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UNION COUNTY BUDGET 2010 CITIZENS' REVIEW

Released as of March 18, 2010

Our Mission

The Union County Watchdog Association, Inc. is a nonpartisan, nonprofit 501(c)3 organization working on behalf of residents and taxpayers to monitor Union County government and advocate for the elimination of waste, corruption and incompetence. We believe that good government can only be achieved through a system of checks and balance - a system that includes the watchful eye of the people.

Report on the 2010 Union County Budget

The Union County Citizens' Budget Committee was formed in 2010 to review and explain the financial numbers within the Union County budget to ourselves and the general public. This report presents our findings and is divided into the following sections:

- A Executive Summary
- B Taxes
- C Surplus
- D Revenues
- E Appropriations
- F Recommendations
- G Committee Members and Methodology

Section A Executive Summary

The cost of New Jersey government is bankrupting its citizens and the full brunt of retiree health and benefit costs have yet to even be translated into a tax impact. The state, with an annualized deficit around \$10 billion, is slashing costs indiscriminately and local municipalities are instituting furloughs and cutting services as they try to balance their budgets. But are they the right cuts? Local to Union County a group of residents, unaffiliated with any party or special interest other than the taxpayer, took it upon themselves to study the 2010 Union County budget in detail to understand better where the money comes from, where it goes, and what items possibly could be addressed to ameliorate the county tax impact.

This review will be limited to revenue and expense items. Subsequent studies will look at personnel and the debt burden. For now, here is what we found in the 2010 Union County budget and what we would change:

- Taxes up **4.4%** to **\$276,656,170** which is barely under the cap
- Surplus anticipated goes up to **\$24,000,000** from \$18,500,000.
- General Revenues excluding grants and surplus are, oddly, anticipated to go up by **2.1%** to **\$148,521,629** in a recession
- Total appropriations rose to **\$469,948,411** with spikes in pension and insurance costs
- We recommend elimination of all lobbying services, musicfest and the expansion plans for Galloping Hill golf course
- We recommend a substantial cutback in budgets for legal services, insurance costs, refreshments (total elimination of catering of freeholder meetings), county cars, blackberries, home internet service, cell phones, goose control, marketing consulting, and the UC Alliance Directions newsletter
- We urge that the Open Space tax be curtailed for 2010 saving an estimated \$11.5 million which would offset the entire proposed tax increase
- We urge that all taxpayers and residents become more involved in understanding government operations

This report is designed to give you some of the tools you need to know what your government is doing. Everyone has different perspectives and may come to other conclusions but certainly can add value and feedback to this analysis. It is up to you to get further involved. Go to www.unioncountywatchddog.org for more information.

Section B Taxes

The amount to be raised by taxation will go up **4.39%** to **\$276,656,170** in 2010 from \$265,056,170 in 2009. The allowable county purpose tax after all exceptions is \$276,673,256. Union County is only \$17,086 below the state-mandated budget cap. Amazingly, Union County taxes have risen by over **84%** since 2000 and show no sign of abating.

Exhibits Attached:

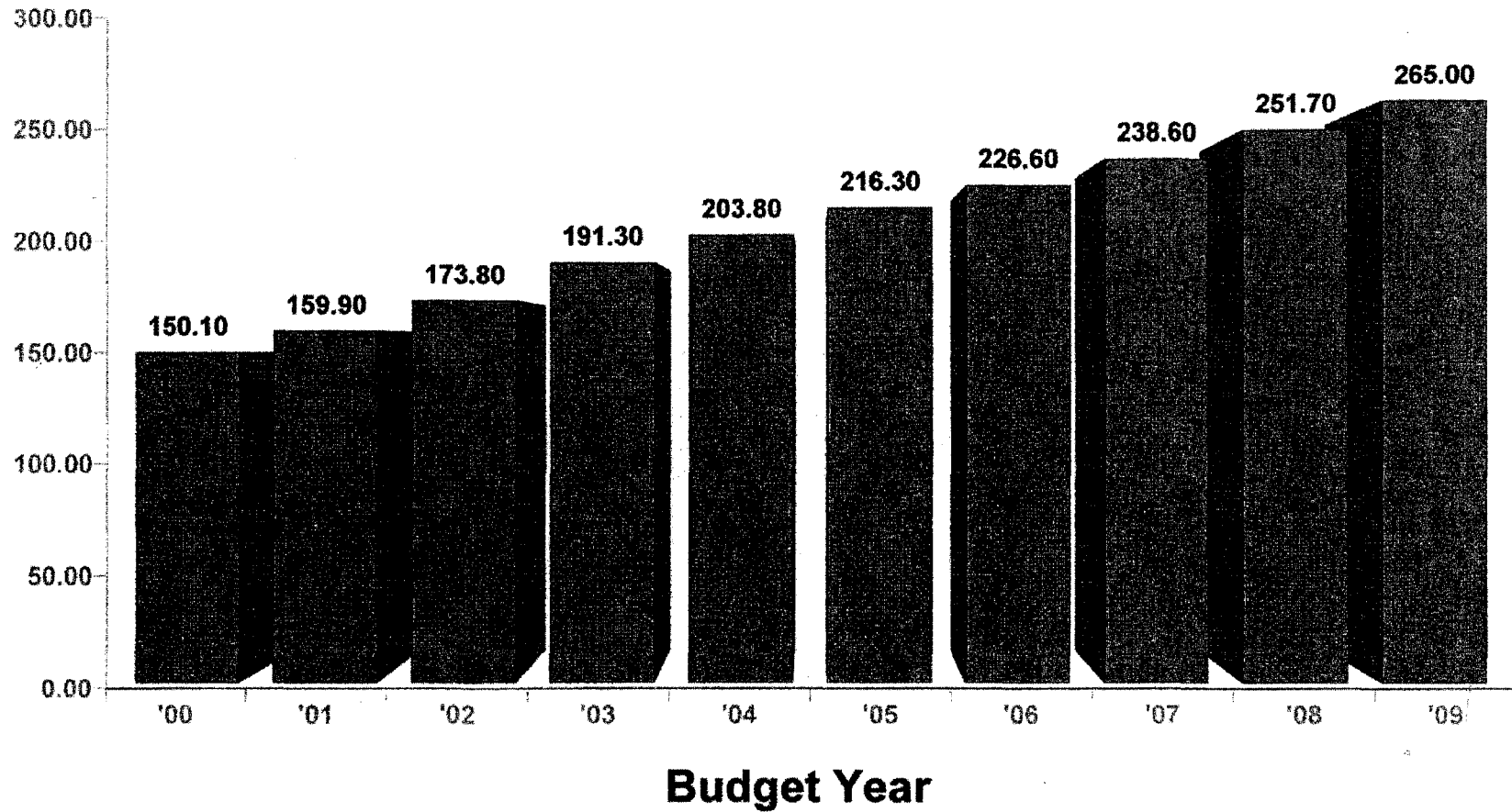
B2: Listing of taxes by year

B3: Summary of tax increase percentages

B4 – B6: CY 2010 Levy Cap Determination

Tax Levy - 2000 through 2008

(in millions)



SUMMARY OF TAX INCREASE PERCENTAGES

YEAR	TAXATION	PERCENTAGE INCREASE ANNUAL	SINCE 2000
2010	276656170	4.39%	84.31%
2009	265015170	5.31%	76.56%
2008	251657663	5.48%	67.66%
2007	238582767	5.27%	58.95%
2006	226632767	4.76%	50.99%
2005	216332767	6.13%	44.13%
2004	203832767	6.55%	35.80%
2003	191300000	10.07%	27.45%
2002	173800000	8.69%	15.79%
2001	159900000	6.53%	6.53%
2000	150100000		

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

2010 2.5% Budget Preparation Worksheet

County of	Union	Municode	2000

Preparation required only if subject to 2.5% Cap Levy

Note: All numbers except Cap Bank Usage and COLA are drawn from the C-Levy Cap Determination workbook. If a Cap addition change is warranted as a result of a budget amendment, please enter it on the C-Levy Cap Determination worksheet. It will then be reflected here.

Allowable County Purpose Tax Before Additional Exceptions per (N.J.S. 40A:4-45.4)	200,041,064.00
Add	
New Construction	1,282,744.52
Debt Service	33,016,872.00
Less Debt Service Revenues Offset by Appropriation	8,087,471.00
Net Debt Service	24,929,401.00
Capital Leases	10,715,664.00
Less Capital Lease Revenues Offset by Appropriation	0.00
Net Capital Leases	10,715,664.00
Deferred Charges to Future Taxation - Unfunded	125,000.00
Emergency Authorizations	0.00
Capital Improvements	4,400,000.00
Matching Funds	1,150,000.00
County Welfare Board	42,799,471.00
Less Welfare Revenue Offset by Appropriation	26,995,582.00
Net County Welfare Board	15,803,889.00
Special School Districts	0.00
Vocational School	4,155,278.00
Out of County Vocational School	15,000.00
County College	12,522,651.00
Less County College 1992 Base	8,995,000.00
Net County College	3,527,651.00
Out of County College	192,000.00
Less Out of County College 1992 Base	275,000.00
Net Out of County College	0.00
911 Emergency Management Services	0.00
Health Insurance	502,027.60
Pension Costs (PERS)	4,914,317.57
Pension Costs (PFRS)	4,611,219.35
0	0.00
0	0.00
0	0.00
0	0.00
0	0.00
Subtotal	276,173,256.03
2008 Cap Bank Utilized*	500,000.00
2009 Cap Bank Utilized*	0.00
COLA Increase Utilized*	0.00
Allowable County Purpose Tax After All Exceptions	276,673,256.03
County Local Purpose Tax per Budget	276,656,170.00

*Can only be added to the extent that the Allowable County Purpose Tax After All Exceptions does not exceed the 4% levy maximum amount to be raised by taxation- County Purpose Tax COLA Increase requires a resolution

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Section C Surplus

As standard operation, based on prior year data, Union County will again use up almost their entire surplus on the expectation that overstated appropriations will replenish the surplus for next year. As a percentage of the budget only Hudson County uses up more and has less left over. With little room for error, escalating appropriations, and a shaky bond market there could be a significant cash crunch if rosy revenue projections do not pan out.

Exhibits Attached:

C2 - C4: Surplus Development for prior three years.

