

2015 COUNTY DATA SHEET

(Must Accompany 2014 Budget)

COUNTY OF SALEM

ADOPTED

County Officials	
Kevin Crouch Clerk of the Board of Chosen Freeholders	
Katie Coleman County Finance Officer	Cert No.
Ray Colavita Registered Municipal Accountant	Lic. No.
Michael Mulligan County Counsel	
N/A County Administrator	

Governing Body Members	
Name	Term Expires
Julie Acton, Director	12/31/2016
Ben Laury, Deputy Director	12/31/2015
Beth Timberman	12/31/2015
Lee Ware	12/31/2016
Dale Cross	12/31/2017
Robert Vanderslice	12/31/2017
Douglass Painter	12/31/2017

ADOPTED

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

Division Use Only	
Municode: _____	
Public Hearing Date: _____	

**2015
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 Chossen Freeholders

15th day of April, 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).

Certified by me, this _____ day of _____, 2015

Clerk Board of Chosen Freeholders
94 Market Street

Address
Salem, NJ 08079

Address
(856) 935-7510

Phone Number

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

Certified by me, this 15th day of April, 2015

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

Registered County Accountant
Nightlinger, Colavita, & Volpa, PA

Address
(856) 629-1040

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 15th day of April, 2015

Chief Financial Officer

DO NOT USE THESE SPACES

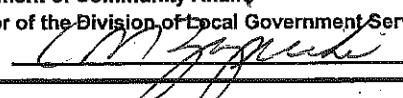
(Do not advertise this Certification form)

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: 7/11, 2015

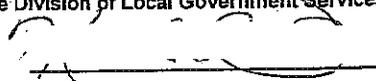
By: 

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: 5

By: 

COUNTY BUDGET NOTICE

Section 1.

Annual Budget of the County of Salem 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 South Jersey Times
in the issue of April 26, 2015

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

RECORDED VOTE
(INSERT LAST NAME)

Ayes

Ware
Timberman
Cross
Acton
Vanderslice
Laury

Nays

[]

Abstained

Painter

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 April 15, 2015

A Hearing on the Budget and Tax Resolution will be held at Old Salem Court House, on May 6, 2015

7:30 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.
(Cross out one)

EXPLANATORY STATEMENT
SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility
Budget Appropriations - Adopted Budget	76,329,333.35	
Budget Appropriation Added by N.J.S 40A:4-87	11,675,769.97	
Emergency Appropriations		
Total Appropriations	88,005,103.32	
Expenditures:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Paid or Charged	85,341,487.14	
Reserved	971,224.27	
Unexpended Balances Canceled	2,170,810.25	
Total Expenditures and Unexpended Balances Cancelled	88,483,521.66	
Overexpenditures*	478,418.34	

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 County government.

*See Budget Appropriation items so marked to the right of column "Expended 2014 Reserved."

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

County Purpose Tax - 2014 Budget	\$ 50,310,876.86	Carried Forward	\$ 27,362,963.30
CAP Base Adjustment		Additional Exceptions:	
Exceptions:		Available for Banking 2013	331,968.38
Debt Service	\$ 4,488,018.45	Available for Banking 2014	-
Matching Funds for Grants	500,000.00	Assessed Value of New Construction Per Tax Board	201,513.00
County Welfare Board	2,315,690.00		<u>27,896,444.68</u>
Special Services School District	153,000.00	Allowable Operating Appropriations	
Vocational School	1,828,758.00	Debt Service	4,053,418.63
County Community College	941,310.00	Capital Improvements	
Out of County Colleges	20,000.00	Matching Funds for Grant	400,000.00
Capital Improvements	1,935.00	County Welfare Board	2,411,174.00
Emergency Appropriations	80,000.00	Special services School District	153,000.00
911 Emergency Management Services	1,671,000.00	Vocational School	1,828,758.00
SCIA - Capital Lease Jail Facility (NJS 40A: 4-45-4)	11,349,000.00	County Community College	967,723.00
Deferred Charges to Future Taxation - Unfunded	<u>3,580.88</u>	Out of County College	65,000.00
Total Exceptions:	<u>23,352,292.33</u>	Health Insurance	286,790.00
Amount on which 1.50% is applied	26,958,584.53	DCA Approved Emergency Dec (NJS 40A:4-54 & 40A:4-15.13)	80,700.00
1.50% "CAP"	<u>404,378.77</u>	911 Emergency Management Services	1,788,274.05
Allowable Operating Appropriations before Additional Expenditures (NJS 40A:4-45.3)	27,362,963.30	SCIA - Capital Lease Payments	
Cap Rate Index Resolution		SCIA - Capital Lease Jail Facility (NJS 40A:4-45-4)	12,329,000.00
Allowable Operating Appropriations	<u>27,362,963.30</u>	Deferred Charges to Future Taxation - Unfunded	<u>16,618.00</u>
		Total	<u>24,380,455.68</u>
		Total Allowable Salem County Purpose Tax	<u>\$ 52,276,900.36</u>

Sheet 3b(1)

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

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	\$	50,310,877.00	Adjusted Tax Levy (Brought Forward)	51,416,326.92
Less: Prior Year Deferred Charges: Emergency Authorizations	\$	80,000.00		
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$	3,581.00		
Less: Changes in Service Provider: Transfer of Service/Function				
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation		<u>50,227,296.00</u>	Additions:	
Plus: 2% Cap Increase		1,004,545.92	New Ratables - Increase in Valuation (New Construction and Additions)	21,277,251.00
		<u>51,231,841.92</u>	Prior Year's County Purpose Tax rate (per \$100)	<u>0.947</u>
Adjusted Tax Levy Prior to Exclusions			New Ratables Adjustment to Levy	201,513.44
Exclusions:			Amounts approved by Referendum	
Allowable Shared Service Agreements Increase			Waiver application amount	
Allowable Health Care Costs Increase	455,490.00		Maximum Allowable Amount to be Raised by Taxation	51,617,840.36
Allowable Pension Increases	264,508.00		Plus: 2014 Cap Bank Utilized in CY2015	
Allowable Debt Service and Capital Lease Increases			Maximum Allowable Amount to be Raised by Taxation after ALL Exclusions	51,617,840.36
Current Year Deferred Charges: Emergencies	80,700		Amount to be Raised by Taxation for County Purposes	51,448,092.81
Deferred Changes to Future Taxation Unfunded	<u>16,618</u>		Difference	169,748
Add Total Exclusions		817,316.00		
Less: Canceled or Unexpended Waivers				
Less: Canceled or Unexpended Exclusions		(632,831.00)		
Less: Prior Year Extraordinary Aid Awards (complete after EA is awarded)				
Adjusted Tax Levy (Carried Forward)	\$	<u>51,416,326.92</u>		

Sheet 3b(2)

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

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

Summary:

Group Insurance Hospitalization	10,410,317.82
Less Employee Contributions	<u>(1,183,817.82)</u>
Cost to the County of Salem- Group Insurance Hospitalization - Sheet 15	<u>9,226,500.00</u>

Sheet 3b(3)

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Assistant Prosecutors		54,502.42	x		
Prosecutors CWA		48,971.98	x		
Correctional Officers		259,875.33	x		
Correctional Superior Officers		116,544.26	x		
CWA		795,543.41	x		
Prosecutors Detectives and Investigators		99,893.64	x		
Prosecutors Superior Detectives and Investigators		161,779.74	x		
Non Union/Supervisory		236,836.67			x
Sheriffs Officers		129,333.39	x		
Sheriffs Superior Officers		167,094.51	x		
Total	17488	2,070,375.35			
	Accured Vactaion Time	540,993.53			
	Accured Sick Time	1,529,381.82			
	Total	2,070,375.35			
Total Funds Reserved as of end of 2014		400,837.61			
Total Funds Appropriated in 2015		-			

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

<div style="display: flex; flex-direction: column; align-items: center;"> <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	Inmates in County Jail	\$ 2,000,000.00	Additional Revenue from Inmate contract likely but not anticipated as revenue		
X		Surrogate Fees	\$ 20,000.00	Revenue from 2013 received in 2014		
	X	911 Dispatch	\$ 80,000.00	Additional SW/OE required to contract with 3 additional municipalities (1/2 year in 2015)		
	X	911 Dispatch	\$ 100,000.00	Revenue anticipated from contracts with additional municipalities		
X		Prior Year Expenditure Reimbursement	\$ 250,000.00	One time reimbursements for prior year expenses		
X	X	FEMA deobligation	\$ 7,086.86	One time return of FEMA funds, offset by revenue		

