

2018 COUNTY DATA SHEET

(Must Accompany 2018 Budget)

**ADOPTED COPY**

MAY 29 2018

*Merck*

COUNTY OFFICIALS	
Jerlene H. Worthy Clerk to the Board	
David J. Miller Chief Financial Officer	482 Cert No.
Warren Broudy Registered Municipal Accountant	554 Lic No.
Paul Adezio County Counsel	
Brian Hughes County Executive	

Board of Chosen Freeholders	
John A. Cimino	12/31/2020
Andrew Koontz	12/31/2019
Ann Cannon	12/31/2018
Anthony Verrelli	12/31/2019
Pasquale Colavita, Jr.	12/31/2018
Samuel T. Frisby	12/31/2019
Lucyille R.S. Walter	12/31/2020

Official Mailing Address of Municipality

640 South Broad Street

P.O. Box 8068

Trenton, New Jersey 08650-0068

Fax #: 989-6697

Please attach this to your 2018 Budget and Mail to:

JUL 13 AM 9:21

Director, Division of Local Government Service  
 Department of Community Affairs  
 PO Box 803  
 Trenton NJ 08625

Sheet A

Division Use Only	
Municode:	_____
Public Hearing Date:	_____

# 2018 MUNICIPAL BUDGET

Budget of the \_\_\_\_\_ of \_\_\_\_\_ County of Mercer for the Fiscal Year 2018.

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 Governing Body on the

8th day of February, 2018  
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 8th day of February, 2018

*Alia Vena*  
Clerk  
640 South Broad Street  
Address  
Trenton New Jersey 08625  
Address  
609.989.6584  
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 8th day of February, 2018

Hamilton NJ 08619 Registered Municipal Accountant Address  
3625 Quakerbridge Road Address  
609.689.9700 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 8th day of February, 2018

*[Signature]*  
Chief Financial Officer

DO NOT USE THESE SPACES

<p style="text-align: center;"><b>CERTIFICATION OF ADOPTED BUDGET</b></p> <p>It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: <u>6/26</u> 2017 By: <u><i>[Signature]</i></u></p>	<p style="text-align: center;"><b>CERTIFICATION OF APPROVED BUDGET</b></p> <p>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.</p> <p style="text-align: center;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2017 By: _____</p>
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BUDGET NOTICE

Section 1.

Budget of the \_\_\_\_\_ of \_\_\_\_\_, County of Mercer for the Fiscal Year 2018

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2018

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

in the issue of February 24th, 2018

The Governing Body of the Coutny of Mercer does hereby approve the following as the Budget for the year 2018.

RECORDED VOTE  
(INSERT LAST NAME)

Ayes

Cimino  
Koontz  
Cannon  
Verrelli  
  
Frisby  
Walter

Nays

[Empty box for Nays]

Abstained

[Empty box for Abstained]

Absent

Colavita Jr

[Empty box for Absent]

Notice is hereby given that the Budget and Tax Resolution was approved by the Freeholders of the \_\_\_\_\_ of \_\_\_\_\_, County of Mercer, on February 8th, 2018

A Hearing on the Budget and Tax Resolution will be held at McDade Administration Building room 211, on April 26, 2018 at

6:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2017 may be presented by taxpayers or other interested persons.  
(Cross out one)



**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	322,996,482							
Budget Appropriation Added by N.J.S 40A:4-87	27,247,712							
Emergency Appropriations								
<b>Total Appropriations</b>	<b>350,244,194</b>							
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	337,282,584							
Reserved	12,961,610							
Unexpended Balances Canceled								
Total Expenditures and Unexpended Balances Cancelled	350,244,194							
Overexpenditures*								

\*See Budget Appropriation items so marked to the right of column "Expended 2016 Reserved."

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.

### County Budget Cap General Instructions

1. N.J.S.A. 40A:4-45.45 10.a.(1) (P.L. 2010, c. 44) requires counties to use the levy cap calculation that results in the lower Allowable Levy between the 2.5% Levy Cap (1977 Cap) and the 2% Levy Cap (2010 Cap).
2. The "1977 Cap" Levy Cap Calculation for **determination and budget preparation purposes are combined into one worksheet**. The **worksheet** must be prepared in accordance with N.J.S.A. 40A:4-45.4 with certain qualifications in the application of the provisions of N.J.S.A.40A:4-45.14 (COLA increase) and N.J.S.A. 40A:4-45.15(b) (Cap Banking). Addition of Cap Bank and COLA amounts to the Allowable County Purpose Tax After Exceptions is limited to the amount needed to support current year budget. However, after these additions the "1977 Cap" Allowable County Purpose Tax After Exceptions cannot be greater than the "2010 Cap" Maximum Allowable Levy.
3. Similarly, if in 2018, the county's "2010 Cap" Maximum Allowable Amount to be Raised by Taxation - County Purpose Tax Levy is lower than the "1977 Cap" Maximum Allowable County Purpose Tax After All Exceptions, counties subject to the "2010 Cap" in 2018 with available Cap Bank can add to the "2010 Cap" Maximum Allowable Amount to be Raised by Taxation - County Purpose Levy the amount needed to support the current year budget but the Maximum Allowable amount cannot be greater than the "1977 Cap" Maximum Allowable County Purpose After All Exceptions.
4. In instances where the "1977 Cap" and "2010 Cap" Maximum Allowable County Purpose Tax is the same amount, the county has the option of choosing either the 1977 or 2010 Levy Cap in the preparation of its budget. Governing Body must adopt a resolution to exercise which CAP they want to be subject to in 2018.
5. In any given year when the county is subject to the "2010 Cap", it will be permitted to carry forward a Cap Bank for the next three years, assuming the provisions of N.J.S.A 40A:4.45.46 has not been adopted (Referendum Provision), but it will not be permitted to carry a Cap Bank under the "1977 Cap".
6. The worksheets are locked to protect the formulas. The county should determine the 2010 levy cap first, then calculate the 1977 levy cap. The lower cap is the one the county must use.
7. Individual worksheets are shown as tabs - each is labeled with a number (2010 Cap) or letter (1977 Cap) and a title. References in these instructions refer to the tab number. The completed Levy Workbook must be submitted to the Division, via the Financial Automation Submission Tracking (FAST) system.
8. Many worksheet cells are color coded. A green cell permits data entry; blue cells are formulas; yellow cells are referenced from another cell or worksheet. All but green cells are protected from user edits.

### Instructions to Complete the 2010 Levy Cap Calculation Worksheets

1. The 2010 Cap uses one worksheet for data entry (2010 Cap: Levy Data Entry) and several individual worksheets (Sheets 2-7).
2. The workbook is designed to simplify data entry by having the user enter all data on Sheet 1. By filling in the cells on this sheet, worksheets 2-7 will reflect the information and automatically calculate the formulas on each individual worksheet.
3. Fill in only the green sections of this worksheet to enable calculation of the "2010 Cap".
4. Select the County Name by clicking the blue cell on the 2010 Levy Cap Data Entry Tab Cell B4 then click on the arrow on the right side to choose. This will populate the name and municode throughout the workbook. Then continue to complete each of the following sections.
5. For Counties subject to the "2010 Cap in any given year, the Cap Bank is prepared by the Division and it is made part of the Levy Workbook (Exhibit D-2010 Levy Cap Bank). The Cap Bank is available for utilization for the next three succeeding years.

### Instructions to Complete the 1977 Levy Cap Calculation Worksheets

1. Enter data into the green boxes as required. All other cells are protected.
2. There are 3 worksheets for the 1977 Levy Cap calculation. They consist of: A - 1977 Cap Exclusions; B - 1977 Levy Cap Bank; and C - 1977 Levy Cap Determination and Budget Preparation.
3. Exclusions sheet (A) - Prepared by the Division and made part of this Levy Workbook.
4. For the Cap Bank page, please enter the utilization of 2016 and 2017 cap bank in 2018. The Cap balances are established by the Division and are made part of this Levy Workbook.
5. The Levy CAP Determination and Budget Preparation Worksheet must be completed based upon the budgeted amounts for the current year. Addition of available 2016 Cap Bank, 2017 Cap Bank and COLA increase amounts are limited to the actual amounts needed to meet the County Local Purpose for Tax per Budget. The county can only use the COLA increase adjustment if a resolution is adopted to duly authorize the increase.

Please e-mail Jorge F. Carmona at [jorge.carmona@dtca.nj.gov](mailto:jorge.carmona@dtca.nj.gov) or call at (609) 292-1430 with any questions.

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

## "2010 CAP": Levy Data Sheet

	1100	
Mercer County	Mercer County	
<b>A. Levy Cap Calculation Summary</b>		
Prior Year Amount to be Raised by Taxation - County Purpose Tax		262,270,916
Current Year Amount to be Raised by Taxation - County Purpose Tax		266,728,736
Cap Base Adjustment (+/-)		
Changes in Service Provider: Transfer (-)/Assumption of Service (+)		
Current Year Appropriations:		
DCA Approved Emergency Declaration (NJSA 40A:4-46) <sup>a</sup>		
DCA Approved Special Emergency Declarations (NJSA 40A:4-54 & 40A:4-55.13) <sup>a</sup>		
Debt Service/Down Payment Emergencies (NJSA 40A:4-46) <sup>a</sup>		
Emergency Authorizations (NJSA 40A:4-46) <sup>ab</sup>		
Special Emergency Authorizations (NJSA 40A:4-46) <sup>abc</sup>		
Prior Year Appropriations:		
Emergency Declaration (NJSA 40A:4-46) <sup>d</sup>		
Special Emergency Declarations (NJSA 40A:4-54 & 40A:4-55.13) <sup>d</sup>		
Debt Service/Down Payment Emergencies (NJSA 40A:4-46) <sup>d</sup>		
Emergency Authorizations (NJSA 40A:4-46) <sup>d</sup>		
Special Emergency Authorizations (NJSA 40A:4-53) <sup>d</sup>		
Current Year Deferred Charges to Future Taxation Unfunded Appropriations		
Prior Year Deferred Charges to Future Taxation Unfunded (Paid or Charged)		1,000,000
Cancelled Prior Year Appropriations for Deferred Charges to Future Taxation Unfunded		
New Rates - Increase in Apportionment Valuations (New Construction and Additions)		
Prior Year's County Purpose Tax Rate (per \$100)		369,980,350
Cap Bank Data:		0.590
<b>2015-2016:</b>		
2015 Balance Available for 2018		
2015 Amount Utilized - 2018 Budget		
2016 Balance Available for 2018-2019		
2016 Amount Utilized - 2018 Budget		
<b>2017:</b>		
Maximum Allowable Amount to be Raised by Taxation - County Purpose Tax		
Amount to Be Raised By Taxation - County Purpose Tax		
2017 Cap Bank Utilized in 2018		
Amounts approved by Referendum		
Approved Referendum Appropriation Cancellation		
<i>a - Exclusions permitted only for the period of time which Emergency Notes are funded.</i>		
<i>b - Exclusions permitted only if local unit has issued Emergency Notes/ Special Emergency Notes.</i>		
<i>c - Exclusions available for Special Emergency Authorizations funding of which begins in 2011 or afterwards.</i>		
<i>d - Enter amounts of Emergencies taken as exclusions in prior year</i>		
<i>To print out the Summary Levy Cap Calc Worksheet now, click on the tab and click the print icon.</i>		
<b>B. Shared Services Agreements Cap Exception</b>		
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared		
Emergency Appropriations* (Automatically Pulled from 1A worksheet)		0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared		
Emergencies Expended* (Automatically Pulled from 1A worksheet)		0
Cancelled Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared		
Emergency Appropriations* (Enter Amount Here)		
<i>*The Exclusions is limited to amounts required to be paid on account of the above listed components pursuant to Shared Service Agreement and as certify by provider.</i>		
<i>To print out the Shared Services Worksheet now, click on the tab and click the print icon.</i>		
<b>C. Health Insurance Cap Exception</b>		
<i>The spreadsheet calculates the health insurance exclusion under the "2010 Cap" and the "1977 Cap"</i>		
Current Year Group Health Insurance Total Amount Appropriated*		36,397,176
Current Year Anticipated Revenues Offset by Group Health Insurance Appropriation		0
Prior Year Group Health Insurance Expended (Paid or Charged plus Reserved)*		36,397,176
Prior Year Realized Budget Revenues Offset by Group Health Insurance Appropriation		
<b>* Must excluded Health Benefit Waiver Amounts</b>		
<i>To print out the Health Care Calculation Worksheet now, click on the tab and click the print icon.</i>		
<b>D. Pension Contribution Cap Exception</b>		
<i>The Pension Contribution Calc. worksheet will automatically calc the exemption allowance.</i>		
Current Year PERS Normal & Accrued Liability, ERI and Deferral Obligations		8,090,315
Current Year's Anticipated Revenues directly offsetting PERS Costs		0
Prior Year PERS Normal & Accrued Liability, ERI and Deferral Obligations		7,559,648
Prior Year Realized Revenues directly offsetting PERS Costs		0
Current Year PERS Normal & Accrued Liability, ERI and Deferral Obligations		8,371,784



Current Year's Anticipated Revenues directly offsetting PFRS Costs	0
Prior Year PFRS Normal & Accrued Liability, ERI and Deferral Obligations	8,052,801
Prior Year Realized Revenues directly offsetting PFRS Costs	0
<i>To print out the Pensions Contribution Worksheet now, click on the tab and click the print icon.</i>	
<b>E. Capital Improvements Cap Exception</b>	
Current Year Capital Improvement Fund, Down Payment and Capital Improvement Appropriations*	2,800,000
Current Year Anticipated Revenue offsetting Capital Improvement Fund, Down Payment and Capital Improvement Appropriations	0
Prior Year Capital Improvement Fund, Down Payment and Capital Improvements Expended (Paid or Charge plus Reserved)*	1,900,000
Prior Year Realized Revenues offsetting Capital Improvement Fund, Down Payment and Capital Improvements	0
Prior Year's Cancelled Capital Improvement Fund, Down Payment and Capital Improvement Appropriations	
<i>*Grant items budgeted and offset with revenues under the Capital Improvement section of the budget must be omitted from the calculation</i>	
<i>To print out the Capital Improvements Worksheet now, click on the tab and click the print icon.</i>	
<b>F. Debt Service Cap Exception</b>	
The Debt Service Calculation worksheet will automatically calculate the exemption allowance.	
Current Year Debt Service and Capital Lease Appropriations	47,279,278
Current Year Anticipated Revenues offsetting Debt Service and Capital Lease Obligations	2,037,207
Prior Year Debt Service and Capital Lease Obligations Expended	46,977,581
Prior Year Realized Budget Revenues offsetting Debt Service and Capital Lease Obligations	9,714,050
Prior Year's Cancelled Debt Service and Capital Lease Appropriations	0
<i>To print out the Debt Service Calculation Worksheet now, click on the tab and click the print icon.</i>	





The instructions can be found on the Instruction Tab of the workbook.		EXAMINER
<b>Summary Levy Cap Calculation</b>		
	County	
1100	Mercer County	
<b>Model Tax Levy Calculation Worksheet</b>		
<b>Levy Cap Calculation</b>		
Prior Year Amount to be Raised by Taxation - County Purpose Tax		\$262,270,916
Cap Base Adjustment (+/-)		\$0
Less: Prior Year Deferred Charges: Emergency Authorizations		\$0
Less: Prior Year Deferred Charges to Future Taxation Unfunded		\$1,000,000
Less: Changes in Service Provider: Transfer of Service/ Function		\$0
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation		\$261,270,916
Plus 2% Cap Increase		\$5,225,418
<b>Adjusted Tax Levy</b>		<b>\$266,496,334</b>
Plus: Assumption of Service/ Function		\$0
<b>Adjusted Tax Levy Prior to Exclusions</b>		<b>\$266,496,334</b>
Exclusions:		
Allowable Shared Service Agreements Increase	\$0	
Allowable Health care costs increase	\$0	
Allowable Pension Increases	\$537,401	
Allowable Capital Improvements Increase	\$900,000	
Allowable Debt Service and Capital Lease Increases	\$7,978,540	
Current Year Deferred Charges: Emergencies	\$0	
Deferred Charges to Future Taxation Unfunded	\$0	
Add Total Exclusions		\$9,415,941
Less Cancelled or Unexpended Exclusions		\$0
<b>Adjusted Tax Levy After Exclusions</b>		<b>\$275,912,275</b>
Additions:		
New Ratables - Increase in Apportionment Valuation of New Construction and Additions	\$369,980,350	
Prior Year's County Purpose Tax Rate (per \$100)	\$0.590	
New Ratable Adjustment to Levy		\$2,183,429
Amounts approved by Referendum		\$0
<b>Maximum Allowable Amount to be Raised by Taxation - County Purpose Tax</b>		<b>\$278,095,704</b>
Plus: 2015 Cap Bank Utilized in 2018*		\$0
Plus: 2016 Cap Bank Utilized in 2018*		\$0
Plus: 2017 Cap Bank Utilized in 2018*		\$0
<b>Maximum Allowable Amount to be Raised by Taxation - CPT After All Exclusions</b>		<b>\$278,095,704</b>
<b>Amount to be Raised by Taxation - County Purpose Tax</b>		<b>\$266,728,736</b>
*Can only be added to the extent that the Maximum Allowable Amount to be Raised by Taxation - CPT After All Exclusions (Cell E37) does not exceed the "1977 Cap" Maximum County Purpose Tax After All Exceptions (Levy Cap Determination and Budget Preparation Worksheet - Cell D45).		

