



Appendices

**STATE AID FOR LOCAL SCHOOL DISTRICTS
CONSOLIDATED SUMMARY
GENERAL FUND AND PROPERTY TAX RELIEF FUND
(thousands)**

	----- Recommended Fiscal Year 2015 -----					
	Expended Fiscal 2013	Adjusted Appropriation Fiscal 2014	Requested Fiscal 2015	General Fund	Property Tax Relief Fund	Total
Formula Aid Programs:						
Equalization Aid	\$ 6,030,060	\$ 6,070,004	\$ 6,070,004	\$ 379	\$ 6,069,625	\$ 6,070,004
Supplemental Enrollment Growth Aid	4,141	4,141	4,141	---	4,141	4,141
Per Pupil Growth Aid	---	---	13,460	---	13,460	13,460
PARCC Readiness	---	---	13,460	---	13,460	13,460
Educational Adequacy Aid	82,397	82,397	82,397	---	82,397	82,397
Security Aid	190,404	195,491	195,491	---	195,491	195,491
Adjustment Aid	556,064	566,808	568,602	---	568,602	568,602
Preschool Education Aid	633,670	648,070	652,843	---	652,843	652,843
Under Adequacy Aid	---	16,763	16,763	---	16,763	16,763
School Choice	33,100	49,065	53,946	---	53,946	53,946
Special Education Categorical Aid	757,471	763,304	763,304	---	763,304	763,304
Transportation Aid	184,654	186,859	186,859	---	186,859	186,859
Less:						
Growth Savings - Payment Changes	(17,407)	(11,481)	(3,837)	---	(3,837)	(3,837)
Assessment of EDA Debt Service	(20,991)	(26,529)	(26,529)	---	(26,529)	(26,529)
Subtotal, Formula Aid Programs	\$ 8,433,563	\$ 8,544,892	\$ 8,590,904	\$ 379	\$ 8,590,525	\$ 8,590,904
School Building Aid	73,752	67,352	55,974	---	55,974	55,974
School Construction Debt Service Aid	58,033	57,417	57,757	---	57,757	57,757
School Construction and Renovation Fund	392,908	522,516	519,802	50,000	469,802	519,802
Subtotal, School Facilities Projects	\$ 524,693	\$ 647,285	\$ 633,533	\$ 50,000	\$ 583,533	\$ 633,533
TOTAL FORMULA AID	\$ 8,958,256	\$ 9,192,177	\$ 9,224,437	\$ 50,379	\$ 9,174,058	\$ 9,224,437
Other Aid to Education:						
Nonpublic School Aid	\$ 89,356	\$ 83,503	\$ 84,503	\$ 84,503	\$ ---	\$ 84,503
Charter School Aid	6,122	16,000	12,000	---	12,000	12,000
Payment for Children with Unknown District of Residence	36,256	39,000	37,500	---	37,500	37,500
Extraordinary Special Education Costs Aid	162,654	162,731	165,000	3,978	161,022	165,000
General Vocational Aid	4,436	4,860	4,860	4,860	---	4,860
Other Aid	225	1,200	200	---	200	200
Subtotal, Other Aid to Education	\$ 299,049	\$ 307,294	\$ 304,063	\$ 93,341	\$ 210,722	\$ 304,063
Subtotal, Department of Education	\$ 9,257,305	\$ 9,499,471	\$ 9,528,500	\$ 143,720	\$ 9,384,780	\$ 9,528,500
Direct State Payments for Education:						
Teachers' Pension and Annuity Fund	612,433	985,948	1,316,529	---	1,316,529	1,316,529
Teachers' Pension and Annuity Fund - Post Retirement Medical	722,362	782,016	856,127	---	856,127	856,127
Teachers' Pension and Annuity Fund - Non-Contributory Insurance	33,223	33,255	36,088	---	36,088	36,088
Debt Service on Pension Obligation Bonds	155,587	167,931	181,194	---	181,194	181,194
Post Retirement Medical Other Than TPAF	140,784	187,032	197,987	---	197,987	197,987
Teachers' Social Security Assistance	737,882	754,800	769,896	---	769,896	769,896
Subtotal, Direct State Payments for Education	\$ 2,402,271	\$ 2,910,982	\$ 3,357,821	\$ ---	\$ 3,357,821	\$ 3,357,821
TOTAL	\$ 11,659,576	\$ 12,410,453	\$ 12,886,321	\$ 143,720	\$ 12,742,601	\$ 12,886,321

APPENDIX

PROPERTY TAX RELIEF (millions)

