

James J. Tedesco, III  
County Executive



# COUNTY OF BERGEN

## 2015 BUDGET

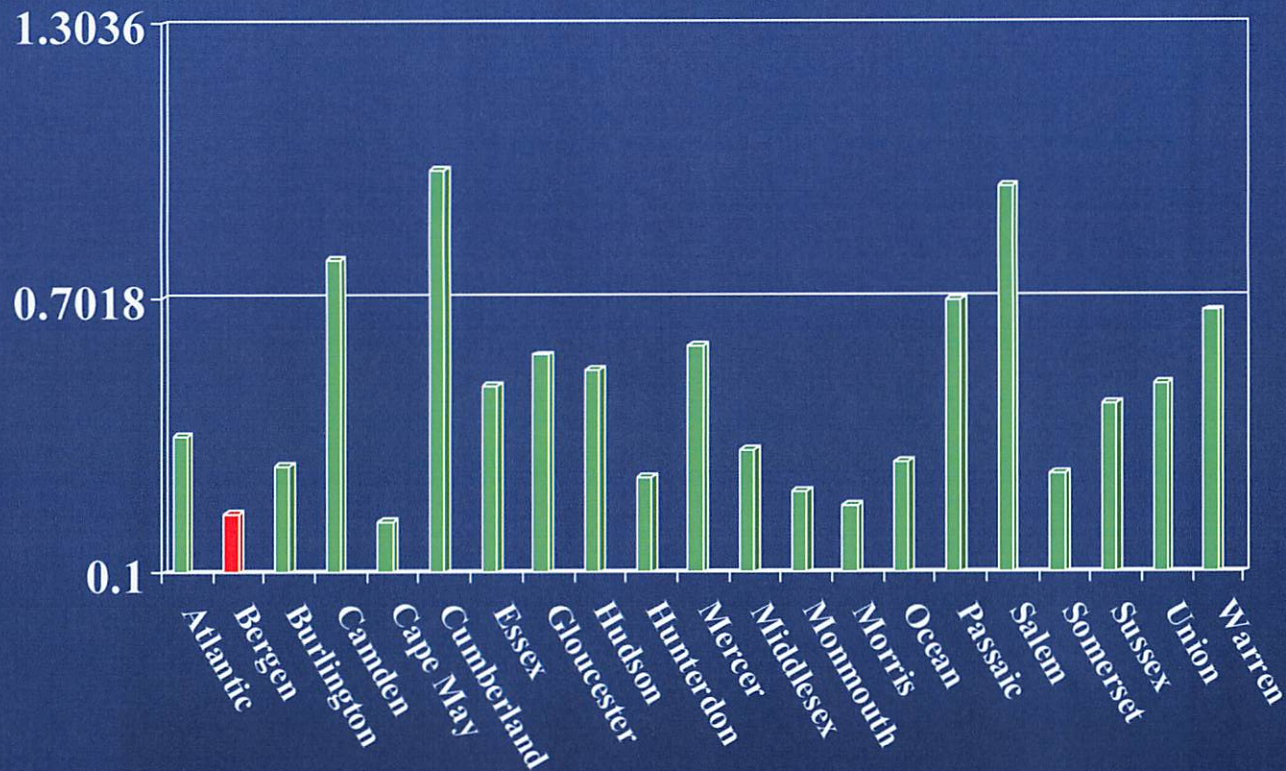


James J. Tedesco, III  
COUNTY EXECUTIVE



# NEW JERSEY COUNTIES

## Tax Rates



2014

Source: State of N.J. (Taxation)



# COUNTY OF BERGEN

## 2015 BUDGET SYNOPSIS

	County Executive Presented 2015	Adopted Budget 2014	Variance	Percentage
I. Property Tax Levy	\$387,980,133	\$370,968,807	\$17,011,327	4.59%
II Annual County Tax on Avg. Assessed Home \$324,200	\$762.28	\$749.55	\$12.73	1.70%
III. Tedesco Administration Budget Reductions From Previous Administration's Departmental Requests (\$544,847,753 - \$531,454,086)	(13,393,667)			
IV. Bureau of Police Services Projected Salary Realignment Savings	(1,655,014)			
V 2014 Deficit Revenue Collected vs. Budgeted Revenues	N/A	(1,940,069)	(1,940,069)	
VI SURPLUS (Fund Balance) - Beginning 1/1	32,660,720*	34,825,209	(2,164,489)	-6.22%
Grant Receivable from the State of NJ Reserved Against Surplus	(1,942,261)	0	(1,942,261)	100.00%
VII Surplus Utilized as Revenue	18,500,000	17,900,000	600,000	3.35%
VIII. Surplus Utilization Percentage	57%	51%	5%	
IX. Total Salaries and Wages	157,546,736	152,152,198	5,394,538	3.55%
X. Total Other Expenses	374,025,608	355,525,942	18,499,666	5.20%
XI. Total Appropriations	531,591,344	507,678,140	23,913,204	4.71%
<b>Mandated, Contractual and Emergency Increase over \$1 million</b>				
Debt Service	74,593,732	67,566,670	7,027,062	10.40%
Group Health Insurance Claim Fund Appropriation	48,950,000	44,680,000	4,270,000	9.56%
Prescription Claims	20,972,115	19,350,000	1,622,115	8.38%
Road Salt and Calcium Chloride	4,140,000	2,400,000	1,740,000	72.50%
P.E.R.S & P.F.R.S Pension Contribution + Social Security	38,507,973	36,374,173	2,133,982	5.96%
			<b>\$16,793,159</b>	
<b>** - Bergen Community College Restored to 2010 Level of \$ 19,209,870 with additional \$ 481,849 = \$ 19,690,719</b>				