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2015		2014		2014	
1. Surplus Anticipated	08-101	4,415,185.61		2,884,897.66		2,884,897.66	
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102						
Total Surplus Anticipated	08-100	4,415,185.61		2,884,897.66		2,884,897.66	
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxxxxxxxxxx		xxxxxxxxxxxxxxxxxxx		xxxxxxxxxxxxxxxxxxx	
County Clerk	08-105	453,000.00		470,000.00		453,959.59	
Register of Deeds	08-105						
Surrogate	08-105	64,000.00		99,000.00		44,745.03	
Sheriff	08-105	52,000.00		52,000.00		52,000.00	
Fines	08-110						
Interest on Investments and Deposits	08-113	41,000.00		51,000.00		41,276.98	
Constitutional Officers Salary reimbursement	08-114	96,200.00		96,200.00		96,200.00	
Refunds - Public Health Department	08-115	37,500.00		30,000.00		37,566.20	
Planning Board - Development Review Fees	08-116	8,700.00		5,000.00		8,761.88	
Due From Lower Alloways Creek Township	08-117	2,195,000.00		2,195,000.00		2,195,000.00	
One Stop Administration/Rent		60,000.00					
Bail Forfeiture	08-120	30,000.00		19,000.00		69,062.50	
Home Detention	08-121	53,000.00		47,000.00		53,060.52	
Jail/Misc.	08-122	154,000.00		100,000.00		154,865.71	
Indirect Costs	08-123	30,000.00					

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash	
		2015	2014	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):					
	08-124				
County Dispatch Service:	08-124				
Elmer Borough	08-125	10,700.00	10,700.00	10,700.00	
Woodstown Borough	08-126	32,000.00	32,500.00	32,000.00	
City of Salem	08-127	138,000.00	129,010.00	129,009.00	
Lower Alloways Creek	08-128	39,795.30	39,795.30	39,795.30	
Pennsville/Penns Grove/Carneys Point		150,000.00			
Inmate Health/Reimbursement to Salem County	08-129	6,500.00	5,000.00	6,515.18	
Jail Telephone	08-130	128,000.00	150,000.00	128,120.65	
Unification Reimbursement	08-131	166,000.00	154,000.00	166,090.22	
Fire School	08-133	20,000.00	12,000.00	20,775.00	
Revolving Loan Fund	08-134	17,500.00	20,000.00		
Meals on Wheels Rent	08-135	6,000.00	6,000.00	6,000.00	
Pollution Control - Treasurer	08-136	26,000.00	6,000.00		
State Prisoners	08-137	8,600.00			
Railroad Operator Fees	08-038		30,000.00	7,500.00	
Prior Year Expenses	08-039	250,000.00			
Total Section A: Local Revenues	08-001	4,273,495.30	3,759,205.30	3,753,003.76	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2015		2014		2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting							
Appropriations	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX		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	346,998.87		305,663.00		76,068.75	
Permanent Disability - Patients in County Institutions (N.J.S.A. 44:7-38 et seq.)	09-222						
Public Health Priority Funding - 1977	09-225	48,000.00		79,000.00		48,591.25	
Debt Service - Sate Aid (Type I) - Vocational Education Bonds	09-223						
Debt Service - State Aid (Type I) - Special Services School District	09-224	257,742.52		292,000.00		294,498.00	
Total Section B: State Aid Without Offsetting Appropriations	09-001	652,741.39		676,663.00		419,158.00	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash	
		2015	2014	2014	
3. Miscellaneous Revenues - Section C:					
State Assumptions of Costs of County Social and Welfare Services and Psychiatric Facilities	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Social and Welfare Services (c. 66, P.L. 1990)	08-160				
Aid to Families with Dependent Children	09-230				
Division of Youth and Family Services	09-231	986,279.00	1,125,309.00		
Supplemental Social Security Income	09-232	161,486.00	153,896.00	167,874.00	
Psychiatric Facilities (c. 73, P.L. 1990)	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Maintenance of Patients in State Institutions for Mental Disease	09-233	1,331,018.00	601,279.00	601,279.00	
Maintenance of Patients in State Institutions for Mentally Retarded	09-234	2,737,021.00	2,805,843.00	2,805,843.00	
State Patients in County Psychiatric Hospitals	09-235				
Board of County Patients in State and Other Institutions	09-236	31,000.00	30,000.00	31,297.50	
Division of Developmental Disabilities (DDD)	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Revenue Assessment Program	09-237	23,265.00	18,883.00		
Division of Mental Health services (DMHS)	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Maintenance Recoveries	09-238				
Total Section C: State Assumptions of Costs of County Social and Welfare Services and Psychiatric Facilities	09-002	5,270,069.00	4,735,210.00	3,606,293.50	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2015		2014		2014	
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	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	
Area Plan Grant		847,581.00		859,815.00		859,815.00	
Alcohol and Drug Abuse Services		234,058.00		238,539.00		238,539.00	
Alliance to Prevent Alcoholism and Drug Abuse				201,683.00		201,683.00	
Senior Citizen and Disabled Resident Transportation Program		341,016.00		463,874.82		463,874.82	
PASP - Personal Attendant Services		22,228.20				-	
Prosecutor's Insurance Fund		150,240.00		138,540.00		138,540.00	
Local Arts Program				91,884.00		91,884.00	
Prosecutor Victim Witness Advocacy		111,556.00		108,082.00		108,082.00	
Wastewater Management Plan						-	
Juvenile Justice Commission State/Community Partnership		200,966.00		195,784.00		195,784.00	
Juvenile Justice Commission Family Court Services		100,261.00		100,261.00		100,261.00	
Short Line Track Rehabilitation						-	
NJ Transportation Trust Fund Authority - Murphys Bridge		1,000,000.00				-	
Are You Talking to Me				50,000.00		50,000.00	
Sheriff Body Armor						-	
Medical Reserve Corp		3,500.00		3,500.00		3,500.00	
Chronic Disease Self Management				12,000.00		12,000.00	
MIPPA Outreach		40,000.00		40,000.00		40,000.00	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2015		2014		2014	
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	XXXXXXXXXX	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
Title IV-D		233,882.00		91,373.00		91,373.00	
Mental Health Administration				12,000.00		12,000.00	
Almond Road CR 540 Phase II (Federal Project No. STP-0143(103))						-	
New Freedom Transportation (5317)				33,616.00		33,616.00	
Public Health Preparedness and Response to Bioterrorism				258,371.00		258,371.00	
Hazardous Materials Response				21,500.00		21,500.00	
Its All About You				3,015.00		3,015.00	
Capacity Building Award						-	
Tiger III Grant						-	
JABG				3,817.00		3,817.00	
Shortline Track Rehabilitation				1,891,127.25		1,891,127.25	
Family Court						-	
Prosecutor Body Armor				4,771.82		4,771.82	
Sheriff Body Armor				38,866.47		38,866.47	
Multijurisdictional Narcotics Task Force Grant				118,723.00		118,723.00	
State of NJ - Dept of Military and Vet Affairs - Vet Transp Program						-	
EMAA		88,000.00				-	
Rural Enterprise						-	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2015		2014		2014	
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	XXXXXXXXXX	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	
Healthy Communities Initiative				10,000.00		10,000.00	
FTA Small Urban & Rural Area Public Transportation (5311)				245,589.00		245,589.00	
Special Child Health and Early Intervention				39,895.00		39,895.00	
Juvenile Assistance Grant Program - Megan's Law		3,752.00		3,705.00		3,705.00	
Work First New Jersey - Youth Symposium				1,953.00		1,953.00	
State Health Insurance Assistance Program (SHIP)				10,000.00		10,000.00	
Cancer Education/Early Detection				148,000.00		148,000.00	
Work First New Jersey TANF				795,170.00		795,170.00	
Work First New Jersey TANF - Work Verification						-	
Work First New Jersey TANF - Case Management				60,000.00		60,000.00	
Work First New Jersey - Needs Based				60,000.00		60,000.00	
Work First New Jersey GA/SNAP - Case Management						-	
Work First New Jersey CAVP & EEI						-	
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - (RERP)				306,656.65		306,656.65	
NJ OEM LTDS				7,500.00		7,500.00	
Historical Commission Grant				7,351.00		7,351.00	
Improved Pregnancy Outcomes Program						-	
Willow Grove Dam				4,063,080.49		4,063,080.49	
Senior Farmers Market				20,000.00		20,000.00	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2015		2014		2014	
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	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	
New Jersey Farm Bureau		20,000				-	
WIA Adult				551,510.00		551,510.00	
WIA Youth				65,000.00		65,000.00	
Elmer Shirley Road				1,000,000.00		1,000,000.00	
Bullet Proof Vest Partnership				2,340.00		2,340.00	
Veterans Transportation				13,000.00		13,000.00	
State Homeland Security Grant Program				100,000.00		100,000.00	
Cohansey Friesburg Road				102,767.00		102,767.00	
Health and Wellness Foundation - Narcan Kits		2,205.00		844,385.00		844,385.00	
Pascale Sykes Economic Initiative		45,000.00					
HAVA Section 261		10,768.13		22,244.70		22,244.70	
Subregional Transportation Planning Program				46,400.00		46,400.00	
Crop Insurance				178,665.20		178,665.20	
SART/SANE		42,619.00		100,045.00		100,045.00	
New Jersey Department of Health - Right to Know Project				8,786.00		8,786.00	
County Environmental Health Act (CEHA)				136,160.00		136,160.00	
Total Section D: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX
	08-003	3,497,632.33		13,931,346.40		13,931,346.40	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2015		2014		2014	
3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government services -	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX
Other Special Items							
Added & Omitted Assessments		125,000.00					
Salem County Area Office on Aging		58,000.00		58,000.00		58,000.00	
Reserve for JACC/CAP		62,000.00		130,000.00		130,000.00	
Salem County Bus Service - NJ Transit Contract		1,331,000.00		1,390,000.00		1,232,281.06	
County Welfare Office - Social Services		126,000.00		100,000.00		126,537.23	
Rent - Agriculture Building		92,925.00		92,925.00		92,925.00	
Board of Male Inmates in County Jail		5,995,000.00		6,924,000.00		7,981,631.05	
Board of Female Inmates in County Jail				1,576,000.00			
Board of Federal Inmates in County Jail		337,000.00		150,000.00		337,491.87	
Gloucester County Alternative Youth Shelter Beds		79,000.00		50,000.00		49,222.25	
NEXTEL Communication Tower		18,000.00		36,000.00		30,000.00	
Reserve for Payment of Type I School Debt		16,007.87					
Board of Elections		30,000.00		9,000.00			
Title Section IV-D Reimbursement		194,500.00		320,000.00		463,325.29	
Reserve for Debt Service							
Reserve for Special Emergency		80,699.65					
Reserve for Payment of Debt - 2011 Storms	*	337,923.11		457,850.00		457,850.00	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated				Realized in Cash	
		2015		2014		2014	
3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With							
Prior Written Consent of Director of Local Government services -	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX
Other Special Items							
Reserve for Debt Service - Retail Building		120,000.00					
Salem County Improvement Authority		249,715.00		267,015.00		267,015.00	
Additional Fees:							
County Clerk				125,000.00			
Surrogate							
Sheriff		30,000.00		10,000.00		30,020.21	
Reserve for 911		262.45					
Reserve for Revolving Loan Fund		951,089.58					
Capital Fund Balance		200,000.00					
Total Section E: Special Item of General Revenue Anticipated with Prior Written	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXX	XXX
Consent of Director of Local Government Services - Other Special Items	08-003	10,434,122.66		11,695,790.00		11,256,298.96	