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

## Shared Services Calculation Sheet

County	EXAMINER
Mercer	
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations	\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended	\$0
Shared Service Exclusion	\$0

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

## Health Insurance Exclusion Calculation Sheet

	Current Year State Health Benefits Program Average Increase:	0.0%
County		
Mercer County		EXAMINER
A. Current Year Group Health Insurance - Appropriation		\$36,397,176
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$36,397,176
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$36,397,176
Prior Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$36,397,176
*NET INCREASE (DECREASE)		
* If Net Amount is Zero or Less STOP- No Further Action Required		
<b>2010 CAP EXCLUSION</b>		
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap Calculation</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if not STOP, the total increase amount is subject to Cap)		0.00%
2. Current Year State Health Average 0.00% Less 2% = 0.00% Increase excluded from Cap		0.00%
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		0.00%
4. % Increase Inside Cap (B3) * Net Prior Year Expended = Appropriation subject to Cap		\$0
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		\$0
<b>Current Year Increase in Appropriation</b>		
\$0		
\$0		
<b>1977 CAP EXCLUSION</b>		
<b>C. If net increase is greater than zero, proceed as follows for Health Benefit Cap Calculation</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 4%; if not STOP, the total increase amount is subject to Cap)		0.00%
2. Current Year State Health Average 0.0% Less 4% = 0.0% Increase excluded from Cap		0.00%
3. % Increase (C1) less % Increase Exclusion (C2) = % Increase subject to Cap		0.00%
4. % Increase subject to Cap (C3) * Net Prior Year Expended = Appropriation subject to Cap		\$0
5. % Increase Exclusion (C2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		\$0
<b>Current Year Increase in Appropriation</b>		
\$0		
\$0		

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

## Pension Contribution Exclusion Calculation Sheet

	EXAMINER
County	
Mercer County	
<b>Public Employees Retirement System (PERS)</b>	
Current Year PERS Normal & Accrued Liability, ERI and Deferred Obligations Appropriated	\$8,090,315
Current Year Anticipated Revenues directly offsetting PERS Costs	\$0
*Net Current Year Base Amount	\$8,090,315
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations	\$7,559,648
Prior Year Realized Revenues directly offsetting PERS Costs	\$0
*Net Prior Year Base Amount	\$7,559,648
Difference between Current Year and Prior Year PERS	\$530,667
% Difference between Current Year and Prior Year PERS	7%
2% Allowance for Prior Year PERS	\$151,193
Net PERS Exclusion	\$379,474
<b>Police &amp; Fire Retirement System (PFRS)</b>	
Current Year PFRS Normal & Accrued Liability, ERI and Deferred Obligations Appropriated	\$8,371,784
Current Year Anticipated Revenues directly offsetting PERS Costs	\$0
*Net Current Year Base Amount	\$8,371,784
Prior Year PFRS Normal & Accrued Liability, ERI and Deferred Obligations	\$8,052,801
Prior Year Realized Revenues directly offsetting PFRS	\$0
*Net Prior Year Base Amount	\$8,052,801
Difference between Current Year and Prior Year PFRS	\$318,983
% Difference between Current Year and Prior Year PFRS	4%
2% Allowance for Prior Year PFRS	\$161,056
Net PFRS Exclusion	\$157,927
Pension Contribution Exclusion	\$537,401

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

## Capital Improvements Exclusion Calculation Sheet

County		EXAMINER
Mercer		
Current Year Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$2,800,000
Current Year Anticipated Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$0
Current Year Base Amount		\$2,800,000
Prior Year Capital Improvements, Down Payment and Capital Improvement Fund Expended (Paid or Charged plus Reserved)		\$1,900,000
Prior Year Realized Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$0
Prior Year Base Amount		\$1,900,000
<b>Capital Improvements Exclusion</b>		<b>\$900,000</b>



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

## Debt Service Exclusion Calculation Sheet

County		EXAMINER
Mercer		
Current Year Debt Service and Capital Lease Appropriations		\$47,279,278
Current Year Anticipated Revenues offsetting Debt Service and Capital Lease Obligations		\$2,037,207
Current Year Base Amount		\$45,242,071
Prior Year Debt Service and Capital Lease Obligations Expended		\$46,977,581
Prior Year Realized Revenues offsetting Debt Service and Capital Lease Obligations		\$9,714,050
Prior Year Base Amount		\$37,263,531
Debt Service Exclusion		\$7,978,540



## 1977 Cap Bank Calculation

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

### 2016 CAP BANK

Allowable County Purpose Tax After All Exceptions  
County Purpose Tax Levy Per Budget

	262,466,540.67
	255,982,160.00

Available for Banking

	6,484,380.67
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Amount Utilized in 2017 Budget

	-
--	---

Balance Available for 2018 Budget

	6,484,380.67
--	--------------

Amount Utilized in 2018 Budget

	-
--	---

Balance \*

	6,484,380.67
--	--------------

\*If not utilized in the 2018 Budget, available amount will expire per N.J.S.A. 40A:4-45.15 (b)

### 2017 CAP BANK

Allowable County Purpose Tax After All Exceptions  
County Purpose Tax Levy Per Budget

	271,889,361.48
	262,270,916.00

Available for Banking

	9,618,445.48
--	--------------

Amount Utilized in 2018 Budget

	-
--	---

Balance (Available for 2019 Budget)

	9,618,445.48
--	--------------



## "2010 Cap" Bank Calculation

2015 Levy Cap Bank	
Available for Banking (2018)*	-
Amount Utilized - 2018 Budget	-
Balance Expiring	-

2016 Levy Cap Bank	
Available for Banking (2018-2019)*	-
Amount Utilized - 2018 Budget	-
Balance Available for 2019	-

2017 Levy Cap Bank	
Available for Banking (2018-2020)*	-
Amount Utilized - 2018 Budget	-
Balance Available for 2019-2020	-

2018 Levy Cap Bank	
Maximum Allowable Amount to be Raised by Taxation - County Purpose Tax After All Exclusions	278,095,704.20
Amount to Be Raised by Taxation - County Purpose Tax	266,728,736.00
Available for Banking (2019 - 2021)*	11,366,968.20

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

DLGS

County 2018  
Levy Cap Calculation

D-2010 Levy Cap Bank

**Instructions:**

Input requested information in yellow boxes only. Information inputted into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Budget Request Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Choose the Statutory County and the County Office budget request. This will populate the name of the county and budget authority throughout the workbook.

County: Mercer County  
 Statutory County Office: Prosecutor

**Budget Request Cap Calculation Data Entry**  
 Budget Request Year: 2018

Data Entry:  
 Please Enter the Following:

	Revenues Utilized
<b>Total Miscellaneous Anticipated Revenues</b>	
CY	
PY	
PY Realized	
<b>State or Federal Revenues:</b>	
CY	\$0
PY	\$0
PY Realized	\$0
<b>Other Sources:</b>	
CY	\$0
PY	\$0
PY Realized	\$0

<b>Appropriations:</b>	
<b>Salaries &amp; Wages</b>	
CY	\$14,719,467
PY	\$14,991,455
PY Paid/Charged + Encumbrances + Reserved	\$14,991,455
<b>Other Expenses</b>	
CY	\$1,429,519
PY	\$1,225,651
PY Paid/Charged + Encumbrances + Reserved	\$1,225,642
<b>Amounts from CFO Certification</b>	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
<b>Election Expenses</b>	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0



# County Entities Budget

## Mercer County Prosecutor

**2018**

	Anticipated 2018	Anticipated 2017	Realized 2017
<b>REVENUES UTILIZED</b>			
<i>Miscellaneous Anticipated Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>State or Federal Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total State or Federal Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Other Sources</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal General Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Amount to be Raised by Taxation to Support Budget</i>	<i>\$16,148,986.00</i>	<i>\$16,217,106.00</i>	
<b>Total Anticipated Revenues</b>	<b>\$16,148,986.00</b>	<b>\$16,217,106.00</b>	<b>\$0.00</b>
<b>APPROPRIATIONS</b>			
<b>General Operations:</b>			
Salaries & Wages	\$14,719,467.00	\$14,991,455.00	\$14,991,455.00
Other Expenses	\$1,429,519.00	\$1,225,651.00	\$1,225,642.00
Additional Base Year Appropriations per CFO Certification	\$0.00	\$0.00	\$0.00
<b>Total General Operations</b>	<b>16,148,986</b>	<b>16,217,106</b>	<b>16,217,097</b>
<i>General Operations Excluded from CAPS</i>			
Election Expenses*	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Pension Contribution Increase	\$0.00	\$0.00	\$0.00
Health Benefit Coverage Cost Increase	\$0	-	-
Declared Emergency	\$0.00	\$0.00	\$0.00
Increases due to CBA prior to January 19, 2016	\$0.00	\$0.00	\$0.00
<b>Total General Operations Excluded from CAPS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Operations</b>	<b>16,148,986</b>	<b>16,217,106</b>	<b>16,217,097</b>
<b>Total General Operations Excluded from CAPS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Appropriations</b>	<b>\$ 16,148,986</b>	<b>\$ 16,217,106</b>	<b>\$ 16,217,097</b>

\*Staff Salaries are excluded from "election expenses".



## Annual Budget Request Cap Calculation

COUNTY	COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Prosecutor
Request Year	2018
<u>Budget Request Cap Calculation Worksheet</u>	
<b>Budget Request Cap Calculation</b>	
Prior Year Requested Amount to be Raised by Taxation	\$16,217,106
CAP Base Adjustment	
Revised PY Requested Amount to be Raised by Taxation	\$16,217,106
<b>EXCEPTIONS</b>	
(Less)	
Election Expenses	\$0
Capital Expenditures	\$0
Debt Service	\$0
Pension Contribution Increase	\$0
Health Benefit Coverage Cost Increase	\$0
Declared Emergency	\$0
Increases due to CBA prior to January 19, 2016	\$0
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation	\$16,217,106
Plus: 2% Cap increase	\$324,342
<b>Adjusted Budget Request</b>	<b>\$16,541,448</b>
<b>Adjusted Budget Request Prior to Exclusions</b>	<b>\$16,541,448</b>
Exclusions:	
Election Expenses	\$0
Capital Expenditures	\$0
Debt Service	\$0
Pension Contribution Increase in excess of 2%	\$0
Health Benefit coverage cost increase in excess of 2% but no greater than the average % increase of the State Health Benefits Plan	\$0
Declared Emergency	\$0
Increases due to CBA prior to January 19, 2016	\$0
Add Total Exclusions	\$0
<b>Adjusted Budget Request After Exclusions</b>	<b>\$16,541,448</b>
<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>\$16,541,448</b>
<b>Requested Amount to be Raised by Taxation</b>	<b>16,148,986</b>
<b>Requested Amount to be Raised by Taxation Under/Over Cap (+/-)</b>	<b>\$392,462</b>

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

## Health Insurance Exclusion Calculation Sheet

Current Year State Health Benefits Program Average Increase:		2.4%
COUNTY	COUNTY ENTITY BUDGET AUTHORITY	
Mercer County	Prosecutor	
<b>A. Current Year Group Health Insurance - Appropriation</b>		
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$0
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$0
Prior Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$0
	*NET INCREASE (DECREASE)	\$0
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap</b>		
<b>CAP EXCLUSION</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if not STOP, the total increase amount is subject to Cap)		
	0.00%	
2. Current Year State Health Average 5.80% Less 2% = 3.8% Increase excluded from Cap		
	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		
	0.00%	
4. % Increase Inside Cap (B3) * Net Prior Year Expended = Appropriation subject to Cap		
	\$0	
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		
	\$0	
	<b>Current Year Increase in Appropriation</b>	<b>\$0</b>

Please note that if your health insurance is budgeted in a centralized manner this calculation is NOT APPLICABLE to this CAP CALCULATION

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

## Pension Contribution Exclusion Calculation Sheet

	COUNTY ENTITY BUDGET AUTHORITY
COUNTY	Prosecutor
Mercer County	Public Employees Retirement System (PERS)
Appropriated	
Current Year Anticipated Revenues directly offsetting PERS Costs	\$0
	\$0
	\$0
	*Net Current Year Base Amount
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PERS Costs	\$0
	\$0
	*Net Prior Year Base Amount
Difference between Current Year and Prior Year PERS	\$0
% Difference between Current Year and Prior Year PERS	0%
2% Allowance for Prior Year PERS	\$0
	Net PERS Exclusion
	\$0
Appropriated	
Current Year Anticipated Revenues directly offsetting PERS Costs	\$0
	\$0
	\$0
	*Net Current Year Base Amount
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PERS	\$0
	\$0
	*Net Prior Year Base Amount
Difference between Current Year and Prior Year PERS	\$0
% Difference between Current Year and Prior Year PERS	0%
2% Allowance for Prior Year PERS	\$0
	Net PERS Exclusion
	\$0
	Pension Contribution Exclusion
	\$0

Please note that if your Pension Obligations are budgeted in a centralized manner this calculation is  
NOT APPLICABLE to this CAP CALCULATION



**Instructions:**

Input requested information in yellow boxes only. Information inputted into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Budget Request Cap worksheet simplifies data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Choose the Statutory County and the County Office budget request. This will populate the name of the county and budget authority throughout the workbook.

County:  
Statutory County Office:

Mercer County  
Clerk

Budget Request Cap Calculation Data Entry  
Budget Request Year 2017

Data Entry:  
Please Enter the Following:

Revenues Utilized	
<b>Total Miscellaneous Anticipated Revenues</b>	
CY	\$5,960,000
PY	\$5,300,000
<b>PY Realized</b>	<b>\$6,174,146</b>
<b>State or Federal Revenues:</b>	
CY	\$0
PY	\$0
<b>PY Realized</b>	<b>\$0</b>
<b>Other Sources:</b>	
CY	\$0
PY	\$0
<b>PY Realized</b>	<b>\$0</b>

Appropriations:	
<b>Salaries &amp; Wages</b>	
CY	\$1,877,021
PY	\$1,843,160
<b>PY Paid/Charged + Encumbrances + Reserved</b>	<b>\$1,843,160</b>
<b>Other Expenses</b>	
CY	\$205,996
PY	\$190,212
<b>PY Paid/Charged + Encumbrances + Reserved</b>	<b>\$190,212</b>
<b>Amounts from CFO Certification</b>	
CY	\$0
PY	\$0
<b>PY Paid/Charged + Encumbrances + Reserved</b>	<b>\$0</b>
<b>Election Expenses</b>	
CY	\$0
PY	\$0
<b>PY Paid/Charged + Encumbrances + Reserved</b>	<b>\$0</b>

Capital Expenditures - This is N/A if Budgeted Centrally	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
Debt Service - This is N/A if Budgeted Centrally	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
PERS - This is N/A if Budgeted Centrally	
CY	\$0
CY Revenues offsetting PERS Directly	\$0
PY	\$0
PY Revenues offsetting PERS Directly	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
PY Revenues Received offsetting PERS Directly	\$0
PFRS - This is N/A if Budgeted Centrally	
CY	\$0
CY Revenues offsetting PFRS Directly	\$0
PY	\$0
PY Revenues offsetting PFRS Directly	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
PY Revenues Received offsetting PFRS Directly	\$0
Health Benefit Contribution - This is N/A if Budgeted Centrally	
CY	\$0
CY Revenues offsetting Group Insurance Directly	\$0
PY	\$0
PY Revenues offsetting Group Insurance Directly	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
PY Revenues Received offsetting Group Insurance Directly	\$0
Declared Emergency	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
Increase due to CBA prior to January 19, 2016	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0

# County Entities Budget

## Mercer County Clerk

2017

	Anticipated		Realized
REVENUES UTILIZED	2017	2016	2016
<i>Miscellaneous Anticipated Revenues:</i>			
	\$5,960,000.00	\$5,300,000.00	\$6,174,146.00
<i>State or Federal Revenues:</i>			
Total Miscellaneous Revenues	\$5,960,000.00	\$5,300,000.00	\$6,174,146.00
	\$0.00	\$0.00	\$0.00
Total State or Federal Revenues	\$0.00	\$0.00	\$0.00
<i>Other Sources</i>			
Total Other Sources	\$0.00	\$0.00	\$0.00
Subtotal General Revenues	\$5,960,000.00	\$5,300,000.00	\$6,174,146.00
<i>Amount to be Raised by Taxation to Support Budget</i>			
	\$0.00	\$0.00	
Total Anticipated Revenues	\$5,960,000.00	\$5,300,000.00	\$6,174,146.00
<b>APPROPRIATIONS</b>			
<i>General Operations:</i>			
Salaries & Wages	\$1,877,021.00	\$1,843,160.00	\$1,843,160.00
Other Expenses	\$205,996.00	\$190,212.00	\$190,212.00
Additional Base Year Appropriations per CFO Certification		\$0.00	\$0.00
Total General Operations	2,083,017	2,033,372	2,033,372
<i>General Operations Excluded from CAPS</i>			
Election Expenses*	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Pension Contribution Increase	\$0.00	\$0.00	\$0.00
Health Benefit Coverage Cost Increase	\$0	-	-
Declared Emergency	\$0.00	\$0.00	\$0.00
Increases due to CBA prior to January 19, 2016	\$0.00	\$0.00	\$0.00
Total General Operations Excluded from CAPS	-	-	-
Total General Operations	2,083,017	2,033,372	2,033,372
Total General Operations Excluded from CAPS	-	-	-
Total General Appropriations	\$ 2,083,017	\$ 2,033,372	\$ 2,033,372

\*Staff Salaries are excluded from "election expenses".

