community College	889,520.00	Matching Funds for Grant	500,000.00
Out of County Colleges		County Welfare Board	2,315,690.00
Health Insurance		Special services School District	153,000.00
Emergency Appropriations	80,000.00	Vocational School	1,828,758.00
911 Emergency Management Services	1,714,200.00	County Community College	941,310.00
SCIA - Capital Lease Payments		Out of County College	20,000.00
SCIA - Capital Lease Jail Facility (NJS 40A: 4-45-4	9,979,000.00	Health Insurance	
Total Exceptions:	<u>21,926,235.44</u>	SCIA-Capital Lease Jail Facility	11,199,000.00
Amount on while .50% is applied	29,430,006.05	911 Emergency Management Services	1,671,000.00
.50% "CAP"	<u>147,150.03</u>	SCIA - Capital Lease Payments	
Allowable Operating Appropriations before Additional Expenditures (NJS 40A:4-45.3)	29,577,156.08	SCIA - Capital Lease Jail Facility (NJS 40A:4-45-4)	
Cap Rate Index Resolution		Deffered Charges to Future Taxation - Unfunded	<u>170,626.24</u>
		Total	<u>23,289,337.35</u>
		Total Allowable Salem County Purpose Tax	<u>\$ 54,308,966.93</u>

Sheet 3a

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMERY OF:

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

2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Chapter 62 of the Law of 2007 imposed a Property Tax Levy Cap. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained both herewith is within the limits imposed by this law and for the County of Salem is calculated as follows:

**Levy Cap Calculations**

Prior Year Amount to be Raised by Taxation for County Purposes	\$ 51,356,241.00	Adjusted Tax Levy (Brought Forward)	52,338,044.82
Less: Prior Year Deferred Charges: Emergency Authorizations	\$ 80,000.00		
Less: Prior Year Deferred Charges to Future Taxation Unfunded			
Less: Changes in Service Provider: Transfer of Service/Function			
<b>Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation</b>	<u>51,356,241.00</u>	<b>Additions:</b>	
Plus: 2% Cap Increase	1,027,124.82	New Ratables - Increase in Valuation (New Construction and Additions)	24,732,978.00
	<u>52,383,365.82</u>	Prior Year's County Purpose Tax rate (per \$100)	<u>0.946</u>
<b>Adjusted Tax Levy Prior to Exclusions</b>		New Ratables Adjustment to Levy Amounts approved by Referendum	233,868.82
<b>Exclusions:</b>		Waiver application amount	
Allowable Shared Service Agreements Increase			
Allowable Health Care Costs Increase		Maximum Allowable Amount to be Raised by Taxation	52,571,913.64
Allowable Pension Increases	-	Plus: 2013 Cap Bank Utilized in CY2014	
Allowable Capital Improvement Increase	677	Maximum Allowable Amount to be Raised by Taxation after ALL Exclusions	52,571,913.64
Allowable Debt Service and Capital Lease Increases	475,592		
Deferred Charges to Future Taxation - Emergency A	<u>170,626</u>	Amount to be Raised by Taxation for County Purposes	50,310,876.86
<b>Add Total Exclusions</b>	646,895.00	Diffrence	2,261,037
Less: Canceled or Unexpended Waivers			
Less: Canceled or Unexpended Exclusions	(692,216.00)		
Less: Prior Year Extraordinary Aid Awards (completrt after EA is awarded)			
<b>Adjusted Tax Levy (Carried Forward)</b>	<u>\$ 52,338,044.82</u>		

Sheet 3b

**NOTE:**

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMERY OF:

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

2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Health insurance Contributions, Chapter 2, P.L. 2010

Summary:

Group Insurance Hospitalization	8,929,069.52
Less Employee Contributions	<u>(894,069.52)</u>
Cost to the County of Salem- Group Insurance Hospitalization - Sheet 15	<u>8,035,000.00</u>

Sheet 3c

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

**Explanatory Statement - (continued)**  
**Budget Message**

Analysis of Compensated Absences

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Assistant Prosecutors	288	46,757.24	x		
Prosecutors CWA	515	42,510.32	x		
Correctional Officers	1,267	237,881.14	x		
Correctional Superior Officers	363	98,992.56	x		
CWA	8,513	779,657.21	x		
Prosecutors Detectives and Investigators	586	94,755.91	x		
Prosecutors Superior Detectives and Investigators	1,328	165,159.02			x
Non Union/Supervisory	3,656	346,783.43	x		
Sheriffs Officers	942	128,131.84	x		
Sheriffs Superior Officers	895	128,771.36	x		
<b>Total</b>		<b>2,069,400.03</b>			
	Accured Vactaion Time	512,346.16			
	Accured Sick Time	1,557,053.87			
	<b>Total</b>	<b>2,069,400.03</b>			
<b>Total Funds Reserved as of end of 2013</b>		517,186.51			
<b>Total Funds Appropriated in 2014</b>					

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

<div style="display: flex; justify-content: space-between; padding: 0;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Revenues at Risk</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Non-recurring current appropriations</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Future Year Appropriation Increases</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Structural Imbalance Offsets</div> </div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X		Male Inmates in County Jail	\$ 750,000.00	Revenue from November 2013 received in 2014		
X		Females Inmates in County Jail	\$ 100,000.00	Revenue from November 2013 received in 2014		
X		Title Section IV-D Reimb STNJ	\$ 190,000.00	2013 Reimbursement received in 2014		
X		Reserve for Debt Service	\$ 457,850.00	Drawing down of Reserved Funds to offset debt service payments		
X		Salem County Improvement Authority	\$ 267,015.00	Anticipation of 5% of undesignated fund balance		

## CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2014		2013		in 2013	
1. Surplus Anticipated	08-101	2,884,897.66		2,495,801.44		2,495,801.44	
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102						
<b>Total Surplus Anticipated</b>	08-100	2,884,897.66		2,495,801.44		2,495,801.44	
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxxxxxxx		xxxxxxxxxxxxxxxx		xxxxxxxxxxxxxxxx	
County Clerk	08-105	470,000.00		470,000.00		470,000.00	
Register of Deeds	08-105						
Surrogate	08-105	99,000.00		204,000.00		99,829.11	
Sheriff	08-105	52,000.00		52,000.00		52,000.00	
Fines	08-110						
Interest on Investments and Deposits	08-113	51,000.00		74,000.00		51,184.42	
Constitutional Officers Salary reimbursement	08-114	96,200.00		96,200.00		96,200.00	
Refunds - Public Health Department	08-115	30,000.00		29,000.00		30,241.20	
Planning Board - Development Review Fees	08-116	5,000.00		2,900.00		5,160.00	
Due From Lower Alloways Creek Township	08-117	2,195,000.00		2,195,000.00		2,195,000.00	
Bail Forfeiture	08-120	19,000.00		30,000.00		19,839.56	
Home Detention	08-121	47,000.00		42,000.00		47,089.21	
Jail/Misc.	08-122	100,000.00		83,000.00		101,063.35	
Road Opening Deposits	08-123			40,000.00		40,000.00	

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash	
		2014		2013	in 2013
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>					
	08-124				
County Dispatch Service:	08-124				
Elmer Borough	08-125	10,700.00		10,500.00	10,500.00
Woodstown Borough	08-126	32,500.00		32,000.00	32,000.00
City of Salem	08-127	129,010.00		126,480.00	126,480.00
Lower Alloways Creek	08-128	39,795.30		39,015.00	39,015.00
Inmate Health/Reimbursement to Salem County	08-129	5,000.00		6,000.00	5,017.44
Jail Telephone	08-130	150,000.00		140,000.00	150,703.09
Unification Reimbursement	08-131	154,000.00		180,000.00	154,300.20
SCIA IT	08-132			9,624.00	11,624.00
Fire School	08-133	12,000.00		22,000.00	12,310.00
Reloving Loan Fund	08-134	20,000.00		20,000.00	22,137.26
Meals on Wheels Rent	08-135	6,000.00		6,000.00	5,500.00
Pollution Control - Treasurer	08-136	6,000.00		6,000.00	6,000.00
Reserve for Motor Vehicle Fines	08-137			750,000.00	175,000.00
Railroad Operator Fees	08-038	30,000.00		60,000.00	60,000.00
Lease of Farmland	08-039			6,496.00	
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>3,759,205.30</b>		<b>4,732,215.00</b>	<b>4,018,193.84</b>

