8:15 am Sunday, February 14, 2016

Call to order

Salute to the flag

Open Public Meetings statement

Roll Call

	Present	Absent
Chila	X	
Barnes	X	
Christy	X	
DiMarco	X	
Simmons	X	
Jeffferson		X*
Damminger	X	

**Freeholder Jefferson was absent at the time of roll call. He arrived right after the close of the public portion on agenda items only.*

Public portion on agenda items only (time limit of five (5) minutes per person, per public portion)
OPEN

	Motion	Second	Yes	No	Abstain
Chila	X		X		
Barnes			X		
Christy			X		
DiMarco			X		
Simmons		X	X		
Jefferson					
Damminger			X		

Comments: N/A

CLOSE

	Motion	Second	Yes	No	Abstain
Chila	X		X		
Barnes			X		
Christy			X		
DiMarco			X		
Simmons		X	X		
Jefferson					
Damminger			X		

Comments: N/A

Statement read by Freeholder Director Robert M. Damminger (see attached)

OVERVIEW

- Shared Services
  - Municipal to County
  - County to County
  - Intra-County

- Shrinking the Size of Government
  - Attrition for 2015/2016 Budget - - - December 2015 (2008-2015)
  - Department of Corrections Spending Trends (2013-2018)
    Regionalized Correction Savings Detail (projected net savings 2014-2018)
    Corrections Net Savings (2013-2017)
  - A look back, A retrospective
    - Projected Budget without Attrition & Regionalized Corrections
    - Comparison of Amount to be Raised by Taxation (without Attrition and Regionalized Corrections)

- Ratable Trends, Equalized Values
- Analysis of Grant Revenue and Other Revenues (2007-2015)
- 2006 to 2015 Surplus Trends and 2016 Budget Work Session (2015-2016)

OPERATING

- Operating Expenses
  - Pension Trends and Costs
  - Other Insurance Trends
  - Group Insurance Trends
  - Total Salary & Wages
  - Salaries and Wages Recommended 2016
  - Salaries and Wages Requested 2016
  - Overtime 2016
  - 2016 Budget Work Session (New Hire Requests)
  - Total Operating Expense Trends (2007-2016)
  - Total Salary & Wage, Other Expenses & Appeals (2008-2016)

Public portion (time limit of five (5) minutes per person, per public portion)
OPEN

	Motion	Second	Yes	No	Abstain
Chila	X		X		
Barnes			X		
Christy			X		
DiMarco			X		
Simmons		X	X		
Jefferson			X		
Damminger			X		

Comments: N/A

CLOSE

	Motion	Second	Yes	No	Abstain
Chila	X		X		
Barnes			X		
Christy			X		
DiMarco			X		
Simmons		X	X		
Jefferson			X		
Damminger			X		

Comments: N/A

Adjournment 9:50 AM

	Motion	Second	Yes	No	Abstain
Chila	X		X		
Barnes			X		
Christy			X		
DiMarco			X		
Simmons		X	X		
Jefferson			X		
Damminger			X		

Comments: N/A

Statement from Freeholder Director Robert M. Damminger

Budget Workshop, Sunday, February 14, 2016

Thank you all for attending this Sunday morning budget workshop. The Board of Chosen Freeholders always holds this meeting on a weekend so we can dedicate our attention completely to the development of the county's budget.

Each department worked diligently on their budgets and as a whole, it appears that salary and wages for 2016 will be down

$94,000 from 2015 and operating expenses down $18,000 resulting in a $112,000 overall spending reduction. While this positive achievement, coupled with the attrition of a total of 344 positions over the past eight years saving taxpayers $24.9 million, is an excellent example of our government working harder and doing more with less, we still face many challenges.

As we look forward, there are several significant factors playing into the 2016 County budget. These factors include:

- The cost of the June 22, 2015 storm ($2 million)

- The increase in the Division of Election budget for the November 2016 Presidential Election ($677,000)
- The need to obtain consultants for an over 20- year refinery appeal in Greenwich Township
- The increase cost of employee healthcare (7%)

These factors are real and unavoidable, but so is the commitment for our county to provide a first rate government to its taxpayers and citizens. Our continued promise to provide shared services such as GCEMS, Countywide Assessing, 911 Dispatching, Stormwater Management, Trash Disposal, and Farmland and Open Space Preservation will save our municipal governments $27.8 million this year alone.

This savings represents an average 13.77 cents saved on each town's local purpose tax. This is money that a municipality does not have to ask for from their taxpayers, as it represents services the county provides them directly.

While the ultimate savings is to the taxpayers, Gloucester County does bare the brunt of the cost of these shared services. But, our experience shows the benefits of the county's ability to complete a project and perform a service efficiently and effectively far outweighs the cost of us not doing so.

Take for example the regionalization of the County's Department of Corrections. This coming year, we are on target to save $10.8

million for our taxpayers through this effort *and* our municipal police departments have experienced have performed zero transports for over two years, relieving thousands and thousands of man hours to fight crime in their communities. This $10.8 million savings is a real cost avoidance to our county budget; otherwise we would have to add another $10.8 million to again operate a jail.

As we see the economy slowly catch up, we see small successes that demonstrate the strength of our county. In 2015 the Clerk's revenue was slightly up from 2014, and the pension costs are slightly down thanks to the regionalization of the Corrections. Our other insurances (than health) is slightly down this year and as I mentioned at the

beginning salary and wages are down. While this is all good news, we are not out of the woods yet with regards to the impact that last eight years has had on our budgets. Ratable growth is down again this year, and those uncontrolled costs (i.e. June storm) are up.

As we continue to craft this budget in the weeks again, and with the help of all of our Department Heads, our Administrator Chad Bruner and our Treasurer/CFO Tracey Giordano, I would like to thank you all for your continued work on behalf of the county taxpayers.

CLOSE TO EVERYTHING

Gloucester County

FAR FROM IT ALL

2016 BUDGET PRESENTATION

SHARED SERVICES

GLOUCESTER COUNTY REGIONALIZED SERVICES
MUNICIPAL BUDGETARY SAVINGS BY SERVICES
2016

MUNICIPALITY	COUNTY ASSESSOR	EMS	911 DISPATCH	STORMWATER/ DE ICER STORAGE	TRASH DISPOSAL SAVINGS	OTHER SERVICES (2)	MUNICIPAL BUDGET SAVINGS (1)	2016 LOCAL PURPOSE TAX	FARMLAND / OPEN SPACE PRESERVATION
CLAYTON	$106,889	$35,687	$429,300	*	$37,384	$208,351	$817,611	17.69 ¢	$3,343,896
DEPTFORD	$609,489		$738,024	$386,695	$111,328	$465,914	$2,311,450	8.25 ¢	$2,170,122
EAST GREENWICH	$132,286	$466,763	$91,744	$192,791 *	$38,055	$166,674	$1,088,314	10.37 ¢	$19,730,335
ELK	$42,320	$17,079	$25,985	$106,367 *	$20,417	$75,341	$287,510	8.19 ¢	$10,227,910
FRANKLIN	$291,837		$415,788	$698,039 *	$85,814	$255,639	$1,747,116	14.17 ¢	$6,131,850
GLASSBORO	$286,964	$894,528	$883,550	$200,508	$64,136	$296,752	$2,626,438	22.22 ¢	$903,169
GREENWICH	$95,578	$27,190	$395,679	$207,669	$29,165	$73,425	$828,707	10.84 ¢	$2,386,094
HARRISON	$83,170	$326,825	$72,763	$422,500	$56,836	$174,787	$1,136,881	8.16 ¢	$26,597,760
LOGAN	$141,346	$466,763	$77,959	$146,255 *	$22,703	$153,897	$1,008,924	9.76 ¢	$11,631,668
MANTUA	$242,264	$73,074	$651,122	$305,807 *	$83,736	$330,998	$1,687,000	12.68 ¢	$24,403,370
MONROE	$429,887		$880,692	$1,031,186 *	$189,745	$478,522	$3,010,032	11.41 ¢	$3,381,551
NATIONAL PARK	$45,990	$27,190	$41,578	$73,128 *	$15,678	$82,059	$285,622	17.94 ¢	$110,000
NEWFIELD	$16,678		$8,316	$46,530 *	$7,117	$47,447	$126,088	10.25 ¢	
PAULSBORO	$75,740	$10,198	$649,590	$132,959 *	$36,697	$189,913	$1,095,097	30.20 ¢	
PITMAN	$126,333	$515,328	$278,057	$179,495 *	$48,252	$146,424	$1,293,890	22.58 ¢	
SOUTH HARRISON	$90,182	$11,329	$25,985	$350,890	$14,498	$61,871	$554,756	14.90 ¢	$23,770,436
SWEDESBORO	$42,042	$61,178	$59,090	$39,888 *	$13,870	$67,343	$283,412	16.24 ¢	$255,000
WASHINGTON	$601,251		$519,737	$904,126 *	$253,287	$644,133	$2,922,535	6.87 ¢	$16,589,875
WENONAH	$17,410	$9,063	$36,381	$79,776 *	$10,118	$51,673	$204,421	9.10 ¢	
WEST DEPTFORD	$423,932	$60,165	$369,014	$385,583 *	$126,078	$324,130	$1,688,901	7.43 ¢	$3,260,800
WESTVILLE	$59,319		$288,453	$73,128 *	$24,330	$76,044	$521,274	21.97 ¢	
WOODBURY	$208,462	$158,608	$37,281	$179,495 *	$50,241	$195,948	$830,035	14.12 ¢	
WOODBURY HEIGHTS	$45,946		$64,956	$93,071 *	$14,385	$67,949	$286,306	11.26 ¢	$10,000
WOOLWICH	$147,755	$406,152	$57,171	$245,975 *	$34,987	$167,817	$1,059,857	9.65 ¢	$14,412,841
TOTALS:	$4,363,070	$3,567,122	$7,098,216	$6,481,860	$1,388,858	$4,803,050	$27,702,176	13.59 ¢	$169,316,677

1. Municipal budgetary savings calculated using actual annual costs adjusted to 2015 dollars using CPI, Philadelphia Region.
2. Other Services include: Health Code inspections, Animal Control services, Fire Code inspections, Shuttle Bus purchases.

* Utilizes Deicer Storage Sheds

County to County Shared Services

Medical Examiner Services	
Camden County	$1,036,799
Salem County	$175,000

Mental Health Administrator	
Salem County	$12,000
Health Officer	
Salem County	$75,000

Dispatch Services	
Buena Borough	$134,088
Buena Vista Township	$69,726
Estell Manor	$9,655
Folsom	$9,655
Weymouth	$9,655

Total Revenue to Gloucester County	$1,531,578

INTRA-COUNTY SHARED SERVICES ANALYSIS

	Library (68)	GCUA (70)	GCIA	GCIT / SSSD (730)	GCC (235)	County (1470)	Totals
Public Safety *Dollars Saved* *# of Employees Eliminate (FT/PT)*	N/A *N/A* 0	Shared with County *N/A* 0	Shared with County *N/A* 0	Shared with Sheriff *N/A* 0	Shared with County *$100,000* 5	N/A *N/A* 0	*$100,000* 5
Buildings & Grounds / Food *Dollars Saved* *# of Employees Eliminate (FT/PT)*	Shared with County *$5,972* 1	Shared with County *$30,000* 0	Shared with County *$104,793* 1	Shared with GCC *$20,000* 1	Shared with County/GCIT *$163,781* 1	N/A *$87,299* 0	*$411,845* 4
Information Technology *Dollars Saved* *# of Employees Eliminate (FT/PT)*	N/A *N/A* 0	Shared with County *$9,625* 0	Shared with County *$44,000* 0	Shared with County/GCC *$166,513* 1	Shared with County *$500,000* 0	N/A *N/A* 1	*$720,138* 2
Human Resources *Dollars Saved* *# of Employees Eliminate (FT/PT)*	Shared with County *N/A* 0	Shared with County *N/A* 0	Shared with County *N/A* 0	Shared with GCC *N/A* 0	Shared with GCC *$197,100* 1	N/A *N/A* 0	*$197,100* 1
Purchasing / Finance *Dollars Saved* *# of Employees Eliminate (FT/PT)*	Shared with County *49,447* 1	N/A *N/A* 0	N/A *N/A* 0	Shared with GCC *N/A* 1	Shared with GCIT/SSSD *$237,799* 2	1 *$90,000* 1	*$377,246* 5
Public Relations *Dollars Saved* *# of Employees Eliminate (FT/PT)*	Shared with GCIA *N/A* 0	Shared with GCIA *N/A* 0	N/A *N/A* 0	Shared with GCIA *N/A* 0	Shared with GCIA *$127,200* 1	Shared with GCIA *N/A* 1	*$127,200* 2
TOTAL DOLLARS SAVED **TOTAL EMPLOYEES ELIMINATED**	**$55,419** **2**	**$39,625** **0**	**$148,793** **1**	**$186,513** **3**	**$1,325,880** **10**	**$177,299** **3**	**$1,933,529** **19**