PROGRAM DESCRIPTION	FY 2014	FY 2015	Change	
	Adjusted Approp.	Budget	\$	%
School Aid	\$ 12,410.4	\$ 12,891.4	481.0	3.9
Municipal Aid				
Consolidated Municipal Property Tax Relief Aid (CMPTRA) / Energy Tax Receipts ^(a)	\$ 1,364.3	\$ 1,364.3	---	---
Transitional Aid to Localities	94.5	121.5	27.0	28.6
Meadowlands Adjustment Payments Aid	6.0	---	(6.0)	(100.0)
Consolidation Implementation	3.2	8.5	5.3	165.6
Open Space Payments in Lieu of Taxes (PILOT)	0.6	6.5	5.9	983.3
Highlands Protection Fund Aid	4.4	4.4	---	---
Subtotal, Municipal Aid	\$ 1,473.0	\$ 1,505.2	32.2	2.2
Other Local Aid				
Transportation Trust Fund - Local Project Aid ^(b)	\$ 284.6	\$ 284.6	---	---
County College Aid ^(c)	217.3	223.2	5.9	2.7
Employee Benefits on behalf of Local Governments	134.6	165.3	30.7	22.8
Aid to County Psychiatric Hospitals	130.2	130.2	---	---
General Assistance Administration	27.7	27.7	---	---
Supplemental Nutrition Assistance - State	24.2	24.2	---	---
Essex County - County Jail Substance Abuse Program	18.0	20.0	2.0	11.1
Library Aid	11.7	11.7	---	---
SJPC Property Tax Reserve Fund (PILOT)	5.1	5.1	---	---
County Prosecutors	4.0	4.0	---	---
County Environmental Health Act	2.7	2.7	---	---
Union County Inmate Rehabilitation Services	2.5	2.5	---	---
County Offices on Aging	2.5	2.5	---	---
Essex Crime Prevention	---	2.0	2.0	---
Subtotal, Other Local Aid	\$ 865.1	\$ 905.7	40.6	4.7
Property Taxpayer Relief Programs				
Homestead Benefit Program	\$ 400.5	\$ 395.2	(5.3)	(1.3)
Property Tax Deduction Act ^(b)	517.3	542.5	25.2	4.9
Senior/Disabled Citizens' Property Tax Freeze	214.2	203.1	(11.1)	(5.2)
Veterans' Property Tax Deductions	59.2	56.3	(2.9)	(4.9)
Senior/Disabled Citizens' Property Tax Deductions	14.8	13.2	(1.6)	(10.8)
Subtotal, Direct Property Tax Relief	\$ 1,206.0	\$ 1,210.3	4.3	0.4
GRAND TOTAL - PROPERTY TAX RELIEF	\$ 15,954.5	\$ 16,512.6	558.1	3.5

Notes:

(a) Energy Tax Receipts, funding at \$788.5 million, not part of budgeted State expenditures.

(b) Not part of budgeted State expenditures.

(c) Includes \$18.8 million in funding from the Supplemental Workforce Fund for Basic Skills, not part of budgeted State expenditures.

STATE LOTTERY FUND SCHEDULE
(thousands)

The estimated revenue available from the State Lottery Fund for education and institutions in fiscal year 2015 is \$1.04 billion. These funds will be applied to support a portion of the programs listed in the schedule below.

DIRECT STATE SERVICES

Department of Education

Statewide Assessment Program	\$	30,912
Marie H. Katzenbach School for the Deaf		6,590

Department of Human Services

Operation of State Psychiatric Hospitals		285,344
Operation of Centers for People with Developmental Disabilities		125,533

Department of Military and Veterans' Affairs

Operation of Homes for Disabled Soldiers		29,155
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<i>Subtotal, Direct State Services</i>	<u>\$</u>	<u>477,534</u>
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GRANTS-IN-AID

Higher Educational Services

Senior Public Institutions	\$	778,663
Tuition Aid Grants		355,161
Higher Education Capital Improvement Program		60,723
Opportunity Program Grants		26,019
Higher Education Facilities Trust Fund		21,822
Supplementary Education Program Grants		12,803
Student Tuition Assistance Reward Scholarship (NJSTARS I & II)		8,535
Aid to Independent Colleges and Universities		1,000
Governor's Urban Scholarship Program		700

<i>Subtotal, Grants-in-Aid</i>	<u>\$</u>	<u>1,265,426</u>
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STATE AID

Department of Agriculture

School Nutrition	\$	5,613
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Department of Education

Nonpublic School Aid		84,503
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<i>Subtotal, State Aid</i>	<u>\$</u>	<u>90,116</u>
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<i>Grand Total</i>	<u>\$</u>	<u>1,833,076</u>
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CASINO REVENUE FUND

The Casino Revenue Fund (CRF) was established in 1976 with the provision that State revenues derived from casino gambling would be applied solely for the purpose of “providing funding for reductions in property taxes, rental, telephone, gas, electric, and municipal utilities charges of eligible senior citizens and disabled residents of the State in accordance with such formulae as the Legislature shall by law provide.” The Fund’s authorized use was expanded in 1981 to include additional or expanded health services or benefits, transportation services, or benefits to eligible senior and disabled residents.