C5: Surplus in all counties (other than Mercer) for 2009

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2008

ASSETS		
Cash and Investments	11101-00	\$47,056,680.54
State Road Aid Allotments Receivable	11102-00	
Receivables with Offsetting Reserves:	xxxxxxx	
Taxes Receivables	11103-00	1,178,450.42
Other Receivables	11106-00	869,058.88
Deferred Charges Required to be in 2009 Budget	11107-00	
Deferred Charges Required to be in Budgets Subsequent to 2008	11108-00	
TOTAL ASSETS	11109-00	\$49,104,189.84
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	21101-00	\$24,984,791.03
Reserves for Receivables	21102-00	2,047,509.30
Surplus	21103-00	22,071,889.51
TOTAL LIABILITIES, RESERVES and SURPLUS	21104-00	\$49,104,189.84

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		2008	2007
Surplus Balance, January 1st	23101-00	\$21,614,282.50	\$23,512,334.82
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2008 100.00% 2007 100.00%)	23102-00	251,657,663.00	238,582,767.00
Delinquent Taxes	23103-00		
Other Revenues and Additions to Income	23104-00	199,205,558.54	183,142,910.88
TOTAL FUNDS	2310500	472,477,504.04	455,238,012.70
EXPENDITURES AND TAX REQUIREMENTS:			
Budget Appropriations	23106-00	450,043,346.75	433,299,850.50
Other Expenditures and Deductions from Income	23110-00	362,267.78	323,879.70
Total Expenditures and Tax Requirements	23111-00	450,405,614.53	433,623,730.20
LESS: Expenditures to be Raised by Future Taxes	23112-00		
Total Adjusted Expenditures and Tax Requirements	23113-00	450,405,614.53	433,623,730.20
Surplus Balance - December 31st	23114-00	\$22,071,889.51	\$21,614,282.50

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2009 Budget

Surplus Balance December 31, 2008	23115-00	\$22,071,889.51
Current Surplus Anticipated in - 2009 Budget	23116-00	18,500,000.00
Surplus Balance Remaining	23117-00	\$3,571,889.51

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2006

ASSETS		
Cash and Investments	11101-00	\$43,400,401.38
State Road Aid Allotments Receivable	11102-00	
Receivables with Offsetting Reserves	xxxxxxx	
Taxes Receivables	11103-00	776,929.04
Other Receivables	11106-00	587,874.51
Deferred Charges Required to be in 2007 Budget	11107-00	
Deferred Charges Required to be in Budgets Subsequent to 2007	11108-00	
TOTAL ASSETS	11109-00	\$44,855,204.91
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	21101-00	\$19,962,935.64
Reserves for Receivables	21102-00	1,404,803.55
Surplus	21103-00	23,527,465.72
TOTAL LIABILITIES, RESERVES and SURPLUS	21104-00	\$44,855,204.91

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		2006	2005
Surplus Balance, January 1st	23101-00	\$25,242,623.97	\$22,206,583.06
Current Revenue on a Cash Basis: Current Taxes			
(Percentage collected 2006 100.00% 2005 100.00%)	23102-00	226,632,767.00	216,332,767.00
Delinquent Taxes	23103-00		
Other Revenue and Additions to Income	23104-00	188,602,148.53	189,607,570.19
TOTAL FUNDS	2310500	436,477,539.50	428,146,920.25
EXPENDITURES AND TAX REQUIREMENTS			
Budget Appropriations	23106-00	414,836,161.26	402,266,452.36
Other Expenditures and Deductions from Income	23110-00	113,912.52	637,843.92
Total Expenditures and Tax Requirements	23111-00	414,950,073.78	402,904,296.28
LESS: Expenditures to be Raised by Future Taxes	23112-00		
Total Adjusted Expenditures and Tax Requirements	23113-00	414,950,073.78	402,904,296.28
Surplus Balance - December 31st	23114-00	\$23,527,465.72	\$25,242,623.97

*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2007 Budget

Surplus Balance December 31, 2006	23115-00	\$23,527,465.72
Current Surplus Anticipated in - 2007 Budget	23116-00	20,550,000.00
Surplus Balance Remaining	23117-00	\$2,977,465.72

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COUNTY	Budget 2009	Surplus 12/31/08	Surplus/ Budget	Surplus 2009	Surplus % Used	Surplus 12/31/09
Atlantic	182,691,186	15,516,611	8.49%	7,750,000	49.95%	7,766,611
Bergen	480,151,928	23,795,824	4.96%	18,951,000	79.64%	4,844,824
Burlington	223,981,474	16,349,126	7.30%	7,555,586	46.21%	8,793,540
Camden	326,428,174	30,859,206	9.45%	19,150,945	62.06%	11,708,261
Cape May	140,438,866	24,210,322	17.24%	12,500,000	51.63%	11,710,322
Cumberland	143,955,456	19,419,192	13.49%	5,400,000	27.81%	14,019,192
Essex	693,480,189	28,274,637	4.08%	18,500,000	65.43%	9,774,637
Gloucester	207,696,862	37,992,505	18.29%	14,278,482	37.58%	23,714,023
Hudson	444,742,254	24,285,914	5.46%	23,800,000	98.00%	485,914
Hunterdon	96,810,911	33,953,505	35.07%	13,000,000	38.29%	20,953,505
Mercer	301,024,590			13,674,811		
Middlesex	392,136,000	16,540,817	4.22%	1,200,000	7.25%	15,340,817
Monmouth	487,500,152	83,648,840	17.16%	44,850,000	53.62%	38,798,840
Morris	298,531,323	40,212,331	13.47%	20,000,000	49.74%	20,212,331
Ocean	354,607,831	46,591,590	13.14%	25,300,000	54.30%	21,291,590
Passaic	395,874,321	18,769,412	4.74%	14,418,102	76.82%	4,351,310
Salem	79,556,774	13,412,224	16.86%	4,756,476	35.46%	8,655,748
Somerset	224,134,212	37,500,016	16.73%	18,180,000	48.48%	19,320,016
Sussex	107,667,916	18,034,700	16.75%	7,898,000	43.79%	10,136,700
Union	442,573,639	22,071,890	4.99%	18,500,000	83.82%	3,571,890
Warren	111,438,748	12,079,100	10.84%	6,250,109	51.74%	5,828,991
TOTAL	6,135,422,806			315,913,511		

Section D Revenues

Revenues exclusive of taxes, grants, and surplus are expected to increase by 2.1% to \$148,521,629 in 2010 from \$145,531,226 realized in 2009. Some examples of too optimistic a forecast:

- Income from Parks and Recreation is expected to jump 40% (from \$4.5 million to \$6.3 million) without any additional facilities beyond archery and a driving range.
- Income from the county clerk's office and realty transfer fees are expected to stay steady despite the deteriorating housing market.

Exhibits Attached:

D2: 2010 Budget Revenue Schedule

D3 - D4: Comparison of Revenues 2010/2009

D5: Revenue history since 2004

D6 - D8: Budgeted revenue for prior three years

D9: Parks revenue since 2004

2010 BUDGET REVENUE SCHEDULE

REVENUE SOURCE	Anticipated 2010	Anticipated 2009	Realized 2009
Surplus Anticipated	\$24,000,000	\$18,500,000	18,500,000 00
Bail Forfeitures	150,000	400,000	84,790 00
Capital Surplus	2,000,000	300,000	300,000 00
County Clerk	3,700,000	3,000,000	3,707,783 02
County College Bonds	1,804,915	2,170,810	2,170,810 00
Debt Service - Open Space	4,132,556	3,938,530	3,938,530 43
Division of Developmental Disabilities (DDD)	21,057,685	22,222,864	22,222,864 00
Division of Economic Assistance (SSI)	1,271,383	1,168,818	1,178,954 00
Division of Mental Health and Hospitals (DMHS)	9,480,583	7,239,885	7,239,885 00
Division of Youth and Family Services (DYFS)	4,706,775	4,675,567	4,675,567 00
Educational Building Aid	150,000	150,000	342,920 00
Franchise Fee - Jersey Gardens	560,000	560,000	560,000 00
Fringe Benefits	2,500,000	2,200,000	2,578,648 50
Grants - State & Federal	20,770,612	48,920,444	48,920,444 00
Indirect Costs	100,000	170,000	100,000 00
Interest on Investments	800,000	1,008,427	676,103 65
Leaf composting	228,000	300,000	212,345 92
NJ Division of Public Welfare	30,612,376	30,186,956	31,082,053 65
Parks & Recreation	6,300,000	5,100,000	4,459,141 48
Peer Grouping - Medicare	2,350,000	2,350,000	2,837,025 11
Realty Transfer Fees	3,000,000	2,500,000	2,836,265 12
Rent - 921 Elizabeth Ave	412,356	-	-
Rental Beds - Juvenile Detention Center	1,600,000	-	-
Reserve for Senal Bonds	-	600,000	600,000 00
Road Permits	120,000	120,000	125,409 74
Runnells Specialized Hospital	40,650,000	38,750,000	41,034,376 03
School Board Elections - Board of Elections	600,000	600,000	541,579 34
School Board Elections - County Clerk	110,000	110,000	142,093 43
Service Fees - Courts	375,000	300,000	373,016 00
Sheriff	2,000,000	1,300,000	1,885,636 16
State Prisoners	2,400,000	2,000,000	4,294,902 65
State Reimbursement - Delaney Hall	3,900,000	3,500,000	3,900,000 00
Surrogate	600,000	475,000	642,579 04
IVD	850,000	850,000	787,946 87
Amount to be raised by taxation	276,656,170	265,056,170	265,056,170.00
TOTAL GENERAL REVENUES	\$469,948,411	\$470,723,471	478,007,840.14