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash	
		2015	2014	in 2014	
Summary of Revenues	xxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxx	xxxxxxxxxxxxxxxxxxx	xxx
1. Surplus Anticipated (Sheet 4, #1)		4,415,185.61		2,884,897.66	2,884,897.66
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sht 4, #2)					
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxxxxxxxxxxx	xxx	xxxxxxxxxxxxxxxxxxx	xxx
Total Section A: Local Revenues		4,273,495.30		3,759,205.30	3,753,003.76
Total Section B: State Aid Without Offsetting Appropriations		652,741.39		676,663.00	419,158.00
Total Section C: State Assumption of Costs of County Social Welfare Services and Psychiatric Facilities		5,270,069.00		4,735,210.00	3,606,293.50
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		3,497,632.33		13,931,346.40	13,931,346.40
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items		10,434,122.66		11,695,790.00	11,256,298.96
Total Miscellaneous Revenues	40004-00	24,128,060.68		34,798,214.70	32,966,100.62
4. Receipts from Delinquent Taxes	41419-00				
5. Subtotal General Revenues (Items 1,2,3 and 4)	40001-00	28,543,246.29		37,683,112.36	35,850,998.28
6. Amount to be Raised by Taxation - County Purpose Tax	40002-00	51,448,092.81		50,310,876.86	50,310,876.86
7. Total General Revenues	40000-00	79,991,339.10		87,993,989.22	86,161,875.14