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

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2014		2013		in 2013	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>	XXXXXXXXXX	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	
Franchise Tax on Life Insurance Companies (N.J.S.A. 54:18A)	09-220						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	09-221	305,663.00		208,751.00		90,924.49	
Permanent Disability - Patients in County Institutions (N.J.S.A. 44:7-38 et seq.)	09-222						
Public Health Priority Funding - 1977	09-225	79,000.00		60,000.00		79,429.75	
Debt Srvce - Sate Aid (Type I) - Vocational Education Bonds	09-223			79,505.00			
Debt Service - State Aid (Type I) - Special Services School District	09-224	292,000.00		265,982.00		292,908.00	
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	676,663.00		614,238.00		463,262.24	

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash	
		2014	2013	in 2013	
<b>3. Miscellaneous Revenues - Section C:</b>					
<b>State Assumptions of Costs of County Social and Welfare Services and Psychiatric Facilities</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Social and Welfare Services (c. 66, P.L. 1990)					
Aid to Families with Dependent Children	09-230				
Division of Youth and Family Services	09-231	1,125,309.00	1,088,272.00	1,088,272.00	
Supplemental Social Security Income	09-232	153,896.00	170,211.00	92,256.00	
Psychiatric Facilities (c. 73, P.L. 1990)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Maintenance of Patients in State Institutions for Mental Disease	09-233	601,279.00	867,892.00	867,892.00	
Maintenance of Patients in State Institutions for Mentally Retarded	09-234	2,805,843.00	2,661,687.00	2,661,687.00	
State Patients in County Psychiatric Hospitals	09-235				
Board of County Patients in State and Other Institutions	09-236	30,000.00	30,000.00	30,941.50	
Division of Developmental Disabilities (DDD)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Revenue Assessment Program	09-237	18,883.00			
Division of Mental Health services (DMHS)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Maintenance Recoveries	09-238				
<b>Total Section C: State Assumptions of Costs of County Social and Welfare Services and Psychiatric Facilities</b>	09-002	<b>4,735,210.00</b>	<b>4,818,062.00</b>	<b>4,741,048.50</b>	

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

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2014		2013		in 2013	
<b>3.Miscellaneous Revenues - Section D:Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public Private Revenues Offset with Appropriations</b>	XXXXXXXXXX	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXX	
Area Plan Grant	10-700	848,457.00		886,308.00		886,308.00	
Alcohol and Drug Abuse Services	10-701	238,539.00		244,443.00		244,443.00	
Alliance to Prevent Alcoholism and Drug Abuse	10-733	63,882.00		127,764.00		127,764.00	
Senior Citizen and Disabled Resident Transportation Program	10-731	380,000.00		460,517.00		460,517.00	
PASP - Personal Attendant Services	10-747			111,141.00		111,141.00	
Prosecutor's Insurance Fund	10-784	138,540.00		130,248.00		130,248.00	
Local Arts Program	10-757	45,041.00		45,041.00		45,041.00	
Prosecutor Victim Witness Advocacy	10-722			110,373.00		110,373.00	
Wastewater Management Plan	10-793			50,000.00		50,000.00	
Juvenile Justice Commission State/Community Partnership	10-765	195,784.00		204,430.00		204,430.00	
Juvenile Justice Commission Family Court Services	10-749	100,261.00		101,878.00		101,878.00	
Short Line Track Rehabilitation	10-743			1,350,000.00		1,350,000.00	
NJ Transportation Trust Fund Authority - County Aid Improvement Program	10-764			1,807,000.00		1,807,000.00	
Are You Talking to Me	10-756	50,000.00					
Sheriff Body Armor	10-767	20,821.39					
Medical Reserve Corp	10-701	3,500.00					
Chronic Disease Self Management	10-701	12,000.00					
MIPPA Outreach	10-701	40,000.00					

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013	
		2014	2013		
<b>3.Miscellaneous Revenues - Section D:Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public Private Revenues Offset with Appropriations</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Title IV-D	10-767	91,373.00	111,918.04	111,918.04	
Mental Health Administration	10-747	12,000.00	12,000.00	12,000.00	
Almond Road CR 540 Phase II (Federal Project No. STP-0143(103))	10-800		1,401,804.00	1,401,804.00	
New Freedom Transportation (5317)	10-731	17,666.00	14,946.00	14,946.00	
Public Health Preparedness and Response to Bioterrorism	10-701		316,079.00	316,079.00	
PH Prep Hurricane Sandy	10-701		25,000.00	25,000.00	
NJDEP Wastewater Management Plan	10-793		244,000.00	244,000.00	
Capacity Building Award	10-756		4,000.00	4,000.00	
Tiger III Grant	10-743		3,000,000.00	3,000,000.00	
JABG	10-783	3,817.00	4,980.00	4,980.00	
Disaster Liason	10-765		500.00	500.00	
				-	
Prosecutor Body Armor	10-768	2,669.14		-	
Prosecutor Body Armor State Share	10-768	2,340.00		-	
Multijurisdictional Narcotics Task Force Grant	10-747		121,176.00	121,176.00	
State of NJ - Dept of Military and Vet Affairs - Vet Transp Program	10-727		13,000.00	13,000.00	
EMAA	10-747		65,000.00	65,000.00	
Rural Enterprise	10-787		44,560.00	44,560.00	

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

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash in 2013	
		2014		2013			
<b>3.Miscellaneous Revenues - Section D:Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public Private Revenues Offset with Appropriations</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	
Healthy Communities Initiative	10-701			15,000.00		15,000.00	
FTA Small Urban & Rural Area Public Transportation (5311)	10-731			231,802.00		231,802.00	
Special Child Health and Early Intervention	10-756			39,000.00		39,000.00	
Juvenile Assistance Grant Program - Megan's Law	10-788			3,598.00		3,598.00	
Salem County Safe Roadways Grant	10-799			39,850.00		39,850.00	
State Health Insurance Assistance Program (SHIP)	10-734			24,000.00		24,000.00	
Cancer Education/Early Detection	10-701			148,000.00		148,000.00	
Work First New Jersey TANF	10-704			489,773.00		489,773.00	
Work First New Jersey TANF - Work Verification	10-704			17,376.00		17,376.00	
Work First New Jersey TANF - Case Management	10-704			88,159.00		88,159.00	
General Assistance/Food Stamps Work Activities	10-704			155,097.00		155,097.00	
Work First New Jersey GA/SNAP - Case Management	10-704			27,918.00		27,918.00	
Work First New Jersey CAVP & EEI	10-704			16,848.00		16,848.00	
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - (RERP)	10-798			249,861.54		249,861.54	
Workforce Development Partnership Program	10-803			19,200.00		19,200.00	
Historical Commission Grant	10-757			7,351.00		7,351.00	
Improved Pregnancy Outcomes Program	10-756			3,000.00		3,000.00	
Special Elections				260,000.00		260,000.00	
Senior Farmers Market	10-700			500.00		500.00	

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

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2014		2013		in 2013	
<b>3.Miscellaneous Revenues - Section D:Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Public Private Revenues Offset with Appropriations</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	
WIA Adult	10-803			159,995.00		159,995.00	
WIA Youth	10-803			162,891.00		162,891.00	
WIA Dislocated Worker Program	10-803			207,876.00		207,876.00	
Small Cities Housing Rehab	10-757			150,000.00		150,000.00	
Small Cities Ballingers Mill Dam	10-747			100,000.00		100,000.00	
State Homeland Security Grant Program	10-798			100,000.00		100,000.00	
Salem Hancocks Bridge Road Phase II	10-766			1,552,295.00		1,552,295.00	
Federal Aid - Comm Pike Phase IV	10-800			100,567.00		100,567.00	
CDBG Greenville Bridge	10-800			1,658,312.00		1,658,312.00	
HAVA Section 261	10-754			337,412.00		337,412.00	
Subregional Transportation Planning Program	10-793			1,433.60		1,433.60	
Crop Insurance	10-718			46,400.00		46,400.00	
Railplan	10-743			168,665.20		168,665.20	
New Jersey Department of Health - Right to Know Project	10-706			133,872.75		133,872.75	
County Environmental Health Act (CEHA)	10-723			84,361.00		84,361.00	
<b>Total Section D: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	08-003	2,266,690.53		17,808,520.13		17,808,520.13	