## Annual Budget Request Cap Calculation

COUNTY	COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Clerk
	Request Year 2017
<u>Budget Request Cap Calculation Worksheet</u>	
<b>Budget Request Cap Calculation</b>	
<b>Prior Year Requested Amount to be Raised by Taxation</b>	\$0
CAP Base Adjustment	
Revised PY Requested Amount to be Raised by Taxation	\$0
<b>EXCEPTIONS</b>	
(Less)	
Election Expenses	\$0
Capital Expenditures	\$0
Debt Service	\$0
Pension Contribution Increase	\$0
Health Benefit Coverage Cost Increase	\$0
Declared Emergency	\$0
Increases due to CBA prior to January 19, 2016	\$0
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation	\$0
Plus: 2% Cap increase	\$0
<b>Adjusted Budget Request</b>	\$0
<b>Adjusted Budget Request Prior to Exclusions</b>	\$0
Exclusions:	
Election Expenses	\$0
Capital Expenditures	\$0
Debt Service	\$0
Pension Contribution Increase in excess of 2%	\$0
Health Benefit coverage cost increase in excess of 2% but no greater than the average % increase of the State Health Benefits Plan	\$0
Declared Emergency	\$0
Increases due to CBA prior to January 19, 2016	\$0
Add Total Exclusions	\$0
<b>Adjusted Budget Request After Exclusions</b>	\$0
<b>Maximum Allowable Amount to be Raised by Taxation</b>	\$0
<b>Requested Amount to be Raised by Taxation</b>	\$ -
<b>Requested Amount to be Raised by Taxation Under/Over Cap (+/-)</b>	\$0



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

## Health Insurance Exclusion Calculation Sheet

Current Year State Health Benefits Program Average Increase:		2.4%
COUNTY	COUNTY ENTITY BUDGET AUTHORITY	
Mercer County	Clerk	
<b>A. Current Year Group Health Insurance - Appropriation</b>		
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$0
Prior Year Revenues Offset by Group Health Insurance (Paid or Charged Plus Reserved)		\$0
Prior Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$0
	*NET INCREASE (DECREASE)	\$0
<b>CAP EXCLUSION</b>		
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if not STOP, the total increase amount is subject to Cap)	0.00%	
2. Current Year State Health Average 5.80% Less 2% = 3.8% Increase excluded from Cap	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap	0.00%	
4. % Increase Inside Cap (B3) * Net Prior Year Expended = Appropriation subject to Cap		\$0
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		\$0
	<b>Current Year Increase in Appropriation</b>	<b>\$0</b>

Please note that if your health insurance is budgeted in a centralized manner, this calculation is NOT APPLICABLE to this CAP CALCULATION.

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

## Pension Contribution Exclusion Calculation Sheet

COUNTY	COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Clerk
Public Employees Retirement System (PERS)	
Appropriated	
Current Year Anticipated Revenues directly offsetting PERS Costs	\$0
*Net Current Year Base Amount	\$0
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PERS Costs	\$0
*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PERS	\$0
% Difference between Current Year and Prior Year PERS	0%
2% Allowance for Prior Year PERS	\$0
Net PERS Exclusion	\$0
Police & Fire Retirement System (PFRS)	
Appropriated	
Current Year Anticipated Revenues directly offsetting PFRS Costs	\$0
*Net Current Year Base Amount	\$0
Prior Year PFRS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PFRS	\$0
*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PFRS	\$0
% Difference between Current Year and Prior Year PFRS	0%
2% Allowance for Prior Year PFRS	\$0
Net PFRS Exclusion	\$0
Pension Contribution Exclusion	
	\$0

Please note that if your Pension Obligations are budgeted in a centralized manner, this calculation is NOT APPLICABLE to this CAP CALCULATION.



**Instructions:**

Input requested information in yellow boxes only. Information inputted into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Budget Request Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Choose the Statutory County and the County Office budget request. This will populate the name of the county and budget authority throughout the workbook.

County:

Mercer County

Statutory County Office:

Surrogate

**Budget Request Cap Calculation Data Entry**

2017

Data Entry:

Please Enter the Following:

Revenues Utilized	
<b>Total Miscellaneous Anticipated Revenues</b>	
CY	\$1,200,000
PY	\$470,000
PY Realized	\$1,282,427
<b>State or Federal Revenues:</b>	
CY	\$0
PY	\$0
PY Realized	\$0
<b>Other Sources:</b>	
CY	\$0
PY	\$0
PY Realized	\$0

Appropriations	
<b>Salaries &amp; Wages</b>	
CY	\$899,487
PY	\$878,189
PY Paid/Charged/Encumbrances/Reserved	\$878,189
<b>Other Expenses</b>	
CY	\$122,500
PY	\$121,500
PY Paid/Charged/Encumbrances/Reserved	(\$121,500)
<b>Amounts from CFO Certification</b>	
CY	\$0
PY	\$0
PY Paid/Charged/Encumbrances/Reserved	\$0
<b>Election Expenses</b>	
CY	\$0
PY	\$0
PY Paid/Charged/Encumbrances/Reserved	\$0

<i>Capital Expenditures - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
<i>Debt Service - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
<i>PERS - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Revenues offsetting PERS Directly		\$0
PY Revenues offsetting PERS Directly		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
PY Revenues Received offsetting PERS Directly		\$0
<i>PFRS - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Revenues offsetting PFRS Directly		\$0
PY Revenues offsetting PFRS Directly		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
PY Revenues Received offsetting PFRS Directly		\$0
<i>Health Benefit Contribution - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Revenues offsetting Group Insurance Directly		\$0
PY Revenues offsetting Group Insurance Directly		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
PY Revenues Received offsetting Group Insurance Directly		\$0
<i>Declared Emergency</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
<i>Increases due to CBA prior to January 19, 2016</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0

# County Entities Budget

## Mercer County Surrogate

**2017**

	Anticipated 2017	2016	Realized 2016
<b>REVENUES UTILIZED</b>			
<i>Miscellaneous Anticipated Revenues:</i>			
	\$1,200,000.00	\$470,000.00	\$1,282,427.00
<b>Total Miscellaneous Revenues</b>			
	\$1,200,000.00	\$470,000.00	\$1,282,427.00
<i>State or Federal Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total State or Federal Revenues</b>			
	\$0.00	\$0.00	\$0.00
<i>Other Sources</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Other Sources</b>			
	\$0.00	\$0.00	\$0.00
<b>Subtotal General Revenues</b>			
	\$1,200,000.00	\$470,000.00	\$1,282,427.00
<i>Amount to be Raised by Taxation to Support Budget</i>			
	\$0.00	\$529,689.00	
<b>Total Anticipated Revenues</b>			
	\$1,200,000.00	\$999,689.00	\$1,282,427.00
<b>APPROPRIATIONS</b>			
<b>General Operations:</b>			
Salaries & Wages	\$899,487.00	\$878,189.00	\$878,189.00
Other Expenses	\$122,500.00	\$121,500.00	\$121,500.00
Additional Base Year Appropriations per CFO Certification	\$0.00	\$0.00	\$0.00
<b>Total General Operations</b>			
	1,021,987	999,689	999,689
<i>General Operations Excluded from CAPS</i>			
Election Expenses*	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Pension Contribution Increase	\$0.00	\$0.00	\$0.00
Health Benefit Coverage Cost Increase	\$0	-	-
Declared Emergency	\$0.00	\$0.00	\$0.00
Increases due to CBA prior to January 19, 2016	\$0.00	\$0.00	\$0.00
<b>Total General Operations Excluded from CAPS</b>			
	-	-	-
<b>Total General Operations</b>			
	1,021,987	999,689	999,689
<b>Total General Operations Excluded from CAPS</b>			
	-	-	-
<b>Total General Appropriations</b>			
	\$ 1,021,987	\$ 999,689	\$ 999,689

\*Staff Salaries are excluded from "election expenses".

## Annual Budget Request Cap Calculation

COUNTY	COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Surrogate
	Request Year
	2017
<u>Budget Request Cap Calculation Worksheet</u>	
<b>Budget Request Cap Calculation</b>	
Prior Year Requested Amount to be Raised by Taxation	\$529,689
CAP Base Adjustment	
Revised PY Requested Amount to be Raised by Taxation	\$529,689
<b>EXCEPTIONS</b>	
(Less)	
Election Expenses	
Capital Expenditures	\$0
Debt Service	\$0
Pension Contribution Increase	\$0
Health Benefit Coverage Cost Increase	\$0
Declared Emergency	\$0
Increases due to CBA prior to January 19, 2016	\$0
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation	\$529,689
Plus: 2% Cap increase	\$10,594
<b>Adjusted Budget Request</b>	<b>\$540,283</b>
<b>Adjusted Budget Request Prior to Exclusions</b>	<b>\$540,283</b>
Exclusions:	
Election Expenses	\$0
Capital Expenditures	\$0
Debt Service	\$0
Pension Contribution Increase in excess of 2%	\$0
Health Benefit coverage cost increase in excess of 2% but no greater than the average % increase of the State Health Benefits Plan	\$0
Declared Emergency	\$0
Increases due to CBA prior to January 19, 2016	\$0
Add Total Exclusions	\$0
<b>Adjusted Budget Request After Exclusions</b>	<b>\$540,283</b>
<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>\$540,283</b>
<b>Requested Amount to be Raised by Taxation</b>	<b>\$ -</b>
<b>Requested Amount to be Raised by Taxation Under/Over Cap (+/-)</b>	<b>\$540,283</b>

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

## Health Insurance Exclusion Calculation Sheet

Current Year State Health Benefits Program Average Increase:		2.4%
COUNTY	COUNTY ENTITY BUDGET AUTHORITY	
Mercer County	Surrogate	
<b>A. Current Year Group Health Insurance - Appropriation</b>		
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$0
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$0
Prior Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$0
	*NET INCREASE (DECREASE)	\$0
<b>CAP EXCLUSION</b>		
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if not STOP, the total increase amount is subject to Cap)	0.00%	
2. Current Year State Health Average 5.80% Less 2% = 3.8% Increase excluded from Cap	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap	0.00%	
4. % Increase Inside Cap (B3) * Net Prior Year Expended = Appropriation subject to Cap		\$0
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		\$0
	<b>Current Year Increase in Appropriation</b>	<b>\$0</b>

Please note that if your health insurance is budgeted in a centralized manner this calculation is NOT APPLICABLE to this CAP CALCULATION



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

## Pension Contribution Exclusion Calculation Sheet

COUNTY	COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Surrogate
Public Employees Retirement System (PERS)	
Appropriated	\$0
Current Year Anticipated Revenues directly offsetting PERS Costs	\$0
*Net Current Year Base Amount	\$0
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PERS Costs	\$0
*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PERS	\$0
% Difference between Current Year and Prior Year PERS	0%
2% Allowance for Prior Year PERS	\$0
Net PERS Exclusion	\$0
Police & Fire Retirement System (PFRS)	
Appropriated	\$0
Current Year Anticipated Revenues directly offsetting PFRS Costs	\$0
*Net Current Year Base Amount	\$0
Prior Year PFRS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PFRS	\$0
*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PFRS	\$0
% Difference between Current Year and Prior Year PFRS	0%
2% Allowance for Prior Year PFRS	\$0
Net PFRS Exclusion	\$0
Pension Contribution Exclusion	
	\$0

Please note that if your Pension Obligations are budgeted in a centralized manner this calculation is NOT APPLICABLE to this CALCULATION



**Instructions:**

Input requested information in yellow boxes only. Information inputted into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Budget Request Cap worksheet simplifies data entry by having the user enter most data on support pages and some from this sheet, by filling in the highlighted cells on this page. Each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Choose the Statutory County and the County Office budget request. This will populate the name of the county and budget authority throughout the workbook.

County:  
Statutory County Office:

Mercer County  
Sheriff's Department

Budget Request Cap Calculation Data Entry  
Budget Request Year: 2018

Data Entry:  
Please Enter the Following:

Revenues Utilized	
<b>Total Miscellaneous Anticipated Revenues</b>	
CY	\$2,200,000
PY	\$943,000
PY Realized	\$2,245,760
<b>State or Federal Revenues</b>	
CY	\$0
PY	\$0
PY Realized	\$0
<b>Other Sources</b>	
CY	\$0
PY	\$0
PY Realized	\$0

Appropriations:	
<b>Salaries &amp; Wages</b>	
CY	\$17,221,239
PY	\$15,851,871
PY Paid/Charged/Encumbrances/Reserved	\$15,851,871
<b>Other Expenses</b>	
CY	\$554,650
PY	\$335,450
PY Paid/Charged/Encumbrances/Reserved	\$335,450
<b>Amounts from CFO Certification</b>	
CY	\$0
PY	\$0
PY Paid/Charged/Encumbrances/Reserved	\$0
<b>Election Expenses</b>	
CY	\$0
PY	\$0
PY Paid/Charged/Encumbrances/Reserved	\$0

<i>Capital Expenditures - This is N/A if Budgeted Centrally</i>	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
<i>Debt Service - This is N/A if Budgeted Centrally</i>	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
<i>PERS - This is N/A if Budgeted Centrally</i>	
CY	\$0
PY	\$0
PY Revenues offsetting PERS Directly	\$0
PY Revenues offsetting PERS Directly	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
PY Revenues received offsetting PERS Directly	\$0
<i>PFRS - This is N/A if Budgeted Centrally</i>	
CY	\$0
PY	\$0
CY Revenues offsetting PFRS Directly	\$0
PY	\$0
PY Revenues offsetting PFRS Directly	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
PY Revenues received offsetting PFRS Directly	\$0
<i>Health Benefit Contribution - This is N/A if Budgeted Centrally</i>	
CY	\$0
PY	\$0
CY Revenues offsetting Group Insurance Directly	\$0
PY	\$0
PY Revenues offsetting Group Insurance Directly	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
PY Revenues received offsetting Group Insurance Directly	\$0
<i>Declared Emergency</i>	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0
<i>Increases due to CBA prior to January 19, 2016</i>	
CY	\$0
PY	\$0
PY Paid/Charged + Encumbrances + Reserved	\$0

# County Entities Budget

## Mercer County Sheriff's Department

**2018**

	Anticipated 2018	Anticipated 2017	Realized 2017
<b>REVENUES UTILIZED</b>			
<i>Miscellaneous Anticipated Revenues:</i>			
	\$2,200,000.00	\$943,000.00	\$2,245,760.00
<b>Total Miscellaneous Revenues</b>	<b>\$2,200,000.00</b>	<b>\$943,000.00</b>	<b>\$2,245,760.00</b>
<i>State or Federal Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total State or Federal Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Other Sources</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal General Revenues</b>	<b>\$2,200,000.00</b>	<b>\$943,000.00</b>	<b>\$2,245,760.00</b>
<i>Amount to be Raised by Taxation to Support Budget</i>			
	\$15,575,889.00	\$15,444,321.00	
<b>Total Anticipated Revenues</b>	<b>\$17,775,889.00</b>	<b>\$16,387,321.00</b>	<b>\$2,245,760.00</b>
<b>APPROPRIATIONS</b>			
<b>General Operations:</b>			
Salaries & Wages	\$17,221,239.00	\$15,851,871.00	\$15,851,871.00
Other Expenses	\$554,650.00	\$535,450.00	\$535,450.00
Additional Base Year Appropriations per CFO Certification	\$0.00	\$0.00	\$0.00
<b>Total General Operations</b>	<b>17,775,889</b>	<b>16,387,321</b>	<b>16,387,321</b>
<i>General Operations Excluded from CAPS</i>			
Election Expenses*	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Pension Contribution Increase	\$0.00	\$0.00	\$0.00
Health Benefit Coverage Cost Increase	\$0	-	-
Declared Emergency	\$0.00	\$0.00	\$0.00
Increases due to CBA prior to January 19, 2016	\$0.00	\$0.00	\$0.00
<b>Total General Operations Excluded from CAPS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Operations</b>	<b>17,775,889</b>	<b>16,387,321</b>	<b>16,387,321</b>
<b>Total General Appropriations</b>	<b>\$ 17,775,889</b>	<b>\$ 16,387,321</b>	<b>\$ 16,387,321</b>

\*Staff Salaries are excluded from "election expenses".

## Annual Budget Request Cap Calculation

COUNTY	COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Sheriff's Department
	Request Year
	2018
<u>Budget Request Cap Calculation Worksheet</u>	
<b>Budget Request Cap Calculation</b>	
Prior Year Requested Amount to be Raised by Taxation CAP Base Adjustment	\$15,444,321
Revised PY Requested Amount to be Raised by Taxation EXCEPTIONS	\$15,444,321
(Less)	
Election Expenses	\$0
Capital Expenditures	\$0
Debt Service	\$0
Pension Contribution Increase	\$0
Health Benefit Coverage Cost Increase	\$0
Declared Emergency	\$0
Increases due to CBA prior to January 19, 2016	\$0
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation Plus: 2% Cap increase	\$15,444,321 \$308,886
<b>Adjusted Budget Request</b>	<b>\$15,753,207</b>
<b>Adjusted Budget Request Prior to Exclusions</b>	<b>\$15,753,207</b>
Exclusions:	
Election Expenses	\$0
Capital Expenditures	\$0
Debt Service	\$0
Pension Contribution Increase in excess of 2%	\$0
Health Benefit coverage cost increase in excess of 2% but no greater than the average % increase of the State Health Benefits Plan	\$0
Declared Emergency	\$0
Increases due to CBA prior to January 19, 2016	\$0
Add Total Exclusions	\$0
<b>Adjusted Budget Request After Exclusions</b>	<b>\$15,753,207</b>
<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>\$15,753,207</b>
<b>Requested Amount to be Raised by Taxation</b>	<b>\$ 15,575,889</b>
<b>Requested Amount to be Raised by Taxation Under/Over Cap (+/-)</b>	<b>\$177,318</b>

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

## Health Insurance Exclusion Calculation Sheet

Current Year State Health Benefits Program Average Increase:		2.4%
COUNTY	COUNTY ENTITY BUDGET AUTHORITY	
Mercer County	Sheriff's Department	
<b>A. Current Year Group Health Insurance - Appropriation</b>		
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$0
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$0
Prior Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$0
	*NET INCREASE (DECREASE)	\$0
<b>CAP EXCLUSION</b>		
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if not STOP, the total increase amount is subject to Cap)		
	0.00%	
2. Current Year State Health Average 5.80% Less 2% = 3.8% Increase excluded from Cap		
	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		
	0.00%	
4. % Increase Inside Cap (B3) * Net Prior Year Expended = Appropriation subject to Cap		
		\$0
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		
		\$0
	<b>Current Year Increase in Appropriation</b>	<b>\$0</b>

Please note that if your health insurance is budgeted in a centralized manner, this calculation is NOT APPLICABLE to this CAP CALCULATION

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

## Pension Contribution Exclusion Calculation Sheet

COUNTY	COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Sheriff's Department
Public Employees Retirement System (PERS)	
Appropriated	
Current Year Anticipated Revenues directly offsetting PERS Costs	\$0
	\$0
	\$0
	*Net Current Year Base Amount
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PERS Costs	\$0
	\$0
	*Net Prior Year Base Amount
Difference between Current Year and Prior Year PERS	\$0
% Difference between Current Year and Prior Year PERS	0%
	\$0
	2% Allowance for Prior Year PERS
	\$0
	Net PERS Exclusion
	\$0
Police & Fire Retirement System (PFRS)	
Appropriated	
Current Year Anticipated Revenues directly offsetting PFRS Costs	\$0
	\$0
	\$0
	*Net Current Year Base Amount
Prior Year PFRS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PFRS	\$0
	\$0
	*Net Prior Year Base Amount
Difference between Current Year and Prior Year PFRS	\$0
% Difference between Current Year and Prior Year PFRS	0%
	\$0
	2% Allowance for Prior Year PFRS
	\$0
	Net PFRS Exclusion
	\$0
	\$0
	\$0
	Pension Contribution Exclusion
	\$0

Please note that if your Pension Obligations are budgeted in a centralized manner this calculation is NOT APPLICABLE to this CAP CALCULATION





**Instructions**

Input requested information in yellow boxes only. Information inputted into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Budget Request Cap worksheet simplifies data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Choose the Statutory County and the County Office budget request. This will populate the name of the county and budget authority throughout the workbook.