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations	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
GENERAL GOVERNMENT FUNCTIONS							
1. Administrative and Executive							
Board of Chosen Freeholders							
Salaries and Wage		130,000.00	110,000.00		90,500.00	90,297.55	202.45
Other Expenses		20,000.00	20,000.00		20,000.00	19,411.48	588.52
2. Purchase Department and Inventory Control							
Salaries and Wage		90,500.00	87,500.00		84,500.00	82,758.28	1,741.72
Other Expenses		5,850.00	6,150.00		6,150.00	6,071.43	78.57
3. Clerk of the Board							
Salaries and Wage		275,000.00	280,000.00		300,000.00	298,010.92	1,989.08
Other Expenses		10,170.00	15,000.00		15,000.00	10,914.03	4,085.97
4. Personnel/HR							
Salaries and Wage		210,000.00	210,000.00		235,000.00	233,594.47	1,405.53
Other Expenses		198,500.00	150,000.00		195,000.00	191,575.21	3,424.79
Screening & Compliance Test for Employees			25,000.00		25,000.00	22,932.00	2,068.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014	
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
6. County Clerk									
Salaries and Wage		418,000.00		438,500.00			412,500.00	403,810.38	8,689.62
Other Expenses		31,500.00		34,700.00			35,700.00	33,876.15	1,823.85
School Board Elections				17,500.00					
Election Costs		95,000.00		90,000.00			90,000.00	89,928.85	71.15
7. Grant Management									
Salaries and Wage									
Other Expenses		12,500.00		21,000.00			21,000.00	4,448.75	16,551.25
8. Board of Elections									
Salaries and Wage		242,760.00		216,000.00			238,000.00	236,495.12	1,504.88
Other Expenses		175,000.00		125,500.00			175,500.00	175,350.49	149.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014					
		for 2015		for 2014		for 2014 By Emergency Appropriation		Total for 2014 As Modified By All Transfers		Paid or Charged		Reserved	
9. Department of Finance													
County Treasurer's Office													
Salaries and Wage		235,000.00		216,500.00				209,000.00		202,679.57		6,320.43	
Other Expenses		16,500.00		18,500.00				18,500.00		18,241.11		258.89	
Bond Costs		30,000.00		30,000.00				30,000.00		27,898.25		2,101.75	
County Auditor		135,000.00		150,000.00				150,000.00		145,650.00		4,350.00	
10. Information Technology Center													
Salaries and Wage				178,000.00				127,000.00		113,875.80		13,124.20	
Other Expenses		500,000.00		225,000.00				251,000.00		224,661.54		26,338.46	
11. County Adjuster's Office													
Salaries and Wage													
Other Expenses		12,000.00		17,500.00				5,500.00		4,367.06		1,132.94	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014				
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved
12. Board of Taxation										
Salaries and Wage		128,000.00	123,000.00			123,000.00	122,113.84	886.16		
Other Expenses		4,900.00	5,750.00			5,750.00	5,258.78	491.22		
13. County Counsel										
Other Expenses		83,000.00	78,000.00			78,000.00	75,000.00	3,000.00		
14. County Surrogate										
Salaries and Wage		307,000.00	292,000.00			292,500.00	291,211.63	1,288.37		
Other Expenses		8,640.00	10,050.00			10,050.00	9,468.95	581.05		
15. Agriculture Development Board										
Other Expenses		900.00	1,000.00			1,000.00	1,000.00	-		
16. Engineer										
Salaries and Wage		298,000.00	298,000.00			298,000.00	294,044.58	3,955.42		
Other Expenses		252,000.00	295,000.00			295,000.00	274,452.71	20,547.29		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014	
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
17. Labor Counsel									
Other Expenses		80,000.00	100,000.00				90,000.00	83,239.13	6,760.87
18. Special Counsel/Consulting									
Other Expenses		142,000.00	150,000.00				145,000.00	144,608.34	391.66
19. Cultural and Heritage Commission									
Salaries and Wage		24,500.00	35,000.00				38,000.00	37,858.43	141.57
Other Expenses		5,000.00	9,500.00				9,500.00	8,500.96	999.04
20. Economic Development									
Salaries and Wage		24,500.00							
Other Expenses		75,000.00	4,500.00				500.00	450.00	50.00
TOTAL GENERAL GOVERNMENT		4,276,720.00	4,084,150.00			-	4,121,150.00	3,984,055.79	137,094.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014				
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved
LAND USE ADMINISTRATION										
1. County Planning Board (R.S. 40:27-3)										
Salaries and Wage		55,000.00		90,000.00			85,000.00		80,420.08	4,579.92
Other Expenses		17,000.00		5,300.00			3,300.00		2,112.84	1,187.16
TOTAL LAND USE ADMINISTRATION		72,000.00		95,300.00	-		88,300.00		82,532.92	5,767.08
CODE ENFORCEMENT AND ADMINISTRATION										
1. Weights and Measures										
Salaries and Wage		67,000.00		88,000.00			86,000.00		84,639.36	1,360.64
Other Expenses		150.00		500.00			500.00		144.32	355.68
TOTAL CODE ENFORCEMENT AND ADMINISTRATION		67,150.00		88,500.00	-		86,500.00		84,783.68	1,716.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014	
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE									
1. Workers Compensation		900,000.00	520,000.00				420,000.00	402,324.98	17,675.02
2. Other Insurance Premiums		72,930.00	75,000.00				75,000.00	71,197.04	3,802.96
3. Self-Insurance AL/GL		978,250.00	1,300,000.00				1,270,000.00	1,264,470.74	5,529.26
4. Group Insurance Dental		168,000.00	160,000.00				160,000.00	139,241.34	20,758.66
5. Group Insurance Hospitalization		8,838,500.00	8,035,000.00				8,035,000.00	7,896,171.66	138,828.34
6. Post Retirement Health Benefits		220,000.00	240,000.00				240,000.00	236,017.85	3,982.15
7. State Disability Insurance		96,900.00	95,000.00				95,000.00	84,259.30	10,740.70
TOTAL INSURANCE		11,274,580.00	10,425,000.00			-	10,295,000.00	10,093,682.91	201,317.09
PUBLIC SAFETY FUNCTIONS									
1. Safety									
Other Expenses			1,750.00				1,750.00	1,575.49	174.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014	
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
2. Department of Emergency Services									
Salaries and Wage		308,000.00	340,000.00				335,000.00	329,314.64	5,685.36
Other Expenses									
Fire School			54,100.00				54,950.00	54,912.94	37.06
Operations and Training			2,000.00				2,000.00	2,000.00	-
Miscellaneous Other Expenses		87,500.00	24,300.00				24,300.00	23,601.07	698.93
Hazardous Materials Response			40,000.00				38,000.00	37,792.95	207.05
3. 911 Center									
Salaries and Wage		1,706,536.50	1,585,000.00				1,656,000.00	1,655,181.66	818.34
Other Expenses		90,000.00	86,000.00				92,000.00	91,977.31	22.69
4. Fire Marshall									
Other Expenses			7,000.00				7,000.00	6,838.84	161.16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014				
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved
5. Sheriff's Office										
Salaries and Wage		2,790,000.00	2,965,000.00			2,855,000.00	2,793,468.58	61,531.42		
Other Expenses		200,000.00	200,000.00			194,000.00	183,607.76	10,392.24		
6. Jail										
Salaries and Wage		13,500,000.00	12,500,000.00			13,318,031.57	13,621,056.26	*		
Other Expenses		1,595,000.00	1,300,000.00			1,455,875.00	1,455,554.54	320.46		
Bail Forfeitures		35,000.00	3,000.00			7,375.00	7,375.00	-		
Inmate Medical		750,000.00	770,000.00			770,000.00	769,040.00	960.00		
Out of County Inmates										
7. Alternative Youth Shelter										
Other Expenses		550,800.00	540,000.00			540,000.00	495,000.00	45,000.00		
8. Prosecutor's Office										
Salaries and Wage		3,915,000.00	3,900,000.00			3,750,000.00	3,668,405.73	81,594.27		
Other Expenses		450,000.00	475,000.00			500,000.00	492,697.73	7,302.27		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014	
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
9. County Medical Examiner									
Salaries and Wage									
Other Expenses		180,000.00	180,000.00			180,000.00	178,878.40	1,121.60	
10. Juvenile Detention and Domestic Relations Court									
Salaries and Wage									
Other Expenses		600,000.00	675,000.00			550,000.00	536,123.81	13,876.19	
TOTAL PUBLIC SAFETY FUNCTIONS		26,757,836.50	25,648,150.00		-	26,331,281.57	26,404,402.71	229,903.55	
PUBLIC WORKS FUNCTIONS									
1. Street and Road Maintenance									
Roads and Bridges									
Salaries and Wage		1,525,000.00	1,485,000.00			1,495,000.00	1,492,804.80	2,195.20	
Other Expenses		180,000.00	240,000.00			240,000.00	190,153.41	49,846.59	
Snow Removal		460,000.00	465,000.00			507,000.00	506,548.71	451.29	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014				
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved
2. Facilities Management										
Salaries and Wage		867,000.00	850,000.00			850,000.00		842,347.95		7,652.05
Other Expenses		297,000.00	330,000.00			330,000.00		307,130.68		22,869.32
Alterations and Renovations		150,000.00	150,000.00			150,000.00		150,000.00		-
3. Mosquito Extermination Commission										
Other Expenses		146,800.00	150,000.00			125,000.00		122,014.75		2,985.25
4. Railroad										
Other Expenses			125,000.00			43,400.00		41,775.21		1,624.79
5. Vehicle Maintenance										
Other Expenses		275,000.00	310,000.00			310,000.00		307,514.78		2,485.22
TOTAL PUBLIC WORKS FUNCTION		3,900,800.00	4,105,000.00			4,050,400.00		3,960,290.29		90,109.71

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014				
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved
HEALTH AND HUMAN SERVICES										
1. War Veterans Burial and Grave Decorations										
Other Expenses		9,900.00		11,000.00			11,000.00		10,575.66	424.34
2. Office on the Disabled										
Salaries and Wage		54,600.00		53,000.00			43,000.00		41,065.40	1,934.60
Other Expenses		3,150.00		9,700.00			9,700.00		3,170.85	6,529.15
3. Salem County Area Office on Aging										
Salaries and Wage										
Other Expenses		110,000.00		110,000.00			110,000.00		108,960.40	1,039.60
4. Office on Aging Medical Transportation										
Other Expenses		12,000.00		25,000.00			19,000.00		17,673.24	1,326.76
5. JACC/CAP										
Other Expenses		50,000.00		588,032.63			50,001.06		39,696.29	10,304.77

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014					
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved			
6. County Welfare Board													
Administration		2,163,519.00		2,058,266.00			2,058,266.00		2,161,297.57				*
Services		162,424.00		165,321.00			165,321.00		165,321.00				-
Local: Temporary Assistance Needy Family		85,231.00		92,103.00			92,103.00		92,103.00				-
Assistance to Supplemental Security													
Income Receipts - State Share		161,486.00		153,896.00			153,896.00		153,896.00				-
7. Alcohol Treatment													
Other Expenses				15,000.00			15,000.00		12,000.00				3,000.00
8. County Health Services													
Salaries and Wages		579,870.00		570,000.00			570,000.00		550,475.52				19,524.48
Other Expenses:													
Nursing Services		32,400.00		38,750.00			38,750.00		35,827.56				2,922.44
Administrative		90,000.00		83,080.00			50,080.00		48,793.59				1,286.41
Environmental		9,900.00		11,350.00			11,350.00		10,798.49				551.51