Total CRF resources of \$310.7 million, including \$300,000 from the Casino Simulcasting Fund, are projected for fiscal 2015. This total also includes revenues from Internet gaming, launched in November 2013. Increased revenues from Internet gaming and improving economic conditions are expected to be partially offset by continued pressure from new gaming facilities in neighboring states.

The Pharmaceutical Assistance to the Aged and Disabled (PAAD) program, which at one point in time consumed a majority of the revenues in the CRF, has become less costly as most recipients now receive medications through the federally funded Medicare Part D program. This has allowed greater CRF support for expanded community based services for residents with developmental disabilities.

The summary and projection table on the following page displays CRF revenues and the programs receiving Fund appropriations over the past several years. Some CRF appropriations have been shifted to the General Fund during that time (see the “General Fund Support” section of the table).

BUDGET INITIATIVES AND ONGOING PROGRAMS

The following programs are currently receiving significant funding through the Casino Revenue Fund:

- Developmental Disabilities Residential Care
— \$220.2 million
- Pharmaceutical Assistance to the Aged and Disabled (PAAD)
— \$50.0 million
- Transportation Assistance to Seniors and Disabled
— \$18.3 million
- Community Based Senior Programs
— \$14.7 million
- Disability Services Personal Assistance
— \$3.7 million
- Sheltered Workshop Transportation
— \$2.2 million

CASINO REVENUE FUND SUMMARY AND PROJECTION
(thousands)

	Fiscal 2010	Fiscal 2011	Fiscal 2012	Fiscal 2013	Revised 2014	Budget 2015
Opening Surplus	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
Revenues	295,700	265,896	238,986	214,596	256,455	310,432
Lapses and Adjustments (a)	38,716	3,849	5,994	104,675	127,145	300
TOTAL RESOURCES	\$ 334,416	\$ 269,745	\$ 244,980	\$ 319,271	\$ 383,600	\$ 310,732
MEDICAL ASSISTANCE						
Community Based Senior Programs	---	14,708	14,677	14,748	14,748	14,748
Disability Services Waivers (b)	16,502	16,502	16,502	16,502	16,502	---
Global Budget for Long Term Care (b)	27,580	---	20,000	100,000	37,850	---
Hearing Aid Assistance	63	45	40	30	120	120
Home Care Expansion (c)	40	---	---	---	---	---
Human Services Administration	944	880	724	824	871	871
PAAD -- Expanded	128,510	91,740	51,145	98,469	50,000	50,000
Personal Assistance	3,700	3,734	3,734	3,734	3,734	3,734
Personal Care (b)	77,705	77,705	77,705	---	---	---
Respite Care (c)	5,316	---	---	---	---	---
Statewide Birth Defects Registry	528	528	528	528	529	529
TRANSPORTATION ASSISTANCE						
Senior Citizens and Disabled Residents	30,233	29,099	25,121	24,632	20,343	18,264
Sheltered Workshop Transportation	2,196	2,196	2,196	2,196	2,196	2,196
HOUSING PROGRAMS						
Congregate Housing Support (c)	2,006	---	---	---	---	---
Developmental Disabilities	32,515	32,516	32,516	57,516	236,615	220,178
Safe Housing and Transportation (c)	1,431	---	---	---	---	---
OTHER PROGRAMS						
Adult Day Care - Alzheimer's (c)	2,310	---	---	---	---	---
Adult Protective Services (c)	1,748	---	---	---	---	---
Home Delivered Meals (c)	997	---	---	---	---	---
Home Health Aide Certification	92	92	92	92	92	92
TOTAL APPROPRIATIONS	\$ 334,416	\$ 269,745	\$ 244,980	\$ 319,271	\$ 383,600	\$ 310,732
ENDING SURPLUS	\$ 0.0	\$ 0.0				
GENERAL FUND SUPPORT						
Developmental Disabilities	338,500	328,000	485,700	454,646	297,894	349,264
Global Budget and Waivers (b)	48,075	98,677	104,000	27,175	104,474	137,865
PAAD -- Expanded	39,376	30,281	---	16,524	29,568	22,340
Personal Care/Community Programs (b)	38,260	79,155	111,700	55,198	64,734	65,032
Senior Citizens Property Tax Freeze	189,280	163,314	212,200	220,983	214,200	203,100
SOBRA for Aged and Disabled	186,895	189,608	220,421	219,552	234,751	241,039
TOTAL GENERAL FUND SUPPORT	\$ 840,386	\$ 889,035	\$ 1,134,021	\$ 994,078	\$ 945,621	\$ 1,018,640

Notes:

- (a) Lapses and Adjustments include Interest Earnings, Casino Simulcasting Funds, and General Fund support in years that CRF revenue is less than expenditures.
- (b) Global Budget, Personal Care and waiver services are now provided through Medicaid managed care organizations.
- (c) Beginning in fiscal 2011, these programs were consolidated into the *Community Based Senior Programs* line item.