County:

Statutory County Office:

Mercer County  
Board of Taxation

**Budget Request Cap Calculation Data Entry**

Budget Request Year: 2017

Data Entry:  
Please Enter the Following:

		Revenues Utilized
<b>Total Miscellaneous Anticipated Revenues</b>		
CY		\$0
PY		\$0
PY Realized		\$0
<b>State or Federal Revenues:</b>		
CY		\$0
PY		\$0
PY Realized		\$0
<b>Other Sources:</b>		
CY		\$0
PY		\$0
PY Realized		\$0

		Appropriations
<b>Salaries &amp; Wages</b>		
CY		\$280,421
PY		\$279,883
PY Paid/Charged + Encumbrances + Reserved		\$279,883
<b>Other Expenses</b>		
CY		\$62,817
PY		\$61,703
PY Paid/Charged + Encumbrances + Reserved		\$61,703
<b>Amounts from CFO Certification</b>		
CY		\$0
PY		\$0
PY Paid/Charged + Encumbrances + Reserved		\$0
<b>Election Expenses</b>		
CY		\$0
PY		\$0
PY Paid/Charged + Encumbrances + Reserved		\$0

<i>Capital Expenditures - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
<i>Debt Service - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
<i>PERS - This is N/A if Budgeted Centrally</i>		
CY		\$0
CY	Revenues offsetting PERS Directly	\$0
PY		\$0
PY	Revenues offsetting PERS Directly	\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
PY	Revenues received offsetting PERS Directly	\$0
<i>PFRS - This is N/A if Budgeted Centrally</i>		
CY		\$0
CY	Revenues offsetting PFRS Directly	\$0
PY		\$0
PY	Revenues offsetting PFRS Directly	\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
PY	Revenues received offsetting PFRS Directly	\$0
<i>Health Benefit Contributions - This is N/A if Budgeted Centrally</i>		
CY		\$0
CY	Revenues offsetting Group Insurance Directly	\$0
PY		\$0
PY	Revenues offsetting Group Insurance Directly	\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
PY	Revenues received offsetting Group Insurance Directly	\$0
<i>Declared Emergency</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
<i>Increases due to CBA prior to January 19, 2016</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0

# County Entities Budget

## Mercer County Board of Taxation

**2017**

	Anticipated 2017	Anticipated 2016	Realized 2016
<b>REVENUES UTILIZED</b>			
<i>Miscellaneous Anticipated Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>State or Federal Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total State or Federal Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Other Sources</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal General Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Amount to be Raised by Taxation to Support Budget</i>			
	\$343,238.00	\$341,586.00	
<b>Total Anticipated Revenues</b>	<b>\$343,238.00</b>	<b>\$341,586.00</b>	<b>\$0.00</b>
<b>APPROPRIATIONS</b>			
<b>General Operations:</b>			
Salaries & Wages	\$280,421.00	\$279,883.00	\$279,883.00
Other Expenses	\$62,817.00	\$61,703.00	\$61,703.00
Additional Base Year Appropriations per CFO Certification	\$0.00	\$0.00	\$0.00
<b>Total General Operations</b>	<b>343,238</b>	<b>341,586</b>	<b>341,586</b>
<i>General Operations Excluded from CAPS</i>			
Election Expenses*	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Pension Contribution Increase	\$0.00	\$0.00	\$0.00
Health Benefit Coverage Cost Increase	\$0	-	-
Declared Emergency	\$0.00	\$0.00	\$0.00
Increases due to CBA prior to January 19, 2016	\$0.00	\$0.00	\$0.00
<b>Total General Operations Excluded from CAPS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Operations</b>	<b>343,238</b>	<b>341,586</b>	<b>341,586</b>
<b>Total General Operations Excluded from CAPS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Appropriations</b>	<b>\$ 343,238</b>	<b>\$ 341,586</b>	<b>\$ 341,586</b>

\*Staff Salaries are excluded from "election expenses".

## Annual Budget Request Cap Calculation

COUNTY		COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Board of Taxation	
	Request Year	2018
<u>Budget Request Cap Calculation Worksheet</u>		
<b>Budget Request Cap Calculation</b>		
Prior Year Requested Amount to be Raised by Taxation		\$341,586
CAP Base Adjustment		
Revised PY Requested Amount to be Raised by Taxation		\$341,586
<b>EXCEPTIONS</b>		
(Less)		
Election Expenses		
Capital Expenditures		\$0
Debt Service		\$0
Pension Contribution Increase		\$0
Health Benefit Coverage Cost Increase		\$0
Declared Emergency		\$0
Increases due to CBA prior to January 19, 2016		\$0
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation		\$341,586
Plus: 2% Cap increase		\$6,832
<b>Adjusted Budget Request</b>		\$348,418
<b>Adjusted Budget Request Prior to Exclusions</b>		\$348,418
Exclusions:		
Election Expenses		\$0
Capital Expenditures		\$0
Debt Service		\$0
Pension Contribution Increase in excess of 2%		\$0
Health Benefit coverage cost increase in excess of 2% but no greater than the average % increase of the State Health Benefits Plan		\$0
Declared Emergency		\$0
Increases due to CBA prior to January 19, 2016		\$0
Add Total Exclusions		\$0
<b>Adjusted Budget Request After Exclusions</b>		\$348,418
<b>Maximum Allowable Amount to be Raised by Taxation</b>		\$348,418
<b>Requested Amount to be Raised by Taxation</b>		\$ 343,238
<b>Requested Amount to be Raised by Taxation Under/Over Cap (+/-)</b>		<b>\$5,180</b>

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

## Health Insurance Exclusion Calculation Sheet

Current Year State Health Benefits Program Average Increase:		2.4%
COUNTY	COUNTY ENTITY BUDGET AUTHORITY	
Mercer County	Board of Taxation	
<b>A. Current Year Group Health Insurance - Appropriation</b>		
Current Year Revenues Offset by Group Health Insurance Appropriation	\$0	
Net Current Year Group Health Insurance	\$0	
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)	\$0	
Prior Year Revenues Offset by Group Health Insurance Appropriation	\$0	
Net Prior Year Group Health Insurance	\$0	
	*NET INCREASE (DECREASE)	\$0
<b>CAP EXCLUSION</b>		
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if not STOP, the total increase amount is subject to Cap)	0.00%	
2. Current Year State Health Average 5.80% Less 2% = 3.8% Increase excluded from Cap	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap	0.00%	
4. % Increase Inside Cap (B3) * Net Prior Year Expended = Appropriation subject to Cap		\$0
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		\$0
	<b>Current Year Increase in Appropriation</b>	<b>\$0</b>

Please note that if your health insurance is budgeted in a centralized manner this calculation is NOT APPLICABLE to this CAP CALCULATION

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

## Pension Contribution Exclusion Calculation Sheet

	COUNTY ENTITY BUDGET AUTHORITY	
Mercer County	Board of Taxation	
	Public Employees Retirement System (PERS)	
Appropriated		\$0
Current Year Anticipated Revenues directly offsetting PERS Costs		\$0
	*Net Current Year Base Amount	\$0
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations		\$0
Prior Year Realized Revenues directly offsetting PERS Costs		\$0
	*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PERS		\$0
% Difference between Current Year and Prior Year PERS		0%
2% Allowance for Prior Year PERS		\$0
	Net PERS Exclusion	\$0
	Police & Fire Retirement System (PFRS)	
Appropriated		\$0
Current Year Anticipated Revenues directly offsetting PFRS Costs		\$0
	*Net Current Year Base Amount	\$0
Prior Year PFRS Normal & Accrued Liability, ERI and Deferred Obligations		\$0
Prior Year Realized Revenues directly offsetting PFRS		\$0
	*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PFRS		\$0
% Difference between Current Year and Prior Year PFRS		0%
2% Allowance for Prior Year PFRS		\$0
	Net PFRS Exclusion	\$0
	Pension Contribution Exclusion	\$0

Please note that if your Pension Obligations are budgeted in a centralized manner this calculation is NOT APPLICABLE to this CAP CALCULATION.





**Instructions:**

Input requested information in yellow boxes only. Information inputted into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No permits.

The Budget Request Cap worksheet simplifies data entry by having the user enter most data on support pages and some from this sheet by filling in the highlighted cells on this page; each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Choose the Statutory County and the County Office budget request. This will populate the name of the county and budget authority throughout the workbook.

County:  Statutory County Office:

**Budget Request Cap Calculation Data Entry**  
Budget Request Year:

Data Entry:  
Please Enter the Following:

	Revenues Utilized
<b>Total Miscellaneous Anticipated Revenues</b>	
CY	\$0
PY	\$0
PY Realized	\$0
<b>State of Federal Revenues:</b>	
CY	\$0
PY	\$0
PY Realized	\$0
<b>Other Sources</b>	
CY	\$0
PY	\$0
PY Realized	\$0

	Appropriations:
<b>Salaries &amp; Wages</b>	
CY	\$380,782
PY	\$390,533
PY Paid/Charged/Encumbrances/Reserved	\$390,533
<b>Other Expenses</b>	
CY	\$445,084
PY	\$433,440
PY Paid/Charged/Encumbrances/Reserved	\$433,440
<b>Amounts from CFO Certification</b>	
CY	\$0
PY	\$0
PY Paid/Charged/Encumbrances/Reserved	\$0
<b>Election Expenses</b>	
CY	\$60,829
PY	\$0
PY Paid/Charged/Encumbrances/Reserved	\$0

<i>Capital Expenditures - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances - Reserved	\$0
<i>Debit Services - This is N/A if Budgeted Centrally</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
<i>PERS - This is N/A if Budgeted Centrally</i>		
CY		\$0
CY	Revenues offsetting PERS Directly	\$0
PY		\$0
PY	Revenues offsetting PERS Directly	\$0
PY Paid/Charged	Encumbrances - Reserved	\$0
PY	Revenues Received offsetting PERS Directly	\$0
<i>PFRS - This is N/A if Budgeted Centrally</i>		
CY		\$0
CY	Revenues offsetting PFRS Directly	\$0
PY		\$0
PY	Revenues offsetting PFRS Directly	\$0
PY Paid/Charged	Encumbrances - Reserved	\$0
PY	Revenues Received offsetting PFRS Directly	\$0
<i>Health Benefit Contribution - This is N/A if Budgeted Centrally</i>		
CY		\$0
CY	Revenues offsetting Group Insurance Directly	\$0
PY		\$0
PY	Revenues offsetting Group Insurance Directly	\$0
PY Paid/Charged	Encumbrances - Reserved	\$0
PY	Revenues Received offsetting Group Insurance Directly	\$0
<i>Declared Emergency</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances + Reserved	\$0
<i>Increases due to CBA prior to January 19, 2016</i>		
CY		\$0
PY		\$0
PY Paid/Charged	Encumbrances - Reserved	\$0

# County Entities Budget

## Mercer County Board of Elections

**2018**

REVENUES UTILIZED	Anticipated 2018	Anticipated 2017	Realized 2017
<i>Miscellaneous Anticipated Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>State or Federal Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total State or Federal Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Other Sources</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal General Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Amount to be Raised by Taxation to Support Budget</i>	<i>\$886,695.00</i>	<i>\$823,973.00</i>	
<b>Total Anticipated Revenues</b>	<b>\$886,695.00</b>	<b>\$823,973.00</b>	<b>\$0.00</b>
<b>APPROPRIATIONS</b>			
<i>General Operations:</i>			
Salaries & Wages	\$380,782.00	\$390,533.00	\$390,533.00
Other Expenses	\$445,084.00	\$433,440.00	\$433,440.00
Additional Base Year Appropriations per CFO Certification	\$0.00	\$0.00	\$0.00
<b>Total General Operations</b>	<b>825,866</b>	<b>823,973</b>	<b>823,973</b>
<i>General Operations Excluded from CAPS</i>			
Election Expenses*	\$60,829.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Pension Contribution Increase	\$0.00	\$0.00	\$0.00
Health Benefit Coverage Cost Increase	\$0	-	-
Declared Emergency	\$0.00	\$0.00	\$0.00
Increases due to CBA prior to January 19, 2016	\$0.00	\$0.00	\$0.00
<b>Total General Operations Excluded from CAPS</b>	<b>60,829</b>	<b>-</b>	<b>-</b>
<b>Total General Operations</b>	<b>825,866</b>	<b>823,973</b>	<b>823,973</b>
<b>Total General Operations Excluded from CAPS</b>	<b>60,829</b>	<b>-</b>	<b>-</b>
<b>Total General Appropriations</b>	<b>\$ 886,695</b>	<b>\$ 823,973</b>	<b>\$ 823,973</b>

\*Staff Salaries are excluded from "Election expenses".

## Annual Budget Request Cap Calculation

	COUNTY	COUNTY ENTITY BUDGET AUTHORITY
	Mercer County	Board of Elections
	Request Year	2018
<u>Budget Request Cap Calculation Worksheet</u>		
<b>Budget Request Cap Calculation</b>		
<b>Prior Year Requested Amount to be Raised by Taxation</b>		\$823,973
CAP Base Adjustment		
Revised PY Requested Amount to be Raised by Taxation		\$823,973
<b>EXCEPTIONS</b>		
(Less)		
Election Expenses		\$0
Capital Expenditures		\$0
Debt Service		\$0
Pension Contribution Increase		\$0
Health Benefit Coverage Cost Increase		\$0
Declared Emergency		\$0
Increases due to CBA prior to January 19, 2016		\$0
Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation		\$823,973
Plus: 2% Cap increase		\$16,479
		\$840,452
<b>Adjusted Budget Request</b>		
<b>Adjusted Budget Request Prior to Exclusions</b>		\$840,452
Exclusions:		
Election Expenses		\$60,829
Capital Expenditures		\$0
Debt Service		\$0
Pension Contribution Increase in excess of 2%		\$0
Health Benefit coverage cost increase in excess of 2% but no greater than the average % increase of the State Health Benefits Plan		\$0
Declared Emergency		\$0
Increases due to CBA prior to January 19, 2016		\$0
Add Total Exclusions		\$60,829
		\$901,281
<b>Adjusted Budget Request After Exclusions</b>		
<b>Maximum Allowable Amount to be Raised by Taxation</b>		\$901,281
<b>Requested Amount to be Raised by Taxation</b>		886,695
		\$
<b>Requested Amount to be Raised by Taxation Under/Over Cap (+/-)</b>		<b>\$14,586</b>

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

## Health Insurance Exclusion Calculation Sheet

	Current Year State Health Benefits Program Average Increase:	2.4%
<b>COUNTY</b>	<b>COUNTY ENTITY BUDGET AUTHORITY</b>	
Mercer County	Board of Elections	
<b>A. Current Year Group Health Insurance - Appropriation</b>		
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$0
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$0
Prior Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$0
	*NET INCREASE (DECREASE)	\$0
<b>CAP EXCLUSION</b>		
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if not STOP, the total increase amount is subject to Cap)		
	0.00%	
2. Current Year State Health Average 5.80% Less 2% = 3.8% Increase excluded from Cap		
	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		
	0.00%	
4. % Increase Inside Cap (B3) * Net Prior Year Expended = Appropriation subject to Cap		
		\$0
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		
		\$0
	<b>Current Year Increase in Appropriation</b>	<b>\$0</b>

Please note: that if your health insurance is budgeted in a centralized manner this calculation is NOT APPLICABLE to this CAP CALCULATION

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

## Pension Contribution Exclusion Calculation Sheet

	COUNTY ENTITY BUDGET AUTHORITY	
COUNTY	Mercer County	Board of Elections
	Public Employees Retirement System (PERS)	
Appropriated		
Current Year Anticipated Revenues directly offsetting PERS Costs		\$0
	*Net Current Year Base Amount	\$0
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations		\$0
Prior Year Realized Revenues directly offsetting PERS Costs		\$0
	*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PERS		\$0
% Difference between Current Year and Prior Year PERS		0%
2% Allowance for Prior Year PERS		\$0
	Net PERS Exclusion	\$0
Police & Fire Retirement System (PFRS)		
Appropriated		
Current Year Anticipated Revenues directly offsetting PFRS Costs		\$0
	*Net Current Year Base Amount	\$0
Prior Year PFRS Normal & Accrued Liability, ERI and Deferred Obligations		\$0
Prior Year Realized Revenues directly offsetting PFRS		\$0
	*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PFRS		\$0
% Difference between Current Year and Prior Year PFRS		0%
2% Allowance for Prior Year PFRS		\$0
	Net PFRS Exclusion	\$0
	Pension Contribution Exclusion	\$0

Please note that if your Pension Obligations are budgeted in a centralized manner this calculation is NOT APPLICABLE to this CAP CALCULATION



**Instructions:**

Input requested information in yellow boxes only. Information inputted into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Budget Request Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Choose the Statutory County and the County Office budget request. This will populate the name of the county and budget authority throughout the workbook.