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014				
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved		
9. Cumberland County - Priority Health Funding												
Salaries and Wages		67,100.00		67,100.00			67,100.00		63,090.09		4,009.91	
Other Expenses												
10. Commission on Women												
Other Expenses		1,350.00		1,500.00			1,500.00		1,487.00		13.00	
11. Maintenance of Patients in State Institutions - Mental Diseases (N.J.S.A. 30:4-79)												
State Share		530,274.00		601,279.00			601,279.00		601,279.00		-	
Local Share		1,237,307.00		217,458.00			217,458.00		217,458.00		-	
12. Maintenance of Patients In State Institutions for the Mentally Retarded (N.J.S.A. 30:4-79)												
State Share		2,737,021.00		2,805,843.00			2,805,843.00		2,805,843.00		-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014				
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved
13. Mental Health Board (R.S. 30:9A-3)										
Other Expenses		50.00	500.00			500.00		0.50	499.50	
Community Health Law Project			25,000.00							
14. JACC/CAP 2010										
15. JACC/CAP 2011										
16. JACC/CAP 2012										
17. New Jersey Division of Youth and Family Services										
State Share		986,279.00	1,125,309.00			1,125,309.00				
TOTAL HEALTH AND HUMAN SERVICES		9,083,861.00	8,828,487.63		-	8,216,456.06		7,140,812.16	53,366.47	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014	
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION									
1. Parks and Playgrounds									
Other Expenses		405.00	450.00			450.00	450.00	450.00	-
TOTAL PARKS AND RECREATION		405.00	450.00	-		450.00	450.00	450.00	-
EDUCATION FUNCTIONS									
1. Free Library Service to the Aging									
Other Expenses		69,750.00	77,500.00			77,500.00	77,500.00	77,500.00	-
2. Education Programs for Employees									
Salaries and Wages		7,626.00	7,626.00			7,626.00	7,509.16	7,509.16	116.84
3. Salem Community College		2,667,723.00	2,641,310.00			2,641,310.00	2,641,310.00	2,641,310.00	-
4. Reimbursements for Residents Attending Out-of									
County Two-Year Colleges (N.J.S.A. 18A:64A-23)		170,000.00	125,000.00			125,000.00	123,348.65	123,348.65	1,651.35

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014	
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
5. County Extension Services									
Salaries and Wages		185,000.00	180,000.00			180,000.00	152,019.77	27,980.23	
Other Expenses		19,000.00	33,150.00			25,650.00	17,176.13	8,473.87	
6. Salem County Vocational Technical Schools		1,828,758.00	1,828,758.00			1,828,758.00	1,828,758.00	-	
7. Office of County Superintendent of Schools									
Salaries and Wages		135,000.00	134,000.00			134,000.00	127,253.53	6,746.47	
Other Expenses		3,655.00	5,000.00			5,000.00	3,811.10	1,188.90	
8. County Special Services School District									
Annual Appropriations (N.J.S.A. 18A46-29)		153,000.00	153,000.00			153,000.00	153,000.00	-	
TOTAL EDUCATION FUNCTIONS		5,239,512.00	5,185,344.00			5,177,844.00	5,131,686.34	46,157.66	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED							
1. Veteran's Service Bureau							
Salaries and Wages		45,000.00	36,000.00		37,000.00	36,927.55	72.45
Other Expenses		1,080.00	1,200.00		1,200.00	1,187.79	12.21
2. Accumulated Leave Compensation							
3. County Transportation							
Other Expenses		18,000.00	20,000.00		20,000.00	20,000.00	-
4. Community Bus Service							
Salaries and Wages		615,000.00	600,000.00		612,000.00	604,418.70	7,581.30
Other Expenses		172,000.00	180,000.00		190,000.00	188,604.47	1,395.53
5. Utilities		2,300,000.00	2,250,000.00		2,250,000.00	2,163,618.12	86,381.88
6. FEMA de-obligation		7,086.86					
7. City of Salem - In Lieu of Taxes		27,725.53	26,192.80		26,192.80		26,192.80
TOTAL UNCLASSIFIED		3,185,892.39	3,113,392.80	-	3,136,392.80	3,014,756.63	121,636.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Subtotals							
General Government		4,276,720.00	4,084,150.00	-	4,121,150.00	3,984,055.79	137,094.21
Land Use Administration		72,000.00	95,300.00	-	88,300.00	82,532.92	5,767.08
Code Enforcement		67,150.00	88,500.00	-	86,500.00	84,783.68	1,716.32
Insurance		11,274,580.00	10,425,000.00	-	10,295,000.00	10,093,682.91	201,317.09
Public Safety		26,757,836.50	25,648,150.00	-	26,331,281.57	26,404,402.71	229,903.55
Public Works		3,900,800.00	4,105,000.00	-	4,050,400.00	3,960,290.29	90,109.71
Health & Human Services		9,083,861.00	8,828,487.63	-	8,216,456.06	7,140,812.16	53,366.47
Parks & Recreation		405.00	450.00	-	450.00	450.00	-
Education		5,239,512.00	5,185,344.00	-	5,177,844.00	5,131,686.34	46,157.66
Unclassified		3,185,892.39	3,113,392.80	-	3,136,392.80	3,014,756.63	121,636.17
SUBTOTAL OPERATIONS		63,858,756.89	61,573,774.43	-	61,503,774.43	59,897,453.43	887,068.26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated						Expended 2014	
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES									
Area Plan Grant		847,581.00		859,815.00			859,815.00	859,815.00	
Alcohol and Drug Abuse Services - State Share		234,058.00		238,539.00			238,539.00	238,539.00	
Local Share				18,159.00			18,159.00	18,159.00	
Alliance to Prevent Alcoholism and Drug Abuse				201,683.00			201,683.00	201,683.00	
Senior Citizen and Disabled Resident Transportation Program		341,016.00		463,874.82			463,874.82	463,874.82	
PASP - Personal Attendant Services		11,114.10							
Prosecutor's Insurance Fund		150,240.00		138,540.00			138,540.00	138,540.00	
Local Arts Program				91,884.00			91,884.00	91,884.00	
Prosecutor Victim Witness Advocacy		111,556.00		108,082.00			108,082.00	108,082.00	
							-		
Juvenile Justice Commission State/Community Partnership		200,966.00		195,784.00			195,784.00	195,784.00	
Juvenile Justice Commission Family Court Services		100,261.00		100,261.00			100,261.00	100,261.00	
Short Line Track Rehabilitation				1,891,127.25			1,891,127.25	1,891,127.25	
NJ Transportation Trust Fund Authority - Murphys Bridge		1,000,000.00						-	
Title IV-D		233,882.00		91,373.00			91,373.00	91,373.00	
Mental Health Administration				12,000.00			12,000.00	12,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)							
JABG			3,817.00		3,817.00	3,817.00	
Local Share			424.00		424.00	424.00	
Medical Reserve Corp		3,500.00	3,500.00		3,500.00	3,500.00	
Bullet Proof Vest Partnership					-	-	
State Share			2,340.00		2,340.00	2,340.00	
Local Share			2,340.00		2,340.00	2,340.00	
MIPPA Outreach		40,000.00	40,000.00		40,000.00	40,000.00	
Local Share		14,833.00			-	-	
Chronic Disease Self Management			12,000.00		12,000.00	12,000.00	
New Freedom Transportation (5317)					-	-	
State Share			33,616.00		33,616.00	33,616.00	
Local Share			15,667.00		15,667.00	15,667.00	
Prosecutor Body Armor			4,771.82		4,771.82	4,771.82	
Sheriff Body Armor			38,866.47		38,866.47	38,866.47	
Are You Talking To ME			50,000.00		50,000.00	50,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)							
Public Health Preparedness and Response to Bioterrorism			258,371.00		258,371.00	258,371.00	
New Jersey Farm Bureau		20,000.00					
Multijurisdictional Narcotics Task Force			118,723.00		118,723.00	118,723.00	
State of NJ - Dept of Military and Vet Affairs - Vet Transp Program			13,000.00		13,000.00	13,000.00	
Health and Wellness Foundation - Narcan Kits		2,205.00					
Pascale Sykes Economic Initiative		45,000.00					
WIA Adult			551,510.00		551,510.00	551,510.00	
WIA Dislocated Worker Program			65,000.00		65,000.00	65,000.00	
NJ Department of Transportation- Cohansey Friesburg			102,767.00		102,767.00	102,767.00	
NJ Department of Transportation- Woodstown Road			100,045.00		100,045.00	100,045.00	
State Homeland Security Grant Program			100,000.00		100,000.00	100,000.00	
NJ Department of Transportation- Comm Pike			844,385.00		844,385.00	844,385.00	
NJ Department of Transportation- Elmer Shirley Road			1,000,000.00		1,000,000.00	1,000,000.00	
Willow Grove Dam Bridge			4,063,080.49		4,063,080.49	4,063,080.49	
HAVA Section 261		10,768.13	22,244.70		22,244.70	22,244.70	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014				
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged		Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)										
Subregional Transportation Planning Program			46,400.00			46,400.00		46,400.00		
Crop Insurance			178,665.20			178,665.20		178,665.20		
New Jersey Department of Health - Right to Know Project			8,786.00			8,786.00		8,786.00		
County Environmental Health Act (CEHA)			136,160.00			136,160.00		136,160.00		
Healthy Communities Initiative			10,000.00			10,000.00		10,000.00		
FTA Small Urban & Rural Area Public Transportation (5311)			245,589.00			245,589.00		245,589.00		
Special Child Health and Early Intervention			39,895.00			39,895.00		39,895.00		
Juvenile Assistance Grant Program - Megan's Law		3,752.00	3,705.00			3,705.00		3,705.00		
EMAA		88,000.00								
State Health Insurance Assistance Program (SHIP)			10,000.00			10,000.00		10,000.00		
Cancer Education/Early Detection			148,000.00			148,000.00		148,000.00		
Work First New Jersey TANF			795,170.00			795,170.00		795,170.00		
Work First New Jersey TANF - Work Verification						-		-		
Work First New Jersey TANF - Case Management			60,000.00			60,000.00		60,000.00		
Work First New Jersey TANF - Needs Based			60,000.00			60,000.00		60,000.00		
Work First New Jersey TANF - Youth Symposium			1,953.00			1,953.00		1,953.00		