# 2015 Tax Levy Analysis

	County Executive Presented 2015	Adopted Budget 2014	Increase	Percentage
Property Tax Levy	\$387,980,133	\$370,968,807	\$17,011,326	4.59%

## Increase Attributable to the Following Debt, Fixed Federal & State Mandated & Weather Related Costs

Debt Service Increase	7,027,062
Employee Health & Prescription Claims Increases	5,892,115
Road Salt and Calcium Chloride Costs Increase	1,740,000
State Pension (PERS & PFRS) Contribution Increase & Federal Social Security	2,133,982

Total Increases

\$16,793,159



# Mandated, Fixed and Emergency Expenses

## Debt Service

Justice Center & Courthouse renovation

DPW Building

Special Services School

Mechanical Garage

## Pension and Social Security payments

Set by state and federal government

## Salt

Two bad winters resulting in emergency appropriations to keep roads safe

## Health and Prescription

Self insurance – Higher number of claims

Previous administration was made aware of impending increase last July but did not share information, which could have allowed time to explore other options



# 2015 CAP CALCULATION - 1977 METHOD

County Purpose Tax Levy- Prior Year				\$370,968,807
Cap Base Adjustment				
Adjusted County Purpose Tax Levy - 2013				\$370,968,807
Less Modifications:				
Debt Service - Net of Debt Service Revenues			62,749,140	
Board of Social Services (Welfare):				
Administration			9,507,724	
TANF - County Share			485,881	
Excess of 2012 funding over 1992 – College Ch. 76 PI 1993			3,809,360	
Excess of 2012 Out of County College funding over 1992 Base				
Vocational School			29,773,899	
Special Services School			8,573,471	
Capital Improvements N.J.S.A. 40A: 2-2			1,476,068	
Matching Funds For State And Federal Grants			200,000	
Total Modifications				116,575,543
Amount On Which Cap Is Applied Per				254,393,264
Division of Local Government Services				
CAP COLA Increase 0.5%		1.5000%		3,815,899
Allowable County Purpose Tax Before Additional Modifications				258,209,163



# 2015 CAP CALCULATION - 1977 METHOD

Add Modifications:			
New Construction - Actual		1,632,434	
Debt Service - Net of Debt Service Revenues		68,085,316	
Deferred Charges			
Capital Improvements N.J.S.A. 40A: 2-2		1,500,000	
Matching Funds For State And Federal Grants:		75,000	
Board of Social Services (Welfare):			
Administration - County Share		9,335,545	
TANF - County Share		435,268	
Vocational School		29,773,899	
Special Services School		8,744,940	
Excess of 2013 Out of County College funding over 1992 Base		0	
Excess of 2013 funding over 1992 - College			
Ch. 76 PI 1993		5,623,449	
Health Insurance Increase		2,236,513	
Total Modifications			127,442,364
Sub-Total (Levy CAP Determination Amount)			385,651,527
CAP Bank Utilized			2,328,607
Allowable County Purpose Tax After Modifications			387,980,134
2015 COUNTY PURPOSE TAX LEVY			387,980,134
	ADD ANTICIPATED REVENUES		143,611,210
	TOTAL ALLOWABLE COUNTY BUDGET		531,591,344
	2014 BUDGET		531,591,344
	AMOUNT UNDER/(OVER CAP)		0



# COUNTY OF BERGEN

## 1977 CAP BANK

### NJSA 40A:45.4

COLA Resolution per NJSA 40A:4-45 2013	\$3,731,524
CAP Bank Used For 2015 Budget	<u>(2,328,607)</u>
2013 Bank CAP Expiring 2015	<u>1,402,917</u>