UC Budget Revenue Schedule

Union County Budget Revenue Source	Anticipated 2010	Anticipated 2009	Realized 2009	Change A10/A09	Change A10/R09
Surplus Anticipated	\$24,000,000	\$18,500,000	\$18,500,000	29.73%	29.73%
Bail Forfeitures	\$150,000	\$400,000	\$84,790	-62.50%	76.91%
Capital Surplus	\$2,000,000	\$300,000	\$300,000	566.67%	566.67%
County Clerk	\$3,700,000	\$3,000,000	\$3,707,783	23.33%	-0.21%
County College Bonds	\$1,804,915	\$2,170,810	\$2,170,810	-16.86%	-16.86%
Debt Service – Open Space	\$4,132,556	\$3,938,530	\$3,938,530	4.93%	4.93%
Developmental Disabilities (DDD)	\$21,057,685	\$22,222,864	\$22,222,864	-5.24%	-5.24%
Economic Assistance (SSI)	\$1,271,383	\$1,168,818	\$1,178,954	8.78%	7.84%
Mental Health & Hospitals (DMHS)	\$9,480,583	\$7,239,885	\$7,239,885	30.95%	30.95%
Youth & Family Services (DYFS)	\$4,706,775	\$4,675,567	\$4,675,567	0.67%	0.67%
Educational Building Aid	\$150,000	\$150,000	\$342,920	0.00%	-56.26%
Franchise Fee- Jersey Gardens	\$560,000	\$560,000	\$560,000	0.00%	0.00%
Fringe Benefits	\$2,500,000	\$2,200,000	\$2,578,649	13.64%	-3.05%
Grants – State & Federal	\$20,770,612	\$20,770,612	\$20,770,612	0.00%	0.00%
Indirect Costs	\$100,000	\$170,000	\$100,000	-41.18%	0.00%
Interest on Investments	\$800,000	\$1,008,427	\$676,104	-20.67%	18.32%
Leaf Composting	\$228,000	\$300,000	\$212,346	-24.00%	7.37%
NJ Division of Public Welfare	\$30,612,376	\$30,186,956	\$31,082,054	1.41%	-1.51%
Parks & Recreation	\$6,300,000	\$5,100,000	\$4,459,141	23.53%	41.28%
Peer Grouping – Medicare	\$2,350,000	\$2,350,000	\$2,837,025	0.00%	-17.17%
Realty Transfer Fees	\$3,000,000	\$2,500,000	\$2,836,265	20.00%	5.77%
Rent – 921 Elizabeth Avenue	\$412,356	\$0	\$0		
Rental Beds – Juvenile Detention Center	\$1,600,000	\$0	\$0		
Reserve for Serial Bonds	\$0	\$600,000	\$600,000		
Road Permits	\$120,000	\$120,000	\$125,410	0.00%	-4.31%
Runnells Specialized Hospital	\$40,650,000	\$38,750,000	\$41,034,376	4.90%	-0.94%
School Board Elections-- B of Elections	\$600,000	\$600,000	\$541,579	0.00%	10.79%
School Board Election – County Clerk	\$110,000	\$110,000	\$142,093	0.00%	-22.59%
Service Fees – Courts	\$375,000	\$300,000	\$373,016	25.00%	0.53%
Sheriff	\$2,000,000	\$1,300,000	\$1,885,636	53.85%	6.07%

UC Budget Revenue Schedule

Union County Budget Revenue Source	Anticipated 2010	Anticipated 2009	Realized 2009	Change A10/A09	Change A10/R09
State Prisoners	\$2,400,000	\$2,000,000	\$4,294,903	20.00%	-44.12%
State Reimbursement – Delaney Hall	\$3,900,000	\$3,500,000	\$3,900,000	11.43%	0.00%
Surrogate	\$600,000	\$475,000	\$642,579	26.32%	-6.63%
IVD	\$850,000	\$850,000	\$787,947	0.00%	7.88%
Amount to be raised by taxation	\$276,656,170	\$265,056,170	\$265,056,170	4.38%	4.38%
TOTAL GENERAL REVENUES	\$469,948,411	\$442,573,639	\$449,858,008	6.19%	4.47%

UNION COUNTY REVENUE HISTORY

REVENUE	2010	2009	2008	2007	2006	2005	2004
SURPLUS	24000000	18500000	18500000	20550000	22000000	19000000	16280000
BAILFORF	150000	84790	321093	617602	306890	589261	728877
CAPITALSUR	2000000	300000	750000	0	300000	700000	600000
CLERK	3700000	3707783	3624706	5231754	6072637	6477388	6585184
COLLEGBOND	1804915	2170810	2503281	1116788	1486551	0	1610606
DEBTOPENSP	4132556	3938530	4113821	2023041	2187913	1596345	1250000
DDD	21057685	22222864	18920680	18432293	18183451	15359843	14982503
SSI	1271383	1178954	1139956	1073542	1070452	2795492	2653930
DMHS	9480583	7239885	7971753	8354763	6895430	7272015	6825278
DYFS	4706775	4675567	4431612	4151330	3532682	1000601	989423
EDBUILDAID	150000	342920	125532	136882	158325	165923	185935
JERSEYGARD	560000	560000	560000	560000	560000	560000	560000
FRINGEBENS	2500000	2578649	2258670	2509336	2554969	2394275	1827859
GRANTS	20770612	20770612	20770612	22612612	18690109	22103191	34937892
INDIRECT	100000	100000	100000	100000	227823	298000	100000
INTEREST	800000	676104	1538476	3664227	4339469	2275002	849912
LEAFCOMP	228000	212346	182093	98684	0	0	0
WELFARE	30612376	31082054	27923636	29484138	28084017	25402879	24474066
PARKSREC	6300000	4459141	4903824	4513737	4448618	4433179	4492273
MEDICARE	2350000	2837025	2366622	0	2021537	2211249	1924719
REALTYTRAN	3000000	2836265	4256644	5274253	6239209	6567745	5820395
RENT921ELA	412356	0	0	0	0	0	0
RENTBEDJDC	1600000	0	0	0	0	0	0
RSVSEBOND	0	600000	1000000	500000	167520	1123000	500000
ROADPERMIT	120000	125410	144668	155947	96728	0	83562
RUNNELLS	40650000	41034376	40215744	39711526	38088561	38535922	38768398
SCHELECBOE	600000	541579	1177051	716037	628524	685968	654516
SCHELECCLE	110000	142093	176440	115926	148053	101563	77695
COURTFEES	375000	373016	373015	282060	373045	346388	306639
SHERIFF	2000000	1885636	1703673	1576696	1878687	1871363	1760898
STATEPRIS	2400000	4294903	3195316	5488936	3912105	2685430	2187530
SRDELANEY	3900000	3900000	4000000	800000	0	0	0
SURROGATE	600000	642579	568254	480107	497102	525076	565010
TOWING	0	0	0	0	0	0	0
IVD	850000	787947	804246	726172	2187913	965081	715403

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2008
		2009	2008	
3. SUMMARY OF REVENUES				
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	18,500,000.00	18,500,000.00	18,500,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4, #2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	50,583,164.05	54,055,712.05	54,664,772.81
TOTAL SECTION B: STATE AID	09-001	2,170,810.00	2,503,280.00	2,503,280.62
TOTAL SECTION C: STATE ASSUMPTION OF COSTS OF COUNTY SOCIAL AND WELFARE SERVICES AND PSYCHIATRIC FACILITIES	09-002	35,307,134.00	32,423,530.00	32,464,001.00
TOTAL SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	10-001	20,770,612.00	39,619,899.00	39,619,899.00
TOTAL SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	50,185,748.95	56,005,161.95	51,718,750.82
TOTAL MISCELLANEOUS REVENUES	13-099	159,017,469.00	184,607,583.00	180,970,704.05
4. RECEIPTS FROM DELINQUENT TAXES	15-499			
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	177,517,469.00	203,107,583.00	199,470,704.05
6. AMOUNT TO BE RAISED BY TAXATION- COUNTY PURPOSE TAX	07-190	265,056,170.00	251,657,863.00	251,657,863.00
7. TOTAL GENERAL REVENUES	13-299	442,573,639.00	454,765,246.00	451,128,367.05

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2007
		2008	2007	
3. SUMMARY OF REVENUES				
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	18,500,000.00	20,550,000.00	20,550,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4, #2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	54,055,712.05	58,613,093.00	58,289,479.78
TOTAL SECTION B: STATE AID	09-001	2,503,280.00	1,400,000.00	1,116,787.50
TOTAL SECTION C: STATE ASSUMPTION OF COSTS OF COUNTY SOCIAL AND WELFARE SERVICES AND PSYCHIATRIC FACILITIES	09-002	32,423,530.00	32,014,458.00	32,011,928.00
TOTAL SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	10-001	22,612,612.00	39,800,276.00	39,800,276.00
TOTAL SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	56,005,161.95	44,443,291.00	46,477,581.68
TOTAL MISCELLANEOUS REVENUES	13-099	167,600,296.00	176,271,118.00	177,696,052.96
4. RECEIPTS FROM DELINQUENT TAXES	15-499			
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	186,100,296.00	196,821,118.00	198,246,052.96
6. AMOUNT TO BE RAISED BY TAXATION- COUNTY PURPOSE TAX	07-190	251,657,663.00	238,582,767.00	238,582,767.00
7. TOTAL GENERAL REVENUES	13-299	437,757,959.00	435,403,885.00	436,828,819.96

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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2007	2006	CASH IN 2006
3. SUMMARY OF REVENUES				
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1 SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	20,550,000.00	22,000,000.00	22,000,000.00
2 SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4, #2)	08-102			
3 MISCELLANEOUS REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08-001	58,613,093.00	55,139,802.70	56,257,469.71
TOTAL SECTION B: STATE AID	08-001	1,400,000.00	1,617,160.00	1,486,550.65
TOTAL SECTION C: STATE ASSUMPTION OF COSTS OF COUNTY SOCIAL AND WELFARE SERVICES AND PSYCHIATRIC FACILITIES	09-002	32,014,458.00	29,633,816.00	29,682,015.00
TOTAL SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS	10-001	18,690,109.00	38,282,895.00	38,282,895.00
TOTAL SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08-004	44,443,291.00	43,683,237.30	47,961,070.17
TOTAL MISCELLANEOUS REVENUES	13-089	155,160,951.00	168,356,911.00	173,670,000.53
4 RECEIPTS FROM DELINQUENT TAXES	15-489			
5 SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	13-199	175,710,951.00	190,356,911.00	195,670,000.53
6 AMOUNT TO BE RAISED BY TAXATION- COUNTY PURPOSE TAX	07-190	238,582,767.00	226,632,767.00	226,632,767.01
7 TOTAL GENERAL REVENUES	13-299	414,293,718.00	416,989,678.00	422,302,767.54

UC Parks Revenue

Year	Anticipated	Realized	Difference
2004 Main	4,269,687	4,269,687	0
2004 Add'l	830,313	222,586	-607,727
2004 Total	5,100,000	4,492,273	-607,727
2005 Main	4,850,000	4,433,179	-416,821
2005 Add'l	0	0	0
2005 Total	4,850,000	4,433,179	-416,821
2006 Main	4,433,179	4,433,179	0
2006 Add'l	196,821	15,439	-181,382
2006 Total	4,630,000	4,448,618	-181,382
2007 Main	4,500,000	4,513,737	13,737
2007 Add'l	0	0	0
2007 Total	4,500,000	4,513,737	13,737
2008 Main	4,513,737	4,513,737	0
2008 Add'l	586,263	390,087	-196,176
2008 Total	5,100,000	4,903,824	-196,176
2009 Main	4,513,737	4,459,141	-54,596
2009 Add'l	586,263	0	-586,263
2009 Total	5,100,000	4,459,141	-640,859
2010 Main	6,300,000		
2010 Add'l	0		
2010 Total	6,300,000		

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Section E

Appropriations

Appropriations may be overstated to replenish surplus as is the normal modus operandi in all counties though some reserve their entire savings while others, including Union, develop a remainder that seems to disappear. We have contacted RMAs and the Division of Local Government Services seeking explanations.