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014			
		for 2015		for 2014		for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)									
Work First New Jersey GAVSNAP - Case Management							-	-	
Work First New Jersey CAVP & EEI							-	-	
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - (RERP)				306,656.65			306,656.65	306,656.65	
NJ OEM LTDs				7,500.00			7,500.00	7,500.00	
Historical Commission Grant				7,351.00			7,351.00	7,351.00	
Improved Pregnancy Outcomes Program							-	-	
Senior Farmers Market				20,000.00			20,000.00	20,000.00	
SART/SANE		42,619.00					-	-	
Its All About You				3,015.00			3,015.00	3,015.00	
Hazardous Materials Response				21,500.00			21,500.00	21,500.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - (Continued)	FCOA	Appropriated				Expended 2014							
		for 2015		for 2014		for 2014 By Emergency Appropriation		Total for 2014 As Modified By All Transfers		Paid or Charged		Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued)		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXX	XXX
NJDEP Wastewater Management Plan													
Capacity Building Award													
Tiger III Grant													
JABG - State Share													
Local Share													
Disaster Liaison													
Shortline Track Rehabilitation - State Share													
Local Share													
Matching Funds			385,167.00		463,410.00			463,410.00			463,227.25		182.75
Total Public and Private Programs Offset by Revenues			3,886,518.23		14,431,346.40		-	14,431,346.40			14,431,163.65		182.75
Total Operations (item 8(A))	34-199		67,745,275.12		76,005,120.83		-	75,935,120.83			74,328,617.08		887,251.01
B. Contingent	35-470		20,000.00		20,000.00			20,000.00					20,000.00
Total Operations Including Contingent-	34-201		67,765,275.12		76,025,120.83		-	75,955,120.83			74,328,617.08		907,251.01
Detail:													
Salaries and Wages	34-201-1		28,805,992.50		27,935,226.00			28,528,757.57			28,557,149.35		274,632.91
Other Expenses (Including Contingent)	34-201-2		38,959,282.62		48,089,894.83			47,426,363.26			45,771,467.73		632,618.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements	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	
Down Payments on Improvements	44-902												
Capital Improvement Fund	44-901					XXXXXXXXXXXXXX	XX						
Interest Earned on N.J. Department of Transportation Grant Funds - Local Bridges													
Interest Earned on N.J. Department of Transportation Grant Funds - 2012 Co Aid				1,093.80				1,093.80				1,093.80	
Interest Earned on N.J. Department of Transportation Grant Funds - 2011 Co Aid				789.75				789.75				789.75	
Interest Earned on N.J. Department of Transportation Grant Funds - 2009 Co Aid				44.11				44.11				44.11	
Interest Earned on N.J. Department of Transportation Grant Funds - 2008 Co Aid				7.45				7.45				7.45	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	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			
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXX	XXX
Total Capital Improvements	44-999	-		1,935.11		-		1,935.11		-		1,935.11	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(D)County Debt Service							
1. Payment of Bond Principal	45-920						XXXXXXXXXXXXXXX XXX
(a) County College Bonds	45-925	645,000.00	515,000.00		515,000.00	232,500.00	XXXXXXXXXXXXXXX XXX
(b) Vocational School Bonds	45-930	120,350.00	118,900.00		118,900.00	118,900.00	XXXXXXXXXXXXXXX XXX
(c) Other Bonds	45-935	1,560,650.00	1,679,700.00		1,679,700.00	1,679,700.00	XXXXXXXXXXXXXXX XXX
	xxxxxxx	XXXXXXXXXXXXXXXXXXXXXXX XXX	XXXXXXXXXXXXXXXXXXXXXXX XXX	XXXXXXXXXXXXXXXXXXXXXXX XXX	XXXXXXXXXXXXXXXXXXXXXXX XXX	XXXXXXXXXXXXXXXXXXXXXXX XXX	XXXXXXXXXXXXXXX XXX
2. Bond Anticipation Notes	45-940	315,000.00	290,000.00		290,000.00		XXXXXXXXXXXXXXX XXX
							XXXXXXXXXXXXXXX XXX
3. Interest on Bonds							XXXXXXXXXXXXXXX XXX
(a) County College Bonds		171,264.50	107,138.00		107,138.00	46,806.27	XXXXXXXXXXXXXXX XXX
(b) Vocational School Bonds		33,132.50	37,591.25		37,591.25	37,591.24	XXXXXXXXXXXXXXX XXX
(c) Other Bonds		709,094.70	829,577.20		829,577.20	829,577.12	XXXXXXXXXXXXXXX XXX
	45-941						XXXXXXXXXXXXXXX XXX
4. Interest on Notes		45,822.36	167,850.00		167,850.00	167,849.98	XXXXXXXXXXXXXXX XXX
							XXXXXXXXXXXXXXX XXX
5. Lease Payments - Salem County Improvement Authority							XXXXXXXXXXXXXXX XXX
County Jail		1,730,725.00	1,797,775.00		1,797,775.00	1,797,775.00	XXXXXXXXXXXXXXX XXX
							XXXXXXXXXXXXXXX XXX
Total County Debt Service	45-999	5,331,039.06	5,543,531.45	-	5,543,531.45	4,910,699.61	XXXXXXXXXXXXXXX XXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) DEFERRED CHARGES AND STATUTORY EXPENDITURES - COUNTY	FCOA	Appropriated						Expended 2014					
		for 2015		for 2014		for 2014 By Emergency Appropriation		Total for 2014 As Modified By All Transfers		Paid or Charged		Reserved	
(1) DEFERRED CHARGES:	xxxxxx	XXXXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXX	XXX
Emergency Authorizations	46-870					XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
Special Emergency Authorizations- 5 Years(N.J.S.40A:4-55)	46-875	80,699.65		170,626.24		XXXXXXXXXXXX	XXX	170,626.24		170,626.24		XXXXXXXXXXXX	XXX
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871					XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
Deferred Charges to Future Taxation - Unfunded		16,617.51		3,580.88		XXXXXXXXXXXX	XXX	3,580.88		3,580.88		XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
Prior Year Overexpenditure of Appropriation		478,418.34				XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
Prior Year Overexpenditure of Appropriation Reserve		73,214.17				XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
Deferred Charge - PASP		11,114.10				XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
						XXXXXXXXXXXX	XXX					XXXXXXXXXXXX	XXX
TOTAL DEFERRED CHARGES		660,063.77		174,207.12				174,207.12		174,207.12			