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

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash in 2013	
		2014		2013			
<b>3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government services - Other Special Items</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX
Added & Omitted Assessments	08-109			250,000.00		132,591.86	
Salem County Area Office on Aging	08-150	58,000.00		58,000.00		58,000.00	
Reserve for JACC/CAP	08-201	130,000.00		133,000.00		133,000.00	
Salem County Bus Service - NJ Transit Contract	08-154	1,390,000.00		1,225,000.00		1,394,950.04	
County Welfare Office - Social Services	08-155	100,000.00		100,000.00		116,201.77	
Rent - Agriculture Building	08-157	92,925.00		92,925.00		92,925.00	
Board of Male Inmates in County Jail	08-123	6,924,000.00		2,476,475.00		2,557,400.00	
Board of Female Inmates in County Jail	08-122	1,576,000.00		1,124,000.00		1,283,162.00	
Board of Federal Inmates in County Jail	08-121	150,000.00		758,000.00		879,328.39	
Gloucester County Alternative Youth Shelter Beds	08-175	50,000.00		66,336.00		51,803.00	
NEXTEL Communication Tower	08-192	36,000.00		36,000.00		39,000.00	
Reserve for Payment of Type I School Debt	08-181			55,000.00			
Board of Elections	08-178	9,000.00		26,000.00		9,334.42	
Title Section IV-D Reimbursement	08-200	320,000.00		170,000.00			
Reserve for Debt Service	08-203			410,725.00		410,725.00	
Reserve for Payment of Debt - 2011 Storms	08-204	457,850.00					

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

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash in 2013	
		2014		2013			
<b>3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government services - Other Special Items</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX
Reserve for Debt Service - Retail Building	08-205			118,000.00		118,000.00	
Salem County Improvement Authority	08-204	267,015.00		287,937.00		287,937.00	
Additional Fees:							
County Clerk	08-206	125,000.00				126,198.16	
Surrogate							
Sheriff	08-207	10,000.00				11,496.99	
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	08-003	11,695,790.00		7,387,398.00		7,702,053.63	

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

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2014		2013		in 2013	
<b>Summary of Revenues</b>	xxxxxxx	xxxxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxxxx	xxx
1. Surplus Anticipated (Sheet 4, #1)		2,884,897.66		2,495,801.44		2,495,801.44	
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sht 4, #2)							
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxxxx	xxx
Total Section A: Local Revenues		3,759,205.30		4,732,215.00		4,018,193.84	
Total Section B: State Aid Without Offsetting Appropriations		676,663.00		614,238.00		463,262.24	
Total Section C: State Assumption of Costs of County Social Welfare Services and Psychiatric Facilities		4,735,210.00		4,818,062.00		4,741,048.50	
Total Section D: Special Items of Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations		2,266,690.53		17,808,520.13		17,808,520.13	
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items		11,695,790.00		7,387,398.00		7,702,053.63	
<b>Total Miscellaneous Revenues</b>	40004-00	23,133,558.83		35,360,433.13		34,733,078.34	
4. Receipts from Delinquent Taxes	41419-00						
5. Subtotal General Revenues (Items 1,2,3 and 4)	40001-00	26,018,456.49		37,856,234.57		37,228,879.78	
6. Amount to be Raised by Taxation - County Purpose Tax	40002-00	50,310,876.86		51,356,241.49		51,356,241.49	
7. Total General Revenues	40000-00	76,329,333.35		89,212,476.06		88,585,121.27	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
GENERAL GOVERNMENT FUNCTIONS													
1. Administrative and Executive													
Board of Chosen Freeholders	20-100												
Salaries and Wage	1	110,000.00		86,000.00				86,150.00		82,486.88		3,663.12	
Other Expenses	2	20,000.00		14,750.00				14,750.00		14,149.63		600.37	
2. Purchase Department and Inventory Control	21-101												
Salaries and Wage	1	87,500.00		94,300.00				78,900.00		73,706.37		5,193.63	
Other Expenses	2	6,150.00		5,600.00				6,300.00		6,078.00		222.00	
3. Clerk of the Board	20-102												
Salaries and Wage	1	280,000.00		295,000.00				269,900.00		255,913.66		13,986.34	
Other Expenses	2	15,000.00		6,000.00				6,100.00		6,053.07		46.93	
4. Personnel/HR	20-105												
Salaries and Wage	1	210,000.00		193,100.00				218,050.00		206,922.78		11,127.22	
Other Expenses	2	150,000.00		152,000.00				182,000.00		181,588.60		411.40	
Screening & Compliance Test for Employees	2	25,000.00		20,000.00				20,000.00		19,255.60		744.40	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
5. Public Information Office	20-122												
Salaries and Wage	1		25,100.00				25,100.00		23,556.80			1,543.20	
Other Expenses	2												
6. County Clerk	20-120												
Salaries and Wage	1	438,500.00	422,000.00				420,000.00		396,862.88			23,137.12	
Other Expenses	2	34,700.00	34,000.00				34,000.00		33,826.09			173.91	
School Board Elections	2	17,500.00	17,500.00				-		-				
Election Costs	2	90,000.00	90,000.00				57,650.00		47,984.25			9,665.75	
7. Grant Management	20-131												
Salaries and Wage	1												
Other Expenses	2	21,000.00	20,000.00				31,250.00		19,683.75			11,566.25	
8. Board of Elections	20-121												
Salaries and Wage	1	216,000.00	208,000.00				222,300.00		217,927.36			4,372.64	
Other Expenses	2	125,500.00	123,000.00				171,100.00		144,384.10			26,715.90	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated				Expended 2013			
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
9. Department of Finance									
County Treasurer's Office	20-130								
Salaries and Wage	1	216,500.00	206,000.00			200,500.00	189,735.64	10,764.36	
Other Expenses	2	18,500.00	18,000.00			21,500.00	18,558.59	2,941.41	
Bond Costs	2	30,000.00	30,000.00			25,000.00	24,352.20	647.80	
County Auditor	2	150,000.00	150,000.00			115,000.00	113,915.30	1,084.70	
10. Information Technology Center	20-140								
Salaries and Wage	1	178,000.00	209,400.00			186,075.00	174,878.62	11,196.38	
Other Expenses	2	225,000.00	295,000.00			337,000.00	335,281.01	1,718.99	
11. County Adjuster's Office	20-141								
Salaries and Wage	1		45,000.00			41,000.00	40,632.05	367.95	
Other Expenses	2	17,500.00	20,000.00			16,500.00	15,157.87	1,342.13	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013				
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved		
12. Board of Taxation	20-150											
Salaries and Wage	1	123,000.00		117,500.00			117,500.00		111,640.48		5,859.52	
Other Expenses	2	5,750.00		5,600.00			5,600.00		4,472.70		1,127.30	
13. County Counsel	20-155											
Other Expenses	2	78,000.00		76,500.00			76,500.00		76,500.00		-	
14. County Surrogate	20-160											
Salaries and Wage	1	292,000.00		280,000.00			280,000.00		264,811.26		15,188.74	
Other Expenses	2	10,050.00		8,000.00			9,850.00		9,126.88		723.12	
15. Agriculture Development Board	20-161											
Other Expenses	2	1,000.00		900.00			900.00		900.00		-	
16. Engineer	20-165											
Salaries and Wage	1	298,000.00		273,000.00			288,000.00		269,755.57		18,244.43	
Other Expenses	2	295,000.00		304,000.00			281,500.00		274,865.69		6,634.31	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated				Expended 2013				
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved
17. Labor Counsel	20-156									
Other Expenses	2	100,000.00		91,800.00			141,800.00		133,934.29	7,865.71
18. Special Counsel/Consulting	20-157									
Other Expenses	2	150,000.00		175,000.00			185,000.00		168,654.43	16,345.57
19. Cultural and Heritage Commission	20-175									
Salaries and Wage	1	35,000.00								
Other Expenses	2	9,500.00		4,000.00			4,000.00		4,000.00	-
20. Economic Development	20-170									
Other Expenses	2	4,500.00		4,500.00			-		-	
<b>TOTAL GENERAL GOVERNMENT</b>		<b>4,084,150.00</b>		<b>4,120,550.00</b>			<b>4,176,775.00</b>		<b>3,961,552.40</b>	<b>215,222.60</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
LAND USE ADMINISTRATION													
1. County Planning Board (R.S. 40:27-3)	21-180												
Salaries and Wage	1	90,000.00		131,100.00				131,100.00		124,523.30		6,576.70	
Other Expenses	2	5,300.00		5,300.00				5,300.00		4,582.81		717.19	
TOTAL LAND USE ADMINISTRATION		95,300.00		136,400.00		-		136,400.00		129,106.11		7,293.89	
CODE ENFORCEMENT AND ADMINISTRATION													
1. Weights and Measures	22-195												
Salaries and Wage	1	88,000.00		101,250.00				95,250.00		88,732.30		6,517.70	
Other Expenses	2	500.00		475.00				475.00		360.09		114.91	
TOTAL CODE ENFORCEMENT AND ADMINISTRATION		88,500.00		101,725.00		-		95,725.00		89,092.39		6,632.61	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013			
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved	
INSURANCE											
1. Workers Compensation	23-215-2	520,000.00		476,241.00			476,241.00		455,674.26		20,566.74
2. Other Insurance Premiums	23-210-2	75,000.00		500,000.00			65,650.00		65,223.70		426.30
3. Self-Insurance AL/GL	23-210-2	1,300,000.00		862,444.00			1,174,944.00		1,174,944.00		-
4. Group Insurance Dental	23-220-2	160,000.00		160,000.00			160,000.00		136,482.13		23,517.87
5. Group Insurance Hospitalization	23-220-2	8,035,000.00		7,846,892.00			7,921,892.00		7,730,511.04		191,380.96
6. Post Retirement Health Benefits	23-220-2	240,000.00		205,000.00			205,000.00		198,903.60		6,096.40
7. State Disability Insurance	23-210-2	95,000.00		95,000.00			95,000.00		71,003.51		23,996.49
TOTAL INSURANCE		10,425,000.00		10,145,577.00		-	10,098,727.00		9,832,742.24		265,984.76
PUBLIC SAFETY FUNCTIONS											
1. Safety	25-241										
Other Expenses	2	1,750.00		1,750.00			1,750.00		1,726.25		23.75