The major cost increases came in employee benefits. Pension costs rose to \$23,421,825 in 2010 from \$12,368,143 in 2009 when Union County took the ½ deferral on pension payments. Insurance costs rose to \$55,788,233 in 2010 from \$51,424,753 appropriated in 2009 and this budget item should skyrocket if immediate action is not taken due to the need of the for-profit insurance industry to recoup investment losses from their captive markets.

Exhibits Attached:

E2 - E6: 2010 Budget Schedule

E7 - E9: Budgeted Appropriations for prior three years.

E10 - E19: 2008 Appropriations as reserved for 2009 - Union County

E20: Summary of Appropriations as reserved for 2009 - All Counties

E21: Appropriations with remainders - Union County

2010 Budget Schedule

Department / Division	Salaries	Overtime	Other Expenses	Total Appropriations
General Government				
Freeholders	268,500		90,000	358,500
Annual Audit			182,775	182,775
Other Accounting & Auditing Fees			131,200	131,200
Public Obligations & Contract Pmts			1,466,676	1,466,676
County Manager	720,721		150,000	870,721
Special Studies and Initiatives			800,000	800,000
Parks & Community Renewal				
Director	2,119,410	50,000	885,000	3,054,410
Planning & Community Development	173,952		656,000	829,952
Cultural & Heritage	501,448		8,000	509,448
Golf Operations	1,556,129	130,000	1,935,200	3,621,329
Parks Planning & Environmental Services	518,909			518,909
Information Technologies	1,202,950		1,643,800	2,846,750
Finance:				
Director	255,476		70,000	325,476
Reimbursement	153,355		3,000	156,355
Treasurer	255,906		2,500	258,406
Comptroller	765,854		22,000	787,854
Internal Audit	99,262		2,000	101,262
Administrative Services:				
Director	293,038		118,000	411,038
Motor Vehicles	1,484,649	35,000	3,765,000	5,284,649
Personnel Management & Labor Relations	1,207,126		852,000	2,059,126
Purchasing	651,784		340,000	991,784
County Counsel	1,324,782		525,860	1,850,642
County Adjuster	307,302		6,000	313,302
Clerk of the Board	647,851		250,000	897,851
Advisory Boards			5,500	5,500
Status of Women			500	500
County Clerk	1,775,655	30,000	170,000	1,975,655
County Clerk - Elections	115,184	10,000	593,500	718,684

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2010 Budget Schedule

Department / Division	Salaries	Overtime	Other Expenses	Total Appropriations
Election Board	1,151,250	60,000	1,352,000	2,563,250
County Surrogate	870,974		39,795	910,769
Board of Taxation	254,623		4,000	258,623
Engineering, Land & Facilities Planning			76,500	76,500
Insurance			55,788,233	55,788,233
Printing & Publications			75,000	75,000
Total General Government	18,676,090	315,000	72,010,039	91,001,129
Public Safety				
Sheriff's Office	15,723,580	645,000	408,843	16,777,423
Public Safety				
Director	245,015		5,000	250,015
Weights & Measures	221,934			221,934
Medical Examiner	759,166	50,000	400,000	1,209,166
Consumer Affairs	258,221		4,265	262,486
Emergency Management	487,551	5,000	324,574	817,125
Health	93,600		96,000	189,600
Police	6,622,628	721,000	248,000	7,591,628
Department of Corrections	24,238,024	6,100,000	13,017,040	43,355,064
County Prosecutor	19,138,452	500,000	785,000	20,423,452
Soil Conservation			24,157	24,157
Total Public Safety	67,788,171	8,021,000	15,312,879	91,122,050

2010 Budget Schedule

Department / Division	Salaries	Overtime	Other Expenses	Total Appropriations
Operational Services				
Engineering, Public Works & Facilities Management				
Director	34,689		28,000	62,689
Facilities Management	6,166,020	80,000	8,230,000	14,476,020
Public Works	1,505,335	50,000	40,000	1,595,335
Park Maintenance	2,484,731	275,000	450,000	3,209,731
Flood Control			16,418	16,418
Total Operational Services	10,190,775	405,000	8,764,418	19,360,193
Health & Welfare				
Runnells Specialized Hospital	27,500,000	2,750,000	7,549,338	37,799,338
Children's Hospital			39,200	39,200
Adult Diagnostic Center			9,000	9,000
Psychiatric Treatment			5,000	5,000
Geriatric Center			48,000	48,000
Medicare Peer Grouping			2,033,000	2,033,000
Division of Youth & Family Services (DYFS)			4,706,775	4,706,775
Mental Health Services (DMHS)			13,432,532	13,432,532
Division of Developmental Disabilities (DDD)			21,057,685	21,057,685
Human Services.				
Director	522,136		2,060,226	2,582,362
Juvenile Detention	4,064,304	500,000	1,402,200	5,966,504
Aging	282,156		897,012	1,179,168
Planning	389,430		5,500	394,930
Youth Services	797,391		104,200	901,591
Social Services	29,233,241		8,401,841	37,635,082
Total Health & Welfare	62,788,658	3,250,000	61,751,509	127,790,167

2010 Budget Schedule

Department / Division	Salaries	Overtime	Other Expenses	Total Appropriations
Education				
Superintendent of Schools	297,962		12,500	310,462
Extension Service	208,582		110,000	318,582
Vocational Schools			4,155,278	4,155,278
Community College System			12,522,651	12,522,651
Out of County College & Vo-Tech			207,000	207,000
Scholarship Program			375,000	375,000
Educational Services			70,000	70,000
Total Education	506,544	-	17,452,429	17,958,973
Unclassified				
Sick Leave Payment			250,000	250,000
Prior Years Bills			13,975	13,975
Utilities			10,108,800	10,108,800
Salary Adjustment	4,011,299			4,011,299
Contractual obligations health benefits			3,721,851	3,721,851
Total Unclassified	4,011,299	-	14,094,626	18,105,925
State & Federal Programs				
State & Federal Grants			20,770,612	20,770,612
Hard Cash Match			1,150,000	1,150,000
Total State and Federal Programs		-	21,920,612	21,920,612
CONTINGENT			50,000	50,000
Capital Improvements				
Capital Improvement Fund			3,300,000	3,300,000
Road Resurfacing			1,100,000	1,100,000
Total Capital Improvements		-	4,400,000	4,400,000

2010 Budget Schedule

Department / Division	Salaries	Overtime	Other Expenses	Total Appropriations
COUNTY DEBT SERVICE			43,732,537	43,732,537
Expenditures				
Deferred Charges				
Future Taxation - Unfunded			125,000	125,000
Statutory Expenditures				
P E R S			11,502,642	11,502,642
Pension - DCRP			175,000	175,000
Social Security			11,700,000	11,700,000
Unemployment			250,000	250,000
Sheriff's Pension Fund				
Police & Fire Retirement			10,754,183	10,754,183
Total Statutory Expenditures	-	-	34,381,825	34,381,825
TOTAL APPROPRIATIONS	\$ 163,961,537	\$ 11,991,000	\$ 293,995,874	\$ 469,948,411

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS SUMMARY OF APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2008	
		FOR 2009	FOR 2008	FOR 2008 BY EMERGENCY APPROPRIATION	TOTAL FOR 2008 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS:	XXXXXXX						
SUBTOTAL OPERATIONS	34-200	348,585,435.00	340,243,300.00		340,143,300.00	327,246,639.67	8,771,659.55
PUBLIC & PRIVATE PROGS OFFSET BY REVS	40-999	21,920,612.00	40,769,899.00		40,769,899.00	40,568,151.00	51,748.00
(B) CONTINGENT	35-270	50,000.00	50,000.00		50,000.00		50,000.00
TOTAL OPERATIONS INCLUDING CONTINGENT	34-201	370,556,047.00	381,063,199.00		380,963,199.00	367,814,790.67	8,873,407.55
(C) CAPITAL IMPROVEMENTS	44-999	2,900,000.00	2,600,000.00		2,600,000.00	2,600,000.00	
(D) TOTAL DEBT SERVICE	45-999	42,895,709.00	42,820,000.00		42,820,000.00	42,473,101.63	
							XXXXXXXXXX
(E) (1) TOTAL DEFERRED CHARGES	46-999	125,440.00	124,989.00	XXXXXXXXXXXX	124,999.00	124,999.00	XXXXXXXXXXXX
(2) TOTAL STATUTORY EXPENDITURES	36-899	28,096,443.00	28,157,048.00		28,257,048.00	27,775,104.24	381,943.76
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES- COUNTY	34-209	28,221,883.00	28,282,047.00		28,382,047.00	27,900,103.24	381,943.76
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT	46-885			XXXXXXXXXXXX			XXXXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS	34-498	442,573,639.00	454,785,248.00		454,785,246.00	440,787,995.44	9,255,351.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS SUMMARY OF APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2006	
		FOR 2007	FOR 2006	FOR 2006 BY EMERGENCY APPROPRIATION	TOTAL FOR 2006 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS	XXXXXX						
SUBTOTAL OPERATIONS	34-200	328,126,640.00	317,085,218.00		317,085,218.00	308,812,485.50	7,272,720.50
PUBLIC & PRIVATE PROGS OFFSET BY REVS	40-899	19,840,109.00	39,432,895.00		39,432,895.00	39,179,124.00	253,771.00
(B) CONTINGENT	35-270	50,000.00	50,000.00		50,000.00		50,000.00
TOTAL OPERATIONS INCLUDING CONTINGENT	34-201	349,018,749.00	356,568,113.00		356,568,113.00	347,991,609.50	7,576,491.50
(C) CAPITAL IMPROVEMENTS	44-899	2,800,000.00	2,800,000.00		2,800,000.00	2,800,000.00	
(D) TOTAL DEBT SERVICE	45-999	40,537,688.00	37,857,275.00		37,857,275.00	36,783,770.20	
							XXXXXXXXXXXX
(E) (1) TOTAL DEFERRED CHARGES	46-899			XXXXXXXXXXXX			XXXXXXXXXXXX
(2) TOTAL STATUTORY EXPENDITURES	36-999	21,937,281.00	19,764,290.00		19,764,290.00	18,796,433.10	887,856.90
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES - COUNTY	34-209	21,937,281.00	19,764,290.00		19,764,290.00	18,796,433.10	887,856.90
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT	46-885			XXXXXXXXXXXX			XXXXXXXXXXXX
9 TOTAL GENERAL APPROPRIATIONS	34-498	414,293,718.00	416,989,678.00		416,989,678.00	406,371,612.80	8,464,348.46