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated								Expended 2014			
		for 2015		for 2014		for 2014 By Emergency Appropriation		Total for 2014 As Modified By All Transfers		Paid or Charged		Reserved	
(E) Deferred Charges and Statutory Expenditures- COUNTY (continued)	XXXXXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXX	XXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXX	XXXXXXXXXXXXXXXXXXXX	XXX
Contribution to: Public Employees' Retirement System	36-471	1,530,888.22		1,575,998.00				1,575,998.00		1,328,356.69		47,641.31	
Social Security System (O.A.S.I) Consolidated Police and Firemen's Pension Fund	36-472 36-474	2,205,876.93		2,079,434.71				2,149,434.71		2,221,796.79			*
Police and Firemen's Retirement System of N.J.	36-475	2,376,776.00		2,422,762.00				2,422,762.00		2,243,365.16		14,396.84	
Unemployment Insurance	23-225	21,420.00		21,000.00				21,000.00		21,000.00		-	
TOTAL STATUTORY EXPENDITURES		6,134,961.15		6,099,194.71		-		6,169,194.71		5,814,518.64		62,038.15	
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	6,795,024.92		6,273,401.83		-		6,343,401.83		5,988,725.76		62,038.15	
(F) JUDGMENTS		100,000.00		150,000.00				150,000.00		102,330.59			
(G) Cash Deficit of Preceding Year	46-855												
9. TOTAL GENERAL APPROPRIATIONS	34-299	79,991,339.10		87,993,989.22		-		87,993,989.22		85,330,373.04		971,224.27	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated						Expended 2014					
		for 2015		for 2014		for 2014 By Emergency Appropriation		Total for 2014 As Modified By All Transfers		Paid or Charged		Reserved	
(A) Operations	xxxxxxx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx	xxxxxxxxxxxxxx	xx
Subtotal Operations (including (B) Contingent)	34-300	63,878,756.89		61,593,774.43				61,523,774.43		59,897,453.43		907,068.26	
Public and Private Programs Offset by Revenues	22-999	3,886,518.23		14,431,346.40		-		14,431,346.40		14,431,163.65		182.75	
	42-999												
Total Operations Including Contingent	34-303	67,765,275.12		76,025,120.83				75,955,120.83		74,328,617.08		907,251.01	
	40-999												
(C) Capital Improvements	34-305	-		1,935.11				1,935.11		-		1,935.11	
(D) County Debt Service	44-999	5,331,039.06		5,543,531.45				5,543,531.45		4,910,699.61		xxxxxxxxxxxxxx	
(E) (1) Total Deferred Charges	45-999	660,063.77		174,207.12				174,207.12		174,207.12		xxxxxxxxxxxxxx	xx
(2) Total Statutory Expenditures	46-999	6,134,961.15		6,099,194.71		xxxxxxxxxxxxxx	xx	6,169,194.71		5,814,518.64		62,038.15	xx
Total Deferred Charges and Statutory Expenditures	37-480	6,795,024.92		6,273,401.83				6,343,401.83		5,988,725.76		62,038.15	
(F) Judgments	46-885	100,000.00		150,000.00		xxxxxxxxxxxxxx	xx	150,000.00		102,330.59		xxxxxxxxxxxxxx	xx
	24-410											xxxxxxxxxxxxxx	xx
(G) Cash Deficit	29-405					xxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxx	xx
	50-899					xxxxxxxxxxxxxx	xx					xxxxxxxxxxxxxx	xx
TOTAL GENERAL APPROPRIATIONS	34-499	79,991,339.10		87,993,989.22				87,993,989.22		85,330,373.04		971,224.27	

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 from Motor Vehicle Fines; Solid Fuel Licenses and Poultry Licenses; Bequest, Escheat; Unemployment Compensation Insurance; Reimbursement for Sale of Gasoline to State Autommo Sealer Weights and Measures; County Board of Taxation - Tax Appeal Fees; Farmland Preservation ,Open Space; County Clerk 22A:a-17.1; Surrogate Fees (P.L. 1988, C. 109); Self-Insurance Fund; Environmental Quality and Enforcement Fund - N.J.S.A. 26:3A2-35; Salem Cou Loan Fund - N.J.S.A. 40A:5-29; Asset Maintenance Account - N.J.S.A. 2C:64-1 et seq.; Auto Law Enforcement Trust - N.J.S.A. 2C:64-1et seq.; Municipal Enforcement Account - N.J.S.A. 2C:64-1 et seq.; Federal Law Enforcement Trust - N.J.S.A. 2C:64-1 et seq; Joint Purchasing System - N.J.A.C. 5:34-7; Disposal of Forfeited Property (P.L. 1986, C. 135); Area Plan Grant Donations - N.J.S.A. 40A:5-29; Accumulated Absences; Contributions from Developers Donations; Sheriff's Trust - N.J.S.A. 22A:4-8; Hospitalization Trust; Workers Compensation Insurance Fund -(N.J.S.A 40A:10-13); Developers Escrow Fund - (N.J.S.A. 40:55D-53.1); Rural Business Enterprise Revolving Loan Fund; Personal Attendant Services Pro Cost Share - (N.J.S.A. 30:4G-13 et); Small Cities Revolving Loan Fu

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

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS			
Cash and Investments	1110100	9,952,919.27	
Due from State of N.J.(c20,P.L. 1971)	1111000	1,257.00	
Federal and State Grants Receivable	1110200		
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxx	xx
Taxes Receivable	1110300	48,818.47	
Tax Title Liens Receivable	1110400		
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600	7,672,803.68	
Deferred Charges Required to be in 2015 Budget	1110700	631,632.51	
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	69,373.76	
Total Assets	1110900	18,376,804.69	
LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100	3,726,267.33	
Reserves for Receivables	2110200	7,721,622.15	
Surplus	2110300	6,928,915.21	
Total Liabilities, Reserves and Surplus		18,376,804.69	

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	7,313,360.47	4,633,688.99
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected:2014 100%, 2013 100%)	2310200	50,310,796.86	51,356,241.49
Added and Omitted Taxes	2310300	131,327.50	61,801.72
Other Revenues and Additions to Income	2310400	35,083,301.73	39,780,192.24
Total Funds	2310500	92,838,786.56	95,831,924.44
EXPENDITURES AND TAX REQUIREMENTS:			
Appropriations	2310600	85,909,871.35	88,518,563.97
Other Expenditures and Deductions from Income	2311000		
Total Expenditures and Tax Requirements	2311100	85,909,871.35	88,518,563.97
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	85,909,871.35	88,518,563.97
Surplus Balance - December 31st	2311400	6,928,915.21	7,313,360.47

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	6,928,915.21	
Current Surplus Anticipated in 2015 Budget	2311600	4,415,185.61	
Surplus Balance Remaining	2311700	2,513,729.60	

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

2015

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.

**CAPITAL BUDGET (Current Year Action)
2015**

Local Unit _____

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Railroad Rehabilitation		8,600,000	700,000				7,615,000		285,000
Guide Rail Repairs		115,000	115,000						
Road Resurfacing		225,000	225,000						
Mannington Canal Bridge		100,000	100,000						
Bridge Repairs		3,290,000	300,000				2,000,000		990,000
Dam Repairs		4,200,000	800,000				3,200,000		200,000
Local Safety Program - Rumble Strips		235,005					235,005		
Almond Road Remedial Work		10,000							10,000
Salem-Hancocks Bridge Road		1,572,295		20,000			1,552,295		
Commissioners Pike Phase III		1,678,312		20,000			1,658,312		
Commissioners Pike Phase IV		1,000,000					1,000,000		
Elmer Shirley Road		1,392,245					1,392,245		
Woodstown Road		1,220,000					1,220,000		
Cohansey Friesburg Road		1,000,000					1,000,000		
Pointers Auburn Rd, ADA Ramps, Woodstown-Alloway Road		1,823,000					1,823,000		
Woodstown Pedricktown Road, Hollywood Avenue, Woodstown-Alloway Road		1,802,600					1,802,600		
South Golfwood Ave, Bailey Street, West Mill St, State St, Parvins Mill Road		2,365,000					2,365,000		
Parking Lot Resurfacing		50,000	50,000						
Social Serv Bldg Carpet		55,000							55,000
NCH Nesbitt Units		100,000							100,000
(2) Brine Tanks and Storage Tanks		32,000	32,000						
Mosquito Dept Chipper		45,000							45,000
Fenwick Blding Roof Repairs		95,000	95,000						
Johnson Building Exterior		100,000							100,000
Road Department Truck		125,000							125,000
Road Department Tractor		65,000							65,000
NCH Phone System Upgrades (Software)		25,000			25,000				
Administration Bldg Roof		90,000			90,000				
TOTAL - ALL PROJECTS	33-199	22,810,457	1,717,000	40,000	115,000	0	19,248,457	0	1,690,000

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The Board of Chosen Freeholders present the 2015 Capital Budget Program and the Capital Improvement Program for the six year period 2015 through 2019. 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.