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013				
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved		
2. Department of Emergency Services	25-252											
Salaries and Wage	1	340,000.00		352,000.00			352,000.00		331,466.40		20,533.60	
Other Expenses	2											
Fire School	2	54,100.00		53,000.00			53,000.00		52,986.59		13.41	
Operations and Training	2	2,000.00		950.00			950.00		764.34		185.66	
Miscellaneous Other Expenses	2	24,300.00		23,800.00			24,600.00		23,824.89		775.11	
Hazardous Materials Response	2	40,000.00										
3. 911 Center	25-250											
Salaries and Wage	1	1,585,000.00		1,625,000.00			1,625,000.00		1,511,349.91		113,650.09	
Other Expenses	2	86,000.00		89,200.00			98,850.00		81,809.78		17,040.22	
4. Fire Marshall	25-265											
Other Expenses	2	7,000.00		7,200.00			7,200.00		6,867.25		332.75	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013	
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
5. Sheriff's Office									
Salaries and Wage	25-270	2,965,000.00		2,585,000.00			2,711,000.00	2,598,704.65	112,295.35
Other Expenses	1	200,000.00		195,000.00			195,000.00	189,320.07	5,679.93
	2								
6. Jail	25-280								
Salaries and Wage	1	12,500,000.00		11,450,000.00			11,780,000.00	11,258,268.27	521,731.73
Other Expenses	2	1,300,000.00		1,130,000.00			1,130,000.00	1,121,110.32	8,889.68
Bail Forfeitures	2	3,000.00		1,000.00			1,725.00	1,725.00	-
Inmate Medical	2	770,000.00		770,000.00			770,000.00	765,553.72	4,446.28
Out of County Inmates	2			450,000.00			450,000.00	397,846.73	52,153.27
7. Alternative Youth Shelter	25-282								
Other Expenses	2	540,000.00		464,024.00			464,024.00	464,023.27	0.73
8. Prosecutor's Office	25-275								
Salaries and Wage	1	3,900,000.00		3,750,000.00			3,440,900.00	3,239,852.18	201,047.82
Other Expenses	2	475,000.00		415,000.00			575,000.00	550,881.73	24,118.27

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
9. County Medical Examiner	25-284						
Salaries and Wage	1						
Other Expenses	2	180,000.00	175,000.00		175,000.00	175,000.00	-
10. Juvenile Detention and Domestic Relations Cou	25-281						
Salaries and Wage	1						
Other Expenses	2	675,000.00	675,000.00		675,000.00	535,431.64	139,568.36
<b>TOTAL PUBLIC SAFETY FUNCTIONS</b>		<b>25,648,150.00</b>	<b>24,212,924.00</b>	<b>-</b>	<b>24,530,999.00</b>	<b>23,308,512.99</b>	<b>1,222,486.01</b>
<b>PUBLIC WORKS FUNCTIONS</b>							
1. Street and Road Maintenance							
Roads and Bridges	26-300						
Salaries and Wage	1	1,485,000.00	1,400,000.00		1,400,000.00	1,307,861.36	92,138.64
Other Expenses	2	240,000.00	220,000.00		235,000.00	232,144.18	2,855.82
Snow Removal	2	465,000.00					

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
2. Facilities Management	26-310												
Salaries and Wage	1	850,000.00		790,000.00			790,000.00		756,600.00			33,400.00	
Other Expenses	2	330,000.00		330,000.00			300,000.00		278,926.03			21,073.97	
Alterations and Rennovations	2	150,000.00		150,000.00			150,000.00		128,291.83			21,708.17	
3. Mosquito Extermination Commission	26-320												
Other Expenses	2	150,000.00		75,000.00			107,000.00		99,763.83			7,236.17	
4. Railroad	26-292												
Other Expenses	2	125,000.00		150,000.00			135,000.00		134,893.20			106.80	
5. Vehicle Maintenance	26-315												
Other Expenses	2	310,000.00		290,000.00			290,000.00		289,658.68			341.32	
<b>TOTAL PUBLIC WORKS FUNCTION</b>		<b>4,105,000.00</b>		<b>3,405,000.00</b>		<b>-</b>	<b>3,407,000.00</b>		<b>3,228,139.11</b>			<b>178,860.89</b>	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013				
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved		
HEALTH AND HUMAN SERVICES												
1. War Veterans Burial and Grave Decorations	27-332											
Other Expenses	2	11,000.00		10,725.00			10,725.00		10,725.00		-	
2. Office on the Disabled	27-336											
Salaries and Wage	1	53,000.00		158,900.00			113,900.00		106,228.54		7,671.46	
Other Expenses	2	9,700.00		10,000.00			10,000.00		6,826.45		3,173.55	
3. Salem County Area Office on Aging	27-346											
Salaries and Wage	1											
Other Expenses	2	110,000.00		110,000.00			110,000.00		105,158.57		4,841.43	
4. Office on Aging Medical Transportation	27-342											
Other Expenses	2	25,000.00		25,000.00			25,000.00		25,000.00		-	
5. JACC/CAP	27-343											
Other Expenses	2	588,032.63		130,195.00			195.00		-		195.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
6. County Welfare Board	27-345												
Administration	2	2,058,266.00		1,971,677.21			1,971,677.21		1,971,677.21				-
Services	2	165,321.00		187,529.44			187,529.44		187,529.44				-
Local: Temporary Assistance Needy Family	2	92,103.00		102,172.00			102,172.00		102,172.00				-
Assistance to Supplemental Security Income Receipts - State Share	2	153,896.00		170,211.00			170,211.00		170,211.00				-
7. Alcohol Treatment	27-351												
Other Expenses	2	15,000.00		15,000.00			15,000.00		15,000.00				-
8. County Health Services	27-350												
Salaries and Wages	1	570,000.00		705,000.00			632,500.00		594,405.78				38,094.22
Other Expenses:													
Nursing Services	2	38,750.00		33,000.00			38,000.00		36,607.47				1,392.53
Administrative	2	83,080.00		7,675.00			10,175.00		8,790.75				1,384.25
Environmental	2	11,350.00		11,100.00			11,100.00		10,629.38				470.62