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Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C - D	2009 Reserved	2009 Remainder
County Manager	Salaries	673,605	644,958	28,647	28,647	0
	Special Studies & Initiatives	800,000	800,000	0	0	0
	Miscellaneous	150,000	62,317	87,683	87,683	0
Freeholders	Salaries	274,500	268,501	5,999	5,999	0
	Annual Audit	169,950	169,950	0	0	0
	Other Accounting	122,850	122,850	0	0	0
	Miscellaneous	90,000	48,333	41,667	41,667	0
Clerk of the Board	Salaries	759,653	756,996	2,657	2,657	0
	Miscellaneous	95,000	79,630	15,370	15,370	0
	Advisory Boards	5,500	25	5,475	5,475	0
	Staus of Women Adv Board	500	495	5	5	0
County Clerk	Salaries	1,787,498	1,763,303	24,195	24,195	0
	Other Expenses	170,000	136,880	33,120	33,120	0
Board of Elections	Salaries	1,604,796	1,402,922	201,874	51,874	150,000
	Other Expenses	2,050,000	1,861,006	188,994	88,994	100,000
Elections (Clerk)	Salaries	217,345	186,552	30,793	30,793	0
	Other Expenses	641,000	616,109	24,891	24,891	0
Finance Director	Salaries	252,336	248,688	3,648	3,648	0
	Other Expenses	70,000	58,067	11,933	11,933	0
Ch. 243 Fin. Adm. Reimbursement	Other Expenses	866,676	358,467	508,209	208,209	300,000
	Salaries	148,441	146,862	1,579	1,579	0
Treasurer	Other Expenses	3,000	1,300	1,700	1,700	0
	Salaries	304,266	301,309	2,957	2,957	0
Comptroller	Other Expenses	2,500	50	2,450	2,450	0
	Salaries	929,070	902,684	26,386	26,386	0
	Other Expenses	22,000	21,805	195	195	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C - D	2009 Reserved	2009 Remainder
Internal Audit	Salaries	143,195	128,426	14,769	14,769	0
	Other Expenses	2,000	0	2,000	2,000	0
County Counsel	Salaries	1,215,664	1,153,379	62,285	32,285	30,000
	Other Expenses	525,860	503,515	22,345	22,345	0
County Adjuster	Salaries	349,593	344,666	4,927	4,927	0
	Other Expenses	6,000	4,190	1,810	1,810	0
Director Adm Svcs	Salaries	289,321	284,612	4,709	4,709	0
	Other Expenses	118,000	104,794	13,206	13,206	0
Motor Vehicles	Salaries	1,668,256	1,601,935	66,321	16,321	50,000
	Other Expenses	4,215,000	4,025,803	189,197	189,197	0
Personnel/Labor	Salaries	1,158,214	1,151,304	6,910	6,910	0
	Other Expenses	852,000	716,119	135,881	135,881	0
Purchasing	Salaries	757,443	741,590	15,853	15,853	0
	Other Expenses	300,000	293,120	6,880	6,880	0
Board of Taxation	Salaries	249,270	222,408	26,862	26,862	0
	Other Expenses	4,000	3,791	209	209	0
Surrogate	Salaries	850,398	819,929	30,469	30,469	0
	Other Expenses	39,795	22,764	17,031	17,031	0
Engineering, L&F	Salaries	1,150,722	848,748	301,974	101,974	200,000
	Other Expenses	76,500	63,484	13,016	13,016	0
Parks Director	Salaries	200,489	198,522	1,967	1,967	0
	Other Expenses	45,000	43,097	1,903	1,903	0
Planning/CommDev	Salaries	237,689	234,773	2,916	2,916	0
	Other Expenses	671,000	655,002	15,998	15,998	0
Cultural/Heritage	Salaries	260,195	258,017	2,178	2,178	0
	Other Expenses	8,000	6,501	1,499	1,499	0
Information Tech	Salaries	1,554,483	1,548,970	5,513	5,513	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C – D	2009 Reserved	2009 Remainder
	Other Expenses	1,625,213	1,589,681	35,532	35,532	0
Park Maintenance	Salaries	1,514,652	1,419,237	95,415	95,415	0
	Other Expenses	1,875,000	1,854,183	20,817	20,817	0
Golf Operations	Salaries	2,109,683	2,047,450	62,233	12,233	50,000
Planning/Environ.	Salaries	4,664,337	4,563,405	100,932	25,932	75,000
Printing	Printing	75,000	49,300	25,700	25,700	0
Insurance	Group Insurance	30,724,000	30,082,524	641,476	141,476	500,000
	Surety Bond	12,800	6,310	6,490	6,490	0
	Other Insurance	9,451,421	7,389,096	2,062,325	2,062,325	0
	Medicare	20,000	0	20,000	20,000	0
	Prescription Plan	9,100,000	8,983,434	116,566	116,566	0
	Dental	1,100,000	877,469	222,531	222,531	0
	Disability	270,000	270,000	0	0	0
Sheriff	Salaries	15,449,356	15,383,560	65,796	65,796	0
	Other Expenses	418,843	230,768	188,075	188,075	0
Public Safety Dr.	Salaries	271,032	261,714	9,318	9,318	0
	Other Expenses	5,000	888	4,112	4,112	0
Weights & Measures	Salaries	202,105	184,105	18,000	18,000	0
Corrections Division	Salaries	11,162,829	11,062,594	100,235	100,235	0
	Other Expenses	5,700,840	5,112,492	588,348	588,348	0
Consumer Affairs	Salaries	239,975	221,108	18,867	18,867	0
	Other Expenses	4,265	2,265	2,000	2,000	0
Medical Examiner	Salaries	756,679	727,072	29,607	29,607	0
	Other Expenses	350,000	249,019	100,981	100,981	0
Emergency Mgmt.	Salaries	385,931	378,561	7,370	7,370	0
	Other Expenses	239,574	238,980	594	594	0
Police	Salaries	7,010,615	6,977,682	32,933	32,933	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C - D	2009 Reserved	2009 Remainder
	Other Expenses	223,000	221,931	1,069	1,069	0
Health	Salaries	183,553	172,483	11,070	11,070	0
	Other Expenses	46,000	15,677	30,323	30,323	0
Prosecutor	Salaries	18,557,562	18,053,395	504,167	284,167	220,000
	Other Expenses	785,000	690,594	94,406	94,406	0
Soil Conservation Corrections Dept.	Contribution	21,961	21,961	0	0	0
	Salaries	17,215,412	16,735,750	479,662	229,662	250,000
	Other Expenses	6,575,160	6,001,043	574,117	174,117	400,000
Public Works Dir.	Salaries	65,220	62,440	2,780	2,780	0
	Other Expenses	28,000	5,438	22,562	22,562	0
Public Works Divis.	Salaries	1,095,790	1,077,855	17,935	17,935	0
	Other Expenses	37,000	36,778	222	222	0
Facilities Mgmt.	Salaries	5,299,481	5,239,720	59,761	59,761	0
	Other Expenses	8,000,000	7,956,966	43,034	43,034	0
Flood Control Crippled Children Runnells	Contribution	22,455	19,201	3,254	3,254	0
	Salaries	39,200	39,200	0	0	0
	Salaries	29,175,910	28,879,752	296,158	296,158	0
	Other Expenses	7,500,000	7,017,726	482,274	232,274	250,000
Adult Diagnostic Psychiatric Treat. Patients in State Inst. Patients in State Inst. Patients in State Inst. DYFS Human Services Dir. Division of Aging	Other Expenses	9,000	0	9,000	9,000	0
	Other Expenses	5,000	0	5,000	5,000	0
	Mental Diseases	9,720,832	9,687,513	33,319	33,319	0
	Mentally Retarded	18,920,680	18,920,680	0	0	0
	Geriatric Center	48,000	48,000	0	0	0
	Salaries	4,431,612	4,431,612	0	0	0
	Salaries	5,167,796	5,070,335	97,461	97,461	0
	Other Expenses	2,441,000	2,330,569	110,431	110,431	0
	Salaries	224,289	222,829	1,460	1,460	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C - D	2009 Reserved	2009 Remainder
	Other Expenses	770,204	753,739	16,465	16,465	0
Youth Services	Salaries	908,293	658,735	249,558	99,558	150,000
	Other Expenses	101,100	92,538	8,562	8,562	0
	Relocation Detainees	135,000	112,512	22,488	22,488	0
Social Services	Salaries	28,508,181	27,024,641	1,483,540	483,540	1,000,000
	Other Expenses	7,997,991	7,587,107	410,884	10,884	400,000
Planning	Salaries	408,234	338,435	69,799	69,799	0
	Other Expenses	3,500	1,656	1,844	1,844	0
Social Services	Medicare Peer Group	2,033,000	2,033,000	0	0	0
School Super	Salaries	290,504	284,954	5,550	5,550	0
	Other Expenses	12,500	6,702	5,798	5,798	0
Vo-Tech		4,034,250	4,034,250	0	0	0
Ext. Svc. Agri. 4H	Salaries	250,627	248,889	1,738	1,738	0
	Other Expenses	110,000	83,844	26,156	26,156	0
County College Scholarship Program		12,522,651	12,522,651	0	0	0
Reimb. Out-of-Cty		425,000	244,650	180,350	180,350	0
Ed. Services	CC & Vo-Tech	207,000	95,092	111,908	111,908	0
Unclassified	Commission	70,000	70,000	0	0	0
Sick Leave	Prior Year Bills	18,629	18,629	0	0	0
Retiree Benefits	Payment	250,000	60,000	190,000	190,000	0
Utilities	Contractual	2,100,000	1,800,000	300,000	300,000	0
Grants		9,250,000	9,112,746	137,254	137,254	0
	Matching Funds	201,748	0	201,748	51,748	150,000
	Office on Aging	58,000	58,000	0	0	0
	Older Americans Act	3,504,031	3,504,031	0	0	0
	Match	64,853	64,853	0	0	0
	Paratransit - Old & HC	142,524	142,524	0	0	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C - D	2009 Reserved	2009 Remainder
	Match	30,955	30,955	0	0	0
	UASI Fire Decont.	7,000	7,000	0	0	0
	Paratransit - Medical	500,000	500,000	0	0	0
	Home Health Care	100,000	100,000	0	0	0
	Planning Advisory Coun	80,663	80,663	0	0	0
	Match	15,900	15,900	0	0	0
	Comm Svces. Block	817,249	817,249	0	0	0
	Comm Care - Elderly	469,725	469,725	0	0	0
	Match	204,098	204,098	0	0	0
	Drunk Driver	150,000	150,000	0	0	0
	Right to Know Project	16,401	16,401	0	0	0
	Transport Asst.	1,997,201	1,997,201	0	0	0
	Jail Diversion Pilot	66,950	66,950	0	0	0
	Alcohol Program	949,083	949,083	0	0	0
	Match	200,000	200,000	0	0	0
	Senior Health Ins.	18,300	18,300	0	0	0
	HS Family Court	250,246	250,246	0	0	0
	State/Comm Partners	447,622	447,622	0	0	0
	UASI FY06	4,800	4,800	0	0	0
	Children's Justice Act	9,000	9,000	0	0	0
	Senior Farmers Mrkt	3,000	3,000	0	0	0
	Personal Attendant	902,187	902,187	0	0	0
	Ryan White Emerg.	2,101,129	2,101,129	0	0	0
	Alcohol & Drug Abuse	609,658	609,658	0	0	0
	Homeless Assistance	643,705	643,705	0	0	0
	Supportive Housing	2,985,020	2,985,020	0	0	0
	Traffic Signs	1,006,000	1,006,000	0	0	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C - D	2009 Reserved	2009 Remainder
	Veterans Paratransit	12,000	12,000	0	0	0
	Juvenile Accountability	51,596	51,596	0	0	0
	Match	5,733	5,733	0	0	0
	Council on the Arts	144,728	144,728	0	0	0
	Match	42,310	42,310	0	0	0
	Law Officers Training	32,095	32,095	0	0	0
	UASI FY07	8,440	8,440	0	0	0
	Env. Health Act	258,632	258,632	0	0	0
	LIHEAP CWA	32,008	32,008	0	0	0
	Help America Vote	19,138	19,138	0	0	0
	FY08 Homeland Sec.	1,409,861	1,409,861	0	0	0
	Solid Waste Services	335,310	335,310	0	0	0
	Comm. Care Eld/Disab	300,000	300,000	0	0	0
	Body Armor	25,047	25,047	0	0	0
	Body Armor - Unapp.	35,166	35,166	0	0	0
	State Incentive Program	601,239	601,239	0	0	0
	Paris Grant	184,100	184,100	0	0	0
	Chemical Buffer Zone	44,600	44,600	0	0	0
	Union County Alliance	31,250	31,250	0	0	0
	Route 27 Corridor	36,000	36,000	0	0	0
	Match	9,000	9,000	0	0	0
	JARC Jobs A. & Rev C.	102,495	102,495	0	0	0
	Match	102,495	102,495	0	0	0
	JACC Care Givers	40,000	40,000	0	0	0
	Assisted Living	150,000	150,000	0	0	0
	Caregivers Assit.	50,000	50,000	0	0	0
	Subregional Transp	78,867	78,867	0	0	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C - D	2009 Reserved	2009 Remainder
	Match	19,717	19,717	0	0	0
	Work First NJ	5,165,356	5,165,356	0	0	0
	Workforce Learning	243,078	243,078	0	0	0
	Workforce Invest. JTPA	11,446	11,446	0	0	0
	Workforce Invest. WIB	10,000	10,000	0	0	0
	Workforce Invest. Act	2,873,836	2,873,836	0	0	0
	Workforce Invest. Disab	11,862	11,862	0	0	0
	Workforce IA Summer	125,231	125,231	0	0	0
	Workforce Dev. Partner	71,222	71,222	0	0	0
	Mental Health	6,000	6,000	0	0	0
	Medical Reserve Corp.	5,000	5,000	0	0	0
	Megan's Law	15,261	15,261	0	0	0
	Match	5,087	5,087	0	0	0
	Sexual Ass. Nurse Esam	61,350	61,350	0	0	0
	Match	15,337	15,337	0	0	0
	Court/SHARE Match	26,000	26,000	0	0	0
	Stop Violence vs. Women	35,653	35,653	0	0	0
	Respite Care	341,966	341,966	0	0	0
	Respite Care - Income	25,000	25,000	0	0	0
	Clean Communities	35,759	35,759	0	0	0
	Green Communities	3,000	3,000	0	0	0
	Historical Commission	83,830	83,830	0	0	0
	Match	40,000	40,000	0	0	0
	State Fac. Education Act	126,000	126,000	0	0	0
	Sexual Ass. Rape Care	58,278	58,278	0	0	0
	Rape Care Services	97,165	97,165	0	0	0
	UC Allied Services	243,668	243,668	0	0	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C - D	2009 Reserved	2009 Remainder
	Safety -Broad/Summit	369,639	369,639	0	0	0
	911 Coordinator	25,000	25,000	0	0	0
	Child Passenger Safety	74,500	74,500	0	0	0
	USDA	26,933	26,933	0	0	0
	High Crash Area	10,726	10,726	0	0	0
	Match	7,141	7,141	0	0	0
	Newark Alliance	60,000	60,000	0	0	0
	Maritime Fire Training	30,000	30,000	0	0	0
	Housing People with AIDS	275,000	275,000	0	0	0
	Lead Hazard Control	4,375,202	4,375,202	0	0	0
	Insurance Fraud Reimb.	250,000	250,000	0	0	0
	Mercer County Supportive	266,332	266,332	0	0	0
	Project Safe Neighborhood	48,936	48,936	0	0	0
	Gang & Narcotics	130,215	130,215	0	0	0
	Match	130,215	130,215	0	0	0
	Local Info. Network	586,128	586,128	0	0	0
	Victim Witness Advocacy	189,282	189,282	0	0	0
	Match	29,411	29,411	0	0	0
	Urban Area Security	598,567	598,567	0	0	0
	Special Initiative & Transp.	573,842	573,842	0	0	0
	UC Auto Theft	257,570	257,570	0	0	0
Contingent		50,000	0	50,000	50,000	0
Capital Improvement	Fund	1,500,000	1,500,000	0	0	0
Road Resurfacing		1,100,000	1,100,000	0	0	0
Bond Principal	County College	2,204,500	2,204,500	0	0	0
	County College - State Aid	672,500	672,500	0	0	0
	Vocational School	1,500,000	1,500,000	0	0	0