APPENDIX

911 SYSTEM AND EMERGENCY RESPONSE FEE (thousands)

The estimated revenue from the mobile telecommunications service and telephone exchange service fee in fiscal year 2015 totals \$120 million. In accordance with the enabling legislation (P.L.2004, c.48), these funds will be deposited into the 911 System and Emergency Response Trust Fund account and applied to offset a portion of the cost of related programs listed below:

Department of Law and Public Safety	
Emergency Operations Center and Hamilton TechPlex Maintenance	\$ 3,773
Office of Homeland Security and Preparedness	3,845
Rural Section Policing	53,398
Urban Search and Rescue	1,000
Division of State Police - Remaining Operating Budget	221,869
Department of Military and Veterans' Affairs	
Military Services - National Guard Support Services	3,663
Department of the Treasury	
Office of Emergency Telecommunications Service (OETS)	900
Statewide 911 Emergency Telephone System	12,372
<i>Total, State Appropriations</i>	<u>\$ 300,820</u>

NEW JERSEY TRANSPORTATION CAPITAL PLAN (thousands)

The New Jersey Transportation Capital Plan funds the development and preservation of the State's transportation infrastructure through the Transportation Trust Fund Authority (P.L.1984, c.73 as amended), federal transportation system appropriations, and third-party sources. The Transportation Trust Fund Authority funds State highway and bridge projects and public transportation projects outlined in the Department of Transportation's annual capital plan. Funds appropriated to the Authority are composed of toll road authority contributions, motor fuels taxes, petroleum products gross receipts taxes, and sales and use taxes. The Authority issues bonds to supplement State appropriations.

	FY 2013 Expended	FY 2014 Adjusted Approp.	Year Ending	
			----- June 30, 2015 ----- Requested	Recommended
<i>Total, State Transportation Funds</i>	\$ 1,260,289	\$ 1,224,000	\$ 1,225,000	\$ 1,225,000
<i>Total, Federal Highway & Public Transportation Trust Funds</i>	1,713,371	1,585,226	1,463,211	1,463,211
<i>Third-Party Funds - NJ DOT</i> (a)	182,102	763,800	615,000	615,000
<i>Third-Party Funds - NJ Transit</i> (a)	24,632	37,615	37,658	37,658
<i>Total, Federal Economic Stimulus</i>	969	---	---	---
SUBTOTAL	\$ 3,181,363 (b)	\$ 3,610,641	\$ 3,340,869	\$ 3,340,869 (c)
<i>Port Authority of New York & New Jersey (PANYNJ)</i>	156,430	376,000	375,000	375,000
TOTAL TRANSPORTATION CAPITAL PLAN	\$ 3,337,793 (b)	\$ 3,986,641	\$ 3,715,869	\$ 3,715,869 (c)

STATE TRANSPORTATION FUNDS - DISTRIBUTION

By Project Type				
State Highway Projects - NJ DOT	\$ 452,118	\$ 443,900	\$ 469,900	\$ 469,900
Local Aid Highway Projects	192,880	284,600	284,600	284,600
Public Transportation Projects - NJ Transit	615,291	495,500	470,500	470,500
Total, State Transportation Funds	\$ 1,260,289	\$ 1,224,000	\$ 1,225,000	\$ 1,225,000
NJ DOT & NJ Transit Project List by Transportation Asset Category				
Airport Assets	4,781	5,000	5,000	5,000
Bridge Assets	98,592	98,510	113,988	113,988
Capital Program Delivery	179,857	155,630	153,812	153,812
Congestion Relief	15,910	30,100	20,957	20,957
Local System Support	194,952	290,437	290,198	290,198
Mass Transit Assets	569,689	439,137	422,069	422,069
Multimodal Programs	11,862	13,000	13,000	13,000
Road Assets	144,731	135,805	153,895	153,895
Safety Management	21,609	24,511	24,711	24,711
Transportation Support Facilities	18,306	31,870	27,370	27,370
Total, State Transportation Funds	\$ 1,260,289	\$ 1,224,000	\$ 1,225,000	\$ 1,225,000