Total Savings

IT Building Avoidance **$500,000**

$2,433,529

NEW THIS YEAR

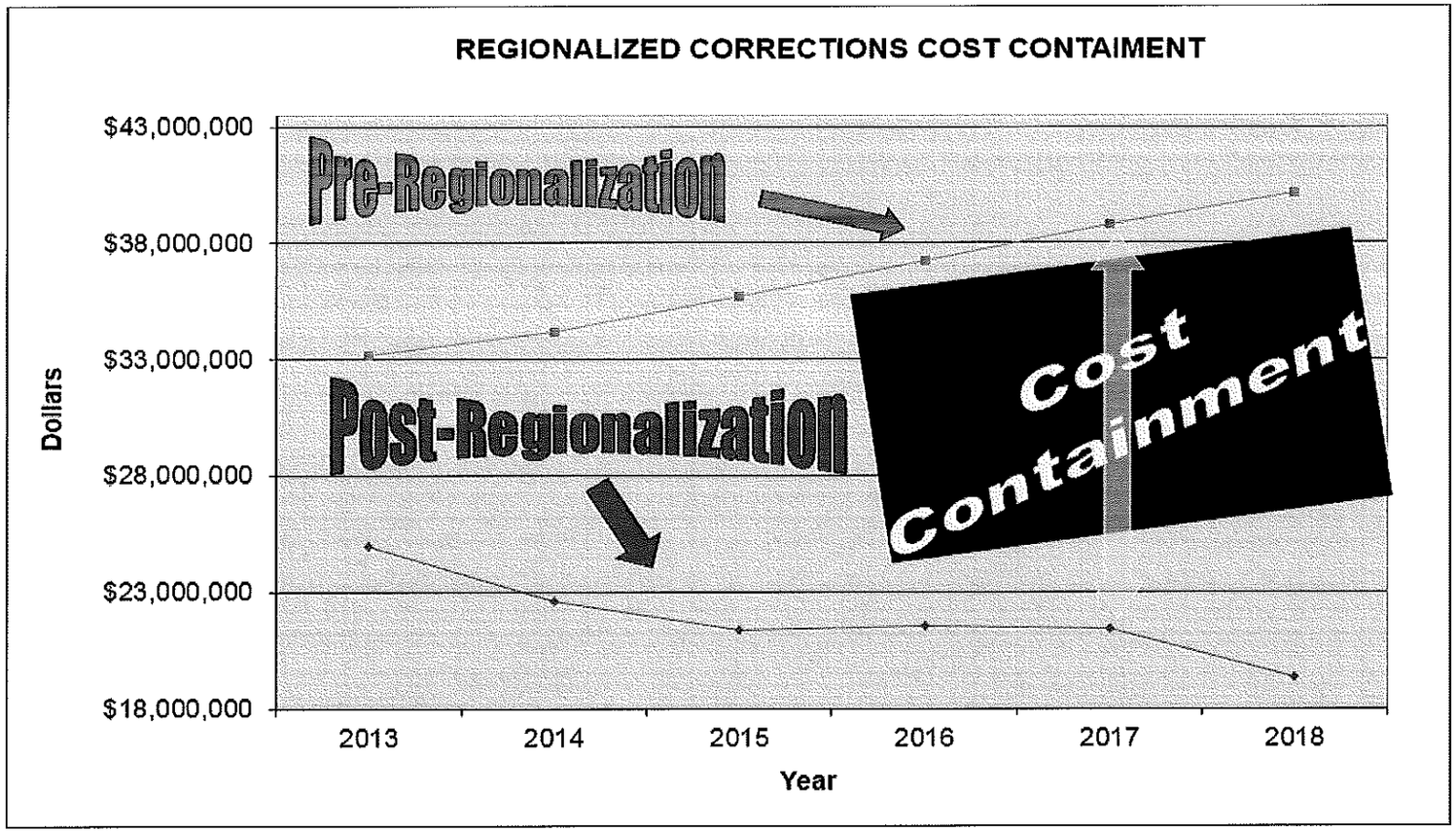
Shrinking the Size of Government

Attrition for 2015 / 2016 Budget - - - December 2015

TITLE	DEPARTMENT	SALARY	LONGEVITY	MEDICAL	OTHER FRINGE	15 TOTAL	16 TOTAL
Clerk 1	Health	$39,572	$0	$0	$8,920	$48,492	$48,492
Principal Account Clerk	Senior Services	$50,890	$1,510	$11,451	$8,471	$71,324	$75,322
Corrections Officer	Corrections	$84,142	$0	$0	$27,355	$74,331	$111,497
Corrections Officer	Corrections	$85,792	$0	$11,451	$27,891	$10,428	$125,134
Sergeant	Corrections	$99,355	$0	$0	$32,300	$87,770	$131,655
Park Ranger	Parks & Recreation	$47,679	$0	$11,240	$10,089	$17,252	$17,252
Clerk 2	Purchasing	$48,039	$0	$10,851	$10,165	$5,755	$69,055
2016 TOTALS	7	$455,469	$1,510	$44,993	$128,190	$275,411	$578,406
2014 TOTALS	12	$875,871	$13,385	$33,413	$227,813	$1,150,482	
2013 TOTALS	103	$6,413,684	$50,109	$999,069	$1,805,862	$9,268,724	
2012 TOTALS	14	$870,063	$40,192	$57,284	$213,062	$1,166,428	
2011 TOTALS	46	$2,429,509	$40,192	$290,991	$565,810	$3,309,002	
2010 TOTALS	61	$3,161,943	$73,661	$326,793	$630,769	$4,156,686	
2009 TOTALS	72	$2,909,369	$52,370	$620,533	$343,015	$3,925,287	
2008 TOTALS	29	$1,153,651	$24,852	$405,841	$136,015	$1,720,359	
8 YEAR TOTAL	344	$18,269,558	$296,270	$2,778,917	$4,050,536	$24,972,379	

Department of Corrections Spending Trends

2013	2014	2015	2016	2017	2018	
$24,981,893	$22,574,112	$21,354,886	$21,543,897	$21,439,978	$19,323,958	*Actual & Projected Post-Regionalization
$33,187,993	$34,179,233	$35,708,008	$37,213,981	$38,805,774	$40,163,976	*Projected Pre-Regionalization
$8,206,100	$11,605,121	$14,353,122	$15,670,084	$17,365,796	$20,840,018	*Projected Savings



REGIONALIZED CORRECTION SAVINGS DETAIL

Projected Net Savings, 2014 to 2018

Estimated Savings	2014	2015	2016	2017	2018
	$34,179,233	$35,708,008	$37,213,981	$38,805,774	$40,163,976
Less: All Expenses required (Operating, Capital, Fringe,	$22,574,112	$21,354,886	$21,543,897	$21,439,978	$19,323,958
NET SAVINGS	$11,605,121	$14,353,122	$15,670,084	$17,365,796	$20,840,018

Financial Analysis, Individualized

Estimated Savings - JUVENILE DETENTION SERVICES	2014	2015	2016	2017	2018
	$3,117,331	$3,226,438	$3,339,363	$3,456,241	$3,577,209
Less: All Expenses required (Operating, Capital, Fringe,	$602,250	$614,295	$626,581	$639,113	$651,895
NET SAVINGS	$2,515,081	$2,612,143	$2,712,782	$2,817,128	$2,925,315

Estimated Savings - FEMALE INMATES	2014	2015	2016	2017	2018
	$3,889,943	$4,026,091	$4,167,004	$4,312,849	$4,463,799
Less: All Expenses required (Operating, Capital, Fringe,	$2,007,500	$2,047,650	$2,088,603	$2,130,375	$2,172,983
NET SAVINGS	$1,882,443	$1,978,441	$2,078,401	$2,182,474	$2,290,817

Estimated Savings - MALE INMATES	2014	2015	2016	2017	2018
	$27,171,959	$28,455,479	$29,707,613	$31,036,683	$28,832,540
Less: All Expenses required (Operating, Capital, Fringe,	$19,964,362	$18,692,941	$18,828,713	$18,670,490	$16,499,080
NET SAVINGS	$7,207,597	$9,762,538	$10,878,900	$12,366,193	$12,333,459

Corrections S&W	Current	Actual 2013	Actual 2014	Budget 2015	Projected 2016	Projected 2017
CWA Regular	$2,091,964	$1,083,900	$540,373	$559,456	$887,829	$902,404
FOP Regular	$9,457,606	$7,066,490	$4,638,969	$4,570,929	$4,270,611	$4,356,023
Part Time Regular	$215,000	$160,646	$0	$0	$0	$0
Uniform Allowance	$9,000	$4,800	$0	$0	$0	$0
Part Time Uniform Allowance	$2,100	$600	$0	$0	$0	$0
Overtime - CWA	$27,000	$9,044	$0	$500	$750	$765
Overtime - FOP	$1,425,000	$829,842	$128,272	$150,000	$180,000	$183,150
Part Time Overtime	$1,500	$498	$0	$0	$0	$0
Additional Regular - CWA	$39,000	$19,639	$5,189	$5,000	$1,000	$1,020
Part Time Additional Regular	$6,500	$3,528	$0	$0	$0	$0
Out of Title	$30,000	$2,809	$1,426	$1,200	$0	$0
Beeper Pay	$300	$275	$300	$300	$600	$300
CWA Shift Differential	$5,700	$2,340	$0	$0	$0	$0
PT CWA Shift Diff	$2,106	$1,036	$0	$0	$0	$0
FOP Shift / OT Diff	$0	$20,729	$0	$0	$0	$0
Upgrade	$23,500	$16,642	$137	$500	$350	$357
FOP Additional Regular	$92,000	$27,458	$22,870	$18,000	$17,000	$17,340
Sick Buy Back	$26,000	$5,348	$0	$0	$0	$0
New Hires / Fringe / Equip.	$638,000	$0	$0	$0	$0	$0
Standby		$6,027	$20,083	$20,000	$23,000	$20,000
Subtotal	$14,092,270	$9,261,651	$5,357,619	$5,325,885	$5,281,140	$5,481,359
OE						
Permit Fees	$195	$191	$106	$0	$0	$0
Legal Services	$6,114	$2,982	$0	$0	$0	$0
Medical Services	$1,700,000	$740,835	$783,696	$756,000	$800,000	$756,000
Printing	$2,000	$573	$750	$500	$400	$400
Trash Removal	$500	$0	$730	$400	$400	$400
Extermination	$700	$480	$480	$600	$600	$600
Other Outside Services	$1,750,000	$8,698,345	$13,519,730	$12,500,000	$12,454,426	$12,170,925
General Building Repair	$1,200	$880	$0	$0	$0	$0
Equip. Service & Maint Agree	$4,100	$4,287	$4,345	$7,658	$7,855	$7,855
Other Repairs	$10,200	$8,942	$0	$0	$0	$0
Computer Paper	$5,000	$2,249	$0	$0	$0	$0
Office Supplies	$6,000	$3,356	$11,807	$10,000	$9,000	$9,000
Reproductions Supplies	$6,500	$6,019	$0	$0	$0	$0
PO Box Rental	$150	$140	$167	$150	$146	$150
Food	$400,000	$162,956	$25,390	$26,000	$27,920	$26,000
Kitchen Supplies	$7,000	$1,285	$0	$0	$0	$0
Clothing	$15,000	$1,727	$0	$0	$0	$0
Uniform Purchase	$3,000	$7,845	$924	$1,000	$800	$800
Bedding	$6,000	$177	$0	$0	$0	$0
Medical & Dental Supplies	$18,000	$11,175	$4,975	$5,000	$5,000	$5,000
Police Supplies	$35,775	$4,493	$3,981	$4,000	$5,000	$5,000
Inmate Court	$7,000	$150	$0	$15,300	$14,200	$14,200
Plaques, Trophies & Awards	$250	$0	$0	$0	$0	$0
Other Supplies	$1,500	$993	$0	$800	$0	$0
Bldg Maintenance Materials	$1,300	$648	$0	$0	$0	$0
Painting Supplies	$1,600	$0	$0	$0	$0	$0
Janitorial Supplies	$47,000	$20,406	$2,500	$2,000	$2,000	$2,000
Weapons & Ammunition	$16,000	$15,974	$4,797	$11,000	$12,000	$12,000
Janitorial Equipment	$500	$0	$0	$0	$0	$0
Other Equipment	$250	$0	$7,486	$0	$0	$0
Reproduction Machine Rental	$7,000	$6,307	$5,680	$3,500	$4,700	$4,700
Books & Subscriptions	$660	$492	$321	$395	$350	$350
Meet, Meals, & Dues	$1,200	$1,250	$1,515	$1,565	$1,450	$1,450
Education, Training & Conf.	$23,250	$4,285	$2,980	$3,000	$3,000	$3,000
Travel Expense	$700	$293	$4,996	$7,579	$7,200	$7,200
Contingent	$0	$0	$0	$0	$0	$0
Subtotal	$4,085,644	$9,709,735	$14,387,356	$13,356,447	$13,356,447	$13,027,030