# 2015 REVENUE SUMMARY

<u>ANTICIPATED BUDGETED REVENUES</u>	<u>2014 BUDGET</u>	<u>2014 RECEIVED</u>	<u>2015 BUDGET</u>
SURPLUS - FUND BALANCE	\$17,900,000	\$17,900,000	\$18,500,000
DUE FROM GRANT FUND	\$0	\$0	\$1,942,261
DUE FROM CAPITAL FUND			\$1,626,845
<u>COUNTY CLERK FEES</u>			
COUNTY CLERK	6,868,000	4,177,449	4,100,000
REALTY TRANSFER FEES	6,275,000	6,514,598	6,500,000
PUBLIC HEALTH PRIORITY FUNDING	2,773,000	2,737,977	2,700,000
SUB-TOTAL COUNTY CLERK	15,916,000	13,430,024	13,300,000
ST OF NJ - COURT LEASE	119,174	119,174	119,174
BCIA REVENUE	1,963,640	1,963,640	1,840,000
SURROGATE FEES	1,092,000	1,139,113	1,120,000
<u>PUBLIC SAFETY - INTERLOCAL REVENUE</u>			
POLICE & FIRE ACADEMY TUITION	218,000	273,536	270,000
INTERLOCAL - 911 / DISPATCH- DEMAREST	60,000	60,000	60,000
INTERLOCAL - 911 / DISPATCH - RIDGEFIELD	200,000	200,000	200,000
INTERLOCAL - INTERBORO REGIONAL COMMUNICATION	290,000	290,000	290,000
INTERLOCAL - 911 / DISPATCH - LEONIA	154,998	154,998	154,998
INTERLOCAL - 911 / DISPATCH - LODI	225,000	251,000	225,000
INTERLOCAL - 911 / DISPATCH - WYCKOFF	0	0	180,000
INTERLOCAL - 911 / DISPATCH - MIDLAND PARK	0	0	135,000
INTERLOCAL - PROSECUTORS OFFICE	36,075	36,075	36,075
SUB-TOTAL PUBLIC SAFETY	1,184,073	1,265,609	1,551,073
<u>SHERIFF REVENUE</u>			
SHERIFF FEES	2,346,500	2,324,198	2,290,000
INS INMATES- FEDERAL REVENUE REIMBURSEMENT	6,566,000	6,603,080	6,600,000
STATE PRISONERS IN COUNTY JAIL REIMBURSEMENT	20,000	30,895	29,000
SUB-TOTAL SHERIFF	8,932,500.00	8,958,173.00	8,919,000