County:

Statutory County Office:

**Budget Request Cap Calculation Data Entry**
  
 Budget Request Year:

Data Entry:

Please Enter the Following:

		Revenues Utilized
<i>Total Miscellaneous Anticipated Revenues</i>		
CY		\$0
PY		\$0
PY/Realized		\$0
<i>State or Federal Revenues</i>		
CY		\$0
PY		\$0
PY/Realized		\$0
<i>Other Sources</i>		
CY		\$0
PY		\$0
PY/Realized		\$0

		Appropriations
<i>Salaries &amp; Wages</i>		
CY		\$1,526,848
PY		\$1,521,543
PY/Paid/Charged + Encumbrances + Reserved		\$1,521,543
<i>Other Expenses</i>		
CY		\$528,700
PY		\$509,601
PY/Paid/Charged + Encumbrances + Reserved		\$509,601
<i>Amounts from CFO Certification</i>		
CY		\$0
PY		\$0
PY/Paid/Charged + Encumbrances + Reserved		\$0
<i>Election Expenses</i>		
CY		\$0
PY		\$0
PY/Paid/Charged + Encumbrances + Reserved		\$0



<b>Capital Expenditures - This is N/A if Budgeted Centrally</b>	
CY	
PY	\$0
PY Paid/Charged	Encumbrances - Reserved
	\$0
<b>Debt Service - This is N/A if Budgeted Centrally</b>	
CY	
PY	\$0
PY Paid/Charged	Encumbrances - Reserved
	\$0
<b>PERS - This is N/A if Budgeted Centrally</b>	
CY	
CY	Revenues offsetting PERS Directly
	\$0
PY	Revenues offsetting PERS Directly
	\$0
PY Paid/Charged	Encumbrances - Reserved
	\$0
PY	Revenues Received offsetting PERS Directly
	\$0
<b>PFRS - This is N/A if Budgeted Centrally</b>	
CY	
CY	Revenues offsetting PFRS Directly
	\$0
PY	Revenues offsetting PFRS Directly
	\$0
PY Paid/Charged	Encumbrances - Reserved
	\$0
PY	Revenues Received offsetting PFRS Directly
	\$0
<b>Health Benefit Contribution - This is N/A if Budgeted Centrally</b>	
CY	
CY	Revenues offsetting Group Insurance Directly
	\$0
PY	Revenues offsetting Group Insurance Directly
	\$0
PY Paid/Charged	Encumbrances - Reserved
	\$0
PY	Revenues Received offsetting Group Insurance Directly
	\$0
<b>Declared Emergency</b>	
CY	
PY	
PY Paid/Charged	Encumbrances - Reserved
	\$0
<b>Increases due to CBA prior to January 19, 2016</b>	
CY	
PY	
PY Paid/Charged	Encumbrances - Reserved
	\$0

# County Entities Budget

## Mercer County Superintendent of Election

**2018**

REVENUES UTILIZED	Anticipated 2018	Anticipated 2017	Realized 2017
<i>Miscellaneous Anticipated Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>State or Federal Revenues:</i>			
	\$0.00	\$0.00	\$0.00
<b>Total State or Federal Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Other Sources</i>			
	\$0.00	\$0.00	\$0.00
<b>Total Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtotal General Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Amount to be Raised by Taxation to Support Budget</i>	<i>\$2,055,548.00</i>	<i>\$2,031,144.00</i>	
<b>Total Anticipated Revenues</b>	<b>\$2,055,548.00</b>	<b>\$2,031,144.00</b>	<b>\$0.00</b>
<b>APPROPRIATIONS</b>			
<b>General Operations:</b>			
Salaries & Wages	\$1,526,848.00	\$1,521,543.00	\$1,521,543.00
Other Expenses	\$528,700.00	\$509,601.00	\$509,601.00
Additional Base Year Appropriations per CFO Certification		\$0.00	\$0.00
<b>Total General Operations</b>	<b>2,055,548</b>	<b>2,031,144</b>	<b>2,031,144</b>
<i>General Operations Excluded from CAPS</i>			
Election Expenses*	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00
Pension Contribution Increase	\$0.00	\$0.00	\$0.00
Health Benefit Coverage Cost Increase	\$0	-	-
Declared Emergency	\$0.00	\$0.00	\$0.00
Increases due to CBA prior to January 19, 2016	\$0.00	\$0.00	\$0.00
<b>Total General Operations Excluded from CAPS</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total General Operations	2,055,548	2,031,144	2,031,144
Total General Operations Excluded from CAPS	-	-	-
<b>Total General Appropriations</b>	<b>\$ 2,055,548</b>	<b>\$ 2,031,144</b>	<b>\$ 2,031,144</b>

\*Staff Salaries are excluded from "election expenses".

# Annual Budget Request Cap Calculation

COUNTY

COUNTY ENTITY BUDGET  
AUTHORITY

Mercer County

Superintendent of Elections

Request Year

2018

Budget Request Cap Calculation Worksheet

**Budget Request Cap Calculation**

**Prior Year Requested Amount to be Raised by Taxation**

CAP Base Adjustment

\$2,031,144

Revised PY Requested Amount to be Raised by Taxation

\$2,031,144

EXCEPTIONS

(Less)

Election Expenses

Capital Expenditures

Debt Service

Pension Contribution Increase

Health Benefit Coverage Cost Increase

Declared Emergency

Increases due to CBA prior to January 19, 2016

Net Prior Year Tax Levy for County Purpose Tax for Cap Calculation

\$2,031,144

Plus: 2% Cap increase

\$40,623

**Adjusted Budget Request**

\$2,071,767

**Adjusted Budget Request Prior to Exclusions**

\$2,071,767

Exclusions:

Election Expenses

Capital Expenditures

Debt Service

Pension Contribution Increase in excess of 2%

Health Benefit coverage cost increase in excess of 2% but no greater than the average % increase of the State Health Benefits Plan

Declared Emergency

Increases due to CBA prior to January 19, 2016

Add Total Exclusions

**Adjusted Budget Request After Exclusions**

\$2,071,767

**Maximum Allowable Amount to be Raised by Taxation**

\$2,071,767

**Requested Amount to be Raised by Taxation**

\$ 2,055,548

**Requested Amount to be Raised by Taxation Under/Over Cap (+/-)**

**\$16,219**

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

## Health Insurance Exclusion Calculation Sheet

Current Year State Health Benefits Program Average Increase:		2.4%
<b>COUNTY</b>	<b>COUNTY ENTITY BUDGET AUTHORITY</b>	
Mercer County	Superintendent of Elections	
<b>A. Current Year Group Health Insurance - Appropriation</b>		
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$0
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$0
Prior Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$0
	* NET INCREASE (DECREASE)	\$0
<b>CAP EXCLUSION</b>		
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap</b>		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if not STOP, the total increase amount is subject to Cap)		0.00%
2. Current Year State Health Average 5.80% Less 2% = 3.8% Increase excluded from Cap		0.00%
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		0.00%
4. % Increase Inside Cap (B3) * Net Prior Year Expended = Appropriation subject to Cap		\$0
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation Excluded from Cap		\$0
	<b>Current Year Increase in Appropriation</b>	<b>\$0</b>

Please note that if your health insurance is budgeted in a centralized manner, this calculation is NOT APPLICABLE to this CAP CALCULATION

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

## Pension Contribution Exclusion Calculation Sheet

COUNTY	COUNTY ENTITY BUDGET AUTHORITY
Mercer County	Superintendent of
Public Employees Retirement System (PERS)	
Appropriated	
Current Year Anticipated Revenues directly offsetting PERS Costs	\$0
*Net Current Year Base Amount	\$0
Prior Year PERS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PERS Costs	\$0
*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PERS	\$0
% Difference between Current Year and Prior Year PERS	0%
2% Allowance for Prior Year PERS	\$0
Net PERS Exclusion	\$0
Police & Fire Retirement System (PFRS)	
Appropriated	
Current Year Anticipated Revenues directly offsetting PFRS Costs	\$0
*Net Current Year Base Amount	\$0
Prior Year PFRS Normal & Accrued Liability, ERI and Deferred Obligations	\$0
Prior Year Realized Revenues directly offsetting PFRS	\$0
*Net Prior Year Base Amount	\$0
Difference between Current Year and Prior Year PFRS	\$0
% Difference between Current Year and Prior Year PFRS	0%
2% Allowance for Prior Year PFRS	\$0
Net PFRS Exclusion	\$0
Pension Contribution Exclusion	
	\$0

Please note that if your Pension Obligations are budgeted in a centralized manner this calculation is NOT APPLICABLE to this CAP CALCULATION



EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

As required by Local Finance Notice 2011-4

To disclose the value of employee contributions and reduce employer costs for health care coverage to the public, each formal Budget Message shall contain information of a schedule showing the amounts contributed from employees the employer share, and total costs. The disclosure may be broken down by employee group. As an option, the local unit may include the value of estimates of future appropriation reductions as those employees currently under contracts begin making contributions when those contracts expire.

Tax assessed on certain wages from employees for Health Benefits during 2017	3,610,378
Cost of health benefits 2017	40,007,554
Net employer share assuming offset of tax	36,397,176
2018 estimated cost of health benefits	40,007,554
Estimate of charges to employees for 2018	
Health benefits as permitted in CAP	3,610,378
Net budget budget appropriation 2018	36,397,176

NOTE:

Sheet 3b(1)

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. 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.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

Explanatory Statement - (continued)  
**Budget Message**  
**Analysis of Compensated Absence Liability**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Hours of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Administration sick	62,881	2,542,263	x		
Administration vacation	14,087	497,996	x		
Prosecutors sick	54,353	2,947,763	x		
Prosecutors vacation	17,037	861,282	x		
Clerk sick	6,362	260,282	x		
clerk vacation	1,777	58,697	x		
Surrogate Sick	5,393	257,059	x		
Surrogate vacation	1,014	42,320	x		
Sheriff sick	55,945	2,539,571	x		
Sheriff vacation	10,216	417,483	x		
Transportation sick	46,995	1,852,098	x		
Transportation vacation	11,597	413,233	x		
Corrections sick	22,106	934,218	x		
Corrections vacation	12,052	531,359	x		
Human Services sick	7,731	339,345	x		
Human Services vacation	2,385	94,089	x		
Boards and other functions sick	3,722	172,189	x		
Boards and other functions vacation	644	25,199	x		
<b>Totals</b>	336,296 hours	14,786,446			
<b>Total Funds Reserved as of end of SFY 2017</b>		-			
<b>Total Funds Appropriated in SFY 2018</b>		300,000			



**NEW JERSEY DEPARTMENT OF HEALTH**  
**STATE ASSUMPTION OF CERTAIN COUNTY HUMAN SERVICES COSTS**  
*Estimated Impact on County Calendar Year 2018 Budgets*

*Division of Mental Health and Addiction Services (DMHAS) Costs*  
*State Psychiatric Hospitals*

Prepared: November 3, 2017

COUNTY	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	BILLING AT 15% COUNTY PARTICIPATION					CY 2013 RECONCILIATION ADJUSTMENTS		CY 2018 BUDGET REQUIREMENTS		CY 2018 NET BUDGET COST
	ESTIMATED BILLING	ESTIMATED CREDIT	NET ESTIMATED BILLING (A + B)	STATE SHARE (C * 70%)	COUNTY SHARE (C * 30%)	DUE STATE	DUE COUNTY	TOTAL COUNTY APPROPRIATION (1) (D + E + F)	TOTAL COUNTY REVENUE (2) (D + G)	
ATLANTIC .....	\$9,173,713	(\$634,251)	\$8,539,462	\$5,977,623	\$2,561,839	\$0	\$0	\$8,539,462	\$5,977,623	\$2,561,839
BERGEN.....	\$7,820,253	(\$540,675)	\$7,279,578	\$5,095,705	\$2,183,873	\$0	\$0	\$7,279,578	\$5,095,705	\$2,183,873
BURLINGTON.....	\$6,338,577	(\$438,235)	\$5,900,342	\$4,130,239	\$1,770,103	\$109,281	\$0	\$6,009,623	\$4,130,239	\$1,879,384
CAMDEN.....	\$15,291,349	(\$1,057,211)	\$14,234,138	\$9,963,897	\$4,270,241	\$0	\$0	\$14,234,138	\$9,963,897	\$4,270,241
CAPE MAY.....	\$3,490,663	(\$241,337)	\$3,249,326	\$2,274,528	\$974,798	\$44,076	\$0	\$3,293,402	\$2,274,528	\$1,018,874
CUMBERLAND.....	\$3,604,231	(\$249,189)	\$3,355,042	\$2,348,529	\$1,006,513	\$54,014	\$0	\$3,409,056	\$2,348,529	\$1,060,527
ESSEX.....	\$17,243,783	(\$1,192,198)	\$16,051,585	\$11,236,110	\$4,815,476	\$599,967	\$0	\$16,651,553	\$11,236,110	\$5,415,443
GLOUCESTER.....	\$2,450,370	(\$169,413)	\$2,280,957	\$1,596,670	\$684,287	\$142,865	\$0	\$2,423,822	\$1,596,670	\$827,152
HUDSON.....	\$13,733,656	(\$949,515)	\$12,784,141	\$8,948,899	\$3,835,242	\$561,537	\$0	\$13,345,678	\$8,948,899	\$4,396,779
HUNTERDON.....	\$2,159,398	(\$149,296)	\$2,010,102	\$1,407,071	\$603,031	\$0	\$0	\$2,010,102	\$1,407,071	\$603,031
MERCER.....	\$15,618,868	(\$1,079,855)	\$14,539,013	\$10,177,309	\$4,361,704	\$443,963	\$0	\$14,982,976	\$10,177,309	\$4,805,667
MIDDLESEX.....	\$21,789,492	(\$1,506,478)	\$20,283,014	\$14,198,110	\$6,084,904	\$424,639	\$0	\$20,707,653	\$14,198,110	\$6,509,543
MONMOUTH .....	\$9,667,919	(\$668,419)	\$8,999,500	\$6,299,650	\$2,699,850	\$157,243	\$0	\$9,156,743	\$6,299,650	\$2,857,093
MORRIS .....	\$13,269,399	(\$917,417)	\$12,351,982	\$8,646,387	\$3,705,595	\$968,445	\$0	\$13,320,427	\$8,646,387	\$4,674,040
OCEAN.....	\$7,853,726	(\$542,990)	\$7,310,736	\$5,117,515	\$2,193,221	\$0	\$132,690	\$7,310,736	\$5,250,205	\$2,060,531
PASSAIC.....	\$13,361,674	(\$923,797)	\$12,437,877	\$8,706,514	\$3,731,363	\$397,211	\$0	\$12,835,088	\$8,706,514	\$4,128,574
SALEM.....	\$1,434,054	(\$99,147)	\$1,334,907	\$934,435	\$400,472	\$0	\$0	\$1,334,907	\$934,435	\$400,472
SOMERSET .....	\$7,046,068	(\$487,150)	\$6,558,918	\$4,591,243	\$1,967,675	\$1,072,960	\$0	\$7,531,878	\$4,591,243	\$3,040,635
SUSSEX.....	\$2,466,181	(\$170,506)	\$2,295,675	\$1,606,973	\$688,703	\$0	\$0	\$2,295,676	\$1,606,973	\$688,703
UNION .....	\$17,864,473	(\$1,235,111)	\$16,629,362	\$11,640,553	\$4,988,809	\$0	\$0	\$16,629,362	\$11,640,553	\$4,988,809
WARREN .....	\$2,711,835	(\$187,490)	\$2,524,345	\$1,767,042	\$757,304	\$68,301	\$0	\$2,592,647	\$1,767,042	\$825,605
<b>TOTALS</b>	<b>\$194,389,682</b>	<b>(\$13,439,680)</b>	<b>\$180,950,002</b>	<b>\$126,665,002</b>	<b>\$54,285,003</b>	<b>\$5,044,502</b>	<b>\$132,690</b>	<b>\$185,994,507</b>	<b>\$126,797,692</b>	<b>\$59,196,815</b>

Notes:

- (1) Total County Appropriation (H) includes Billing Reconciliation amounts Due State.
- (2) Total County Revenue (I) includes Billing Reconciliation amounts Due County.