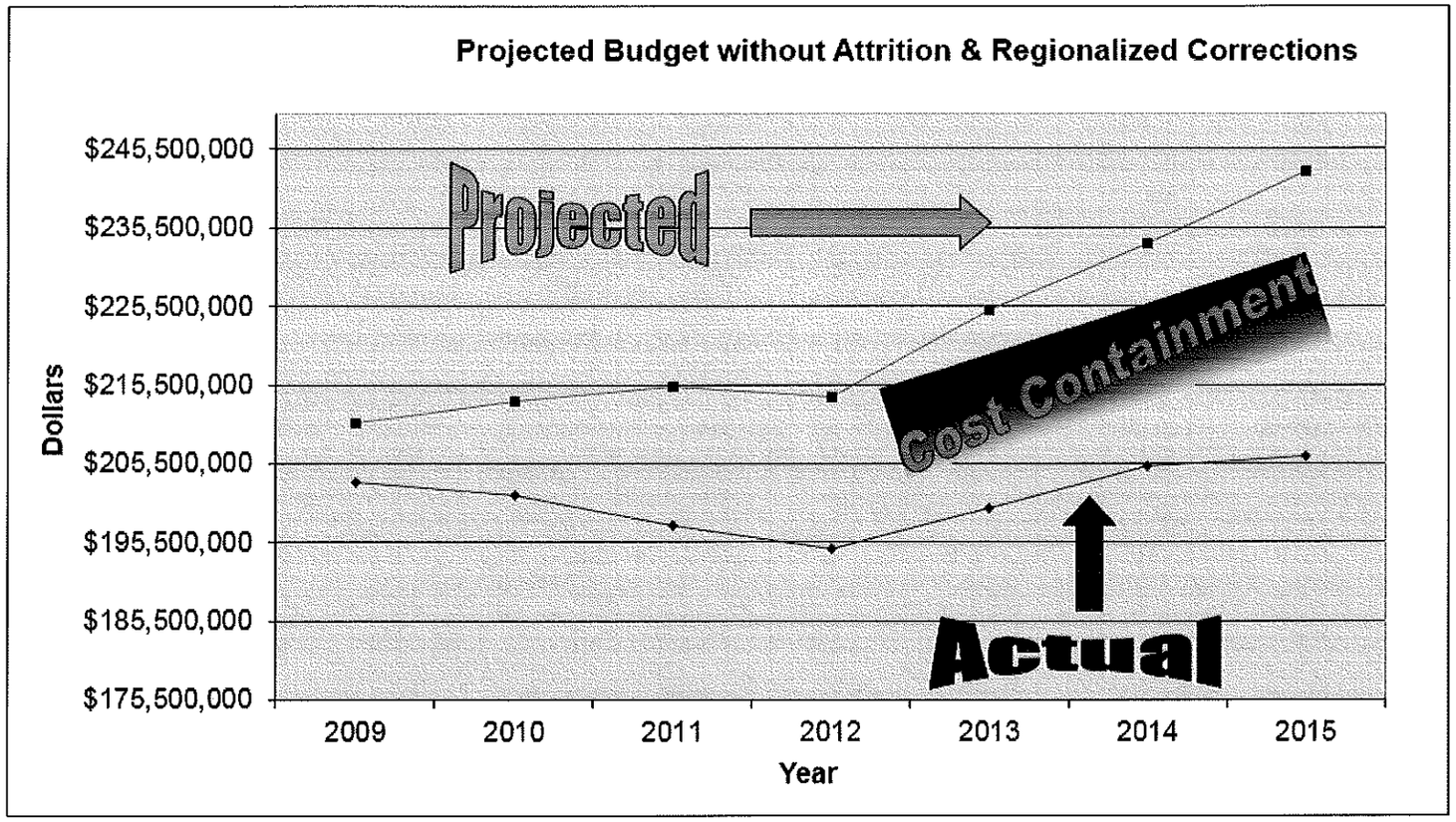
Corrections Net Savings

Corrections	Current	Actual 2013	Actual 2014	Budget 2015	Projected 2016	Projected 2017
Fringe						
Pension	$2,612,151	$1,898,021	$1,137,569	$1,178,337	$1,206,889	$1,283,215
Group	$4,632,129	$1,877,242	$734,114	$742,358	$762,887	$823,918
FICA	$1,078,059	$715,522	$409,858	$407,430	$411,657	$419,324
Subtotal	**$8,322,339**	**$4,490,785**	**$2,281,541**	**$2,328,125**	**$2,381,434**	**$2,526,457**
Indirect Costs						
Unemployment/NJBS	$131,892	$161,262	$75,000	$20,000	$20,000	$20,000
Gas	$13,288	$23,144	$58,710	$60,000	$61,200	$62,424
Legal	$75,000	$37,500	$10,000	$10,000	$10,000	$10,000
Workmen's Comp	$400,000	$150,000	$115,000	$0	$50,000	$50,000
Insurance	$488,000	$294,000	$125,000	$82,449	$76,020	$85,000
IT Support	$130,000	$70,000	$4,000	$4,000	$4,000	$4,000
Radio maint	$10,000	$5,000	$1,000	$1,000	$1,000	$1,000
B&G General Maintenance	$505,000	$78,750	$5,000	$5,000	$5,000	$5,000
Utilities / Bldg costs	$359,000	$309,000	$139,000	$141,780	$144,616	$147,508
Subtotal	**$2,112,180**	**$1,128,656**	**$532,710**	**$324,229**	**$371,836**	**$384,932**
Capital						
Building	$100,000	$0	$0	$0	$0	$0
Equipment	$110,000	$25,272	$0	$17,000	$5,050	$17,000
Vehicles	$35,000	$185,511	$0	$0	$0	$0
IT Equipment	$45,000	$180,283	$14,886	$3,200	$47,991	$3,200
Subtotal	**$290,000**	**$391,066**	**$14,886**	**$20,200**	**$53,041**	**$20,200**
Total Costs	**$28,902,433**	**$24,981,893**	**$22,574,112**	**$21,354,886**	**$21,543,897**	**$21,439,978**
Net Costs w/out Regionalization		**$28,902,433**	**$29,781,709**	**$31,117,424**	**$32,422,797**	**$33,806,171**
Net Savings		**$3,920,540**	**$7,207,597**	**$9,762,538**	**$10,878,900**	**$12,366,193**

RETROSPECTIVE LOOK BACK

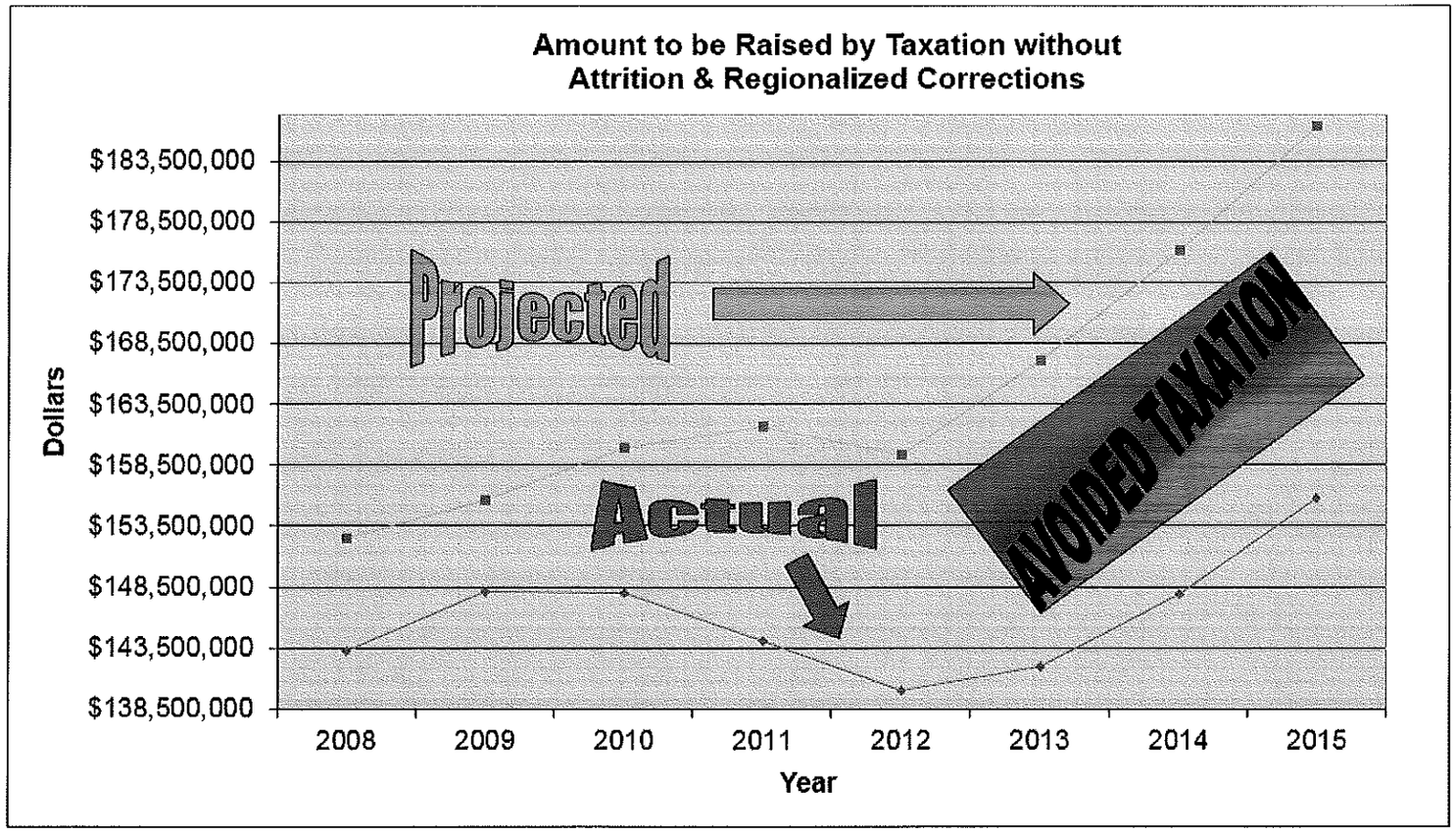
Projected Budget without Attrition & Regionalized Corrections

2008	2009	2010	2011	2012	2013	2014	2015	
$190,824,000	$203,092,000	$201,505,000	$197,630,000	$194,593,000	$199,819,000	$205,145,000	$206,341,180	*Actual
$200,177,319	$210,606,460	$213,476,725	$215,189,596	$213,952,344	$224,978,022	$233,392,947	$242,728,665	*Projected



Comparison of Amount to be Raised by Taxation (without Attrition and Regionalized Corrections)

2008	2009	2010	2011	2012	2013	2014	2015	
$143,200,000	$148,100,000	$148,000,000	$144,100,000	$140,000,000	$141,970,000	$147,900,000	$155,800,000	*Taxes Raised (Actual)
$152,553,319	$155,614,460	$159,971,725	$161,659,596	$159,359,344	$167,129,022	$176,147,947	$186,364,528	*Taxes Raised (Projected)