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved			
9. Cumberland County - Priority Health Funding	27-351												
Salaries and Wages	1	67,100.00		43,702.00			43,702.00		41,453.36			2,248.64	
Other Expenses	2												
10. Commission on Women	37-352												
Other Expenses	2	1,500.00		1,400.00			1,400.00		1,000.00			400.00	
11. Maintenance of Patients in State Institutions -													
Mental Diseases (N.J.S.A. 30:4-79)	27-353												
State Share	2	601,279.00		867,892.00			867,892.00		867,892.00			-	
Local Share	2	217,458.00		275,045.00			275,045.00		275,045.00			-	
12. Maintenance of Patients In State Institutions													
for the Mentally Retarded (N.J.S.A. 30:4-79)	27-354												
State Share	2	2,805,843.00		2,661,687.00			2,661,687.00		2,661,687.00			-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved			
13. Mental Health Board (R.S. 30:9A-3)	27-355												
Other Expenses	2	500.00		675.00			675.00		158.61			516.39	
Community Health Law Project	2	25,000.00		25,000.00			25,000.00		-			25,000.00	
14. JACC/CAP 2010	27-361			73,330.22			73,330.22		71,937.88			1,392.34	
15. JACC/CAP 2011	37-363			127,045.00			127,045.00					127,045.00	
16. JACC/CAP 2012	37-364			133,610.00			133,610.00					133,610.00	
17. New Jersey Division of Youth and Family Services	27-367												
State Share	2	1,125,309.00		1,088,272.00			1,088,272.00		1,088,272.00			-	
<b>TOTAL HEALTH AND HUMAN SERVICES</b>		<b>8,828,487.63</b>		<b>8,945,842.87</b>			<b>8,705,842.87</b>		<b>8,358,407.44</b>			<b>347,435.43</b>	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
PARKS AND RECREATION													
1. Parks and Playgrounds	28-375												
Other Expenses	2	450.00		450.00				450.00		450.00		-	
<b>TOTAL PARKS AND RECREATION</b>		450.00		450.00		-		450.00		450.00		-	
EDUCATION FUNCTIONS													
1. Free Library Service to the Aging	29-390												
Other Expenses	2	77,500.00		75,000.00				75,000.00		75,000.00		-	
2. Education Programs for Employees	29-392												
Salaries and Wages	2	7,626.00		7,626.00				7,626.00		7,246.18		379.82	
3. Salem Community College	29-395-2	2,641,310.00		2,589,520.00				2,589,520.00		2,589,520.00		-	
4. Reimbursements for Residents Attending Out-of													
County Two-Year Colleges (N.J.S.A. 18A:64A-23)	29-396-2	125,000.00		105,000.00				122,000.00		86,338.21		35,661.79	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved			
5. County Extension Services	29-401												
Salaries and Wages	1	180,000.00		174,750.00			187,050.00		176,981.95			10,068.05	
Other Expenses	2	33,150.00		32,500.00			32,500.00		32,268.97			231.03	
6. Salem County Vocational Technical Schools	29-400-2	1,828,758.00		1,792,900.00			1,792,900.00		1,792,900.00			-	
7. Office of County Superintendent of Schools	29-402												
Salaries and Wages	1	134,000.00		158,750.00			141,450.00		135,211.63			6,238.37	
Other Expenses	2	5,000.00		7,225.00			7,225.00		6,448.94			776.06	
8. County Special Services School District													
Annual Appropriations (N.J.S.A. 18A46-29)	29-405-2	153,000.00		150,000.00			150,000.00		150,000.00			-	
<b>TOTAL EDUCATION FUNCTIONS</b>		<b>5,185,344.00</b>		<b>5,093,271.00</b>		<b>-</b>	<b>5,105,271.00</b>		<b>5,051,915.88</b>			<b>53,355.12</b>	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated				Expended 2013				
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved	
UNCLASSIFIED										
1. Veteran's Service Bureau	30-410									
Salaries and Wages	1	36,000.00		30,000.00			30,000.00	27,592.96		2,407.04
Other Expenses	2	1,200.00		1,000.00			1,000.00	999.70		0.30
2. Accumulated Leave Compensation										
3. County Transportation	30-416									
Other Expenses	2	20,000.00		20,000.00			20,000.00	20,000.00		-
4. Community Bus Service	30-412									
Salaries and Wages	1	600,000.00		610,000.00			582,500.00	548,888.47		33,611.53
Other Expenses	2	180,000.00		175,000.00			175,000.00	174,002.58		997.42
5. Utilities	30-430-2	2,250,000.00		2,000,000.00			2,000,000.00	1,724,080.00		275,920.00
6. City of Salem - In Lieu of Taxes	30-440-2	26,192.80		26,192.80			26,192.80	26,192.80		-
<b>TOTAL UNCLASSIFIED</b>		<b>3,113,392.80</b>		<b>2,862,192.80</b>		<b>-</b>	<b>2,834,692.80</b>	<b>2,521,756.51</b>		<b>312,936.29</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated				Expended 2013				
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved
<b>Subtotals</b>										
General Government	20	4,084,150.00	4,120,550.00	-	4,176,775.00	3,961,552.40	215,222.60			
Land Use Administration	21	95,300.00	136,400.00	-	136,400.00	129,106.11	7,293.89			
Code Enforcement	22	88,500.00	101,725.00	-	95,725.00	89,092.39	6,632.61			
Insurance	23	10,425,000.00	10,145,577.00	-	10,098,727.00	9,832,742.24	265,984.76			
Public Safety	25	25,648,150.00	24,212,924.00	-	24,530,999.00	23,308,512.99	1,222,486.01			
Public Works	26	4,105,000.00	3,405,000.00	-	3,407,000.00	3,228,139.11	178,860.89			
Health & Human Services	27	8,828,487.63	8,945,842.87	-	8,705,842.87	8,358,407.44	347,435.43			
Parks & Recreation	28	450.00	450.00	-	450.00	450.00	-			
Education	29	5,185,344.00	5,093,271.00	-	5,105,271.00	5,051,915.88	53,355.12			
Unclassified	30	3,113,392.80	2,862,192.80	-	2,834,692.80	2,521,756.51	312,936.29			
<b>SUBTOTAL OPERATIONS</b>		<b>61,573,774.43</b>	<b>59,023,932.67</b>	<b>-</b>	<b>59,091,882.67</b>	<b>56,481,675.07</b>	<b>2,610,207.60</b>			

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013			
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved	
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</b>											
Area Plan Grant	41-700	848,457.00		886,308.00			886,308.00		886,308.00		
Alcohol and Drug Abuse Services - State Share	41-701	238,539.00		244,443.00			244,443.00		244,443.00		
Local Share	41-701	18,159.00		19,582.00			19,582.00		19,582.00		
Alliance to Prevent Alcoholism and Drug Abuse	41-733	63,882.00		127,764.00			127,764.00		127,764.00		
Senior Citizen and Disabled Resident Transportation Program	41-731	380,000.00		460,517.00			460,517.00		460,517.00		
PASP - Personal Attendant Services	41-747			111,141.00			111,141.00		111,141.00		
Prosecutor's Insurance Fund	41-784	138,540.00		130,248.00			130,248.00		130,248.00		
Local Arts Program	41-757	45,041.00		45,041.00			45,041.00		45,041.00		
Prosecutor Victim Witness Advocacy	41-722			137,966.00			137,966.00		137,966.00		
Wastewater Management Plan	41-793			50,000.00			50,000.00		50,000.00		
Juvenile Justice Commission State/Community Partnership	41-765	195,784.00		204,430.00			204,430.00		204,430.00		
Juvenile Justice Commission Family Court Services	41-749	100,261.00		101,878.00			101,878.00		101,878.00		
Short Line Track Rehabilitation	41-743										
NJ Transportation Trust Fund Authority - County Aid Improvement Program	41-764			1,807,000.00			1,807,000.00		1,807,000.00		
Title IV-D	41-767	91,373.00		111,918.04			111,918.04		111,918.04		
Mental Health Administration	41-747	12,000.00		32,000.00			32,000.00		32,000.00		
Almond Road CR 540 Phase II (Federal Project No. STP-0143(103))	41-800			1,401,804.00			1,401,804.00		1,401,804.00		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated				Expended 2013						
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)</b>												
NJDEP Wastewater Management Plan				244,000.00				244,000.00		244,000.00		
Capacity Building Award												
Tiger III Grant	41-743			3,000,000.00				3,000,000.00		3,000,000.00		
JABG	41-783	3,817.00										
Local Share	41-786	424.00										
Medical Reserve Corp	41-701	3,500.00										
Bullet Proof Vest Parnership												
State Share	41-711	2,340.00										
Local Share	41-711	2,340.00										
MIPPA Outreach	41-701	40,000.00										
Chronic Disease Self Management	41-701	12,000.00										
New Freedom Transportation (5317)												
State Share	41-731	17,666.00		14,946.00				14,946.00		14,946.00		
Local Share	41-731	15,667.00		13,254.00				13,254.00		13,254.00		
Prosecutor Body Armor	41-767	2,669.14										
Sheriff Body Armor	41-767	20,821.39										
Are You Talking To ME	41-756	50,000.00										