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section A: Local Revenues	FCOA			XXXXXXXXXXXX
1. Surplus Anticipated	01-192-08-101	13,415,000	11,168,760	11,168,760
2. Surplus Anticipated with Prior Written Consent of DLGS	41911-00			
Total Surplus Anticipated	40003-00	13,415,000	11,168,760	11,168,760
3. Miscellaneous Revenues - Section A: Local Revenues				
County Clerk	01-192-08-104	5,000,000	3,400,000	5,213,096
Registrar of Deeds	41220-00		-	
Surrogate	01-192-08-100	1,200,000	470,000	1,282,427
Sheriff	01-192-08-100	2,200,000	943,000	2,245,760
County District Court	41303-00		-	
Probation Department	41304-00		-	
Fines	41306-00		-	
Interest on Investments and Deposits	01-192-08-113	78,796	40,000	87,812
Tubercular Hospital	41601-00			
Mental Hospital	41603-00			
Isolation Hospital	41605-00			
Mercer Oaks Golf Course	01-192-08-100	2,690,000	3,100,000	2,690,822
Mercer Oaks East				

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)	FCOA	xxxxxxx		xxxxxxxxxxxxx
3. Miscellaneous Revenues-Section A:Local Revenue(Continued)				
Princeton Country Club	01-192-08-100	910,537	900,000	980,631
Indoor Tennis Center	01-192-08-100	655,000	675,000	655,257
			-	
Skating Rink	01-192-08-100	435,000	450,000	436,965
Mountain View Golf Course	01-192-08-100	1,100,000	1,400,000	1,184,552
Airport Income	01-192-08-100	7,000,000	5,800,000	7,034,024
EMS Dispatch		430,000	740,000	433,980
			-	
Rental of Property	01-192-08-100	180,000	97,000	183,024
Motor Vehicle Fines	01-192-08-110	2,150,000	2,150,000	2,236,222
Telephone Reimbursement	01-192-08-100	1,000	207,000	1,144
Park Commission Recreation League	01-192-08-100	800,000	550,000	809,181
Board of State Prisoners	01-192-08-100	40,000	40,000	41,140
Mercer County Board of Social Services -ERI Payment	01-192-08-100	580,000	580,000	580,000
<b>Total Section A: Local Revenues</b>		<b>25,450,333</b>	<b>21,542,000</b>	<b>26,096,036</b>



CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section C: State Assumption of Costs of County Social and Welfare and Psychiatric Facilities	FCOA	xxxxxx		xxxxxxxxxxxx
Social and Welfare Services (c.66. P.L. 1990):	xxxxxx			
Aid to Families with Dependent Children(TANF)				
Supplemental Social Security Income	01-192-09-200	830,078	669,781	596,402
Welfare Reimbursement	01-192-09-200			
Psychiatric Facilities (c.73,P.L. 1990):	xxxxxx			
Patient Maintenance-State Mental Retarded Institutions				
State Patients in County Psychiatric Hospitals				
Board of County Patients in State and Other Institutions	01-192-09-200			
Patient Maintenance-State Mental Disease Institutions:				
Patients in State Hospitals				
Recoveries-Patients in State Hospitals	01-192-09-200			
Prior Year-CY 1991 Patients in State Hospitals				
Department of Mental Health and Hospitals-UMDNJ	01-192-09-200			
<b>Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</b>		<b>830,078</b>	<b>669,781</b>	<b>596,402</b>

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services: Public and Private Revenues Offset with Appropriations	FCOA	xxxxxx		xxxxxxxxxxxx
Council on the Arts	01-192-10-700	96,280	96,280	96,280
Megan's Law	01-192-10-700	12,945	13,940	13,940
NJ Arts Historical Commission	01-192-10-700	43,880	43,880	43,880
Narcotic Task Force	01-192-10-700		339,350	339,350
Victims of Crime	01-192-10-700	354,985	640,116	640,116
Body Armor - Prosecutors	01-192-10-700		4,991	4,991
Body Armor - Sheriff	01-192-10-700		11,727	11,727
Body Armor - Corrections	01-192-10-700		23,998	23,998
Right to Know	01-192-10-700	13,247	13,247	13,247
Insurance Fraud	01-192-10-700	250,000	250,000	250,000
Region Wide Transportation System	01-192-10-700		30,000	30,000
Sexual Assault Team SANE/SART	01-192-10-700	121,499	90,520	90,520
	01-192-10-700			-
Healthy Adolescents Project	01-192-10-700		40,000	40,000
JARC - Job Access Reverse Commute	01-192-10-700	190,000	180,000	180,000
CEHA	01-192-10-700	183,170		-
LINCS	01-192-10-700		563,949	563,949
	01-192-10-700			-
TRADE - NJ Transit SCDRP	01-192-10-700		575,983	575,983
Trade bus ads	01-192-10-700	7,073	6,062	6,062
Trade auto auction			3,000	3,000
SSBG - TRADE	01-192-10-700	561,167	561,167	561,167
CIACC	01-192-10-700	37,243	37,243	37,243

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section D:	FCOA			
Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services: Public and Private Revenues Offset with Appropriations		xxxxxxx		xxxxxxxxxxxxx
Howell Farm - Curator	01-192-10-700		20,910	20,910
HSAC - Human Services Advisory Council	01-192-10-700	67,508	67,508	67,508
Personal Assistance Services	01-192-10-700	66,364	66,364	66,364
State Community Partnership	01-192-10-700	369,995	369,995	369,995
Family Courts	01-192-10-700	287,392	287,392	287,392
WIA - Youth Out of School	01-192-10-700		528,896	528,896
Comprehensive Alcohol	01-192-10-700	801,723	779,615	779,615
Municipal Alliance	01-192-10-700		435,401	435,401
Area Plan Grant Title III	01-192-10-700	335,974		-
	01-192-10-700			-
Veteran's Transportation	01-192-10-700		15,000	15,000
Services to the Homeless	01-192-10-700		452,524	452,524
CSBG	01-192-10-700	274,209	69,167	69,167
Child Passenger Safety Grant	01-192-10-700		15,400	15,400
Farmers Market	01-192-10-700		5,250	5,250
WIA - Adult	01-192-10-700		920,520	920,520
WIA - Youth in school	01-192-10-700		176,299	176,299
WIA - Dislocated Worker	01-192-10-700		885,233	885,233
Workforce Learning Link	01-192-10-700		164,000	164,000
Workfirst NJ - TANF	01-192-10-700		2,056,174	2,056,174
Workfirst NJ - GA	01-192-10-700		847,448	847,448

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section D:				
Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services: Public and Private Revenues Offset with Appropriations	FCOA	xxxxxxx		xxxxxxxxxxxxx
Workfirst NJ - CAVP	01-192-10-700		8,000	8,000
Workfirst NJ - CASE MGMT	01-192-10-700		351,988	351,988
	01-192-10-700			-
Supportive Regional Highway Planning	01-192-10-700		34,130	34,130
Supportive Regional Transit Planning	01-192-10-700		33,283	33,283
Stop Violence Against Women - VAWA	01-192-10-700	35,304	25,936	25,936
EM - Homeland Security & Preparedness	01-192-10-700		316,120	316,120
CEHA	01-192-10-700		183,270	183,270
State Senior Art Show	01-192-10-700		10,000	10,000
NJ Transit - Rural	01-192-10-700	56,414	77,856	77,856
	01-192-10-700			-
EMAA Emerg Mgmt Agency Asst	01-192-10-700	55,000	55,000	55,000
	01-192-10-700			-
JDAI - Juvenile Detention	01-192-10-700	124,000	124,000	124,000
	01-192-10-700			-
	01-192-10-700			-
Trade enhance mobility	01-192-10-700	100,000		-
	01-192-10-700			-
	01-192-10-700			-
	01-192-10-700			-
	01-192-10-700			-



CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018 GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services: Public and Private Revenues Offset with Appropriations	FCOA	xxxxxxx		xxxxxxxxxxxxx
	01-192-10-700			
	01-192-10-700			0
	01-192-10-700			0
Aircraft & Fire Fighting Equipment	01-192-10-700			0
ATP Annual Transportation Program	01-192-10-700	5,479,329	2,678,200	2,678,200
Future Needs Bridge Initiative	01-192-10-700	3,247,660		
	01-192-10-700			
LIHEAP #170134	01-192-10-700		451,634	451,634
	01-192-10-700			0
	01-192-10-700			-
Smart Steps	01-192-10-700		9,630	9,630
	01-192-10-700			-
	01-192-10-700			
	01-192-10-700			
MRC CACCHO	01-192-10-700	7,500		-
Weatherization 180236	01-192-10-700	468,209		
	01-192-10-700			
	01-192-10-700			
	01-192-10-700			
	01-192-10-700			
	01-192-10-701			
Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section D:				
Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services: Public and Private Revenues Offset with Appropriations	FCOA	xxxxxxx		xxxxxxxxxxxxx
	01-192-10-700			
Rehab Taxiway H,B,F Phase III	01-192-10-700		2,500,400	2,500,400
	01-192-10-700			-
	01-192-10-700			-
	01-192-10-700			-
	01-192-10-700			-
NJDOT Rehab Runway 6-24 lighting/signage	01-192-10-700		167,860	167,860
Bridge 670.4 - Burlington County	01-192-10-700		2,750,000	2,750,000
County Aid Agreement Transportation	01-192-10-700		141,411	141,411
Weatherization #17-052 USF	01-192-10-700		652,412	652,412
Area plan grant initial	01-192-10-700		1,779,922	1,779,922
Detective Tarentino Community Grant	01-192-10-700		9,500	9,500
Trenton to Trails Program	01-192-10-700		10,000	10,000
TB grant	01-192-10-700		15,314	15,314
Hilton Management Traffic Signal	01-192-10-700		18,400	18,400
Mosquito Control	01-192-10-700		30,000	30,000
Trenton Municipal Alliance	01-192-10-700		31,609	31,609
Elections	01-192-10-700		64,599	64,599
TB Grant	01-192-10-700		70,758	70,758
Area plan grant Nutrition Interest	01-192-10-700		80,000	80,000
Area plan grant Nutrition Donations	01-192-10-700		90,000	90,000
Princeton Bridge	01-192-10-700		250,000	250,000
350.3 pass through Somerset	01-192-10-700		900,000	900,000
	01-192-10-700			
	01-192-10-700			
Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
<b>GENERAL REVENUES</b>				
3. Miscellaneous Revenues - Section D:				
Special Items of General Revenue Anticipated with Prior Written Consent of the Director of	FCOA			
Local Government Services: Public and Private Revenues Offset with Appropriations		xxxxxx		xxxxxxxxxxxx
	01-192-10-700			
Area Plan Grant III-b	01-192-10-700		212,972	212,972
Child Advocacy Center Improvement	01-192-10-700		334,212	334,212
Future Needs Program 543.1	01-192-10-700		600,000	600,000
Future Needs Program	01-192-10-700		1,000,000	1,000,000
Future Needs Program	01-192-10-700		1,000,000	1,000,000
FAA reconstruct Taxiway D & G	01-192-10-700		5,457,178	5,457,178
533 Traffic Signals	01-192-10-700		5,858,364	5,858,364
Area Plan Grant C-1	01-192-10-700		355,248	355,248
Area Plan Grant C-2	01-192-10-700		27,189	27,189
Area Plan Grant III D	01-192-10-700		12,006	12,006
Area Plan Grant III E	01-192-10-700		151,490	151,490
Area Plan Grant NSIP Fund	01-192-10-700		120,517	120,517
Area Plan Grant III B-D	01-192-10-700		29,504	29,504
Written Consent of the Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations				

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018		DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
GENERAL REVENUES			2018	2017	
3. Miscellaneous Revenues - Section D:		FCOA	xxxxxx		xxxxxxxxxxxx
Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services: Public and Private Revenues Offset with Appropriations					
	01-192-10-700				
Area Plan Grant Mid -Year	01-192-10-700		49,689	49,689	
Area Plan Grant Final	01-192-10-700		59	59	
	01-192-10-700				
	01-192-10-700				
	01-192-10-700				
	01-192-10-700				
Trade NJ Transit	01-192-10-700		585,188		
Services to the Homeless	01-192-10-700		813,397		
	01-192-10-700				
Area Plan Grant IIIb initial	01-192-10-700		194,490		
Area Plan Grant Title IIIC-1 Nutrition	01-192-10-700		209,099		
Area Plan Grant Title IIIC-2	01-192-10-700		120,267		
Area Plan Grant Title III D	01-192-10-700		10,439		
Area Plan Grant III E	01-192-10-700		76,942		
Area Plan Grant NSIP Fund	01-192-10-700		38,134		
Area Plan Grant State match Title IIIB-D	01-192-10-700		28,287		
Area Plan Grant State cola	01-192-10-701		209,189		
TB Grant	01-192-10-702		93,590		



CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN
		2018	2017	CASH IN 2017
3. Miscellaneous Revenues - Section E:				
Special Items of General Revenue Anticipated with Prior Written Consent of the Director of	FCOA			
Local Government Services: Other Special Items		xxxxxx		xxxxxxxxxxxx
State payment of Chapter 12 Bonds	01-192-08-100		-	
Reserve to Pay Serial Bonds-Vocational School	01-192-08-100		-	
Reserve for Compensation Absenses (sheet 3 AFS)	01-192-08-100		-	
Juvenile State Prisoners	01-192-08-100		-	
Pilot - Amazon	01-192-08-100		-	
Probation IV-D	01-192-08-100		-	
Mercer County Improvement Authority	01-192-08-100		-	
			-	
			-	
Interlocal Government Service Agreement	01-192-11-100		-	
School Board Election Reimbursement	01-192-08-100		2,005	29,030
Stadium Revenue	01-192-08-100	200,000	170,000	200,000
Weights and Measures Fines	01-192-08-100	94,000	60,000	94,388
Sale of Assets	01-192-08-100		-	
Interfund Accounts Receivable	01-192-08-100		-	
Library Indirect Cost Reimbursement	01-192-08-100	710,000	710,000	759,756
Super Storm Sandy FEMA			-	

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. Miscellaneous Revenues - Section E:				
Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items (continued):	FCOA	xxxxxxx		xxxxxxxxxxxxx
Court Reimbursement	01-192-08-100	118,000	200,000	118,791
Added & Omitted Taxes	01-192-08-100	1,736,186	1,009,419	1,009,419
Open Space Preservation Fund	01-192-08-100		-	
Equestrian Center	01-192-08-100	115,000	120,000	115,602
	01-192-09-200		-	
	01-192-08-104		-	
	01-192-08-100		-	
County Clerk-Special Legislation	01-192-08-104	960,000	1,900,000	961,050
Surrogate-Special Legislation	01-192-08-100		-	
Sheriff-Special Legislation	01-192-08-100		-	
	01-192-08-100		-	
DCA Prosecutors Pilot Program	01-192-08-100	-	-	491,500
Capital Surplus	01-192-08-100	-	3,787,533	3,787,533
Reserve to pay bonds	01-192-08-100	-	3,878,773	3,878,773
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		3,933,186	11,837,730	11,445,841

CURRENT FUND - ANTICIPATED REVENUE

County of Mercer, NJ - Calendar Year 2018				
GENERAL REVENUES	DO NOT WRITE IN THIS SPACE	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
<b>3. Summary of Revenues:</b>	FCOA	xxxxxxx		xxxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, Item #1)		13,415,000	11,168,760	11,168,760
2. Surplus Anticipated With Consent of Local Govt. Services				
3. Miscellaneous Revenues:	xxxxxxx			
<b>Total Section A: Local Revenues</b>		25,450,333	21,542,000	26,096,036
<b>Total Section B: State Aid</b>		1,737,100	1,936,794	1,747,637
<b>Total Section C: State Assumption of Costs of County Social and Welfare     Services and Psychiatric Facilities</b>		830,078	669,781	596,402
<b>Total Section D: Special Items of Revenue Anticipated with Prior Written Consent     of the Director of Local Government Services - Public and     Private Revenues Offset with Appropriations</b>		16,986,182	40,818,209	40,818,209
<b>Total Section E: Special Items of Revenue Anticipated with Prior Written Consent     of the Director of Local Government Services - Other Special     Items</b>		3,933,186	11,837,730	11,445,841
<b>Total Miscellaneous Revenues</b>	40004-00	48,936,879	76,804,514	80,704,125
4. Receipt from Delinquent Taxes	41419-00			
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	40001-00	62,351,879	87,973,274	91,872,885
6. Amount to be Raised by Taxation-County Purpose Tax	01-192-08-100	266,728,736	262,270,916	262,270,916
7. Total General Revenues	40000-00	329,080,615	350,244,190	354,143,800



GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF ADMINISTRATION:</b>							
Board of Freeholders							
Salaries and Wages	20-110-1	656,516	708,278		708,278	661,002	47,276
Other Expenses	20-110-2	85,300	75,800		75,800	57,743	18,057
Clerk to the Board		-			-	-	
Salaries and Wages	20-110-1	388,968	373,718		375,218	374,919	299
Other Expenses	20-110-2	53,000	60,000		60,000	32,254	27,746
County Executive		-			-	-	
Salaries and Wages	20-110-1	292,457	286,758		288,758	288,745	13
Other Expenses	20-110-2	26,000	25,000		25,000	17,514	7,486
Chief of Staff		-			-	-	
Salaries and Wages	20-110-1	399,797	374,047		374,047	338,071	35,976
Other Expenses	20-110-2	3,000	5,250		5,450	1,061	4,389
Public Information Office		-			-	-	
Salaries and Wages	20-110-1	193,178	186,729		209,729	208,335	1,394
	20-110-2	-			-	-	
Veterans Administration		-			-	-	
Salaries and Wages	20-110-1	190,313	184,723		193,823	193,014	809
Other Expenses	20-110-2	45,240	36,695		36,695	33,729	2,966

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED			EXPENDED 2017		
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>ADMINISTRATION cont'd.</b>							
County Administrator							
Salaries and Wages	20-100-1	554,399	563,541		563,541	509,976	53,565
Other Expenses	20-100-2	130,725	133,025		133,025	128,116	4,909
Treasury		-			-	-	
Salaries and Wages	20-130-1	985,825	778,714		712,914	701,225	11,689
Other Expenses	20-130-2	379,950	389,101		389,101	378,500	10,601
		-			-	-	
		-			-	-	
		-			-	-	
Employee Relations		-			-	-	
Salaries and Wages	20-105-1	892,643	842,931		842,931	582,423	260,508
Other Expenses	20-105-2	330,550	295,300		295,300	266,851	28,449
		-			-	-	
		-			-	-	
		-			-	-	
Purchasing		-			-	-	
Salaries and Wages	20-100-1	192,188	275,398		275,398	149,992	125,406
Other Expenses	20-100-2	32,000	32,000		32,000	11,499	20,501

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
ADMINISTRATION cont'd.							
OIT							
Salaries and Wages	20-140-1	686,014	682,819		682,819	667,851	14,968
Other Expenses	20-140-2	1,153,170	1,013,115		913,115	694,203	218,912
					-	-	-
					-	-	-
					-	-	-
Medical Examiner					-	-	-
Salaries and Wages	25-275-1	-	77,335		95,335	87,662	7,673
Other Expenses	25-275-2	1,600,000	1,758,340		1,758,340	1,625,586	132,754
					-	-	-
					-	-	-
					-	-	-
Insurance and Property					-	-	-
Salaries and Wages		241,044	226,224		226,224	224,179	2,045
Other Expenses		499,950	487,250		487,250	467,836	19,414

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>ADMINISTRATION cont'd.</b>							
Economic Opportunity							
Salaries and Wages	20-170-1	368,308	379,515		379,515	323,053	56,462
Other Expenses	20-170-2	447,500	429,500		429,500	306,461	123,039
Housing Office		-				-	
Salaries and Wages	20-170-1	8,150	127,526		127,526	106,513	21,013
Other Expenses	20-170-2	25,000	23,000		23,000	20,197	2,803
Cultural and Heritage		-				-	
Salaries and Wages	20-170-1	271,385	121,645		121,645	121,034	611
Other Expenses	20-170-2	60,680	55,180		55,180	51,491	3,689
Planning		-				-	
Salaries and Wages	21-180-1	413,996	285,666		235,666	202,897	32,769
Other Expenses	21-180-2	493,784	124,614		174,614	118,629	55,985