RATABLE TRENDS, TAX RATE ANALYSIS, EQUALIZED VALUE & NEW CONSTRUCTION TRENDS

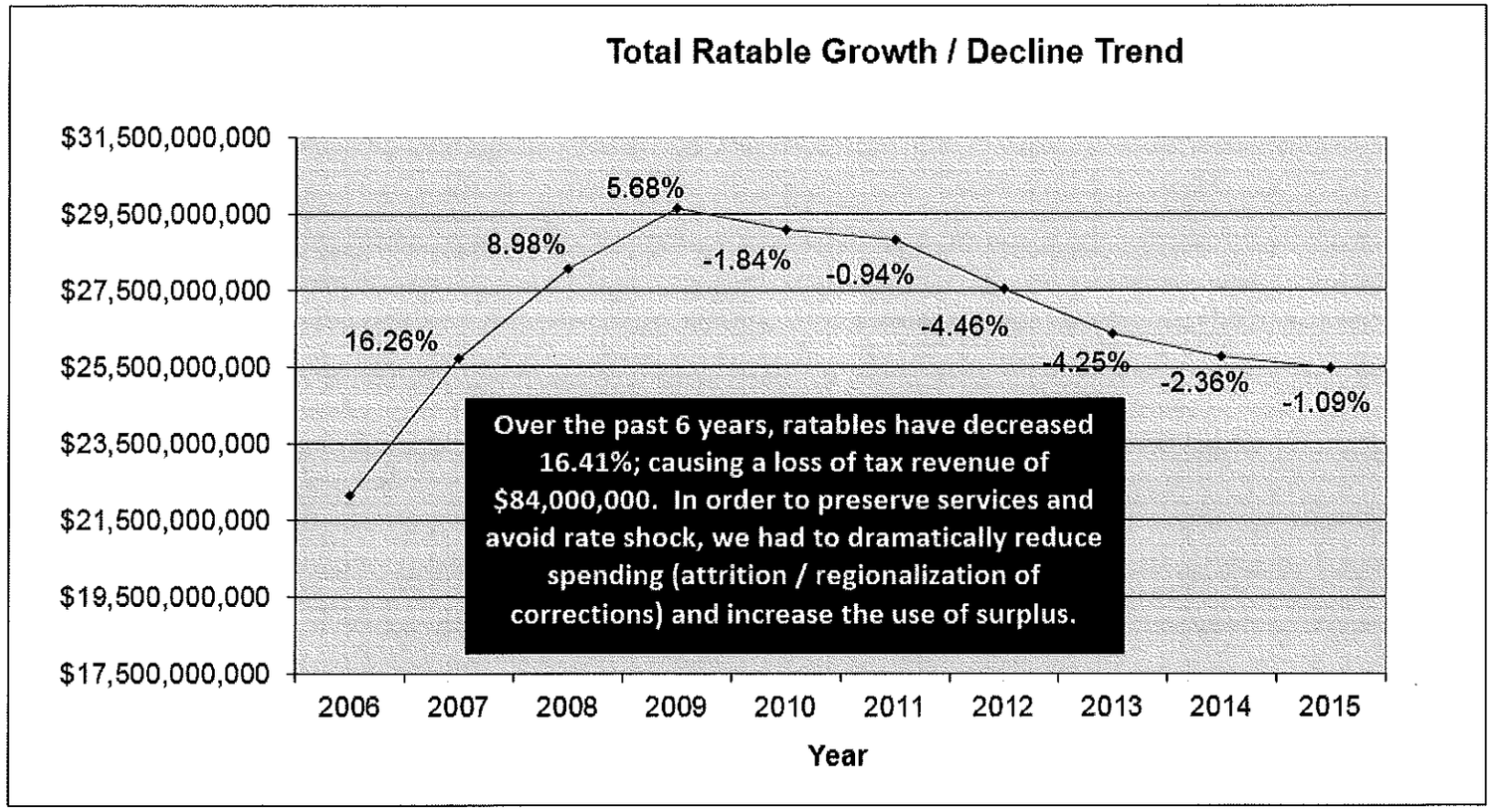
2016 BUDGET WORKSESSION

ANALYSIS OF EQUALIZED COUNTY TAX RATABLES

	EQUALIZED VALUE $	CHANGE IN VALUE	%
1992	10,257,379,000		
1993	10,600,017,000	342,638,000	3.34%
1994	10,825,552,000	225,535,000	2.13%
1995	11,126,356,000	300,804,000	2.78%
1996	11,564,665,000	438,309,000	3.94%
1997	11,704,022,000	139,357,000	1.21%
1998	12,236,222,000	532,200,000	4.55%
1999	12,390,404,000	154,182,000	1.26%
2000	12,646,439,000	256,035,000	2.07%
2001	13,250,710,000	604,271,000	4.78%
2002	14,001,687,000	750,977,000	5.67%
2003	15,014,800,000	1,013,113,000	7.24%
2004	16,781,792,000	1,766,992,000	11.77%
2005	18,793,650,000	2,011,858,000	11.99%
2006	22,141,015,000	3,347,365,000	17.81%
2007	25,741,037,000	3,600,022,000	16.26%
2008	28,052,514,000	2,311,477,000	8.98%
2009	29,645,617,000	1,593,103,000	5.68%
2010	29,099,745,000	(545,872,000)	-1.84%
2011	28,825,777,900	(273,967,100)	-0.94%
2012	27,539,059,000	(1,286,718,900)	-4.46%
2013	26,367,768,000	(1,171,291,000)	-4.25%
2014	25,746,397,000	(621,371,000)	-2.36%
2015	25,466,430,286	(279,966,714)	-1.09%

Total Ratable Growth Trend

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
$22,141,015,000	$25,741,037,000	$28,052,514,000	$29,645,617,000	$29,099,745,000	$28,825,777,900	$27,539,059,608	$26,367,768,361	$25,746,396,666	$25,466,430,286
Percentage	16.26%	8.98%	5.68%	-1.84%	-0.94%	-4.46%	-4.25%	-2.36%	-1.09%



2016 BUDGET WORKSESSION
ANALYSIS OF TAX RATES

	TAX RATE IN CENTS
1992	62.33
1993	61.64
1994	61.60
1995	58.37
1996	56.02
1997	57.10
1998	58.90
1999	60.85
2000	60.86
2001	60.39
2002	60.39
2003	60.31
2004	60.28
2005	60.17
2006	55.07
2007	51.09
2008	51.04
2009	51.04
2010	51.04
2011	50.11
2012	51.07
2013	56.35
2014	57.69
2015	61.58

2016 BUDGET WORKSESSION
STATE CERTIFICATION OF EQUALIZED VALUES
October 2014 vs October 2015

COUNTY	(IN MILLIONS) 2014	2015	% CHANGE	RANK
HUDSON	60,290	64,015	6.18%	1
MIDDLESEX	96,967	101,406	4.58%	2
MONMOUTH	112,226	114,936	2.41%	3
OCEAN	91,917	93,809	2.06%	4
UNION	64,082	65,387	2.04%	5
BERGEN	163,545	166,716	1.94%	6
CUMBERLAND	8,639	8,767	1.48%	7
BURLINGTON	45,673	46,295	1.36%	8
HUNTERDON	20,826	21,102	1.33%	9
CAMDEN	36,710	37,107	1.08%	10
ESSEX	82,135	83,006	1.06%	11
SOMERSET	57,825	58,363	0.93%	12
CAPE MAY	46,889	47,309	0.90%	13
PASSAIC	45,914	46,283	0.80%	14
MORRIS	90,307	90,973	0.74%	15
MERCER	42,964	43,186	0.52%	16
WARREN	10,663	10,691	0.26%	17
GLOUCESTER	25,437	25,499	0.24%	18
SUSSEX	17,069	16,922	-0.86%	19
SALEM	5,192	5,037	-2.99%	20
ATLANTIC	40,697	37,522	-7.80%	21
	$1,165,967	**$1,184,331**	**1.58%**	

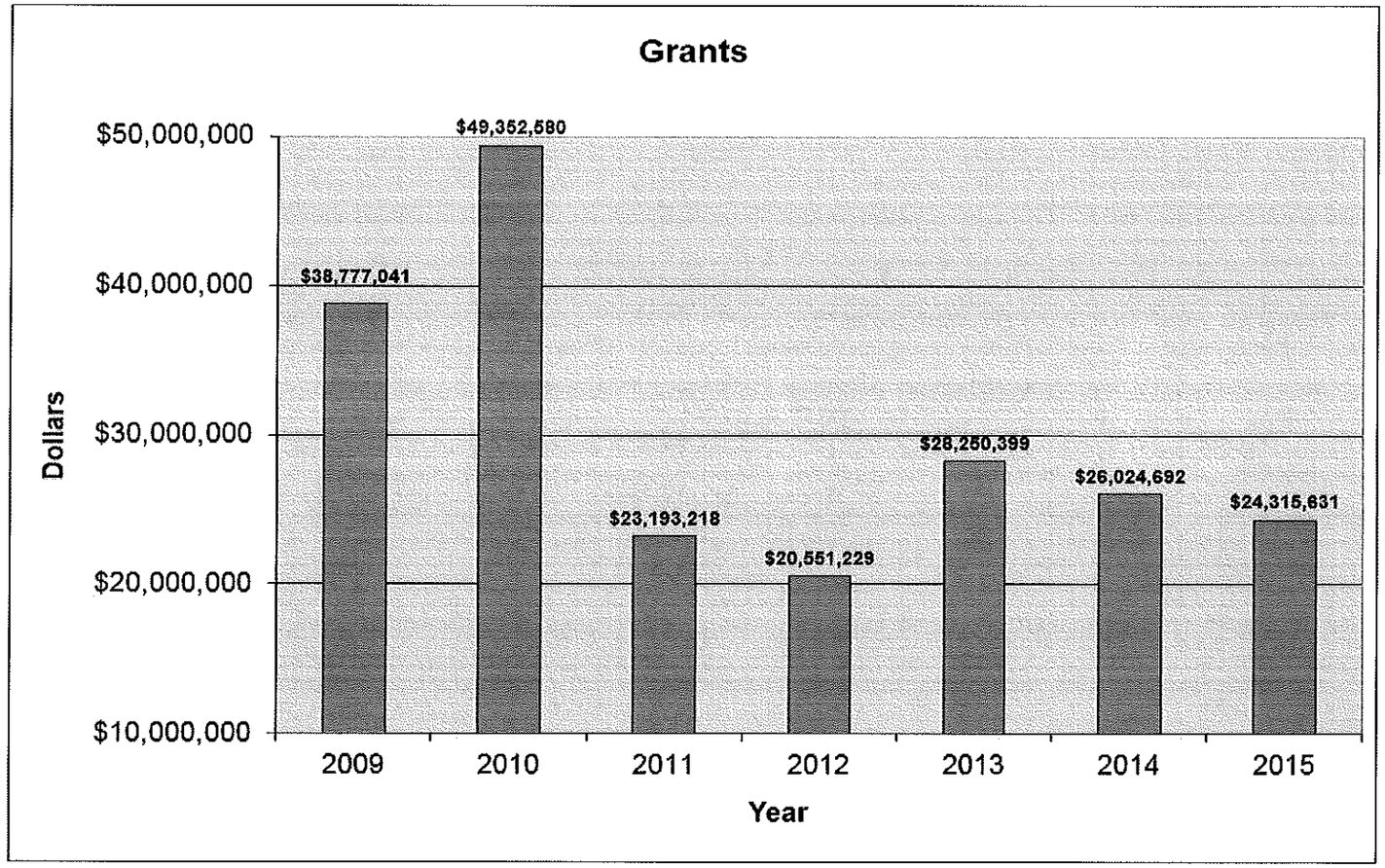
2016 BUDGET WORKSESSION
ANALYSIS OF NEW CONSTRUCTION

	New Construction	Change	%
2004	398.10		
2005	550.10	152	38.18%
2006	544.60	(6)	-1.00%
2007	435.60	(109)	-20.01%
2008	481.40	46	10.51%
2009	281.90	(200)	-41.44%
2010	287.40	6	1.95%
2011	168.40	(119)	-41.41%
2012	140.00	(28)	-16.86%
2013	115.50	(25)	-17.50%
2014	157.10	42	36.02%
2015	161.55	4	2.83%