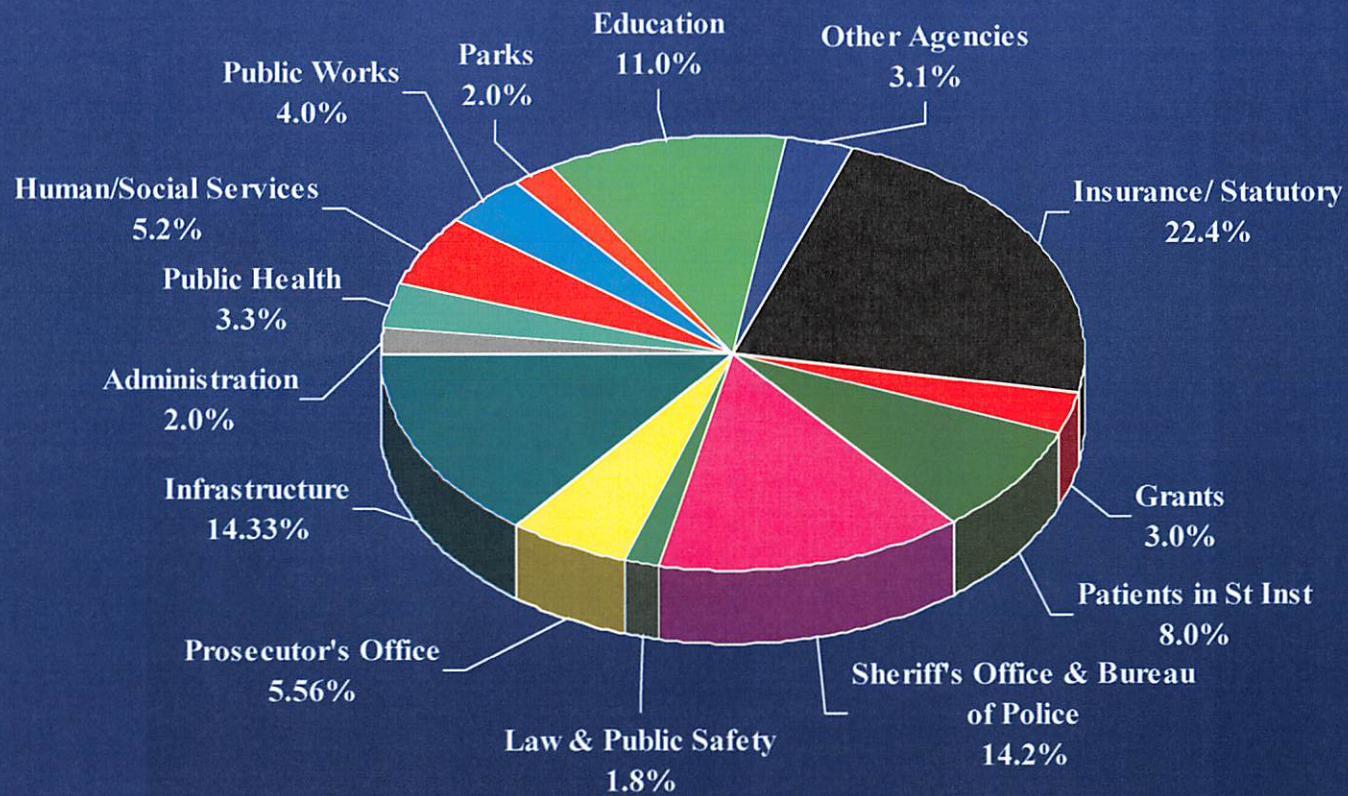






# COUNTY OF BERGEN

## 2015 BUDGET APPROPRIATIONS





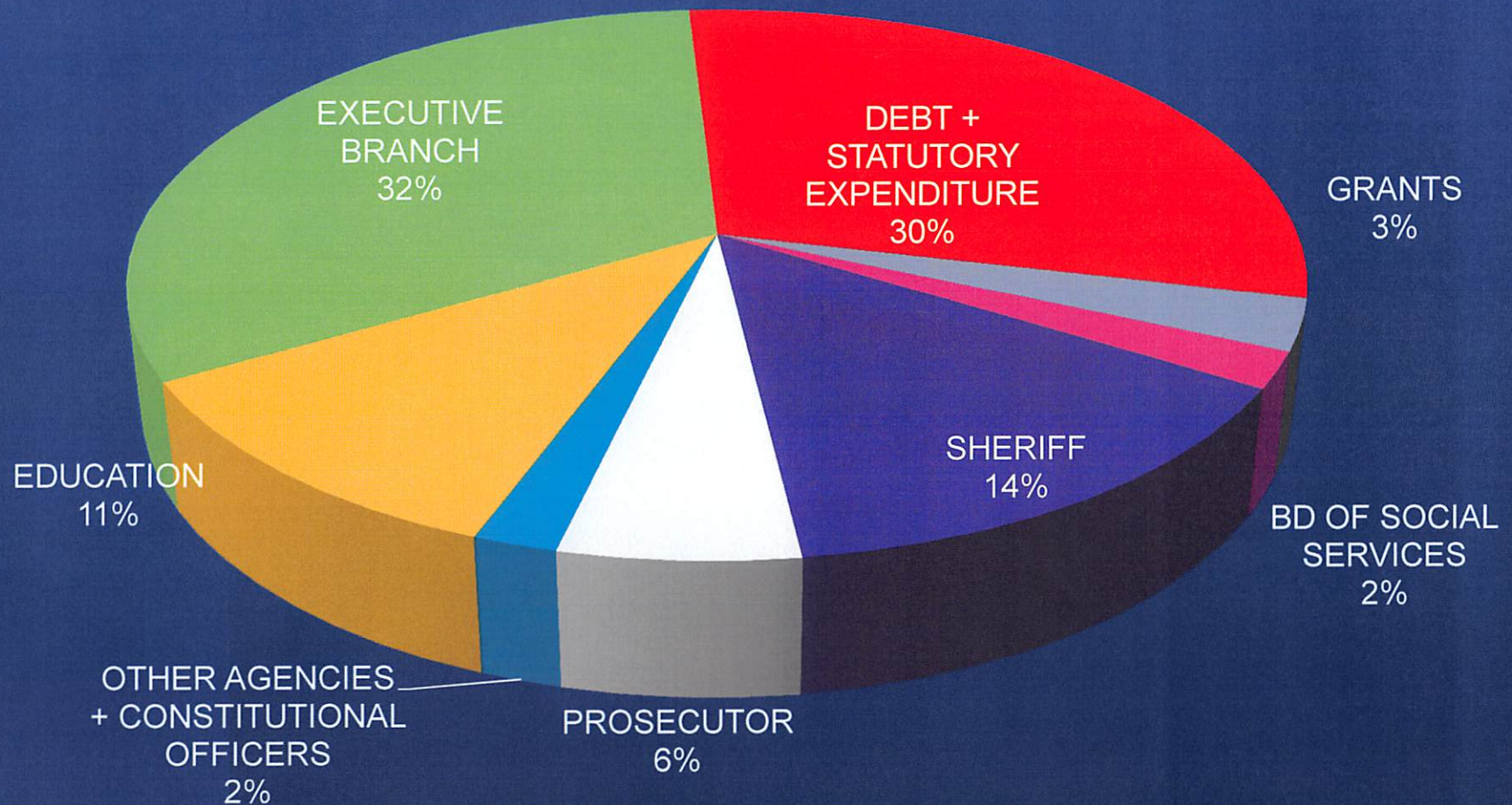
# 2015 BUDGET SUMMARY

DESCRIPTION	ADOPTED BUDGET 2014	MODIFIED BUDGET 2014	EXECUTIVE'S RECOMMENDED 2015	'2015 Budget PERCENT CHANGE	2015 Budget VS 2014 Adopted
LEGISLATIVE BRANCH	1,376,292	1,459,292	1,392,614	1.19%	16,322
COUNTY EXECUTIVE	1,120,866	1,008,866	1,019,826	-9.01%	(101,040)
ADMINISTRATION & FINANCE	8,804,818	8,884,318	8,413,069	-4.45%	(391,749)
HEALTH DEPARTMENT	16,780,052	16,455,052	17,377,170	3.56%	597,118
HUMAN SERVICES	16,495,838	16,581,838	16,327,634	-1.02%	(168,204)
DEPARTMENT OF LAW	1,732,389	1,737,389	1,822,677	5.21%	90,288
LAW AND PUBLIC SAFETY	21,961,234	22,318,234	9,787,554	-54.43%	(12,173,680)
PUBLIC WORKS	19,089,179	19,582,679	21,369,945	11.95%	2,280,766
PARKS	10,257,710	10,419,710	10,616,996	3.50%	359,286
PLANNING	1,809,922	1,824,922	2,907,550	60.65%	1,097,628
SURROGATE	1,682,653	1,682,653	1,702,757	1.19%	20,104
EDUCATION	56,657,808	56,637,808	58,624,283	3.47%	1,966,475
COUNTY CLERK	4,547,663	4,547,663	4,631,664	1.85%	84,001
PROSECUTOR	29,111,357	28,771,357	29,576,901	1.60%	465,544
SHERIFF	60,968,353	61,069,353	75,411,796	23.69%	14,443,440
BOARD OF SOCIAL SERVICES	11,493,756	11,493,756	11,312,321	-1.58%	(181,435)