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>ADMINISTRATION cont'd.</b>							
Extension Services							
Salaries and Wages	30-410-1	142,875	142,461		148,461	147,896	565
Other Expenses	30-410-2	346,829	253,921		253,921	189,678	64,243
County Counsel		-				-	
Salaries and Wages	20-155-1	805,264	1,000,884		1,006,884	1,002,938	3,946
Other Expenses	20-155-2	502,413	460,863		460,863	277,016	183,847
Consumer Affairs		-				-	
Salaries and Wages	22-195-1	411,823	301,326		301,326	253,956	47,370
Other Expenses	22-195-2	16,505	9,830		9,830	7,645	2,185
County Adjuster		-				-	
Salaries and Wages	30-410-1	186,675	188,694		188,694	178,647	10,047
Other Expenses	30-410-2	57,990	42,990		42,990	27,226	15,764
DM & H County Share	30-410-2	4,361,704	5,203,229		5,203,229	5,193,757	9,472
Emergency Management		-				-	
Salaries and Wages	25-252-1	206,672	184,393		184,393	184,393	-
Other Expenses	25-252-2	17,750	12,250		12,250	4,784	7,466

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED			EXPENDED 2017		
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>ADMINISTRATION cont'd.</b>							
Emergency & Rescue Squad							
Other Expenses	25-260-2	24,000	24,000		24,000	24,000	-
		-					
		-					
		-					
Communications Center		-					
Salaries and Wages	25-265-1	1,967,061	1,901,368		1,901,368	1,501,632	399,736
Other Expenses	25-265-2	662,550	649,550		649,550	604,329	45,221
Utility Expenses		-				-	
Electric	31-430-2	1,915,556	1,812,113		1,882,113	1,811,614	70,499
Gas(Natural)	31-446-2	175,079	185,504		185,504	109,767	75,737
Water/Sewer	31-445-2	193,330	198,000		260,000	172,018	87,982
Sewerage Processing/Disposal	31-455-2	26,423	26,423		26,423	23,143	3,280
Fuel Oil	31-447-2	275,829	225,000		225,000	215,377	9,623
Gasoline	31-460-2	1,036,800	782,000		782,000	762,043	19,957
Telephone	31-440-2	1,553,880	1,237,280		1,337,280	1,289,712	47,568
Audit Services	20-135-2	91,000	89,000		89,000	4,000	85,000
<b>TOTAL ADMINISTRATION</b>		<b>27,079,038</b>	<b>26,349,816</b>	<b>-</b>	<b>26,481,816</b>	<b>23,938,134</b>	<b>2,543,682</b>

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED			EXPENDED 2017		
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF LAW &amp; JUSTICE</b>							
Prosecutor							
Salaries and Wages	25-275-1	14,719,181	14,516,455		14,991,455	14,991,455	0
Other Expenses	25-275-2	1,429,529	1,315,894		1,225,651	1,225,642	9
County Clerk - Recording		-				-	
Salaries and Wages	20-120-1	1,877,021	1,835,160		1,843,160	1,738,607	104,553
Other Expenses	20-120-2	205,996	198,212		190,212	167,353	22,859
County Clerk - Elections		-				-	
Salaries and Wages	20-120-1	212,064	222,311		222,311	137,640	84,671
Other Expenses	20-120-2	644,445	579,445		606,725	566,383	40,342
County Surrogate		-				-	
Salaries and Wages	20-160-1	899,487	878,189		878,189	840,155	38,034
Other Expenses	20-160-2	122,500	121,500		121,500	109,206	12,294
Sheriff's Office		-				-	
Salaries and Wages	25-270-1	17,221,239	15,851,871		15,851,871	15,851,871	-
Other Expenses	25-270-2	554,650	535,450		535,450	520,334	15,116
<b>TOTAL LAW &amp; JUSTICE</b>		<b>37,886,111</b>	<b>36,054,487</b>	<b>-</b>	<b>36,466,524</b>	<b>36,148,645</b>	<b>317,879</b>

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED			EXPENDED 2017		
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>TRANSPORTATION/INFRASTRUCTURE:</b>							
Department Director							
Salaries and Wages	26-300-1	235,317	230,384		231,384	230,887	497
Other Expenses	26-300-2	4,350	4,350		4,350	2,103	2,247
Highways		-				-	
Salaries and Wages	26-290-1	5,230,234	5,331,184		5,130,184	5,113,410	16,774
Other Expenses	26-290-2	1,994,523	1,760,273		1,960,273	1,600,031	360,242
Engineering		-				-	
Salaries and Wages	20175-1	130,843	99,087		99,087	73,669	25,418
Other Expenses	20-165-2	15,394	13,510		13,510	13,152	358
Airport		-				-	
Salaries and Wages	26-300-1	1,950,193	1,698,932		1,698,932	1,590,347	108,585
Other Expenses	26-300-2	3,480,890	3,129,445		3,129,445	2,819,808	309,637
TRADE		-				-	
Salaries and Wages	26-290-1	734,430	634,212		634,212	627,412	6,800
Other Expenses	26-290-2	118,200	108,984		108,984	103,127	5,857



GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>TRANSPORTATION/INFRASTRUCTURE:</b>							
Buildings and Grounds							
Salaries and Wages	26-310-1	2,301,412	2,237,205		2,237,205	2,227,353	9,852
Other Expenses	26-310-2	3,972,098	3,918,481		3,918,481	3,861,103	57,378
							-
							-
<b>TOTAL TRANSPORT/INFRASTRUCTURE</b>		<b>20,167,884</b>	<b>19,166,047</b>	<b>-</b>	<b>19,166,047</b>	<b>18,262,402</b>	<b>903,645</b>

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC SAFETY</b>							
Correction Center							
Salaries and Wages	25-280-1	30,369,585	32,226,900		32,226,900	28,119,723	4,107,177
Other Expenses	25-280-2	2,091,858	2,887,200		2,887,200	2,112,414	774,786
Medical Services							
Salaries and Wages	25-280-1	-			-	-	-
Other Expenses	25-280-2	3,514,700	5,079,011		4,804,011	2,734,699	2,069,313
<b>TOTAL PUBLIC SAFETY</b>							
		<b>35,976,143</b>	<b>40,193,111</b>	<b>-</b>	<b>39,918,111</b>	<b>32,966,836</b>	<b>6,951,275</b>

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF HUMAN SERVICES</b>							
Department Director	-						
Salaries and Wages	27-330-1	703,959	655,467		645,467	609,544	35,923
Other Expenses	27-330-2	63,600	95,600		95,600	17,442	78,158
Peer Grouping		-				-	
Salaries and Wages	27-330-1	-			-	-	-
Other Expenses	27-330-2	544,190	544,190		544,190	456,232	87,958
Mental Health Administration		-				-	
Salaries and Wages	27-330-1	67,621	75,990		75,990	75,990	-
Other Expenses	27-330-2	7,990	7,990		7,990	5,567	2,423
Mental Health - Programs		-				-	
Other Expenses	27-330-2	950,801	950,801		935,801	855,138	80,663
Developmentally Disabled		-				-	
Other Expenses	27-330-2	270,069	270,069		270,069	270,069	-
Youth Services - Programs		-				-	
Other Expenses	27-330-2	1,471,304	1,471,304		1,471,304	1,457,428	13,876
Health Services		-				-	
Other Expenses	27-330-2	91,488	91,488		91,488	64,488	27,000

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>HUMAN SERVICES cont'd</b>							
Youth Services - Administration							
Salaries and Wages	27-330-1	124,265	120,778		120,778	120,778	-
		-				-	-
Child Care & Neighborhood Ctrs.							
Other Expenses	27-330-2	520,197	520,197		520,197	465,994	54,203
Office for the Disabled							
Salaries and Wages	27-330-1	194,753	174,827		173,827	131,321	42,506
Other Expenses	27-330-2	10,000	10,000		10,000	-	10,000
Physically Disabled							
Other Expenses	27-330-2	93,510	93,510		93,510	93,499	11
Drug & Alcohol - Administration							
Salaries and Wages	27-330-1	86,336	22,646		22,646	22,646	-
Other Expenses		500	500		500	500	-
Addiction Services							
Other Expenses	27-330-2	761,236	761,237		761,237	752,752	8,485
Office of Aging Administration							
Salaries and Wages	27-330-1	570,301	524,480		534,480	529,986	4,494
Other Expenses	27-330-2	530,210	479,237		479,237	453,710	25,527

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>HUMAN SERVICES cont'd</b>							
Community Services - Administration							
Salaries and Wages	27-330-1	6,726	43,832		43,832	38,866	4,966
						-	-
Homeless Services							
Other Expenses	27-330-2	464,530	464,530		494,530	478,007	16,523
Environmental Health							
Salaries and Wages	27-350-1	272,253	271,892		255,892	155,846	100,046
Other Expenses	27-350-2	500	500		32,500	16,500	16,000
						-	-
						-	-
						-	-
Youth Detention Center							
Salaries and Wages	25-280-1	110,795	111,093		112,093	111,755	338
Other Expenses	25-280-2	3,110,235	2,881,920		2,881,920	2,679,420	202,500
<b>TOTAL HUMAN SERVICES</b>		<b>11,027,367</b>	<b>10,644,078</b>	<b>-</b>	<b>10,675,078</b>	<b>9,863,479</b>	<b>811,599</b>

-12,853,975.12

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED</b>							
Board of Taxation							
Salaries and Wages	20-150-1	280,421	274,883		279,883	278,205	1,678
Other Expenses	20-150-2	62,817	61,703		61,703	60,200	1,503
Election Board		-				-	
Salaries and Wages	30-410-1	441,611	338,533		390,533	389,810	723
Other Expenses	30-410-2	445,084	469,021		433,440	375,410	58,030
Superintendent of Elections		-				-	
Salaries and Wages	30-410-1	1,526,848	1,521,543		1,521,543	1,511,987	9,556
Other Expenses	30-410-2	528,700	493,700		509,601	440,592	69,009
		-				-	
Park Commission		-				-	-
Other Expenses	28-370-2	14,383,501	13,490,124		13,284,765	12,524,308	760,457
Board of Social Services		-				-	
Administration	27-360-2	17,769,842	17,140,159		17,140,159	17,140,159	-
TANF	27-360-2	-				-	-
Supplemental Security Income	27-360-2	1,014,966	1,184,999		1,184,999	1,184,999	-
Training	27-360-2					-	-
Welfare Services	27-360-2	1,514,727	1,576,348		1,576,348	1,576,348	-

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED cont'd</b>							
Vocational School							
Other Expenses	29-400-2	7,019,840	6,882,196		6,882,196	6,882,196	-
Community College		-				-	
Other Expenses	29-395-2	16,702,825	16,228,260		16,228,260	16,228,260	-
Special Services School District		-				-	
Other Expenses	29-405-2	3,114,904	3,053,827		3,053,827	3,053,827	-
Superintendent of Schools		-				-	
Salaries and Wages	29-405-1	237,411	240,129		240,129	220,642	19,487
Other Expenses	29-405-2	5,325	5,325		5,325	993	4,332
		-					
		-					
Lease Rental Payments		-				-	
Other Expense	30-410-2	26,121,838	26,747,258		26,747,258	26,747,258	-
		-					
		-					
Compensated Absence Liability		-					
Salary and Wages	30-410-1	300,000	300,000		300,000	24,803	275,197

GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED cont'd							
Group Health Insurance							
Other Expense	23-220-2	36,397,176	36,397,176		36,397,176	36,396,522	654
Insurance Premiums		-					
Other Expense	23-210-2	3,852,000	3,852,000		3,852,000	3,852,000	-
East Windsor Bus Transportation		-					
Other Expense	30-410-2	10,400	10,400		10,400	10,400	-
<b>TOTAL UNCLASSIFIED</b>		<b>131,730,235</b>	<b>130,267,584</b>	<b>-</b>	<b>130,099,545</b>	<b>128,898,921</b>	<b>1,200,624</b>



GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS</b>							
<b>OFFSET BY REVENUES:</b>							
NJ Council on the Arts	41-700-2	96,280	96,280		96,280	96,280	-
Megan's Law	41-700-2	12,945	13,940		13,940	13,940	-
NJ Historical Commission Arts	41-700-2	43,880	43,880		43,880	43,880	-
Body Armor Corrections	41-700-2	-	23,998		23,998	23,998	-
Body Armor Sheriff	41-700-2	-	11,727		11,727	11,727	-
Body Armor Pros	41-700-2	-	4,991		4,991	4,991	-
Right to Know	41-700-2	13,247	13,247		13,247	13,247	-
Insurance Fraud	41-700-2	250,000	250,000		250,000	250,000	-
Regional Planning GIS	41-700-2	-	30,000		30,000	30,000	-
Somerset County bridge 350.3	41-700-2	-	900,000		900,000	900,000	-
JAG Edward Byrne Justice Grant	41-700-2	-			-	-	-
Healthy Adolescents	41-700-2	-	40,000		40,000	40,000	-
Princeton U Bridge 330.1& 331.1	41-700-2	-	250,000		250,000	250,000	-
Rt 533 Traffic Signal Improvement	41-700-2	-	5,858,364		5,858,364	5,858,364	-
Burlington County Bridge 670.4	41-700-2	-	2,750,000		2,750,000	2,750,000	-
Mod to 2014 County Aid agreement	41-700-2	-	141,411		141,411	141,411	-
	41-700-2				-	-	-
	41-700-2						-

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:</b>							
Insurance Fraud	41-700-2				-	-	-
CIACC/YIP	41-700-2	37,243	37,243		37,243	37,243	-
Sexual Assult Team SANE/SART	41-700-2	121,499	90,520		90,520	90,520	-
HSAC	41-700-2	67,508	67,508		67,508	67,508	-
Narcotic Task Force	41-700-2	-	339,350		339,350	339,350	-
Victims of Crime (VOCA)	41-700-2	354,985	240,116		240,116	240,116	-
MRC NACCHO	41-700-2	7,500			-	-	-
	41-700-2	-			-	-	-
JARC Job Access Reverse Commute	41-700-2	190,000	180,000		180,000	180,000	-
CEHA	41-700-2	183,170			-	-	-
LINCS	41-700-2	-	563,949		563,949	563,949	-
	41-700-2	-			-	-	-
NJ Transit Bus Ads	41-700-2	7,073	9,063		9,063	9,063	-
	41-700-2				-	-	-
	41-700-2				-	-	-
	41-700-2				-	-	-

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS</b>							
<b>OFFSET BY REVENUES:</b>						-	-
NJ Transit SCDRAP	41-700-2	585,188	575,983		575,983	575,983	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
Howell Farm Curator	41-700-2	-	20,910		20,910	20,910	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
Pearsonal Assistance Services	41-700-2	66,364	66,364		66,364	66,364	-
State Community Partnership	41-700-2	369,995	369,995		369,995	369,995	-
Family Courts	41-700-2	287,392	287,392		287,392	287,392	-
	41-700-2	-			-	-	-
Comprehensive Alcohol	41-700-2	801,723	779,615		779,615	779,615	-
	41-700-2				-	-	-
	41-700-2				-	-	-
	41-700-2				-	-	-
	41-700-2				-	-	-

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:</b>							
Municipal Alliance	41-700-2	-	435,401		435,401	435,401	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
Services to the Homeless	41-700-2	813,397			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
CSBG Community Services	41-700-2	205,042	69,167		69,167	69,167	-
Little Peoples Safety Grant	41-700-2	-	15,400		15,400	15,400	-
Farmers Market	41-700-2	-	5,250		5,250	5,250	-
CSBG	41-700-2	69,167			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-
	41-700-2	-			-	-	-

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
SSBG Trade	41-700-2	561,167	561,167		561,167	561,167	-
	41-700-2				-	-	-
	41-700-2				-	-	-
	41-700-2				-	-	-
	41-700-2				-	-	-
Stop Violence Against Women	41-700-2	35,304	25,936		25,936	25,936	-
EM- Homeland Security	41-700-2				-	-	-
	41-700-2				-	-	-
	41-700-2				-	-	-
CEHA	41-700-2		183,270		183,270	183,270	-
EMAA Emergency Mangement	40-700-2	55,000	55,000		55,000	55,000	
EM Homeland Security & Preparedness			316,120		316,120	316,120	
					-		
County Clerk Ham Twp special School Election			27,279		27,279	27,279	
Bd of Elections Hamilton Twp Special School Election			16,418		16,418	16,418	
Supt of Elections Hamilton Twp Special School Election			20,900		20,900	20,900	

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
NJ Transit Rural	41-700-2	56,414	77,856		77,856	77,856	-
Trade enhance mobility	41-700-2	100,000			-	-	-
Elections HAVA	41-700-2	-			-	-	-
FEMA Hazard Mitigation Plan	41-700-2	-			-	-	-
JDAI Juvenile Dentention	41-700-2	124,000	124,000		124,000	124,000	-
EM Homeland Security	41-700-2	-			-	-	-
Child Advocacy Center Improvements	41-700-2	-	334,212		334,212	334,212	
Mosquito Control	41-700-2	30,000	30,000		30,000	30,000	
HAVA Interior Landing	41-700-2	-			-	-	
Voca Supplement	41-700-2	-	400,000		400,000	400,000	
State Senior Art Show	41-700-2	-	10,000		10,000	10,000	
Weatherization 180236	41-700-2	468,209			-	-	-