GRANTS & REVENUE ANALYSIS

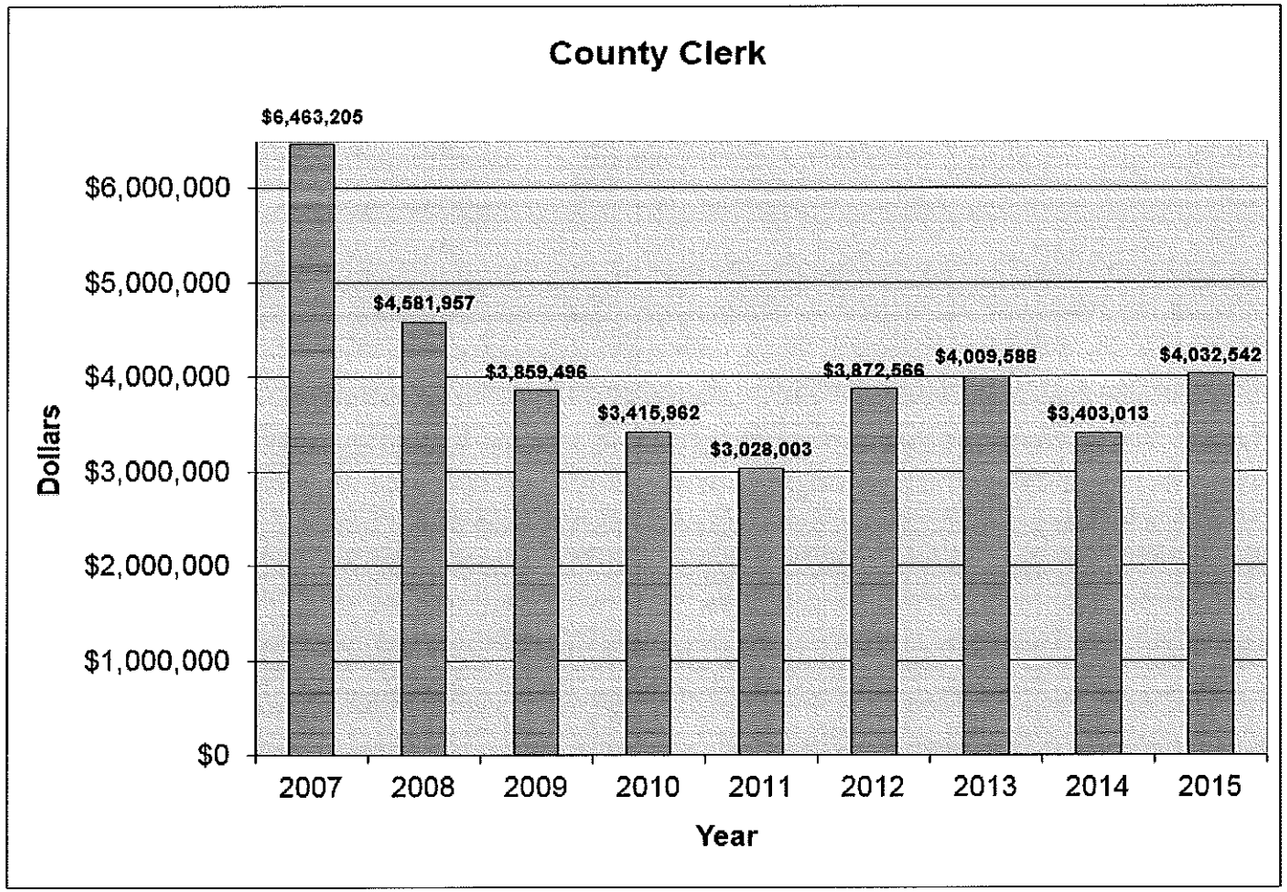
Grants - County, Trust and Capital

2009	2010	2011	2012	2013	2014	2015
$38,777,041	$49,352,580	$23,193,218	$20,551,229	$28,250,399	$26,024,692	$24,315,631



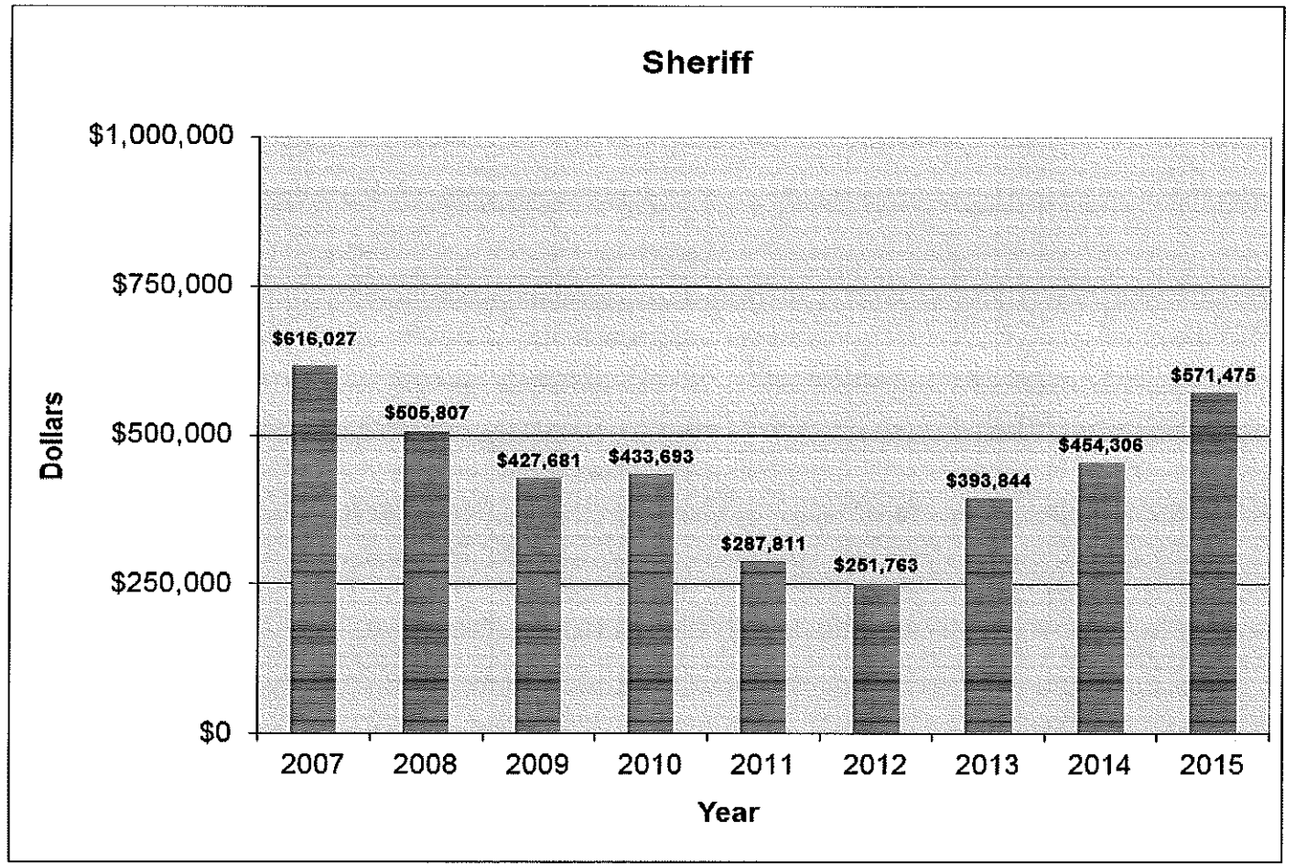
Revenue - County Clerk

2007	2008	2009	2010	2011	2012	2013	2014	2015
$6,463,205	$4,581,957	$3,859,496	$3,415,962	$3,028,003	$3,872,566	$4,009,588	$3,403,013	$4,032,542



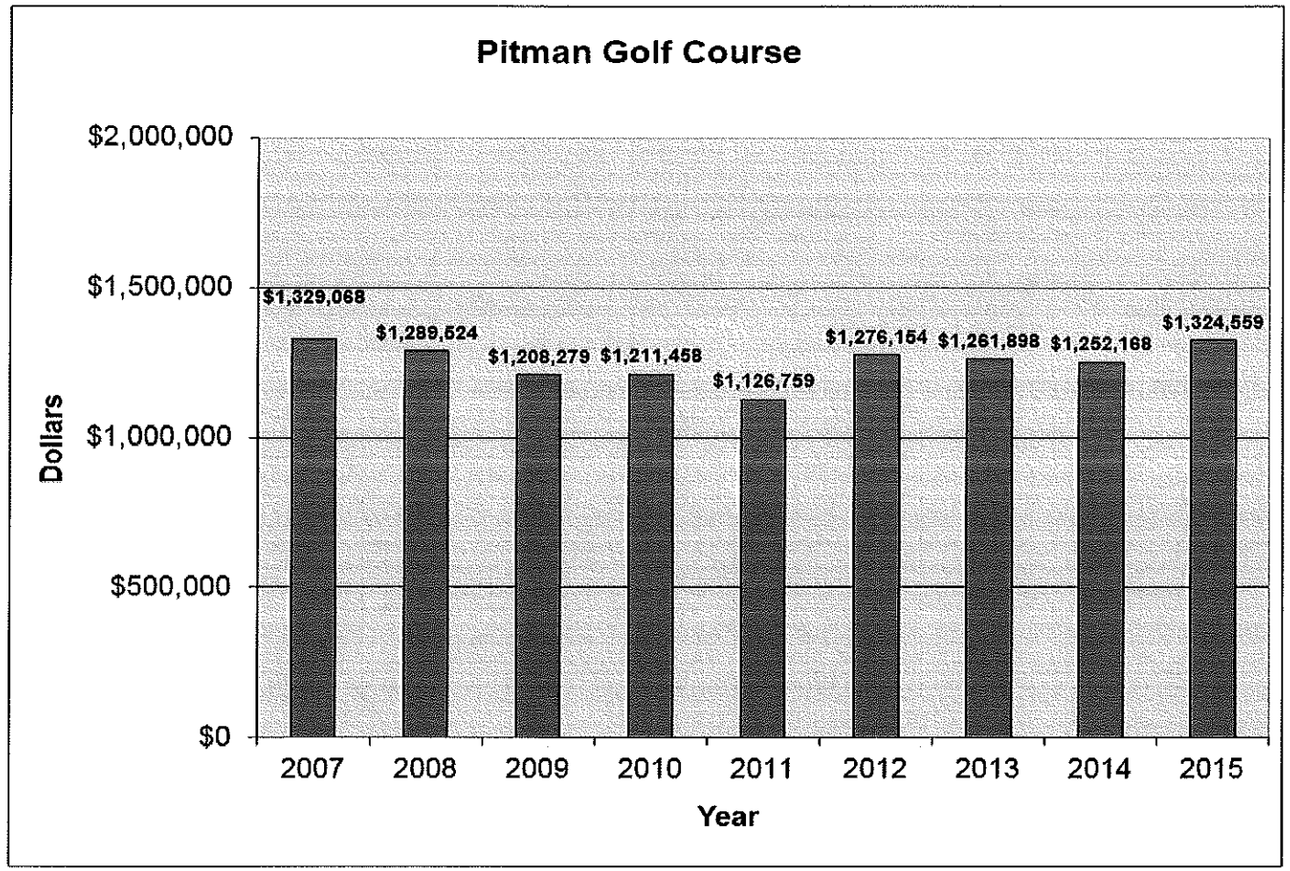
Revenue - Sheriff

2007	2008	2009	2010	2011	2012	2013	2014	2015
$616,027	$505,807	$427,681	$433,693	$287,811	$251,763	$393,844	$454,306	$571,475