Department	Budget Item	Total App Modified Transfers	2008 Paid or Charged	2008 Difference C – D	2009 Reserved	2009 Remainder
	Other Bonds	12,470,000	12,470,000	0	0	0
Interest on Bonds	County College	404,068	404,068	0	0	0
	County College – State Aid	22,430	22,430	0	0	0
	Vocational School	812,275	812,275	0	0	0
	Other Bonds	9,653,970	9,644,015	9,955	0	9,955
Interest on Notes		3,959,792	3,947,917	11,875	0	11,875
Lease to UCIA – Debt	UCIA	9,112,114	8,961,072	151,042	0	151,042
	UCIA State Aid Coll Bonds	1,808,351	1,808,351	0	0	0
Dam Restoration Loan	Principal and Interest	200,000	25,974	174,026	0	174,026
Deferred Charges	Future Taxation	124,999	124,999	0	0	0
Statutory Expenditures	Public Emp. Pension	7,130,437	7,105,037	25,400	25,400	0
	Social Security	11,300,000	11,140,535	159,465	159,465	0
	Unemployment Comp.	168,300	50,000	118,300	118,300	0
	Sheriff Pension	150,000	45,484	104,516	4,516	100,000
	Police/Firemen's Pension	9,483,311	9,433,311	50,000	50,000	0
	Defined Contribution	25,000	737	24,263	24,263	0
TOTAL		454,765,246	440,787,989	13,977,257	9,255,359	4,721,898
Operations		340,143,300	327,246,633	12,896,667	8,771,667	4,125,000
Grants		40,769,899	40,568,151	201,748	51,748	150,000
Contingent		50,000	0	50,000	50,000	0
Capitol Improvements		2,600,000	2,600,000	0	0	0
Total Debt Service		42,820,000	42,473,102	346,898	0	346,898
Total Deferred Charges		28,382,047	27,900,103	481,944	381,944	100,000

	2008 Total App. As Modified	2008 Paid or Charged	2008 Difference B – C	2009 Reserved	2009 Remainder
Atlantic	201,077,821	197,432,603	3,645,218	3,621,853	23,365
Bergen	483,638,782	469,991,193	13,647,589	8,492,826	5,154,763
Burlington	248,533,811	244,205,537	4,328,274	4,245,057	83,217
Camden	368,282,442	345,438,433	22,844,009	15,223,373	7,620,636
Cape May	139,683,214	134,326,970	5,356,244	5,356,244	0
Cumberland	158,865,419	152,595,440	6,269,979	6,269,979	0
Essex	720,480,560	702,271,452	18,209,108	9,760,819	8,448,289
Gloucester	207,970,157	198,794,207	9,175,950	8,609,405	566,545
Hudson	449,066,500	441,643,961	7,422,539	4,222,338	3,200,201
Hunterdon	100,732,682	93,067,030	7,665,652	7,035,067	630,585
Mercer	292,809,055	288,125,592	4,683,463	3,877,028	806,435
Middlesex	417,525,244	409,313,384	8,211,860	7,734,857	477,003
Monmouth	498,848,289	484,870,147	13,978,142	13,974,235	3,907
Morris	308,948,898	290,450,397	18,498,501	18,498,485	16
Ocean	375,514,391	363,119,156	12,395,235	11,857,321	537,914
Passaic	430,083,411	408,427,927	21,655,484	18,246,069	3,409,415
Salem	86,246,034	79,257,874	6,988,160	6,529,658	458,502
Somerset	262,574,505	254,226,374	8,348,131	8,348,114	17
Sussex	107,848,203	104,997,964	2,850,239	2,849,031	1,208
Union	454,765,246	440,787,995	13,977,251	9,255,351	4,721,900
Warren	116,028,792	110,704,698	5,324,094	5,324,094	0
TOTAL	6,429,523,456	6,214,048,334	215,475,122	179,331,204	36,143,918