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS</b>							
<b>OFFSET BY REVENUES:</b>							
2017 Local Aid Infrastructure		-	1,000,000		1,000,000	1,000,000	-
Older Americans interest		-	80,000		80,000	80,000	-
Area Plan Grant Title III		335,974	383,713		383,713	383,713	-
Area Plan Grant Donations		-	90,000		90,000	90,000	-
Veterans Transportation		-	15,000		15,000	15,000	-
ATP		5,479,329	2,678,200		2,678,200	2,678,200	-
Future Needs Bridge Initiative		3,247,660	1,000,000		1,000,000	1,000,000	-
Services to the Homeless		-	452,524		452,524	452,524	-
Future Needs Bridge Initiative supplementa		-	600,000		600,000	600,000	-
Weatherizaton #170134 LIHEAP		-	451,634		451,634	451,634	-
Weatherizaton #18-0232 USF		-	325,366		325,366	325,366	-
Weatherizaton #17-0052 USF		-	327,046		327,046	327,046	-
hilton management traffic signal		-	18,400		18,400	18,400	-

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS</b>							
<b>OFFSET BY REVENUES:</b>		-					
WIA Adult		-	920,520		920,520	920,520	-
WIA Youth- in school		-	176,299		176,299	176,299	-
WIA Dislocated Workers		-	885,233		885,233	885,233	-
Learning Link		-	164,000		164,000	164,000	-
WIA Youth- out of school		-	528,896		528,896	528,896	-
Smart Steps		-	9,630		9,630	9,630	-
WFNJ TANF		-	2,056,174		2,056,174	2,056,174	-
WFNJ GA SNAP		-	847,448		847,448	847,448	-
WFNJ CAVP		-	8,000		8,000	8,000	-
WFNJ Case Management		-	351,988		351,988	351,988	-
WFNJ Work Verification		-			-	-	-
WIB Learning Link		-			-	-	-
Smart Steps		-			-	-	-



GENERAL APPROPRIATIONS (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS</b>							
<b>OFFSET BY REVENUES:</b>							
Supportive Regional Highway		-	34,130.00		34,130	34,130	
Supportive Regional Transit		-	33,283		33,283	33,283	
Area Plan Grant Title III C-1 Nutrition		209,099	564,613		564,613	564,613	
Area Plan Grant Title III B		194,490	968,323		968,323	968,323	
Area Plan Grant Title III-C-2		120,267	146,689		146,689	146,689	
Area Plan Grant Title III D		10,439	22,361		22,361	22,361	
Area Plan Grant Title III E		76,942	228,474		228,474	228,474	
Area Plan Grant NSIP		38,134	160,375		160,375	160,375	
Area Plan Grant State Match Title III b-d		28,287	57,742		57,742	57,742	
Fire Services 40' Hazmat Tanker Prop		-			-	-	
Mosquito Control		-			-	-	
Trenton Muncipal Alliance		-	31,609		31,609	31,609	
TB Grant		93,590	70,758		70,758	70,758	

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS</b>							
<b>OFFSET BY REVENUES:</b>							
NJDOT runway		-				-	-
Rehab Runway 6/24 Phase II		-				-	-
NJDOT Rehab runway 6/24 lighting... ph I		-	167,860		167,860	167,860	-
Future Needs Bridge Initiative		-				-	-
NJ DOT Rehab runway G reconstruct Taxiway D		275,990				-	-
Area Plan Grant State Cola		209,189	206,311		206,311	206,311	-
Municipalities THT TB		-	15,314		15,314	15,314	-
Trenton to Trails Program Park Commision		-	10,000		10,000	10,000	-
Det Tarentino Community Policing		-	9,500		9,500	9,500	-
Rehab Runway hbf phase III		-	2,500,400		2,500,400	2,500,400	-
FAA rehab Taxiway G relocate D		-	5,457,178		5,457,178	5,457,178	-
NJ TTF T&S Ewing & Trenton		653,100					
<b>TOTAL STATE &amp; FEDERAL OFFSET</b>		<b>16,986,182</b>	<b>40,818,213</b>	-	<b>40,818,213</b>	<b>40,818,213</b>	-

GENERAL APPROPRIATIONS  (A) Operations-(continued)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC AND PRIVATE PROGRAMS</b>							
<b>OFFSET BY REVENUES:</b>							
<b>SUMMARY - ITEM (A) OPERATIONS</b>							
ADMINISTRATION		27,079,038	26,349,816	-	26,481,816	23,938,134	2,543,682
LAW & JUSTICE		37,886,111	36,054,487	-	36,466,524	36,148,645	317,879
TRANSPORTATION/INFRASTRUCTURE		20,167,884	19,166,047	-	19,166,047	18,262,402	903,645
PUBLIC SAFETY		35,976,143	40,193,111	-	39,918,111	32,966,836	6,951,275
HUMAN SERVICES		11,027,367	10,644,078	-	10,675,078	9,863,479	811,599
UNCLASSIFIED		131,730,235	130,267,584	-	130,099,545	128,898,921	1,200,624
STATE/FEDERAL REVENUE OFFSET		16,986,182	40,818,213	-	40,818,213	40,818,213	-
<b>Total Operations{Item 8(A)}</b>	32315-00	280,852,961	303,493,336	-	303,625,334	290,896,629	12,728,705
<b>B. Contingent</b>	32301-00	-	-	-			
<b>Total Operations Including Contingent</b>	30001-00	280,852,961	303,493,336	-	303,625,334	290,896,629	12,728,705
Detail:							
Salaries & Wages	30001-11						
Other Expense (Inc'l Contingent)	30001-99						

(C) Capital Improvements	Do Not Write In This Space	for 2018	APPROPRIATED			EXPENDED 2017	
			for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	32401-77						
Capital Improvement Fund	44-900-2	2,800,000	1,900,000		1,900,000	1,900,000	-

(C) Capital Improvements-cont'd	Do Not Write In This Space	for 2018	APPROPRIATED			EXPENDED 2017	
			for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs</b>							
<b>Offset by Revenues:</b>			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
New Jersey Transportation							
Trust Fund Authority Act	31741-77						
<b>TOTAL CAPITAL IMPROVEMENTS</b>	30002-77	<b>2,800,000</b>	<b>1,900,000</b>	<b>-</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>-</b>

(D) County Debt Service	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2010 As Modified By All Transfers	Paid or Charged	Reserved
<b>1. Payment on Bond Principal</b>	xxxxxx						XXXXXXXXXXXXXXXXXX
(a) Park Bonds	45-920-2						XXXXXXXXXXXXXXXXXX
(b) County College Bonds	45-920-2	1,162,500	1,130,000		1,130,000	1,130,000	-
(c) State Aid-County College	45-920-2	1,162,500	1,130,000		1,130,000	1,130,000	-
(d) Vocational School Bonds	45-920-2	-	-			-	XXXXXXXXXXXXXXXXXX
(e) Other Bonds	45-920-2	12,800,000	12,256,000		12,256,000	12,256,000	-
<b>2. Payment of Bond Anticipation Notes</b>	45-925-2	235,000	-		-	-	-
<b>3. Interest on Bonds</b>	xxxxxx	-	-			-	XXXXXXXXXXXXXXXXXX
(a) Park Bonds	45-930-2	-				-	XXXXXXXXXXXXXXXXXX
(b) County College Bonds	45-930-2	294,707	331,794		331,794	331,794	-
(c) State Aid-County College	45-930-2	294,707	331,794		331,794	331,794	-
(d) Vocational School Bonds	45-930-2	-				-	XXXXXXXXXXXXXXXXXX
(e) Other Bonds	45-930-2	3,152,239	3,216,822		3,216,822	3,216,822	-
<b>4. Interest on Notes</b>	45-935-2	1,366,787	1,144,913		1,144,913	1,144,913	-
(a) State Aid-County College	32521-00						XXXXXXXXXXXXXXXXXX
<b>5. Green Trust Loan Program:</b>				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Loan Repayment for Principal							XXXXXXXXXXXXXX
and Interest	45-940-2		-		-	-	-
							XXXXXXXXXXXXXX

(D) County Debt Service-cont'd	Do Not Write In This Space	for 2018	APPROPRIATED			EXPENDED 2017	
			for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs							
Offset by Revenues:							
6. NJEIT Loan Program:			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Loan Repayment for Principal and Interest			xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
7. NJEDA Loan Program:							
Loan Repayment for Principal and Interest			xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
		689,000	689,000		689,000	689,000	-
TOTAL COUNTY DEBT SERVICE	30003-00	21,157,440	20,230,322.00	0.00	20,230,323.00	20,230,323.00	0.00

(E) Deferred Charges and Statutory Expenditures - County	Do Not Write In This Space	for 2018	APPROPRIATED			EXPENDED 2017	
			for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	32607-00			xxxxxxxxxx	-		-
Special Emergency Authorization				xxxxxxxxxx			
5 years(NJS 40A:4-55 & 40A:4-55.8)	32619-00			xxxxxxxxxx			
Special Emergency Authorization				xxxxxxxxxx			
3 years(NJS40A:4-55.1 & 40A:4-55.13)	32620-00			xxxxxxxxxx			
Public and Private Programs	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Deferred Charges - Prior				xxxxxxxxxx			
Year Bills(see attached)	30-410-2		50,000	xxxxxxxxxx	50,000	38,207	11,793
DMH&H, Prior Years	30-410-2		20,000	xxxxxxxxxx	20,000		20,000
mansoor madani		7,350		xxxxxxxxxx	-		
Hamilton Cardiology		9		xxxxxxxxxx			-
Mercer Physician Services		9		xxxxxxxxxx			-
East Windsor Bus Grant		26,033		xxxxxxxxxx			
Capital Health System		200					
State of NJ Div of Fire Safety		497					
Deferred Charges for Capital			1,000,000	xxxxxxxxxx	1,000,000	1,000,000	
				xxxxxxxxxx			
<b>TOTAL DEFERRED CHARGES</b>		<b>34,098</b>	<b>1,070,000</b>		<b>1,070,000</b>	<b>1,038,207</b>	<b>31,793</b>



(E) Deferred Charges and Statutory Expenditures - County (con't)	Do Not Write In This Space	APPROPRIATED				EXPENDED 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>(2) STATUTORY EXPENDITURES:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Public Employees' Retirement System	36-471-2	8,090,315	7,559,648		7,559,648	7,559,647	1
Social Security System (OASI)	36-472-2	7,485,900	7,649,970		7,517,970	7,339,117	178,853
County Pension & Retirement Fund	36-471-2	63,118	63,118		63,118	57,917	5,201
Unemployment Compensation Ins.	23-225-2	150,000	150,000		150,000	150,000	-
Police & Firemen's Retirement System	36-475-2	8,371,784	8,052,801		8,052,801	8,052,800	1
PERS-ERIP	36-471-2	-				-	-
PFRS-ERIP	36-475-2	-				-	-
Defined Contribution Retirement Program	36-477-2	75,000	75,000		75,000	57,944	17,056
<b>Total Statutory Expenditures</b>		24,236,117	23,550,537	-	23,418,537	23,217,425	201,112
<b>Total Deferred Charges and Statutory Expenditures-County</b>	30004-00	24,270,215	24,620,537	-	24,488,537	24,255,632	232,905
(F) Judgements	32711-00						
(G) Cash Deficit	32710-00						
<b>9. Total General Appropriations</b>	30000-00	<b>329,080,616</b>	<b>350,244,195</b>	-	<b>350,244,194</b>	<b>337,282,584</b>	<b>12,961,610</b>

8. GENERAL APPROPRIATIONS Summary of Appropriations	Do Not Write In This Space	for 2018	APPROPRIATED			EXPENDED 2017	
			for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations:</b>	xxxxxx		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Subtotal Operations	xxxxxx	263,866,779	262,675,123	-	262,807,121	250,078,416	12,728,705
Public & Private Progs Offset by Revs	xxxxxx	16,986,182	40,818,213	-	40,818,213	40,818,213	-
<b>(B) Contingent:</b>	32301-00	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Operations Including Contingent	30001-00	280,852,961	303,493,336	-	303,625,334	290,896,629	12,728,705
<b>(C) Capital Improvements</b>	30002-77	2,800,000	1,900,000	-	1,900,000	1,900,000	xxxxxxx
<b>(D) County Debt Service</b>	30003-00	21,157,440	20,230,322	-	20,230,323	20,230,323	-
<b>(E) (1) Total Deferred Charges</b>		34,098	1,070,000	xxxxxxx	1,070,000	1,038,207	31,793
<b>(2) Total Statutory Expenditures</b>		24,236,117	23,550,537	-	23,418,537	23,217,425	201,112
Total Deferred Charges and Statutory Expenditures-County	30004-00	24,270,215	24,620,537	-	24,488,537	24,255,632	232,905
<b>(F) Judgements</b>	32711-00						
<b>(G) Cash Deficit</b>	32710-00						
<b>Total General Appropriations</b>	30000-00	<b>329,080,615</b>	<b>350,244,194</b>	<b>-</b>	<b>350,244,194</b>	<b>337,282,584</b>	<b>12,961,610</b>

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017

ASSETS			
Cash and Investments	1110100	48,869,073	
Due from State of N.J.(c20,P.L. 1971)	1111000		
Federal and State Grants Receivable	1110200		
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxxxxx	xx
Taxes Receivable	1110300		
Tax Title Liens Receivable	1110400		
Property Acquired by Tax Title Lien Liquidation	1110500		
Other Receivables	1110600	3,149,198	
Deferred Charges Required to be in 2017 Budget	1110700		
Deferred Charges Required to be in Budgets Subsequent to 2017	1110800		
<b>Total Assets</b>	<b>1110900</b>	<b>52,018,272</b>	
LIABILITIES, RESERVES AND SURPLUS			
*Cash Liabilities	2110100	23,496,834	
Reserves for Receivables	2110200	3,149,198	
Surplus	2110300	22,569,340	
<b>Total Liabilities, Reserves and Surplus</b>		<b>49,215,372</b>	

School Tax Levy Unpaid	2220110	0	
Less School Tax Deferred	2220200	0	
*Balance Included in Above "Cash Liabilities"	2220300	0	

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2017	YEAR 2016
Surplus Balance, January 1st	2310100	21,841,636	19,307,932
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes *(Percentage collected: 2016 %, 2015 %)	2310200	262,270,916	255,982,160
Delinquent Taxes	2310300		
Other Revenues and Additions to Income	2310400	94,234,350	79,439,204
<b>Total Funds</b>	<b>2310500</b>	<b>378,346,902</b>	<b>354,729,296</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	350,244,194	331,112,911
School Taxes (Including Local and Regional)	2310700		
County Taxes (Including Added Tax Amounts)	2310800		
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000		1,774,749
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>350,244,194</b>	<b>332,887,660</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>350,244,194</b>	<b>332,887,660</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>28,102,708</b>	<b>21,841,636</b>

\*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2017	2311500	28,102,708	
Current Surplus Anticipated in 2018 Budget	2311600	13,415,000	
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>14,687,708</b>	

2018

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.

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

2018

RESOLUTION

Be it Resolved by the \_\_\_ Board of Freeholders of the  
County of Mercer 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) \$ 329,266,935 (Item 2 below) for county purposes, and
- (b) \$ 0 (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) \$ 0 (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) \$ \_\_\_\_\_ (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 {Cimino, Koontz, Cannon,  
Verrelli, Colavita Jr, Frisby, Walter

Nays {

Abstained {

Absent {

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	\$ 13,415,000
Miscellaneous Revenues Anticipated	13-099	\$ 48,936,879
Receipts from Delinquent Taxes	15-499	\$ 0
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 266,728,736</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>\$ 329,080,615</b>

SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 280,852,961
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$
(c) Capital Improvements	44-999	\$ 2,800,000
(d) Municipal Debt Service	45-999	\$ 21,157,440
(e) Deferred Charges - Municipal	46-999	\$ 24,270,215
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	<b>07-195</b>	<b>\$</b>
<b>Total Appropriations</b>	<b>34-499</b>	<b>\$ 329,080,615</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 \_\_\_\_\_ 7th \_\_\_\_\_ day of May \_\_\_\_\_, 2018. 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 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ 7th \_\_\_\_\_ day of \_\_\_\_\_ May \_\_\_\_\_, 2018 *Gerlene N. Worthy*, Clerk  
signature

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
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6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 329,080,615

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 \_\_\_\_\_ 7th \_\_\_\_\_ day of May \_\_\_\_\_, 2018. 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 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ 7th \_\_\_\_\_ day of \_\_\_\_\_ May \_\_\_\_\_, 2018 \_\_\_\_\_, Clerk  
signature

LOCAL UNIT \_\_\_\_\_ COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES	FCOA	Anticipated		Realized in Cash 2017	APPROPRIATIONS	FCOA	Appropriated		2017	
		2018	2017				2018	2017	Paid or Charged	Reserved
<b>FROM TRUST FUND</b>										
Amount To Be Raised By Taxation	54-190	11,080,980	11,980,980	11,980,780	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1	660,000	600,000	600,000	
Interest Income	54-113		400,000	539,587	Other Expenses	54-385-2	900,000	500,000	436,948	63,052
Other					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:		36,523,070	33,712,959	33,712,959	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	47,604,050	46,093,939	46,233,327	Acquisition of Farmland	54-916-2				
<i>Summary of Program</i>					Down Payments on Improvements	54-906-2				
Year Referendum Passed/Implemented:				(Date)	Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Rate Assessed:		\$			Payment of Bond Principal	54-920-2	3,692,640	5,000,000	5,000,000	xxxxxxx
Total Tax Collected to date		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2	450,000			xxxxxxx
Total Expended to date:		\$			Interest on Bonds	54-930-2	2,512,860	2,018,994	2,018,994	xxxxxxx
Total Acreage Preserved to date				(Acres)	Interest on Notes	54-935-2	255,088	500,000	275,000	xxxxxxx
Recreation land preserved in 2016:				(Acres)	Reserve for Future Use	54-950-2	39,133,462	19,244,903	36,523,070	
Farmland preserved in 2016:				(Acres)	<b>Total Trust Fund Appropriations:</b>	54-499	47,604,050	27,863,897	44,854,012	63,052



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

Contracting Unit: Mercer

Year Ending: 2017

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 NONE

2

3

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.

2.8.18

Date

\_\_\_\_\_

Clerk of the Governing Body