SIX YEAR CAPITAL PROGRAM - 2015 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	5b	5c	5d	5e	5f
				2015	2016	2017	2018	2019	2020
Railroad Rehabilitation		8,600,000	5 Years	3,000,000	2,000,000	2,000,000	1,600,000		
Guide Rail Repairs		115,000	5 Years	25,000	25,000	25,000	25,000	15,000	
Road Resurfacing		225,000	1 Year	225,000					
Mannington Canal Bridge		100,000	3 Years			100,000			
Bridge Repairs		3,290,000	5 Years	500,000	500,000	1,000,000	1,000,000	290,000	
Dam Repairs		4,200,000	5 Years	4,000,000	50,000	50,000	50,000	50,000	
Local Safety Program - Rumble Strips		235,005	1 Year	235,005					
Almond Road Remedial Work		10,000	1 Year	10,000					
Salem-Hancocks Bridge Road		1,572,295	1 Year	1,572,295					
Commissioners Pike Phase III		1,678,312	1 Year	1,678,312					
Commissioners Pike Phase IV		1,000,000	1 Year	1,000,000					
Elmer Shirley Road		1,392,245	1 Year	1,392,245					
Woodstown Road		1,220,000	1 Year	1,220,000					
Cohansey Friesburg Road		1,000,000	1 Year	1,000,000					
Pointers Auburn Rd, ADA Ramps, Woodstov		1,823,000	1 Year	1,823,000					
Woodstown Pedricktown Road, Hollywood A		1,802,600	1 Year	1,802,600					
South Golfwood Ave, Bailey Street, West Mil		2,365,000	1 Year	2,365,000					
Parking Lot Resurfacing		50,000	3 Years			50,000			
Social Serv Bldg Carpet		55,000	2 Years		55,000				
NCH Nesbitt Units		100,000	2 Years		100,000				
TOTAL - ALL PROJECTS	33-299	22,233,457		18,848,457	730,000	1,225,000	1,075,000	355,000	0

SIX YEAR CAPITAL PROGRAM - 2015 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 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
(2) Brine Tanks and Storage Tanks		32,000	3 Years			32,000			
Mosquito Dept Chipper		45,000	1 Year	45,000					
Fenwick Blding Roof Repairs		95,000	1 Year	95,000					
Johnson Building Exterior		100,000	3 Years			100,000			
Road Department Truck		125,000	3 Years			125,000			
Road Department Tractor		65,000	3 Years			65,000			
NCH Phone System Upgrades (Software)		25,000	1 Year	25,000					
Administration Bldg Roof		90,000	1 Year	90,000					
				0					
				0					
				0					
				0					
				0					
				0					
				0					
				0					
				0					
				0					
				0					
				0					
				0					
				0					
TOTAL - ALL PROJECTS	33-299	577,000		255,000	0	322,000	0	0	0

SIX YEAR CAPITAL PROGRAM - 2015 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 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Railroad Rehabilitation	8,600,000	0	285,000	0		8,315,000				
Guide Rail Repairs	115,000	0	0	0		115,000				
Road Resurfacing	225,000	0	0	0		225,000				
Mannington Canal Bridge	100,000	0	0	0		100,000				
Bridge Repairs	3,290,000	0	990,000	0		2,300,000				
Dam Repairs	4,200,000	0	200,000	0		4,000,000				
Local Safety Program - Rumble Strips	235,005	0	0	0		235,005				
Almond Road Remedial Work	10,000	0	10,000	0		0				
Salem-Hancocks Bridge Road	1,572,295	20,000	0	0		1,552,295				
Commissioners Pike Phase III	1,678,312	20,000	0	0		1,658,312				
Commissioners Pike Phase IV	1,000,000	0	0	0		1,000,000				
Elmer Shirley Road	1,392,245	0	0	0		1,392,245				
Woodstown Road	1,220,000	0	0	0		1,220,000				
Cohansey Friesburg Road	1,000,000	0	0	0		1,000,000				
Pointers Auburn Rd, ADA Ramps, Woodst	1,823,000	0	0	0		1,823,000				
Woodstown Pedricktown Road, Hollywood	1,802,600	0	0	0		1,802,600				
South Golfwood Ave, Bailey Street, West N	2,365,000	0	0	0		2,365,000				
Parking Lot Resurfacing	50,000	0	0	0		50,000				
Social Serv Bldg Carpet	55,000	0	55,000	0		0				
NCH Nesbitt Units	100,000	0	100,000	0		0				
(2) Brine Tanks and Storage Tanks	32,000	0	0	0		32,000				
Mosquito Dept Chipper	45,000	0	45,000	0		0				
Fenwick Blding Roof Repairs	95,000	0	0	0		95,000				
Johnson Building Exterior	100,000	0	100,000	0		0				
Road Department Truck	125,000	0	125,000	0		0				
Road Department Tractor	65,000	0	65,000	0		0				
NCH Phone System Upgrades (Software)	25,000	0	0	25,000		0				
Administration Bldg Roof	90,000	0	0	90,000		0				
TOTAL - ALL PROJECTS	33-399 31,410,457	40,000	1,975,000	115,000	0	29,280,457	0	0	0	0

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

2015

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:

- (a)\$ 51,448,093 (Item 2 below) for municipal purposes, and
- (b)\$ _____ (Item 3 below) for school purposes in Type I School District only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c)\$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d)\$ 1,053,095 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e)\$ _____ (Item 5 below) Minimum Library Tax

RECORDED VOTE

(Insert last name)

Ayes { *Larry*
Cross
Vanderslice
Acton

Nays { *Ware*
Timberman

Abstained {

Absent {

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	\$	4,415,185.61
Miscellaneous Revenues Anticipated	13-099	\$	24,128,060.68
Receipts from Delinquent Taxes	15-499	\$	
2. AMOUNT TO BE RAISED BY TAXATION FOR COUNTY PURPOSES (Item 6(a), Sheet 11)	07-190	\$	51,448,092.81
3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 41	07-195	\$	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192		
Total Revenues	13-299	\$	79,991,339.10

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 67,765,275.12
(c) Capital Improvements	44-999	\$ -
(d) County Debt Service	45-999	\$ 5,331,039.06
(e) Deferred Charges and Statutory Expenditures	46-999	\$ 6,795,024.92
(f) Judgments	37-480	\$ 100,000.00
(g) Cash Deficit	46-885	\$
	07-195	\$
Total General Appropriations	34-499	\$ 79,991,339.10

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 20th day of MAY, 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.

Certified by me this 21st day of MAY, 2015 , Clerk
signature

DEDICATED REVENUES		Anticipated		Realized in Cash	APPROPRIATIONS	Appropriated		Expended 2014					
FROM TRUST FUND	FCOA	2015	2014	2014	FCOA	for 2015	for 2014	Paid or Charged	Reserved				
Amount To Be Raised By Taxation	54-190	1,053,094.55	1,068,914.69	1,065,170.27	Development of Lands for Recreation and Conservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx				
					Salaries & Wages	54-385-1							
Interest Income	54-113			5,609.51	Other Expenses	54-385-2							
					Maintenance of Lands for Recreation and Conservation:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx				
Reserve Funds:		381,322.67	176,366.86	176,366.86	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							
Total Trust Fund Revenues:	54-299	1,434,417.22	1,245,281.55	1,247,146.64	Acquisition of Farmland	54-916-2	675,000.00	450,000.00	652,672.58				
<p align="center">Summary of Program</p> <p>Year Referendum Passed/Implemented: _____ (Date)</p> <p>Rate Assessed: \$ _____</p> <p>Total Tax Collected to date \$ 9,467,007.39</p> <p>Total Expended to date: \$ 4,603,319.15</p> <p>Total Acreage Preserved to date _____ (Acres)</p> <p>Recreation land preserved in 2014: _____ (Acres)</p> <p>Farmland preserved in 2014: _____ (Acres)</p>					Down Payments on Improvements	54-906-2							
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx			
					Payment of Bond Principal	54-920-2	499,000.00	476,400.00	476,400.00	xxxxxxx			
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx			
					Interest on Bonds	54-930-2	260,417.22	318,881.55	318,881.55	xxxxxxx			
					Interest on Notes	54-935-2				xxxxxxx			
					Reserve for Future Use	54-950-2							
					Total Trust Fund Appropriations:	54-499	1,434,417.22	1,245,281.55	1,447,954.13				

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

Contracting Unit: County of Salem

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 Snow Removal, KAM Construction - Original contract amount 20,000, new contract amount 28,936.71
- 2 Snow Removal, SJ Farmers Exchange - Original contract amount 20,000, new contract amount 28,145.56
- 3 Snow Removal, Stephens Contracting - Original contract amount 20,000, new contract amount 36,569.50
- 4 Snow Removal, DPA Construction - Original contract amount 20,000, new contract amount 46,574.50

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.

4/15/15

Date



Clerk of the Governing Body