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013				
		for 2014		for 2013		for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged		Reserved		
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)</b>												
Public Health Preparedness and Response to Bioterrorism	41-701			316,079.00			316,079.00			316,079.00		
PH Prep Hurricane Sandy	41-701			25,000.00			25,000.00			25,000.00		
Multijurisdictional Narcotics Task Force	41-747			121,176.00			121,176.00			121,176.00		
State of NJ - Dept of Military and Vet Affairs - Vet Transp Program	41-727			13,000.00			13,000.00			13,000.00		
Rural Enterprise	41-787			44,560.00			44,560.00			44,560.00		
WIA Adult	41-803			159,995.00			159,995.00			159,995.00		
WIA Youth	41-803			162,891.00			162,891.00			162,891.00		
WIA Dislocated Worker Program	41-803			207,876.00			207,876.00			207,876.00		
Small Cities Housing Rehab	41-757			150,000.00			150,000.00			150,000.00		
Small Ciites Ballingers Mill Dam	41-757			100,000.00			100,000.00			100,000.00		
State Homeland Security Grant Program	41-798			100,000.00			100,000.00			100,000.00		
Salem Hancocks Bridge Road Phase II	41-766			1,652,862.00			1,652,862.00			1,652,862.00		
Federal Aid - Comm Pike Phase IV	41-800			1,658,312.00			1,658,312.00			1,658,312.00		
CDBG Greenville Bridge	41-800			337,412.00			337,412.00			337,412.00		
HAVA Section 261	41-754			1,433.60			1,433.60			1,433.60		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated				Expended 2013							
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)</b>													
Subregional Transportation Planning Program	41-793			46,400.00				46,400.00			46,400.00		
Crop Insurance	41-718			168,665.20				168,665.20			168,665.20		
Railplan	41-743			133,872.75				133,872.75			133,872.75		
New Jersey Department of Health - Right to Know Project	41-706			8,786.00				8,786.00			8,786.00		
County Environmental Health Act (CEHA)	41-723			75,575.00				75,575.00			75,575.00		
Healthy Communities Initiative	41-701			15,000.00				15,000.00			15,000.00		
FTA Small Urban & Rural Area Public Transportation (5311)	41-731			231,802.00				231,802.00			231,802.00		
Special Child Health and Early Intervention	41-756			39,000.00				39,000.00			39,000.00		
Juvenile Assistance Grant Program - Megan's Law	41-788			3,598.00				3,598.00			3,598.00		
Salem County Safe Roadways Grant	41-799			39,850.00				39,850.00			39,850.00		
State Health Insurance Assistance Program (SHIP)	41-734			24,000.00				24,000.00			24,000.00		
Cancer Education/Early Detection	41-701			148,000.00				148,000.00			148,000.00		
Work First New Jersey TANF	41-704			489,773.00				489,773.00			489,773.00		
Work First New Jersey TANF - Work Verification	41-704			17,376.00				17,376.00			17,376.00		
Work First New Jersey TANF - Case Management	41-704			88,159.00				88,159.00			88,159.00		
General Assistance/Food Stamps Work Activities	41-704			155,097.00				155,097.00			155,097.00		

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013				
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)</b>												
Work First New Jersey GAINSNAP - Case Management	41-704			27,918.00				27,918.00		27,918.00		
Work First New Jersey CAVP & EEI	41-704			16,848.00				16,848.00		16,848.00		
Dept. of Law and Public Safety - (RERP)	41-798			249,861.54				249,861.54		249,861.54		
Workforce Development Partnership Program	41-803			19,200.00				19,200.00		19,200.00		
Historical Commission Grant	41-757			7,351.00				7,351.00		7,351.00		
Improved Pregnancy Outcomes Program	41-756			3,000.00				3,000.00		3,000.00		
Senior Farmers Market	41-700			500.00				500.00		500.00		
EMAA	41-747			65,000.00				65,000.00		65,000.00		
Special Elections				260,000.00				260,000.00		258,328.65	1,671.35	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - (Continued)	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)</b>		XXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXX	XXX
NJDEP Wastewater Management Plan	41-793												
Capacity Building Award	41-756			4,000.00				4,000.00		4,000.00			
Tiger III Grant	41-743												
JABG - State Share	41-783			4,980.00				4,980.00		4,980.00			
Local Share	41-783			553.00				553.00		553.00			
Disaster Liason	41-797			500.00				500.00		500.00			
Shortline Track Rehabilitation - State Share	41-743			1,350,000.00				1,350,000.00		1,350,000.00			
Local Share	41-743			150,000.00				150,000.00		150,000.00			
Matching Funds	41-802	463,410.00		369,018.00				369,018.00		263,577.25		105,440.75	
<b>Total Public and Privte Programs Offset by Revenues</b>		2,766,690.53		18,408,520.13		-		18,408,520.13		18,301,408.03		107,112.10	
<b>Total Operations {item 8(A)}</b>	34-199	64,340,464.96		77,432,452.80		-		77,500,402.80		74,783,083.10		2,717,319.70	
<b>B. Contingent</b>	35-470	20,000.00		20,000.00				20,000.00		5,000.00		15,000.00	
<b>Total Operations Including Contingent-</b>	34-201	64,360,464.96		77,452,452.80		-		77,520,402.80		74,788,083.10		2,732,319.70	
<b>Detail:</b>													
Salaries and Wages	34-201-1	27,935,226.00		26,527,478.00				26,497,453.00		25,164,197.59		1,333,255.41	
Other Expenses (Including Contingent)	34-201-2	36,425,238.96		50,924,974.80				51,022,949.80		49,623,885.51		1,399,064.29	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements	FCOA	Appropriated				Expended 2013							
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
Down Payments on Improvements	44-902												
Capital Improvement Fund	44-901					XXXXXXXXXXXXXXXXXX	XX						
Interest Earned on N.J. Department of Transportation Grant Funds - Local Bridges	44-903			1,258.32				1,258.32		1,258.32			
Interest Earned on N.J. Department of Transportation Grant Funds - 2012 Co Aid	44-904	1,093.80											
Interest Earned on N.J. Department of Transportation Grant Funds - 2011 Co Aid	44-905	789.75											
Interest Earned on N.J. Department of Transportation Grant Funds - 2009 Co Aid	44-906	44.11											
Interest Earned on N.J. Department of Transportation Grant Funds - 2008 Co Aid	44-907	7.45											