FEDERAL HIGHWAY, PUBLIC TRANSPORTATION AND THIRD-PARTY FUNDS - DISTRIBUTION

By Project Type				
State Highway Projects - NJ DOT	\$ 1,480,242	\$ 2,025,776	\$ 1,758,261	\$ 1,758,261
Public Transportation Projects - NJ Transit	596,293	736,865	732,608	732,608
Total, Federal Highway, Public Transportation & Third-Party Funds	\$ 2,076,535	\$ 2,762,641	\$ 2,490,869	\$ 2,490,869
Federal Economic Stimulus - NJ DOT	969	---	---	---
Total, Federal Economic Stimulus	\$ 969	\$ ---	\$ ---	\$ ---
Total, Federal Highway, Public Transportation, Third-Party & Economic Stimulus Funds	\$ 2,077,504	\$ 2,762,641	\$ 2,490,869	\$ 2,490,869
NJ DOT & NJ Transit Project List by Transportation Asset Category				
Bridge Assets	626,558	1,160,603	1,221,026	1,221,026
Capital Program Delivery	36,027	39,804	39,804	39,804
Congestion Relief	357,924	291,278	206,481	206,481
Local System Support	135,408	183,012	137,449	137,449
Mass Transit Assets	571,661	676,120	655,019	655,019
Multimodal Programs	12,613	240,457	14,325	14,325
Road Assets	285,492	93,321	142,563	142,563
Safety Management	51,821	78,046	74,202	74,202
Total, Federal Highway, Public Transportation, Third-Party & Economic Stimulus Funds	\$ 2,077,504	\$ 2,762,641	\$ 2,490,869	\$ 2,490,869

Notes:

- (a) Third-party funds represent funding provided from other sources, including but not limited to, bi-state and autonomous authorities, private entities, and local governments.
- (b) FY 2013 expended is derived from the FY 2013 Transportation Capital Program and includes the federal economic stimulus program authorized by the "American Recovery and Reinvestment Act of 2009."
- (c) The specific projects represented by these amounts will be outlined in the Draft FY 2015 Transportation Capital Program, to be issued in April 2014, and finalized in the FY 2015 Transportation Capital Program when the FY 2015 Budget is adopted.

APPENDIX

STATE OF NEW JERSEY STATEMENT OF GENERAL LONG-TERM DEBT June 30, 2013 (thousands)

	<u>ACT OF</u>	<u>AUTHORIZED</u>	<u>UNISSUED</u>	<u>RETIRED (a)</u>	<u>OUTSTANDING</u>
Clean Waters Bonds	1976	\$ 120,000	\$ 3,400	\$ 115,945	\$ 655
State Land Acquisition and Development Bonds	1978	200,000	---	199,165	835
Natural Resources Bonds	1980	145,000	9,600	130,800	4,600
Energy Conservation Bonds	1980	50,000	1,600	48,340	60
Water Supply Bonds	1981	350,000	73,150	268,275	8,575
Hazardous Discharge Bonds	1981	100,000	43,000	57,000	---
New Jersey Green Acres Bonds	1983	135,000	14,500	120,500	---
Refunding Bonds (b)	1985	6,134,330	---	4,344,530	1,789,800
Pinelands Infrastructure Trust Bonds	1985	30,000	6,750	22,715	535
Hazardous Discharge Bonds	1986	200,000	38,000	152,000	10,000
Green Acres, Cultural Centers and Historic Preservation Bonds	1987	100,000	1,000	95,200	3,800
Jobs, Education & Competitiveness Bonds	1988	350,000	---	349,220	780
New Jersey Open Space Preservation Bonds	1989	300,000	22,600	275,475	1,925
Public Purpose Buildings and Community-Based Facilities Construction Bonds	1989	125,000	5,000	119,110	890
Stormwater Management and Combined Sewer Overflow Abatement Bonds	1989	50,000	9,500	32,570	7,930
New Jersey Green Acres, Clean Water, Farmland and Historic Preservation Bonds	1992	345,000	12,880	320,860	11,260
Developmental Disabilities Waiting List Reduction and Human Services Facilities Construction Bonds	1994	160,000	---	154,090	5,910
Green Acres, Farmland and Historic Preservation and Blue Acres Bonds	1995	340,000	18,000	307,895	14,105
Port of New Jersey Revitalization, Dredging, Environmental Cleanup, Lake Restoration and Delaware Bay Area Economic Development Bonds	1996	300,000	87,500	138,035	74,465
Statewide Transportation and Local Bridge Bonds	1999	500,000	---	464,540	35,460
Dam, Lake, Stream, Flood Control, Water Resources, and Wastewater Treatment Project Bonds	2003	200,000	38,750	92,605	68,645
Green Acres, Farmland, Blue Acres, and Historic Preservation Bonds	2007	200,000	27,500	81,320	91,180
Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bonds	2009	400,000	230,500	---	169,500
Building Our Future Bonds	2012	750,000	650,000	---	100,000
Total Long-Term Debt		\$ 11,584,330	\$ 1,293,230	\$ 7,890,190	\$ 2,400,910

Notes:

(a) The amounts shown under the "Retired" column include bonds for which provision for payment has been made through the issuance of refunding bonds.

(b) The amount shown under the "Authorized" column represents the aggregate amount of refunding bonds issued. The refunding bond act does not limit the amount of refunding bonds which may be issued, provided certain other restrictions are met. The issuance of refunding bonds may defease bonds previously issued under any bond act.