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Department	Budget Item	Total App. As Modified Transfers	2008 Paid or Charged	2008 Difference C – D	2009 Reserved	2009 Remainder
Board of Elections	Salaries	1,604,796	1,402,922	201,874	51,874	150,000
	Other Expenses	2,050,000	1,861,006	188,994	88,994	100,000
Ch. 243 Fin. Adm.	Other Expenses	866,676	358,467	508,209	208,209	300,000
County Counsel	Salaries	1,215,664	1,153,379	62,285	32,285	30,000
Motor Vehicles	Salaries	1,668,256	1,601,935	66,321	16,321	50,000
Engineering, L&F	Salaries	1,150,722	848,748	301,974	101,974	200,000
Golf Operations	Salaries	2,109,683	2,047,450	62,233	12,233	50,000
Planning/Environ.	Salaries	4,664,337	4,563,405	100,932	25,932	75,000
Insurance	Group Insurance	30,724,000	30,082,524	641,476	141,476	500,000
Prosecutor	Salaries	18,557,562	18,053,395	504,167	284,167	220,000
Corrections Dept.	Salaries	17,215,412	16,735,750	479,662	229,662	250,000
	Other Expenses	6,575,160	6,001,043	574,117	174,117	400,000
Runnells	Other Expenses	7,500,000	7,017,726	482,274	232,274	250,000
Youth Services	Salaries	908,293	658,735	249,558	99,558	150,000
Social Services	Salaries	28,508,181	27,024,641	1,483,540	483,540	1,000,000
	Other Expenses	7,997,991	7,587,107	410,884	10,884	400,000
Grants	Matching Funds	201,748	0	201,748	51,748	150,000
Interest on Bonds	Other Bonds	9,653,970	9,644,015	9,955	0	9,955
Interest on Notes		3,959,792	3,947,917	11,875	0	11,875
Lease to UCIA – Debt	UCIA	9,112,114	8,961,072	151,042	0	151,042
Dam Restoration Loan	Principal and Interest	200,000	25,974	174,026	0	174,026
Statutory Expenditures	Sheriff Pension	150,000	45,484	104,516	4,516	100,000
TOTAL		156,594,357	149,622,695	6,971,662	2,249,764	4,721,898

Section F Recommendations

Cut questionable expenses:

- **Lobbying services** of \$240,500
- **Legal Services** to limit the use of outside counsel
- **Advertising** including the elimination of the UC Directions newsletter
- **Refreshments** - \$60,665 were spent in 2009 for catering meetings. \$15,759 was spent for bottled water. This does not include petty cash receipts for department heads and constitutional officers. About a quarter of this is for refreshments for freeholder meetings which generally last about an hour.
- **Vehicles** – In 2009 Union County purchased Ford Escape Hybrid Limiteds (base price \$26,231) with extras like the Limited Package (\$2,230), side steps (\$625) and top of the line voice activated navigation systems (\$2,131). These expenditures along with a review of the 24/7 vehicle assignments show abuse of privileges and a disrespect of the taxpayer. An honest assessment should be made eliminating patronage in the form of car keys and excess vehicles should be sold. No vehicles should be used for personal use.
- **Marketing and creative consulting** – The Strategic Media Group has had a long-standing annual contract to act as creative consultants and this should stop immediately. OPRA requests have not turned up any tangible evidence of work provided. This , along with the county's extensive staff retained for marketing and public information is redundant and wasteful.
- **Golf Expansion** – Making Galloping golf course ‘world-class’ is foolish and unjustifiable in this economic environment.
- **Musicfest** and the estimated \$1.5 million cost associated with it should be purged. It is an embarrassment to have this bacchanalia of government waste being the signature event for the county.

Section F Recommendations

Explore ways to cut **insurance** costs including self-insuring with other governmental bodies. The increase to \$55 million (32% of payroll) must be stemmed since the private insurance industry will be looking to recoup losses in their investment portfolio through what they believe are their captive markets.

Do not collect the **Open Space trust fund** tax. Morris County reduced this tax last year and other counties are following suit. The \$11.5 million savings to residents will be much more welcome than buying up more of Clark.

Take away blackberries, home internet service, and county cars from employees who do not have an essential need to have them.

Exhibits Attached:

F3 - F5: Questionable Expense Items: \$4,066,156

F6 - F11: Proposed Cuts: \$20,387,167

UC Questionable Spending 2009

Paid To	Reason	Amount
Access Systems, Inc.	Consulting	\$34,205
Across the River, LLC	Muscifest promotion	\$17,500
Algrave Restaurant	Refreshment	\$1,681
ASCAP	License Fee	\$4,631
Audio Digest Foundation	Subscription Renewal	\$800
Bagel Chateau of Westfield	Blanket – Catering	\$788
Bally's Park Place	Reservation	\$1,200
Barnes & Noble	Blanket – Legal Material	\$582
Bauch, Zucker & Hatfield	Legal Services	\$230,861
Beinstein Baking Co.	Refreshment for FH meetings	\$829
Ben Shaffer & Associates	Volleyball System	\$3,517
Benvenuti Catering	Catering	\$2,361
Bevan, Mosca, Giuditta	Lobbying Services	\$60,000
Brownstein Booth	Legal Services	\$6,656
C. H. Robinson Worldwide	Professional Services	\$435
Capri Inst. Of Hair Design	Training	\$1,280
Caruso Excavating	Ash Brook Irrigation System	\$673,449
Central Jersey Legal Svcs.	Legal Assistance	\$164,085
Charleston Mills House	Hotel Accommodation	\$743
Coffee Distributing Corp.	Refreshment Rental	\$911
Conventus Labor Consult	Labor/Management Relations	\$76,163
Cooper Wheelock, Inc.	Software	\$135,000
Coppola Ristorante	Refreshment	\$251
Costa's Ristorante	Refreshment	\$1,761
Courier News	Ads	\$1,605
Creative Catering	Catering	\$1,137
Dara's Caterers	Refreshment	\$2,924
Davenport Hotel	Reservation	\$2,658
DeCotiis, Fitzpatrick	Legal Services	\$64,432
DiCosmo's Italian Deli	Refreshment	\$616
El Especialito	Ads	\$10,544
Gann Law Books		\$25,719
Garden Restaurant	Meeting refreshments	\$431
Garrubbo, Capece,..	Specialized Legal Services	\$27,038
Grand Hotel	Cape May Conference	\$2,324
Greenleaf Landscape	Lawn Maintenance	\$26,325
ICLE	Law Books	\$659
Idearc Media Corp	Yellow Page Ads	\$8,631
Improvement Authority	Administrative Support	\$75,000

UC Questionable Spending 2009

Paid To	Reason	Amount
Intervention Strategies	Provide Employee Assistance	\$57,120
Janus Solutions	Grant writing & consulting	\$43,000
J L Caterers	Catering Services	\$3,961
Juris Publishing	Law Books	\$541
Keller & Fitzpatrick	Professional Services contract	\$7,560
Kids Guide	Advertising	\$185
K-News Co.	Subscription	\$1,325
Edward Kologi	Legal Services	\$67,134
Krevsky, Silber, Brown Bergen	Legal Services	\$3,825
La Voz	Legal Ads	\$46,140
LaCorte Bundy & Varady	Legal Services	\$43,129
Lacreat	Registration for Spokane, WA	\$2,400
Lorman Educational	Law Books	\$1,555
My Innerview, Inc.	Survey of Residents	\$4,500
Napoli Deli	Refreshment	\$2,850
NJ Association of Counties		\$15,749
NJ Law Journal	Subscription	\$8,551
Palumbo & Renaud	Legal Services	\$57,955
Paper Mill Playhouse	Ticket – The Full Monty	\$100
Pino Consulting Group	Cost Allocation Plan?	\$68,855
RBA Engineering	Route 27 Corridor Study	\$163,199
Roth Horowitz	Specialized Legal Services	\$38,401
Ruderman & Glickman	Specialized Legal Services	\$127,144
S&G	Refreshment for FH meetings	\$1,245
Schwartz, Simon Edelstein	Legal Services	\$122,751
Shop Rite	gift cards	\$1,400
Smith Motor Company	Rental Payment	\$300,000
Star Ledger	Ads	\$86,365
Strategic Media Group	Media consulting marketing	\$9,509
Suburban News	Ads	\$1,856
This Is It! Productions	musicfest	\$180,134
Thomson West	Law Books	\$89,588
Times Newspaper	Legal Ads	\$288
Trump Taj Mahal	Lodging	\$360
Turtle Back Zoo	Admission to Zoo	\$150
UC Alliance	Contract/Advertising	\$195,060
UC Economic Development Corp.	Professional Services	\$258,041
UC Improvement Authority	Common Area Maintenance	\$243,201
Vista Convention Service	Standard Booth	\$1,767
Vistazo Hispano Newspaper	Legal Ads	\$2,030

UC Questionable Spending 2009

Paid To	Reason	Amount
Winning Strategies	Lobbying Services	\$137,500
Total		\$4,066,156

Department	Budget Item	Budgeted 2010	UCWA Proposed 2010	UCWA Savings 2010	Total App Modified 2008	Paid or Charged 2008
County Manager	Salaries	720,721	720,721	0	673,605	644,958
	Special Studies	800,000	0	800,000	800,000	800,000
	Miscellaneous	150,000	75,000	75,000	150,000	62,317
Freeholders	Salaries	268,500	268,500	0	274,500	268,501
	Annual Audit	182,775	150,000	32,775	169,950	169,950
	Other Accounting	131,200	0	131,200	122,850	122,850
	Miscellaneous	90,000	20,000	70,000	90,000	48,333
Clerk of the Board	Salaries	647,851	647,851	0	759,653	756,996
	Miscellaneous	250,000	80,000	170,000	95,000	79,630
	Advisory Boards	5,500	0	5,500	5,500	25
	Status of Women	500	0	500	500	495
County Clerk	Salaries	1,805,655	1,805,655	0	1,787,498	1,763,303
	Other Expenses	170,000	140,000	30,000	170,000	136,880
Board of Elections	Salaries	1,211,250	1,211,250	0	1,604,796	1,402,922
	Other Expenses	1,352,000	1,352,000	0	2,050,000	1,861,006
Elections (Clerk)	Salaries	125,184	125,184	0	217,345	186,552
	Other Expenses	593,500	593,500	0	641,000	616,109
Finance Director	Salaries	255,476	255,476	0	252,336	248,688
	Other Expenses	70,000	60,000	10,000	70,000	58,067
Ch. 243 Fin. Adm.	Other Expenses	0	0	0	866,676	358,467
Reimbursement	Salaries	153,355	153,355	0	148,441	146,862
	Other Expenses	3,000	1,500	1,500	3,000	1,300
Treasurer	Salaries	255,906	255,906	0	304,266	301,309
	Other Expenses	2,500	50	2,450	2,500	50
Comptroller	Salaries	765,854	765,854	0	929,070	902,684
	Other Expenses	22,000	22,000	0	22,000	21,805