BOARD OF TAXATION	508,693	508,693	475,535	-6.52%	(33,158)
BOARD OF ELECTIONS	1,620,936	1,520,936	1,452,589	-10.39%	(168,347)
SUPT OF ELECTIONS	1,984,419	2,094,419	2,193,387	10.53%	208,968
GRANTS	15,759,201	15,759,201	15,759,201	0.00%	0
CAPITAL IMPROVEMENT FUND	1,376,068	1,376,068	1,500,000	9.01%	123,932
FISCAL OPER.CAPITAL	100,000	100,000	100,000	0.00%	0
DEBT	67,566,670	67,566,670	74,593,732	10.40%	7,027,062
DEF CHGS & STAT EXP	37,034,173	36,694,173	39,207,973	5.87%	2,173,800
ALL INSURANCES	75,264,230	75,109,230	79,882,012	6.14%	4,617,782
MATCHING FUNDS	200,000	200,000	75,000	-62.50%	(125,000)
SALARY ADJ / RESERVE	100,000	0	100,000	0.00%	0
REIMB RES OUT/CTY	145,000	145,000	120,000	-17.24%	(25,000)
B.C. IMPROVEMENT AUTH	1,584,985	1,584,985	195,000	-87.70%	(1,389,985)
TERMINAL PAY	1,000,000	1,000,000	1,000,000	0.00%	0
PATIENTS - ST INSTITUTIONS	39,543,875	39,543,875	42,642,160	7.84%	3,098,285
<b>TOTAL</b>	<b>507,678,140</b>	<b>507,678,140</b>	<b>531,591,344</b>	<b>4.71%</b>	<b>23,913,204</b>

\* Includes realignment of Bureau of Police Services 2015 Budget of \$12,266,789 to Sheriff's Department. Sheriff's 2015 Budget Increased \$ 2,266,789. In the Bureau of Police Services, the salary realignment savings is projected to be \$ 1,655,014 which includes Retirements and Transfers to Prosecutor and Sheriff's Offices.