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX
<b>Total Capital Improvements</b>	44-999	1,935.11		1,258.32		-		1,258.32		1,258.32		-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
(D)County Debt Service													
1. Payment of Bond Principal	45-920											XXXXXXXXXXXX	XXX
(a) County College Bonds	45-925	515,000.00		325,000.00				325,000.00		227,500.00		XXXXXXXXXXXX	XXX
(b) Vocational School Bonds	45-930	118,900.00		111,650.00				111,650.00		111,650.00		XXXXXXXXXXXX	XXX
(c) Other Bonds	45-935	1,679,700.00		1,789,550.00				1,789,550.00		1,696,181.25		XXXXXXXXXXXX	XXX
	xxxxxxx	XXXXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX
2. Bond Anticipation Notes	45-940	290,000.00		290,000.00				290,000.00				XXXXXXXXXXXX	XXX
												XXXXXXXXXXXX	XXX
3. Interest on Bonds												XXXXXXXXXXXX	XXX
(a) County College Bonds		107,138.00		92,503.00				92,503.00		72,175.57		XXXXXXXXXXXX	XXX
(b) Vocational School Bonds		37,591.25		42,060.00				42,060.00		42,057.26		XXXXXXXXXXXX	XXX
(c) Other Bonds		829,577.20		924,852.79				924,852.79		803,487.84		XXXXXXXXXXXX	XXX
	45-941											XXXXXXXXXXXX	XXX
4. Interest on Notes		167,850.00		167,384.00				167,384.00		167,383.74		XXXXXXXXXXXX	XXX
												XXXXXXXXXXXX	XXX
5. Lease Payments - Salem County Improvement Authority												XXXXXXXXXXXX	XXX
County Jail		1,797,775.00		1,874,200.00				1,874,200.00		1,804,548.06		XXXXXXXXXXXX	XXX
												XXXXXXXXXXXX	XXX
<b>Total County Debt Service</b>	45-999	5,543,531.45		5,617,199.79		-		5,617,199.79		4,924,983.72		XXXXXXXXXXXX	XXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) DEFERRED CHARGES AND STATUTORY EXPENDITURES - COUNTY	FCOA	Appropriated								Expended 2013			
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
(1) DEFERRED CHARGES:	xxxxxx	xxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxx	xxx
Emergency Authorizations	46-870					xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
Special Emergency Authorizations- 5 Years(N.J.S.40A:4-55)	46-875	170,626.24		80,000.00		xxxxxxxxxxxxxx	xxx	80,000.00		80,000.00		xxxxxxxxxxxxxx	xxx
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871					xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
Deferred Charges to Future Taxation - Unfunded	49-967	3,580.88		22,962.15		xxxxxxxxxxxxxx	xxx	22,962.15		21,266.13		xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
Prior Year Overexpenditure				24,100.00		xxxxxxxxxxxxxx	xxx	24,100.00		24,100.00		xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
						xxxxxxxxxxxxxx	xxx					xxxxxxxxxxxxxx	xxx
<b>TOTAL DEFERRED CHARGES</b>		174,207.12		127,062.15				127,062.15		125,366.13			

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
(E) Deferred Charges and Statutory Expenditures- COUNTY (continued)	XXXXXXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX
(2) STATUTORY EXPENDITURES:	XXXXXXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX
Contribution to:													
Public Employees' Retirement System	36-471	1,575,998.00		1,478,192.00				1,478,192.00		1,395,388.44		82,803.56	
Social Security System (O.A.S.I)	36-472	2,079,434.71		2,020,000.00				1,942,200.00		1,937,317.77		4,882.23	
Consolidated Police and Firemen's Pension Fund	36-474												
Police and Firemen's Retirement System of N.J.	36-475	2,422,762.00		2,406,311.00				2,406,311.00		2,381,949.84		24,361.16	
Unemployment Insurance	23-225	21,000.00		10,000.00				19,850.00		19,850.00		-	
<b>TOTAL STATUTORY EXPENDITURES</b>		6,099,194.71		5,914,503.00		-		5,846,553.00		5,734,506.05		112,046.95	
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	34-209	6,273,401.83		6,041,565.15		-		5,973,615.15		5,859,872.18		112,046.95	
(F) JUDGMENTS		150,000.00		100,000.00				100,000.00		100,000.00		-	
(G) Cash Deficit of Preceeding Year	46-855												
<b>9. TOTAL GENERAL APPROPRIATIONS</b>	34-299	76,329,333.35		89,212,476.06		-		89,212,476.06		85,674,197.32		2,844,366.65	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated						Expended 2013					
		for 2014		for 2013		for 2013 By Emergency Appropriation		Total for 2013 As Modified By All Transfers		Paid or Charged		Reserved	
(A) Operations	xxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx
Subtotal Operations (including (B) Contingent)	34-300	61,593,774.43		59,043,932.67				59,111,882.67		56,486,675.07		2,625,207.60	
Public and Private Programs Offset by Revenues	22-999	2,766,690.53		18,408,520.13		-		18,408,520.13		18,301,408.03		107,112.10	
	42-999												
Total Operations Including Contingent	34-303	64,360,464.96		77,452,452.80				77,520,402.80		74,788,083.10		2,732,319.70	
	40-999												
(C) Capital Improvements	34-305	1,935.11		1,258.32				1,258.32		1,258.32		-	
(D) County Debt Service	44-999	5,543,531.45		5,617,199.79				5,617,199.79		4,924,983.72		xxxxxxxxxxxxxx	
(E) (1) Total Deferred Charges	45-999	174,207.12		127,062.15				127,062.15		125,366.13		xxxxxxxxxxxxxx	xx
(2) Total Statutory Expenditures	46-999	6,099,194.71		5,914,503.00		xxxxxxxxxxxxxx	xx	5,846,553.00		5,734,506.05		112,046.95	xx
Total Deferred Charges and Statutory Expenditures	37-480	6,273,401.83		6,041,565.15				5,973,615.15		5,859,872.18		112,046.95	
(F) Judgements	46-885	150,000.00		100,000.00		xxxxxxxxxxxxxx	xx	100,000.00		100,000.00		xxxxxxxxxxxxxx	xx
	24-410											xxxxxxxxxxxxxx	xx
(G) Cash Deficit	29-405					xxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxx	xx
	50-899					xxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxx	xx
<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>34-499</b>	<b>76,329,333.35</b>		<b>89,212,476.06</b>				<b>89,212,476.06</b>		<b>85,674,197.32</b>		<b>2,844,366.65</b>	

**APPENDIX TO BUDGET STATEMENT**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013**

ASSETS			
Cash and Investments	1110100	12,978,718.43	
Due from State of N.J.(c20,P.L. 1971)	1111000	260,000.00	
Federal and State Grants Receivable	1110200		
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxxxxx	xx
Taxes Receivable	1110300	37,466.25	
Tax Title Liens Receivable	1110400		
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600	162,008.91	
Deferred Charges Required to be in 2013 Budget	1110700	80,000.00	
Deferred Charges Required to be in Budgets Subsequent to 2013	1110800	240,000.00	
<b>Total Assets</b>	1110900	<b>13,758,193.59</b>	
LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100	6,325,716.31	
Reserves for Receivables	2110200	199,475.16	
Surplus	2110300	7,233,002.12	
<b>Total Liabilities, Reserves and Surplus</b>		<b>13,758,193.59</b>	

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

		YEAR 2013		YEAR 2012	
Surplus Balance, January 1st	2310100	5,036,504.05		7,980,717.97	
<b>CURRENT REVENUE ON A CASH BASIS</b>					
Current Taxes					
*(Percentage collected:2013 100%, 2012 100%)	2310200	51,356,241.49		51,356,241.49	
Added and Omitted Taxes	2310300			267,526.86	
Other Revenues and Additions to Income	2310400	40,401,061.29		31,631,804.20	
<b>Total Funds</b>	2310500	<b>96,793,806.83</b>		<b>91,236,290.52</b>	
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Appropriations	2310600	88,933,449.92		86,599,786.47	
Other Expenditures and Deductions from Income	2311000	627,354.79			
<b>Total Expenditures and Tax Requirements</b>	2311100	<b>89,560,804.71</b>		<b>86,599,786.47</b>	
Less: Expenditures to be Raised by Future Taxes	2311200			400,000.00	
<b>Total Adjusted Expenditures and Tax Requirements</b>	2311300	<b>89,560,804.71</b>		<b>86,199,786.47</b>	
<b>Surplus Balance - December 31st</b>	2311400	<b>7,233,002.12</b>		<b>5,036,504.05</b>	

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2014 Budget**

Surplus Balance December 31, 2013	2311500	7,233,002.12	
Current Surplus Anticipated in 2014 Budget	2311600	2,884,897.66	
<b>Surplus Balance Remaining</b>	2311700	<b>4,348,104.46</b>	

(Important: This appendix must be included in advertisement of budget.)