Excludes bonds that have no amounts unissued or outstanding.

**STATE APPROPRIATIONS LIMITATION ACT
(CAP Law)**

The State Appropriations Limitation Act (P.L.1990, c.94), commonly called the CAP Law, limits the growth of appropriations in the Direct State Services section of the budget, which encompasses the operations of State government. Exempt from the limitation are Grants-In-Aid; State Aid to counties, municipalities, local school districts, and other instrumentalities; federal funds appropriations; Capital Construction; Debt Service; and monies deposited in and expended from the Property Tax Relief Fund, the Casino Control Fund, the Casino Revenue Fund, and the Gubernatorial Elections Fund.

The State may exceed the maximum appropriations if a bill making an appropriation is agreed to by a two-thirds vote of all members of each legislative body.

Under the formula in the law, the maximum appropriation for fiscal year 2015 is computed by multiplying the base year appropriation (fiscal 2014) subject to the percentage limitation by the average three-year growth rate in per capita personal income calculated on a fiscal basis. The fiscal 2015 CAP is calculated using 3.21%.

The calculation results in a maximum increase of \$202.2 million over the fiscal 2014 Adjusted Appropriation, or a maximum appropriation of \$6.501 billion for Direct State Services for fiscal 2015. The Governor's recommendation for fiscal 2015, for items under the CAP, is \$6.202 billion, or \$299.7 million under the CAP limit. Data used to compute the appropriation limit are presented in the accompanying tables.

STATE INCOME
(in millions)

Fiscal 2010	\$445,134
Fiscal 2011	\$459,363
Fiscal 2012	\$478,760
Fiscal 2013	\$493,390

Source: United States Department of Commerce, Bureau of Economic Analysis

STATE POPULATION

Fiscal 2010	8,802,707
Fiscal 2011	8,836,639
Fiscal 2012	8,867,749
Fiscal 2013	8,899,339

Source: United States Department of Commerce, Census Bureau

STATE PER CAPITA PERSONAL INCOME

	Personal Income	Percentage Change
Fiscal 2010	50,568	
Fiscal 2011	51,984	2.80%
Fiscal 2012	53,989	3.86%
Fiscal 2013	55,441	2.69%
Three-Year Average		3.21%

Source: United States Department of Commerce, Census Bureau

APPENDIX

COMPUTATION OF FISCAL 2015 CAP SUBJECT TO EXPENDITURE LIMITATION LAW PERCENTAGE (thousands)

Adjusted Appropriations for Fiscal 2014	\$ 33,268,880
Adjustment: Balances Available in the State Health Benefits Fund*	85,500
Less Statutory Exemptions:	
Grants-In-Aid	(9,126,718)
State Aid	(999,024)
Capital Construction	(1,395,821)
Debt Service	(319,710)
Property Tax Relief Fund	(13,720,538)
Casino Control Fund	(60,883)
Casino Revenue Fund	(383,600)
Gubernatorial Elections Fund	(10,799)
Less: Defined Benefit and Contribution Pensions	(570,017)
Less: Funding In Accordance with Court Settlements	(305,053)
Less: Federal Funds Support of Employee Benefits	(163,013)
Fiscal 2014 Base Subject to Percentage Limitation	\$ 6,299,204
Per Capita Personal Income Growth Rate	3.21%
Maximum Increase in Appropriation for Fiscal 2015	\$ 202,204
Maximum Appropriation for Fiscal 2015	6,501,408
Fiscal 2015 Recommendation	7,414,385
Less: Defined Benefit and Contribution Pensions	(743,893)
Less: Funding In Accordance with Court Settlements	(303,138)
Less: Federal Funds Support of Employee Benefits	(165,649)
Amount of Fiscal 2015 Appropriation Subject to the CAP Limitation	\$ 6,201,705
Amount Over/(Under) the CAP Limitation	\$ (299,703)

* For the purposes of the "State Appropriations Limitation Act," P.L.1990, c.94 (C.52:9H-24 et seq.), amounts representing balances deemed available in the State Health Benefits Fund shall be deemed a "Base Year Appropriation" in accordance with the Appropriations Act, P.L.2012, c.18.

**NEW JERSEY TOTAL SPENDING
DEPARTMENTS, AUTHORITIES AND COLLEGES**

(thousands of dollars)

The following financial data is provided in accordance with the provisions of Executive Order 8, signed by Governor Christie on January 20, 2010. It reflects amounts, by fund source, that are represented in the fiscal 2015 Governor's budget. Separately, it also includes revenues that are uniquely available to State authorities and colleges and universities for which the State is financially accountable. The bottom line of this report shows the full value of services provided by State government and its associated entities.