# 2015 Appropriation Allocation





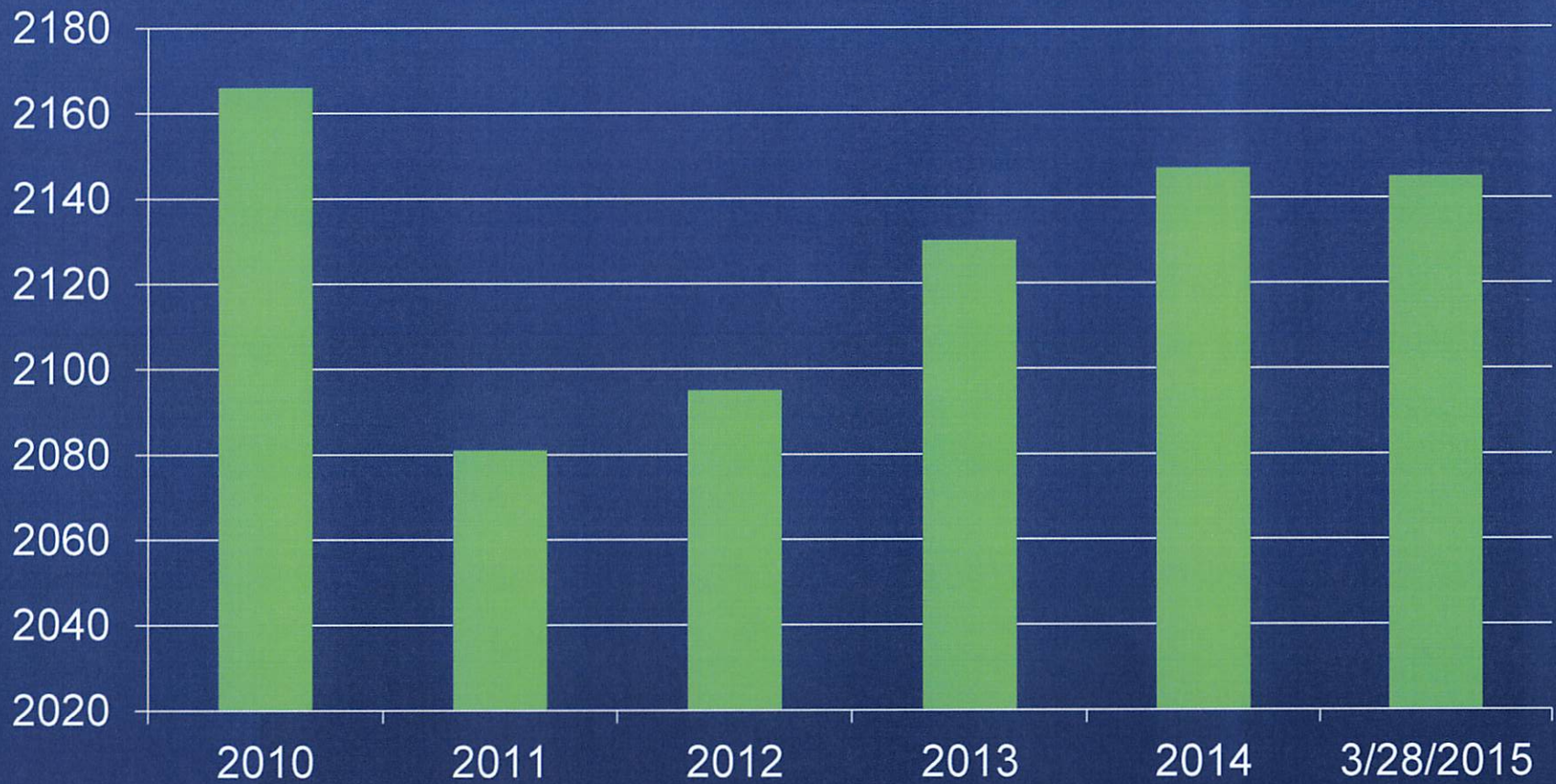
# 2015 Appropriation Allocation Detail

	EXECUTIVE		MODIFIED		VARIANCE
	RECOMMENDATION		BUDGET		
	2015		2014		
Legislative Branch	1,392,614		1,376,292		16,322
County Executive	1,019,826		1,120,866		(101,040)
Administration and Finance	8,413,069		8,804,818		(391,749)
Health Department	17,377,170		16,780,052		597,118
Human Services	16,327,634		16,495,838		(168,204)
Department of Law	1,822,677		1,732,389		90,288
Law and Public Safety	9,787,554		21,961,234		(12,173,680)
Public Works	21,469,945		19,089,179		2,380,766
Parks	10,516,996		10,257,710		259,286
Planning	2,907,550		1,809,922		1,097,628
Salary Adjustment	100,000		100,000		0
Reimb ResOut/Cty	120,000		145,000		(25,000)
BC Improvement Authority	195,000		1,584,985		(1,389,985)
Terminal Pay	1,000,000		1,000,000		0
All Insurance	79,882,012		75,264,230		4,617,782
Executive Branch	172,332,047		177,522,515		(5,190,468)
Capital Improvement Fund	1,500,000		1,376,068		123,932
Fiscal Operations Capital	100,000		100,000		0
Debt	74,593,732		67,566,670		7,027,062
Deferred and Statutory Charges	39,207,973		37,034,173		2,173,800
Mental Patients - St Inst	42,642,160		39,543,875		3,098,285
Debt + Statutory Expenditure	158,043,865		145,620,786		12,423,079
Grants	15,759,201		15,759,201		0
Matching Funds	75,000		200,000		(125,000)
Grants	15,834,201		15,959,201		(125,000)
Board of Social Services	11,312,321		11,493,756		(181,435)
Sheriff	75,411,793		60,968,353		14,443,440
Prosecutor	29,576,901		29,111,357		465,544
Surrogate	1,702,757		1,682,653		20,104
County Clerk	4,631,664		4,547,663		84,001
Board of Taxation	475,535		508,693		(33,158)
Board of Elections	1,452,589		1,620,936		(168,347)
Superintendent of Elections	2,193,387		1,984,419		208,968
Other Agencies + Constitutional Officers	10,455,932		10,344,364		111,568
Education	58,624,283		56,657,808		1,966,475
<b>Total</b>	<b>531,591,343</b>		<b>507,678,140</b>		<b>23,913,203</b>