2014

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

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

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- \_\_\_\_\_ years. (Exceeding minimum time period)
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The Board of Chosen Freeholders present the 2014 Capital Budget Program and the Capital Improvement Program for the six year period 2014 through 2018. The Capital Budget is in accordance with NJAC 5:30 and contains projects that will be undertaken according to priorities that will serve the best interest of the County of Salem. Such projects set forth in the program will not be subject to commitment or contract until the necessary appropriations or ordinances are finally adopted.

**CAPITAL BUDGET (Current Year Action)  
2014**

Local Unit \_\_\_\_\_

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Reconstruction of Various County									
Roads		11,603,011					11,603,011		
Road Resurfacing		350,000	350,000						
Guide Rail Repairs		115,000	115,000						
Bridge Repairs		6,048,900	655,000	150,000			3,788,900		1,455,000
Dam Repairs		150,000		50,000			100,000		
Replacement Road Dept Trucks		245,000	245,000						
Repair Vo-Tech Water Tower		465,000	465,000						
98 Market Street Exterior Rennov		125,000	125,000						
Mosquito Dept Chipper		45,000	45,000						
Plow Truck		28,000	28,000						
Old Courthouse Rennov		25,000	25,000						
Parking Lot Resurfacing		50,000	50,000						
Unified Locking System		50,000	50,000						
Panic/Duress System		85,000	85,000						
(2) Brine Tanks and Storage Tanks		32,000	32,000						
Mosquito Truck Replacement		28,000	28,000						
Fenwick Blding Roof Repairs		120,000	120,000						
Co Aid Interest		0		0					
Info Tech Upgrade		1,750,000	1,750,000						
<b>TOTAL - ALL PROJECTS</b>	<b>33-199</b>	<b>21,314,911</b>	<b>4,168,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>15,491,911</b>	<b>0</b>	<b>1,455,000</b>

SIX YEAR CAPITAL PROGRAM - 2014 to 2019  
 Anticipated Project Schedule and Funding Requirements

Local Unit County of Salem

PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COSTS	4 ESTIMATED COMPLETION TIME							
				5a 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019	
Reconstruction of Various County										
Roads		11,603,011	5 Years	3,000,000	2,000,000	2,000,000	2,000,000	2,603,011		
Road Resurfacing		350,000	1 Year	350,000						
Guide Rail Repairs		115,000	1 Year	115,000						
Bridge Repairs		6,048,900	5 Years	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,048,900	
Dam Repairs		150,000	5 Years		50,000	50,000	50,000			
Replacement Road Dept Trucks		245,000	1 Year	245,000						
Repair Vo-Tech Water Tower		465,000	1 Year	465,000						
98 Market Street Exterior Rennov		125,000	1 Year	125,000						
Mosquito Dept Chipper		45,000	1 Year	45,000						
Plow Truck		28,000	1 Year	28,000						
Old Courthouse Rennov		25,000	1 Year	25,000						
Parking Lot Resurfacing		50,000	1 Year	50,000						
Unified Locking System		50,000	1 Year	50,000						
Panic/Duress System		85,000	1 Year	85,000						
(2) Brine Tanks and Storage Tanks		32,000	1 Year	32,000						
Mosquito Truck Replacement		28,000	1 Year	28,000						
Fenwick Blding Roof Repairs		120,000	1 Year	120,000						
Co Aid Interest		1,258	1 Year	1,258						
Info Tech Upgrade		1,750,000	1 Year	1,750,000						
<b>TOTAL - ALL PROJECTS</b>	<b>33-299</b>	21,316,169		7,514,258	3,050,000	3,050,000	3,050,000	3,603,011	1,048,900	

SIX YEAR CAPITAL PROGRAM - 2014 to 2019  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

County of Salem

1 PROJECT TITLE	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Reconstruction of Various County											
Roads	11,603,011					11,603,011					
Road Resurfacing	350,000					350,000					
Guide Rail Repairs	115,000					115,000					
Bridge Repairs	6,048,900	150,000				5,898,900					
Dam Repairs	150,000	50,000				100,000					
Replacement Road Dept Trucks	245,000					245,000					
Repair Vo-Tech Water Tower	465,000					465,000					
98 Market Street Exterior Rennov	125,000					125,000					
Mosquito Dept Chipper	45,000					45,000					
Plow Truck	28,000					28,000					
Old Courthouse Rennov	25,000					25,000					
Parking Lot Resurfacing	50,000					50,000					
Unified Locking System	50,000					50,000					
Panic/Duress System	85,000					85,000					
(2) Brine Tanks and Storage Tanks	32,000					32,000					
Mosquito Truck Replacement	28,000					28,000					
Fenwick Blding Roof Repairs	120,000					120,000					
Co Aid Interest	1,258	1,258									
Info Tech Upgrade	1,750,000					1,750,000					
<b>TOTAL - ALL PROJECTS</b>	<b>33-399</b>	21,316,169	201,258	0	0	0	21,114,911	0	0	0	0

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

**2014**

**RESOLUTION**

Be it Resolved by the Board of Chosen Freeholders of the County of Salem that the budget hereinbefore 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) 50,310,876.86 dollars for county to be raised by taxation and certification to the County Board of Taxation of the following general revenues and appropriations.

RECORDED VOTE

**Ayes {**  
 Acton  
 Cross  
 Bobbitt  
 Laury  
 Timberman  
 Vanderstlice  
 Ware

**Nays**

**Abstained {**

(Insert last name)

**Absent {**

**SUMMARY OF REVENUES**

**1. General Revenues**

Surplus Anticipated	08-100	\$ 2,884,897.66
Miscellaneous Revenues Anticipated	13-099	\$ 23,133,558.83
Receipts from Delinquent Taxes	15-499	\$
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 50,310,876.86</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 41	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>	<b>07-192</b>	
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 76,329,333.35</b>

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 64,360,464.96
(c) Capital Improvements	44-999	\$ 1,935.11
(d) County Debt Service	45-999	\$ 5,543,531.45
(e) Deferred Charges and Statutory Expenditures	46-999	\$ 6,273,401.83
(f) Judgements	37-480	\$ 150,000.00
(g) Cash Deficit	46-885	\$
	07-195	\$
<b>Total General Appropriations</b>	<b>34-499</b>	<b>\$ 76,329,333.35</b>

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 16<sup>th</sup> day of April, 2014. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 16<sup>th</sup> day of APRIL, 2014 , Clerk  
signature

DEDICATED REVENUES	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	Paid or Charged	Reserved
<b>FROM TRUST FUND</b>										
Amount To Be Raised By Taxation	54-190	1,062,250.49	1,090,729.27	1,101,213.35	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
Interest Income	54-113			6,187.80	Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:		176,366.86		181,701.62	Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation:	54-915-2				
<b>Total Trust Fund Revenues:</b>	54-299	1,238,617.35	1,090,729.27	1,289,102.77	Acquisition of Farmland	54-916-2	450,000.00	65,500.00	494,681.72	
<b>Summary of Program</b>					Down Payments on Improvements	54-906-2				
Rate Assessed:		\$	0.02		Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Tax Collected to date		\$	9,503,050.47		Payment of Bond Principal	54-920-2	476,400.00	458,800.00	458,800.00	xxxxxxx
Total Expended to date:		\$	4,444,467.79		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Acreage Preserved to date			30,596.10		Interest on Bonds	54-930-2	318,881.55	335,621.05	335,621.05	xxxxxxx
			(Acres)		Interest on Notes	54-935-2				xxxxxxx
Recreation land preserved in 2013:					Reserve for Future Use	54-950-2		230,808.22		
Farmland preserved in 2013:			546.00		<b>Total Trust Fund Appropriations:</b>	54-499	<b>1,245,281.55</b>	<b>1,090,729.27</b>	<b>1,289,102.77</b>	
			(Acres)							

I

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

Contracting Unit: County of Salem

Year Ending: December 31, 2013

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 Enhancement of Radio Frequencies, RF Design and Integration, Inc. - Original contract amount \$54,234.00, new contract amount \$69,567.50
- 2 Employee Assistance Program, Quantum Health Solutions, Inc. - Original contract amount \$10,000.00, new contract amount \$37,500.00
- 3 Walk-in Freezer Repair. Service Port Refrigeration Co. - Original contract amount \$20,000.00, new contract amount \$27,000.00
- 4

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

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

3/19/14  
Date

*Kerni L. Gaud*  
Clerk of the Governing Body