Summary by Fund	FY 2014	FY 2015
State, Federal and Dedicated	51,891,006	54,793,849
State Appropriations	33,268,880	34,435,311
Federal Funds	11,826,906	13,447,513
All Other Funds (Dedicated)	4,685,244	4,917,764
Transportation Trust Fund	2,109,976	1,993,261
 Special Revenue / Trust / Bonds / Proprietary Funds	 7,716,141	 8,048,432
Special Revenue / Trust / Bond Funds	1,382,909	2,414,938
Proprietary Fund (Unemployment Insurance)	4,186,800	3,271,000
Proprietary Fund (Lottery)	2,146,432	2,362,494
 Independent Authorities, Colleges and Universities	 9,294,281	 9,147,121
 Grand Total	 68,901,428	 71,989,402

Summary by Organization and Fund	FY 2014	FY 2015
Legislature	76,847	76,513
State Appropriations	76,847	76,513
 Chief Executive	 7,480	 7,480
State Appropriations	6,705	6,705
All Other Funds (Dedicated)	775	775
 Agriculture	 468,529	 507,788
State Appropriations	19,682	19,682
Federal Funds	438,709	451,551
All Other Funds (Dedicated)	10,041	9,633
Special Revenue / Trust / Bond Funds	97	26,922
 Banking and Insurance	 64,555	 64,515
State Appropriations	64,013	64,013
All Other Funds (Dedicated)	480	440
Special Revenue / Trust / Bond Funds	62	62
 Children and Families	 1,649,182	 1,650,970
State Appropriations	1,090,639	1,093,369
Federal Funds	506,474	506,192
All Other Funds (Dedicated)	52,069	51,409

APPENDIX

NEW JERSEY TOTAL SPENDING DEPARTMENTS, AUTHORITIES AND COLLEGES (thousands of dollars)

Summary by Organization and Fund	FY 2014	FY 2015
Community Affairs	1,277,139	1,305,375
State Appropriations	760,441	792,636
Federal Funds	429,224	422,545
All Other Funds (Dedicated)	83,169	79,259
Special Revenue / Trust / Bond Funds	4,305	10,935
Corrections	1,129,630	1,113,971
State Appropriations	1,090,508	1,079,926
Federal Funds	11,354	10,982
All Other Funds (Dedicated)	27,768	23,063
Education	13,311,371	13,804,922
State Appropriations	12,482,155	12,977,228
Federal Funds	815,792	815,792
All Other Funds (Dedicated)	13,424	11,902
Environmental Protection	785,245	1,321,599
State Appropriations	372,909	368,783
Federal Funds	202,762	411,068
All Other Funds (Dedicated)	93,342	135,343
Special Revenue / Trust / Bond Funds	116,232	406,405
Health	1,878,006	1,802,983
State Appropriations	371,280	339,256
Federal Funds	730,990	690,915
All Other Funds (Dedicated)	769,922	766,998
Special Revenue / Trust / Bond Funds	5,814	5,814
Human Services	15,032,103	16,830,678
State Appropriations	6,485,607	6,638,872
Federal Funds	7,757,386	9,218,459
All Other Funds (Dedicated)	776,808	970,966
Special Revenue / Trust / Bond Funds	12,302	2,381
Labor and Workforce Development	5,726,388	4,838,565
State Appropriations	160,317	165,857
Federal Funds	520,175	505,752
All Other Funds (Dedicated)	250,936	278,162
Proprietary Fund (Unemployment Insurance)	4,186,800	3,271,000
Special Revenue / Trust / Bond Funds	608,160	617,794

NEW JERSEY TOTAL SPENDING
DEPARTMENTS, AUTHORITIES AND COLLEGES
(thousands of dollars)

Summary by Organization and Fund	FY 2014	FY 2015
Law and Public Safety	943,770	914,464
State Appropriations	583,428	557,116
Federal Funds	141,539	136,670
All Other Funds (Dedicated)	194,942	196,868
Special Revenue / Trust / Bond Funds	23,861	23,810
 Military and Veterans' Affairs	 191,580	 194,444
State Appropriations	95,754	95,504
Federal Funds	90,622	93,460
All Other Funds (Dedicated)	5,134	5,405
Special Revenue / Trust / Bond Funds	70	75
 State	 1,295,867	 1,855,620
State Appropriations	1,252,629	1,260,781
Federal Funds	27,612	27,079
All Other Funds (Dedicated)	15,524	16,464
Special Revenue / Trust / Bond Funds	102	551,296
 Transportation	 4,741,853	 4,623,654
State Appropriations	1,384,556	1,383,779
Federal Funds	19,800	19,800
Transportation Trust Fund	2,109,976	1,993,261
All Other Funds (Dedicated)	1,087,478	1,087,776
Special Revenue / Trust / Bond Funds	140,043	139,038
 Treasury	 5,957,162	 6,476,529
State Appropriations	2,151,071	2,310,112
Federal Funds	11,671	11,620
All Other Funds (Dedicated)	1,176,127	1,161,897
Proprietary Fund (Lottery)	2,146,432	2,362,494
Special Revenue / Trust / Bond Funds	471,861	630,406
 Miscellaneous Commissions	 776	 776
State Appropriations	776	776
 Interdepartmental Accounts	 4,190,777	 4,564,497
State Appropriations	4,131,644	4,511,984
All Other Funds (Dedicated)	59,133	52,513
 The Judiciary	 878,887	 886,938
State Appropriations	687,919	692,419
Federal Funds	122,796	125,628
All Other Funds (Dedicated)	68,172	68,891