# COUNTY OF BERGEN

## FULL TIME EQUIVALENT EMPLOYEE COUNT (FTE)





# 2015 SALARIES & WAGES BUDGET

	ADOPTED	MODIFIED	EXECUTIVE'S	'2015 Budget	2015 Budget
	BUDGET	BUDGET	RECOMMENDED	PERCENT	VS
DESCRIPTION	2014	2014	2015	CHANGE	2014 Adopted
LEGISLATIVE BRANCH	982,587	990,587	1,000,864	1.86%	18,277
COUNTY EXECUTIVE	1,081,868	974,868	980,828	-9.34%	(101,040)
ADMINISTRATION & FINANCE	5,513,721	5,503,221	5,262,472	-4.56%	(251,249)
HEALTH DEPARTMENT	11,581,529	11,096,529	11,889,286	2.66%	307,757
HUMAN SERVICES	8,190,339	8,396,339	8,262,683	0.88%	72,344
DEPARTMENT OF LAW	1,681,789	1,686,789	1,779,577	5.81%	97,788
LAW AND PUBLIC SAFETY	18,663,885	19,050,885	7,076,875	-62.08%	(11,587,010)
PUBLIC WORKS	6,717,777	7,189,777	7,253,829	7.98%	536,052
PARKS	7,159,739	7,189,739	7,488,935	4.60%	329,196
PLANNING	1,718,697	1,733,697	2,774,725	61.44%	1,056,028
SURROGATE	1,626,853	1,623,853	1,645,957	1.17%	19,104
EDUCATION	415,231	395,231	397,048	-4.38%	(18,183)
COUNTY CLERK	2,345,763	2,345,763	2,525,764	7.67%	180,001
PROSECUTOR	27,592,357	27,252,357	28,163,801	2.07%	571,444
SHERIFF	54,428,845	54,428,845	68,423,410	25.71%	13,994,565
BOARD OF TAXATION	507,693	507,693	456,535	-10.08%	(51,158)
BOARD OF ELECTIONS	413,716	413,716	420,369	1.61%	6,653
SUPT OF ELECTIONS	<u>1,529,809</u>	<u>1,564,809</u>	<u>1,743,777</u>	<u>13.99%</u>	<u>213,968</u>
TOTAL SALARIES AND WAGES	152,152,198	152,344,698	157,446,736	3.55%	5,394,538



# 2015 OTHER EXPENSE BUDGET

	ADOPTED BUDGET	MODIFIED BUDGET	EXECUTIVE'S RECOMMENDED	'2015 Budget PERCENT CHANGE	2015 Budget VS 2014 Adopted
DESCRIPTION	2014	2014	2015		
LEGISLATIVE BRANCH	393,705	468,705	391,750	.50%	(1,955)
COUNTY EXECUTIVE	38,998	33,998	38,998	0.00%	0
ADMINISTRATION & FINANCE	3,291,097	3,381,097	3,150,597	-4.27%	(140,500)
HEALTH DEPARTMENT	5,198,523	5,358,523	5,487,884	5.57%	289,361
HUMAN SERVICES	8,305,499	8,185,499	8,064,951	-2.90%	(240,548)
DEPARTMENT OF LAW	50,600	50,600	43,100	-14.82%	(7,500)
LAW AND PUBLIC SAFETY	3,297,349	3,267,349	2,710,679	-17.79%	(586,670)
PUBLIC WORKS	12,371,402	12,392,902	14,16,116	14.91%	1,844,714
PARKS	3,097,971	3,229,971	3,028,061	-2.26%	(69,910)
PLANNING	91,225	91,225	132,825	45.60%	41,600
SURROGATE	55,800	58,800	56,800	1.79%	1,000
EDUCATION	56,242,577	56,242,577	58,227,235	3.53%	1,984,658
COUNTY CLERK	2,201,900	2,201,900	2,105,900	-4.36%	(96,000)
PROSECUTOR	1,519,000	1,519,000	1,413,100	-6.97%	(105,900)
SHERIFF	6,539,508	6,640,508	6,988,383	6.86%	448,875
BOARD OF SOCIAL SERVICES	11,493,756	11,493,756	11,312,321	-1.58%	(181,435)
BOARD OF TAXATION	1,000	1,000	0	-100%	1,000
BOARD OF ELECTIONS	1,207,220	1,107,220	1,032,220	-14.50%	(175,000)
SUPT OF ELECTIONS	454,610	529,610	449,610	-1.10%	(5,000)
GRANTS	15,759,201	15,759,201	15,759,201	0.00%	0
CAPITAL IMPROVEMENT FUND	1,376,068	1,376,068	1,500,000	9.01%	123,932
FISCAL OPERATIONS	100,000	100,000	100,000	0.00%	0
DEBT	67,566,670	67,566,670	74,593,732	10.40%	7,027,062
DEF CHGS & STAT EXP	37,034,173	36,694,173	39,207,973	5.87%	2,173,800
ALL INSURANCES	75,264,230	75,109,230	79,882,012	6.14%	4,617,782
MATCHING FUNDS	200,000	200,000	75,000	-62.50%	(125,000)
SALARY ADJ / RESERVE	100,000	0	100,000	0.00%	0
REIMB RES OUT/CTY	145,000	145,000	120,000	-17.24%	(25,000)
TERMINAL PAY	1,000,000	1,000,000	1,000,000	0.00%	0
B.C. IMPROVEMENT AUTH	1,584,985	1,584,985	195,000	-87.70%	(1,389,985)
PATIENTS - ST INSTITUTIONS	<u>39,543,875</u>	<u>39,543,875</u>	<u>42,642,160</u>	<u>7.84%</u>	<u>3,098,285</u>
TOTAL OTHER EXPENSES	355,525,942	355,333,442	374,025,608	5.20%	18,499,666