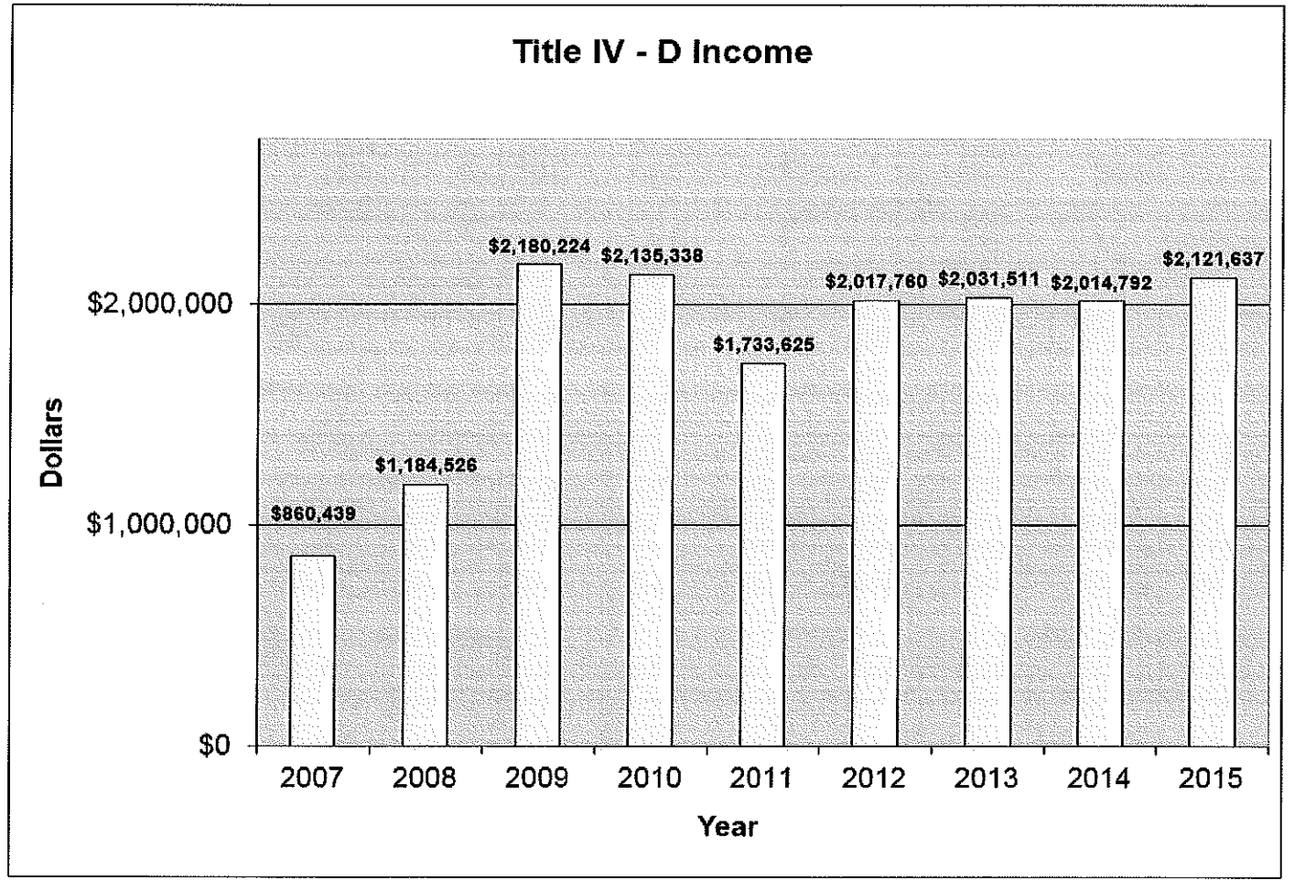
Revenue - Golf

2007	2008	2009	2010	2011	2012	2013	2014	2015
$1,329,068	$1,289,524	$1,208,279	$1,211,458	$1,126,759	$1,276,154	$1,261,898	$1,252,168	$1,324,559



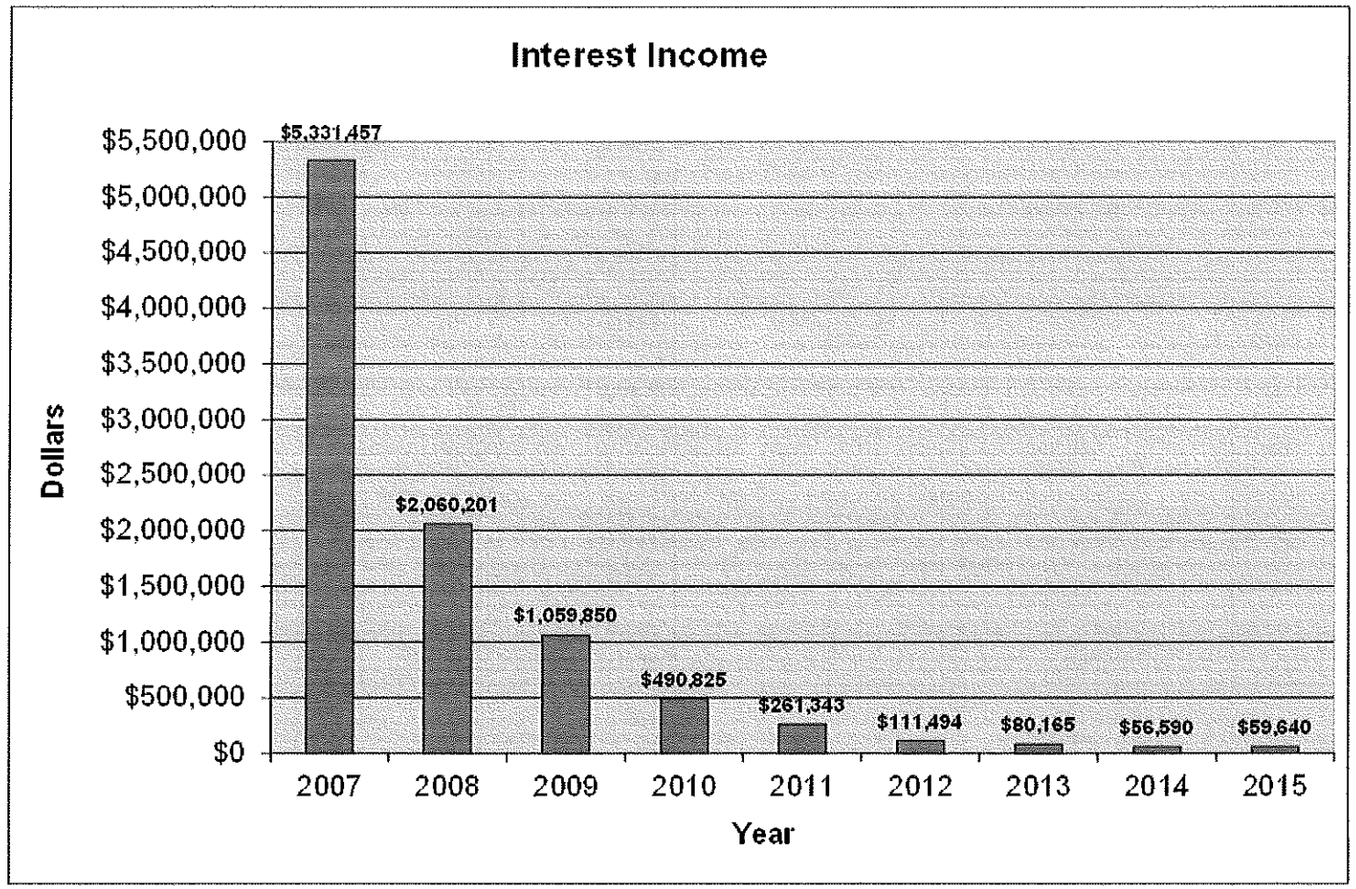
Revenue - Title IV - D

2007	2008	2009	2010	2011	2012	2013	2014	2015
$860,439	$1,184,526	$2,180,224	$2,135,338	$1,733,625	$2,017,760	$2,031,511	$2,014,792	$2,121,637



Revenue - Interest Income

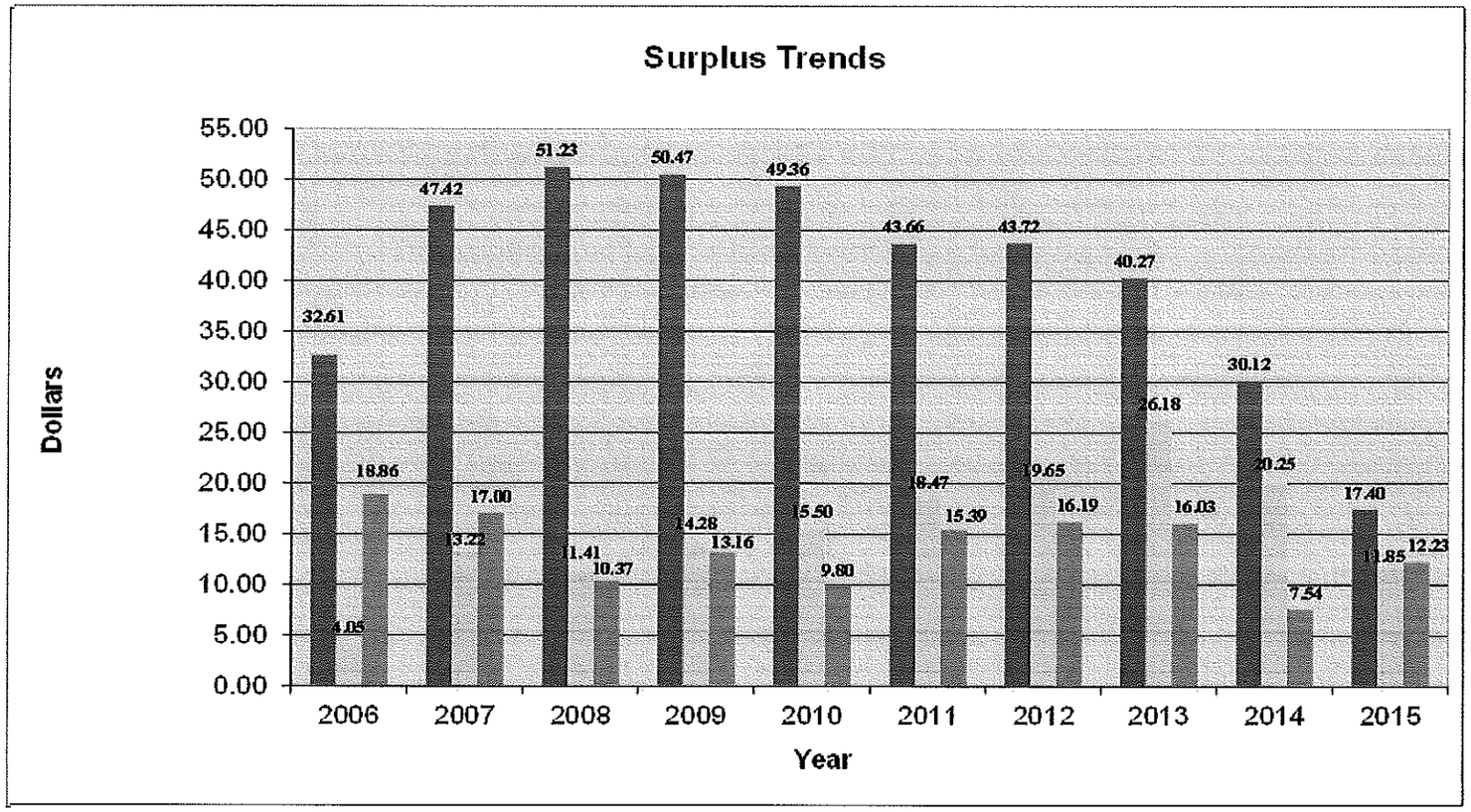
2007	2008	2009	2010	2011	2012	2013	2014	2015
$5,331,457	$2,060,201	$1,059,850	$490,825	$261,343	$111,494	$80,165	$56,590	$59,640