Department	Budget Item	Budgeted 2010	UCWA Proposed 2010	UCWA Savings 2010	Total App Modified 2008	Paid or Charged 2008
Internal Audit	Salaries	99,262	0	99,262	143,195	128,426
	Other Expenses	2,000	0	2,000	2,000	0
County Counsel	Salaries	1,324,782	1,324,782	0	1,215,664	1,153,379
	Other Expenses	525,860	200,000	325,860	525,860	503,515
County Adjuster	Salaries	307,302	307,302	0	349,593	344,666
	Other Expenses	6,000	4,500	1,500	6,000	4,190
Director Adm Svcs	Salaries	293,038	293,038	0	289,321	284,612
	Other Expenses	118,000	105,000	13,000	118,000	104,794
Motor Vehicles	Salaries	1,519,649	1,519,649	0	1,668,256	1,601,935
	Other Expenses	3,765,000	3,000,000	765,000	4,215,000	4,025,803
Personnel/Labor	Salaries	1,207,126	1,207,126	0	1,158,214	1,151,304
	Other Expenses	852,000	700,000	152,000	852,000	716,119
Purchasing	Salaries	651,784	651,784	0	757,443	741,590
	Other Expenses	340,000	300,000	40,000	300,000	293,120
Board of Taxation	Salaries	254,623	254,623	0	249,270	222,408
	Other Expenses	4,000	4,000	0	4,000	3,791
Surrogate	Salaries	870,974	870,974	0	850,398	819,929
	Other Expenses	39,795	25,000	14,795	39,795	22,764
Engineering L&F	Salaries	0	0	0	1,150,722	848,748
	Other Expenses	76,500	0	76,500	76,500	63,484
Parks Combined	Salaries	5,448,050	5,448,050	0	6,379,478	6,181,164
	Other Expenses	1,335,000	1,335,000	0	1,920,000	1,897,280
Planning/ComD	Salaries	173,952	173,952	0	237,689	234,773
	Other Expenses	656,000	656,000	0	671,000	655,002
Cultural/Heritage	Salaries	501,448	501,448	0	260,195	258,017
	Other Expenses	8,000	8,000	0	8,000	6,501
Information Tech	Salaries	1,202,950	1,202,950	0	1,554,483	1,548,970

Department	Budget Item	Budgeted 2010	UCWA Proposed 2010	UCWA Savings 2010	Total App Modified 2008	Paid or Charged 2008
	Other Expenses	1,643,800	1,643,800	0	1,625,213	1,589,681
Golf Operations	Salaries	1,856,129	1,856,129	0	2,109,683	2,047,450
	Other Expenses	1,935,200	0	0	0	0
Printing	Printing	75,000	50,000	25,000	75,000	49,300
Insurance	Total	55,788,233	49,000,000	6,788,233	50,678,221	47,608,833
Sheriff	Salaries	16,368,500	16,368,500	0	15,449,356	15,383,560
	Other Expenses	408,843	250,000	158,843	418,843	230,768
Public Safety Dr.	Salaries	245,015	245,015	0	271,032	261,714
	Other Expenses	5,000	1,000	4,000	5,000	888
Weights/Measures	Salaries	221,934	221,934	0	202,105	184,105
Consumer Affairs	Salaries	258,221	258,221	0	239,975	221,108
	Other Expenses	4,265	2,265	2,000	4,265	2,265
Medical Examiner	Salaries	809,166	809,166	0	756,679	727,072
	Other Expenses	400,000	250,000	150,000	350,000	249,019
Emergency Mgmt.	Salaries	492,551	492,551	0	385,931	378,561
	Other Expenses	324,574	250,000	74,574	239,574	238,980
Police	Salaries	6,622,628	6,622,628	0	7,010,615	6,977,682
	Other Expenses	248,000	222,000	26,000	223,000	221,931
Health	Salaries	93,600	93,600	0	183,553	172,483
	Other Expenses	96,000	16,000	80,000	46,000	15,677
Prosecutor	Salaries	19,638,452	19,638,452	0	18,557,562	18,053,395
	Other Expenses	785,000	700,000	85,000	785,000	690,594
Soil Conservation	Contribution	24,157	24,157	0	21,961	21,961
Corrections Dept.	Salaries	30,338,024	30,338,024	0	28,378,241	27,798,344
	Other Expenses	13,017,040	12,000,000	1,017,040	12,276,000	11,113,535
Public Works Dir.	Salaries	34,689	34,689	0	65,220	62,440
	Other Expenses	28,000	6,000	22,000	28,000	5,438

Department	Budget Item	Budgeted 2010	UCWA Proposed 2010	UCWA Savings 2010	Total App Modified 2008	Paid or Charged 2008
Public Works	Salaries	1,555,335	1,555,335	0	1,095,790	1,077,855
	Other Expenses	40,000	37,000	3,000	37,000	36,778
Facilities Mgmt.	Salaries	6,246,020	6,246,020	0	5,299,481	5,239,720
	Other Expenses	8,230,000	8,000,000	230,000	8,000,000	7,956,966
Flood Control	Contribution	16,418	0	16,418	22,455	19,201
Crippled Children		39,200	0	39,200	39,200	39,200
Runnells	Salaries	30,250,000	30,250,000	0	29,175,910	28,879,752
	Other Expenses	7,549,338	7,000,000	549,338	7,500,000	7,017,726
Adult Diagnostic	Other Expenses	9,000	0	9,000	9,000	0
Psychiatric Treat.	Other Expenses	5,000	0	5,000	5,000	0
Patients State Inst	Mental Diseases	13,432,532	13,432,532	0	9,720,832	9,687,513
Patients State Inst.	Mentally Retarded	21,057,685	21,057,685	0	18,920,680	18,920,680
Patients State Inst.	Geriatric Center	48,000	48,000	0	48,000	48,000
DYFS		4,706,775	4,706,775	0	4,431,612	4,431,612
Human Services	Salaries	5,086,440	5,086,440	0	5,167,796	5,070,335
	Other Expenses	3,462,426	2,400,000	1,062,426	2,441,000	2,330,569
Division of Aging	Salaries	282,156	282,156	0	224,289	222,829
	Other Expenses	897,012	750,000	147,012	770,204	753,739
Youth Services	Salaries	797,391	797,391	0	908,293	658,735
	Other Expenses	104,200	93,000	11,200	101,100	92,538
	Relocate Pris.	0	0	0	135,000	112,512
Social Services	Salaries	29,233,241	29,233,241	0	28,508,181	27,024,641
	Other Expenses	8,401,841	7,600,000	801,841	7,997,991	7,587,107
Planning	Salaries	389,430	389,430	0	408,234	338,435
	Other Expenses	5,500	2,000	3,500	3,500	1,656
Social Services	Medicare Peer	2,033,000	2,033,000	0	2,033,000	2,033,000
School Super	Salaries	297,962	297,962	0	290,504	284,954

Department	Budget Item	Budgeted 2010	UCWA Proposed 2010	UCWA Savings 2010	Total App Modified 2008	Paid or Charged 2008
	Other Expenses	12,500	7,000	5,500	12,500	6,702
Vo-Tech		4,155,278	4,155,278	0	4,034,250	4,034,250
Ext. Svc. Agri. 4H	Salaries	208,582	208,582	0	250,627	248,889
	Other Expenses	110,000	85,000	25,000	110,000	83,844
County College		12,522,651	12,522,651	0	12,522,651	12,522,651
Scholarships		375,000	0	375,000	425,000	244,650
Reimb Out-of-Cty	CC & Vo-Tech	207,000	100,000	107,000	207,000	95,092
Ed. Services	Commission	70,000	0	70,000	70,000	70,000
Unclassified	Prior Year Bills	13,975	13,975	0	18,629	18,629
Sick Leave	Payment	250,000	60,000	190,000	250,000	60,000
Retiree Benefits	Contractual	3,721,851	3,721,851	0	2,100,000	1,800,000
Utilities		10,108,800	10,108,800	0	9,250,000	9,112,746
Contingent		50,000	0	50,000	50,000	0
Capital Imp.	Fund	3,300,000	0	3,300,000	1,500,000	1,500,000
Road Resurfacing		1,100,000	1,100,000	0	1,100,000	1,100,000
Debt	Total	43,732,537	43,732,537	0	42,820,000	42,473,102
Deferred Charges	Future Taxation	125,000	125,000	0	124,999	124,999
Statutory Exp.	PERS	11,502,642	11,502,642	0	7,130,437	7,105,037
	Social Security	11,700,000	11,700,000	0	11,300,000	11,140,535
	Unemployment	250,000	50,000	200,000	168,300	50,000
	Sheriff Pension	0	0	0	150,000	45,484
	PFRS	10,754,183	10,754,183	0	9,483,311	9,433,311
	Defined Cont	175,000	175,000	0	25,000	737
TOTAL		441,998,744	421,611,577	20,387,167	413,995,347	400,219,838

Department	Budget Item	Budgeted 2010	UCWA Proposed 2010	UCWA Savings 2010	Total App Modified 2008	Paid or Charged 2008
Operations		359,309,382	342,472,215	16,837,167	340,143,300	327,246,633
Contingent		50,000	0	50,000	50,000	0
Capital Imp.		4,400,000	1,100,000	3,300,000	2,600,000	2,600,000
Debt Service		43,732,537	43,732,537	0	42,820,000	42,473,102
Deferred Charges		34,506,825	34,306,825	200,000	28,382,047	27,900,103
TOTAL		441,998,744	421,611,577	20,387,167	413,995,347	400,219,838

Section G

Committee Members and Methodology

John Bury, Chair *batpension@yahoo.com*

Bruce Paterson

Tina Renna

Peter Scull

Methodology

Basic budget information was gathered from the minimal retrievable public sources with most of the material coming from www.unioncountywatchdog.org, www.ucnj.org, and other county websites. Requests for additional information were presented to Union County. The committee discussed the data and we all agreed on what should be in this report, though shades of opinion appeared on various points.