# Moody's Investor Services

	NEW JERSEY COUNTIES - GLOBAL SCALE RATING MEDIANS*					Ratings Categories
Total Entities Rated 21 New Jersey Counties	Aaa	Aa1	Aa2	Aa3	A1	AAA
Total Entities per Rating	6	3	7	3	2	Aa1
<b>Financial Statistics &amp; Ratios</b>						Aa2
Total General Fund Revenues (\$000)	\$350,846	\$316,123	\$227,339	\$437,150	\$118,278	Aa3
NJ Fund Balance as % of Revenue	12.9	7.2	5.3	6.3	7.7	A1
NJ Fund Balance - Deferred Charges as % of Rev	11.7	6.9	5.3	5.7	5.6	A2
Net Cash as % of Revenue	22.1	14.1	15.4	14.8	13.9	A3
Moody's-Adjusted Fund Balance, Highest of Range	57,496	26,602	26,594	34,811	12,225	Baa1
Moody's-Adjusted Fund Balance, Lowest of Range	41,100	26,101	24,778	33,959	11,297	Baa2
<b>Tax Base Statistics and Ratios</b>						Baa3
Total Full Value (\$000)	\$97,559,212	\$49,336,831	\$48,206,959	\$47,373,695	\$7,214,450	
Full Value Per Capita (\$)	\$184,844	127,139	\$112,180	\$94,369	\$69,347	
Average Annual Increase in FV (%)	-0.4	-1.1	0.3	-2.9	0.1	
Top Ten Taxpayers as % of Total	1.6	5.3	3.3	6.8	6.6	
<b>Debt Statistics &amp; Ratios</b>						
Direct Net Debt as % of Full Value	0.3	0.9	0.8	0.9	0.7	
Direct Net Debt Per Capita (\$)	\$562	\$1,645	\$822	\$814	\$506	
Debt Burden (Overall Net Debt as % FV)	1.7	1.1	2.6	2.8	3.2	
Overall Net Debt Per Capita (\$)	\$3,174	\$2,054	\$2,568	\$2,626	\$2,173	
Debt Service as % of OE	10.2	6.3	12.4	4.1	5.8	
Payout, 10 Yrs (All Tax-Supported Debt)	80.9	75.9	83.5	84.8	79.5	
<b>Demographic Statistics</b>						
Population 2000 Census	490,564	350,761	423,394	489,049	105,362	
PCI as % of U.S. (2000 Census)	130	100	92	79	71	
MFI as % of U.S. (2000 Census)	128	100	96	86	77	
Population Change 1990-2000 (%)	12.4	7.6	10.1	10.1	2.3	
Median Home Value (2000 Census)	\$240,000	\$147,400	\$137,400	\$155,500	\$98,200	
Poverty Rate (%) (2000 Census)	4.4	8.6	6.6	12.3	12.3	
*Note: The following tax-backed debt was used to determine sample size: issuer LT rating, LT SR GO, LT SR GOLT, LT SR GOREV.						
<b>AAA NJ Counties (6 in New Jersey)</b>				<b>Ratings of Surrounding Counties</b>		
1	Bergen			Hudson	Aa3	
2	Morris			Passaic	Aa3	
3	Monmouth			Essex	Aa2	
4	Hunterdon			Union	Aa1	
5	Ocean					
6	Somerset					



# CAPITAL PROGRAM

DEPARTMENTS	RECOMMENDATION
Administration & Finance	\$3,200,000
County Clerk	\$316,380
Health Services	\$1,148,300
Human Services	\$620,000
Public Safety	\$2,240,745
Police - (moved to sheriff)	\$0
Prosecutor	\$1,455,000
Sheriff	\$4,326,580
Surrogate	\$200,000
DPW	\$10,387,000
Parks	\$3,685,700
Planning & Economic Development	\$2,955,000
Superintendent of Elections/Commissioner of Registration	\$25,000
Superintendent of Schools	\$10,000
Bergen Community College	\$3,200,000
Bergen Regional Medical Center	\$3,145,000
Technical Schools	\$1,280,000
Special Services School District	\$550,000
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$38,744,705</b>



# COUNTY OF BERGEN

## 2015 CAPITAL BUDGET PLAN - RECOMMEND