SURPLUS TRENDS & PROJECTIONS

Surplus Trends

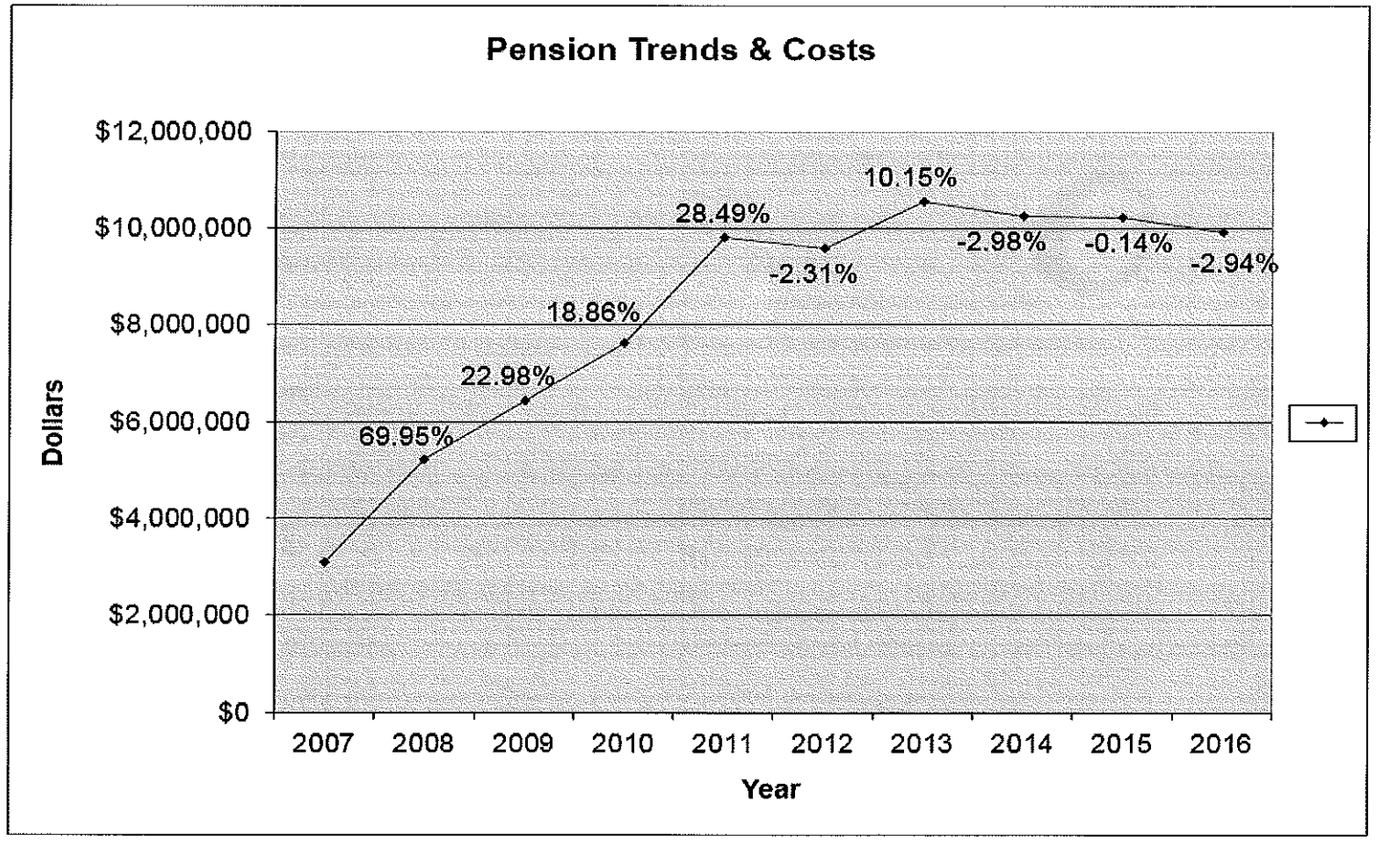
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
32.61	47.42	51.23	50.47	49.36	43.66	43.72	40.27	30.12	17.40	**Available**
4.05	13.22	11.41	14.28	15.50	18.47	19.65	26.18	20.25	11.85	**Used**
18.86	17.00	10.37	13.16	9.80	15.39	16.19	16.03	7.54	12.23	**Retuned**



OPERATING SECTION

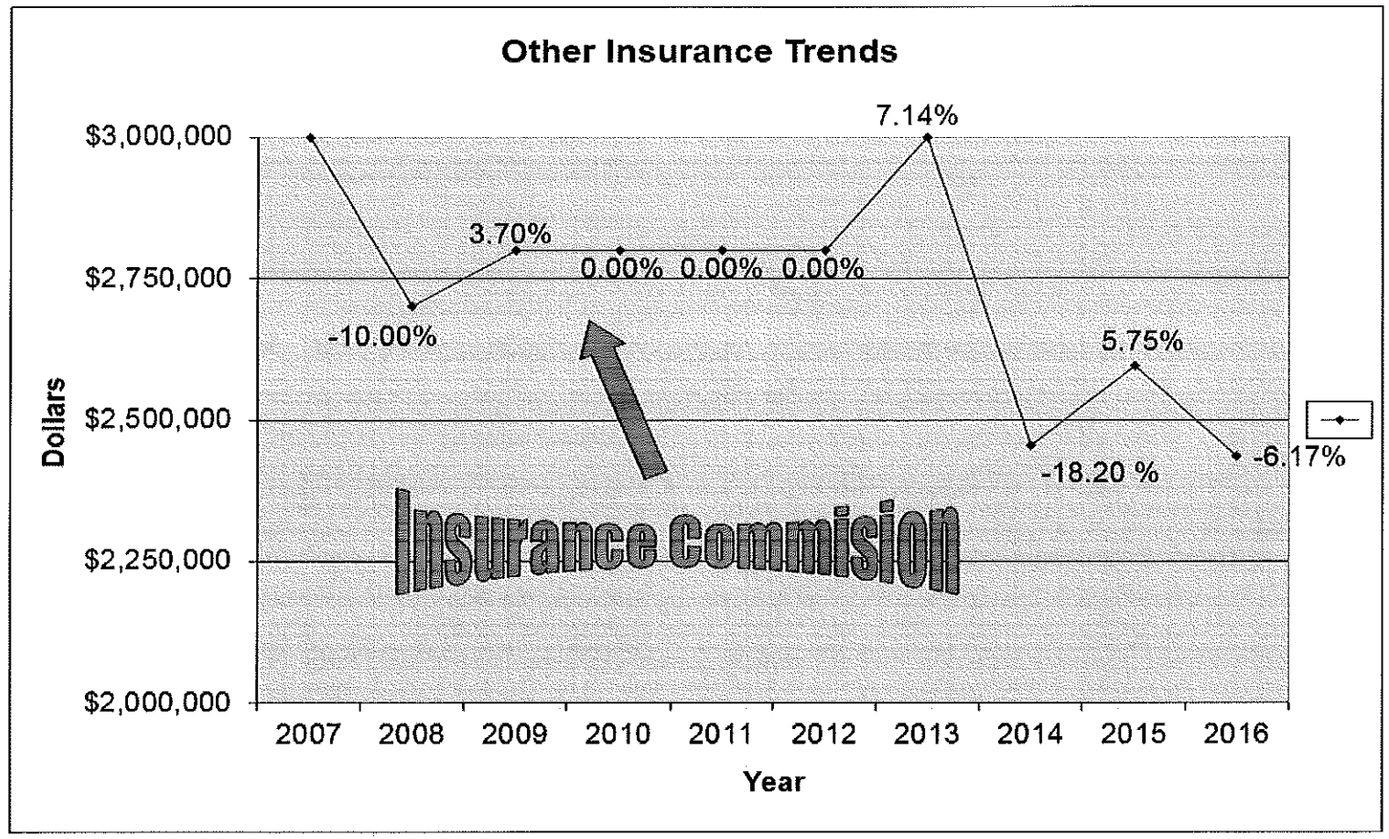
Pension Trends & Cost

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
$3,070,540	$5,218,387	$6,417,445	$7,627,577	$9,800,935	$9,574,074	$10,546,198	$10,231,995	$10,217,225	$9,916,457
Percentages	69.95%	22.98%	18.86%	28.49%	-2.31%	10.15%	-2.98%	-0.14%	-2.94%



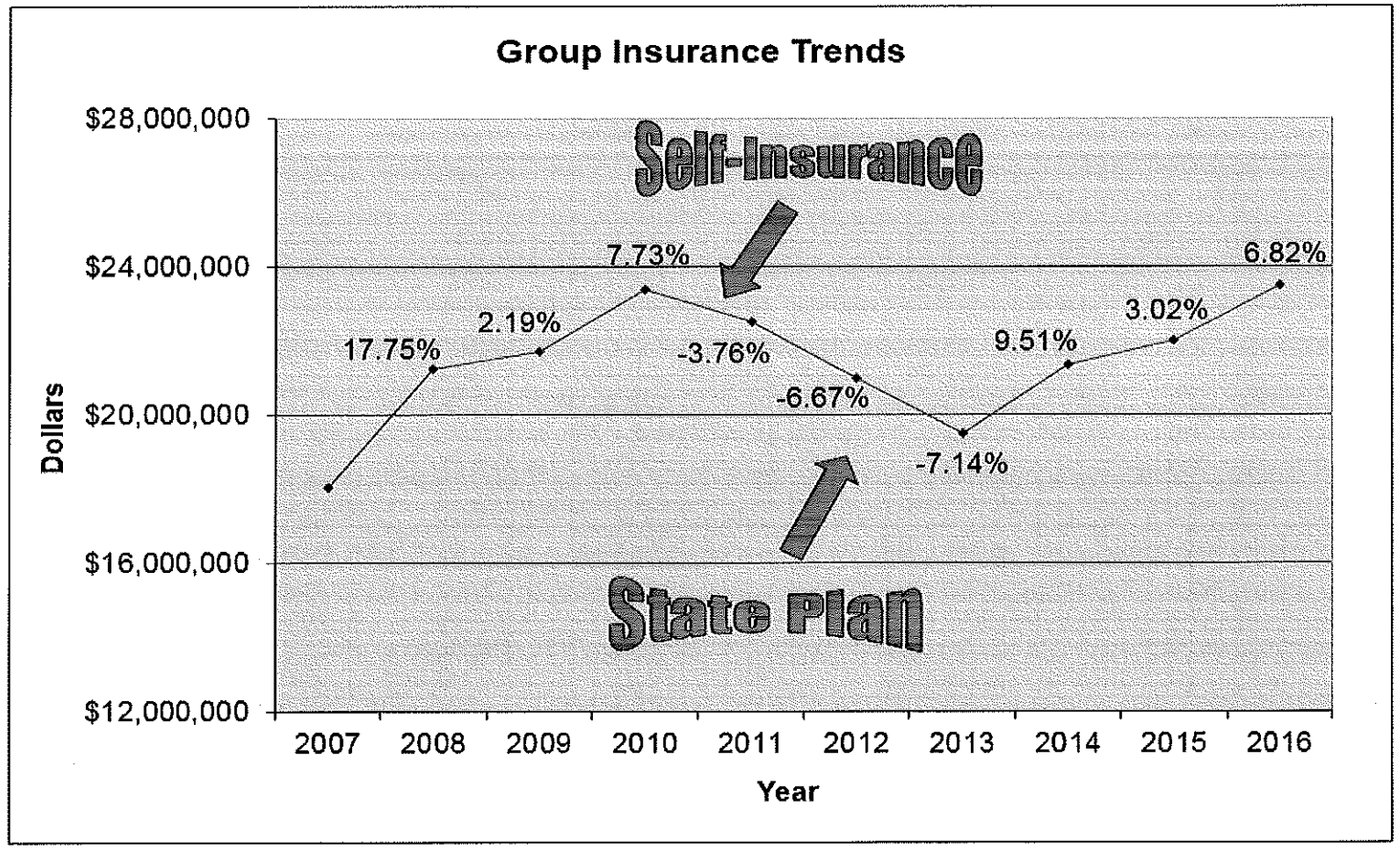
Other Insurance Trends

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
$3,000,000	$2,700,000	$2,800,000	$2,800,000	$2,800,000	$2,800,000	$3,000,000	$2,454,000	$2,595,000	$2,435,000
Percentage	-10.00%	3.70%	0.00%	0.00%	0.00%	7.14%	-18.20%	5.75%	-6.17%



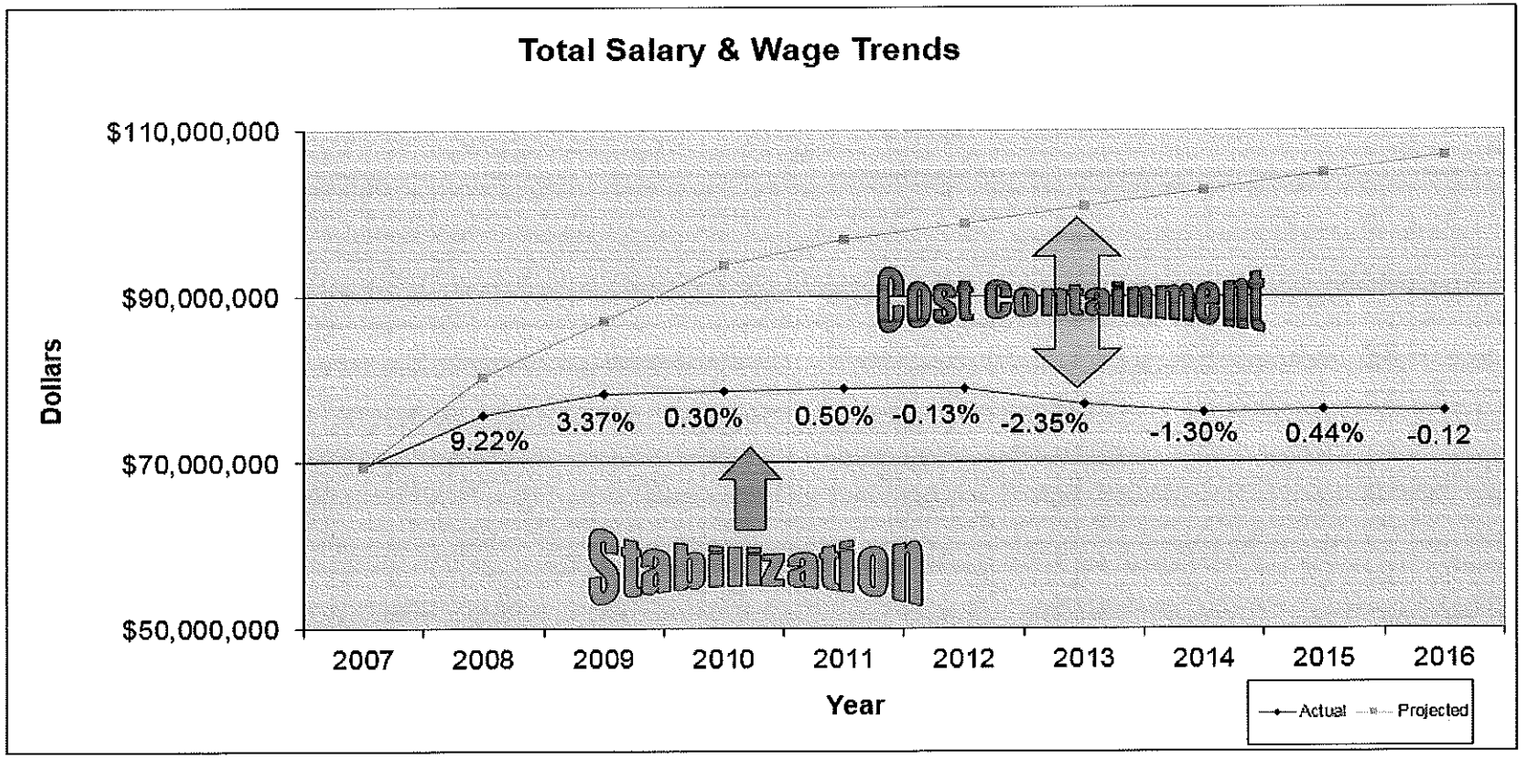
Group Insurance Trends

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
$18,035,000	$21,236,539	$21,701,000	$23,379,500	$22,500,000	$21,000,000	$19,500,000	$21,355,000	$22,000,000	$23,500,000
Percentage	17.75%	2.19%	7.73%	-3.76%	-6.67%	-7.14%	9.51%	3.02%	6.82%



Total Salary & Wage Trends

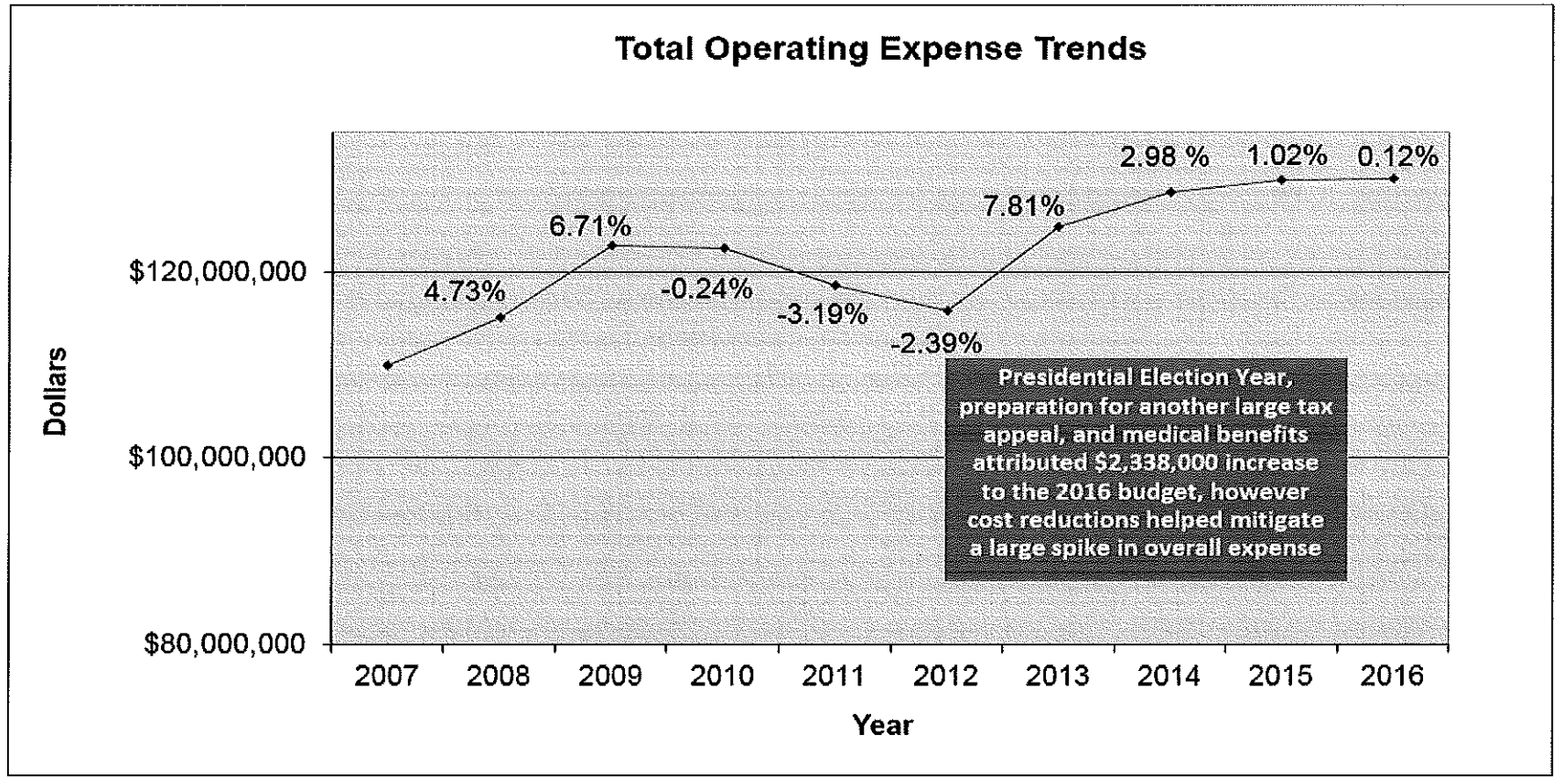
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Actual	$69,343,000	$75,736,000	$78,285,000	$78,516,000	$78,911,000	$78,811,000	$76,961,000	$75,960,300	$76,294,000	$76,200,891
Projected	$69,343,000	$80,349,685	$87,005,712	$93,774,361	$96,870,116	$98,807,518	$100,783,668	$102,799,342	$104,855,329	$106,952,435
	Percentages	9.22%	3.37%	0.30%	0.50%	-0.13%	-2.35%	-1.30%	0.44%	-0.12%



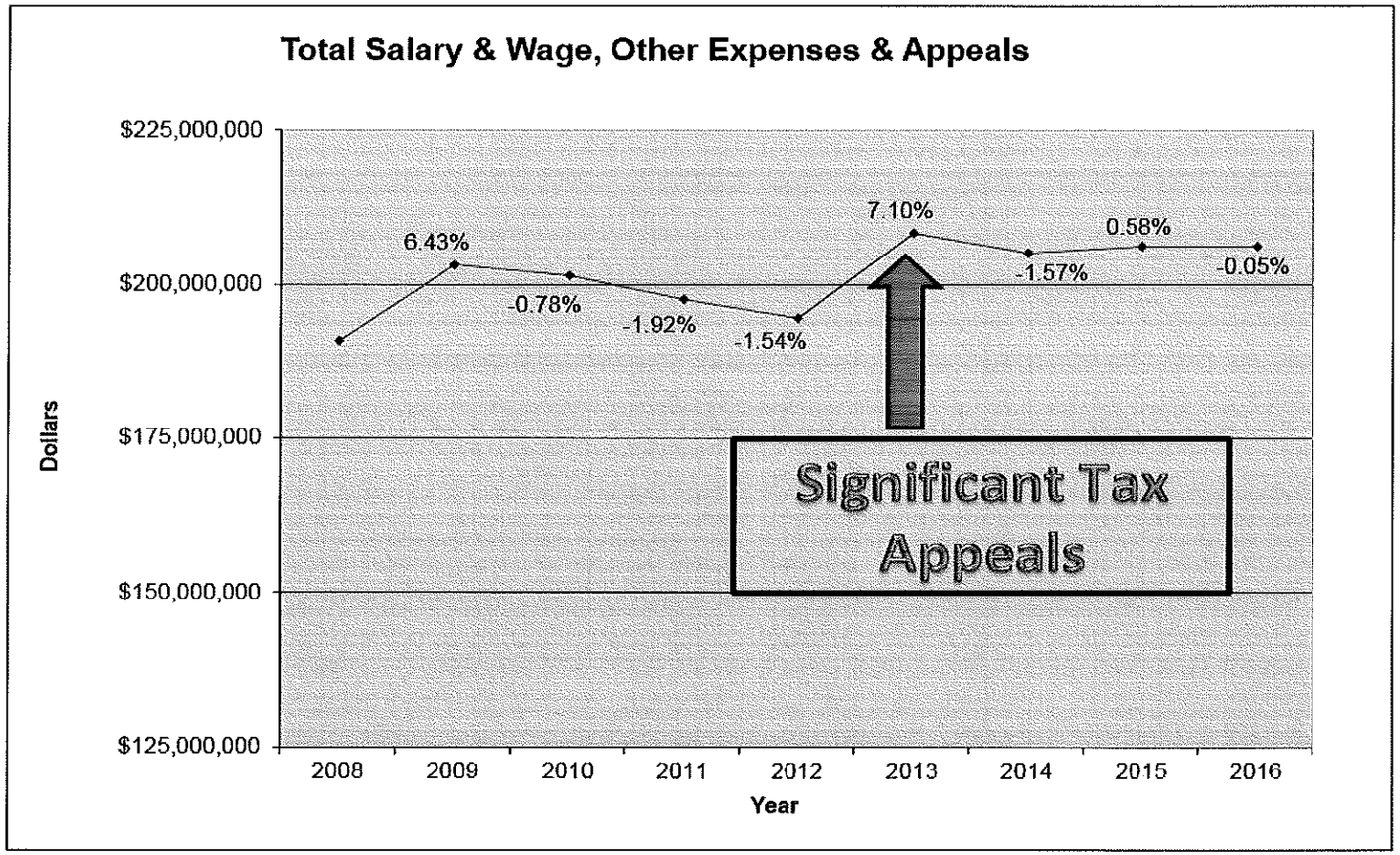
NOTE: 2007 Social Services joined County Budget, 2008 EMS started, 2009 More EMS, 2010, 2011 & 2012 Tax Assessing which would increase overall salary and wages; however by attritioning 345 positions and shared service initiatives contained these costs from growing at an average rate of 4.5% in '08 & '09; 4% in '10; and 2.5% in '11,'12, '13, '14, & '15. Also, significant retirements occurred.

Total Operating Expense Trends

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
$109,892,000	$115,088,000	$122,807,000	$122,516,000	$118,612,000	$115,782,000	$124,830,000	$128,552,000	$129,867,063	$130,028,191
Percentages	4.73%	6.71%	-0.24%	-3.19%	-2.39%	7.81%	2.98%	1.02%	0.12%



NOTE: 2007 Social Services joined County Budget, 2008 EMS started and ramped up in 2009 - 2011, Pension Increases in 2010, 2011, 2012 and 2013. Tax Assessing Pilot has been fully integrated, also in 2013 the ounty finalized regionalized corrections.

Total Salary & Wage, Other Expenses & Appeals

2008	2009	2010	2011	2012	2013	2014	2015	2016
$190,824,000	$203,092,000	$201,505,000	$197,630,000	$194,593,000	$208,412,000	$205,145,310	$206,341,180	$206,229,082
Percentages	6.43%	-0.78%	-1.92%	-1.54%	7.10%	-1.57%	0.58%	-0.05%