APPENDIX

NEW JERSEY TOTAL SPENDING DEPARTMENTS, AUTHORITIES AND COLLEGES (thousands of dollars)

Summary by Organization and Fund	FY 2014	FY 2015
Independent Authorities (a)	5,223,265	5,072,598
New Jersey Transit Corporation	1,654,020	1,780,011
New Jersey Turnpike Authority (b)	1,506,519	1,551,047
Higher Education Student Assistance Authority	936,862	818,792
New Jersey Housing and Mortgage Finance Agency (b)	299,971	434,906
Casino Reinvestment Development Authority (b)(c)	452,174	132,766
South Jersey Transportation Authority (b)	121,170	111,856
Environmental Infrastructure Trust	54,700	55,597
New Jersey Sports and Exposition Authority (b)	50,489	47,633
Economic Development Authority (b)	45,698	41,341
New Jersey Meadowlands Commission	40,703	39,048
New Jersey Water Supply Authority	25,882	26,668
South Jersey Port Corporation (b)	21,888	23,903
New Jersey Health Care Facilities Financing Authority (b)	8,183	3,921
New Jersey Educational Facilities Authority	3,191	3,221
New Jersey Redevelopment Authority (b)	1,388	1,388
New Jersey Schools Development Authority (b)	427	500
Colleges and Universities (a)	4,071,016	4,074,523
Rutgers, The State University	1,838,162	1,838,162
Montclair State University	302,411	308,742
New Jersey Institute of Technology	284,894	284,894
Rowan University	267,568	267,568
Rutgers, The State University - Newark	258,073	258,073
The College of New Jersey	174,422	171,715
Kean University	170,798	170,798
William Paterson University of New Jersey	154,974	155,710
The Richard Stockton College of New Jersey	154,920	154,920
Rutgers, The State University - Camden	135,300	135,300
Ramapo College of New Jersey	102,831	101,978
New Jersey City University	99,847	99,847
New Jersey Agricultural Experiment Station	63,566	63,566
Thomas Edison State College	63,250	63,250
Grand Total	68,901,428	71,989,402

Notes:

- (a) Revenues do not include State appropriations or bond proceeds.
- (b) Authority operates on a calendar year budget. In these instances, FY 2014 represents calendar-year ending 12/31/2013, and FY 2015 represents calendar-year ending 12/31/2014.
- (c) Revenues for the Casino Reinvestment Development Authority reflect the assumption of the Atlantic City Convention and Visitors Authority's assets and liabilities in calendar year 2013 pursuant to P.L.2011, c.18.

DEBT SERVICE SCHEDULE
(thousands)

The schedule below lists all debt service payments to be made from State appropriations in fiscal year 2015, including general obligation debt as well as other debt subject to appropriation.

Department of Education	
School Construction and Renovation Fund	\$ 577,559
Pension Obligation Bonds	181,194
Department of Environmental Protection	
General Obligation Bonds	34,698
Department of Health and Senior Services	
Hospital Asset Transformation Program	1,541
Department of Human Services	
Mental Health Bonds - Human Services Facilities	2,559
Higher Educational Services	
Higher Education Capital Improvement Program	60,723
County College Debt Service (P.L.1971, c.12)	40,051
Pension Obligation Bonds	7,951
Higher Education Facilities Trust	21,822
Equipment Leasing Fund	16,574
Technology Infrastructure Fund	3,736
Dormitory Safety Trust Fund	6,225
Department of Transportation	
Transportation Trust Fund	1,260,043
NJ Transit Certificates of Participation	64,219
Department of the Treasury	
General Obligation Bonds	370,134
South Jersey Port Corporation Debt Service Reserve Fund	19,419
Pension Obligation Bonds	17,872
Public Library Project Fund	3,751
Interdepartmental	
Pension Obligation Bonds	134,741
New Jersey Building Authority	101,923
New Jersey Sports and Exposition Authority	68,474
Capital Leases	89,100
Open Space Preservation	97,716
Line of Credit (all agencies)	48,123
Business Employment Incentive Program	27,850
Greystone Psychiatric Hospital	21,483
Municipal Rehabilitation and Economic Recovery	14,144
Economic Development Authority	7,762
Liberty Science Center	7,345
Interest on Short Term Notes	6,000
New Jersey Performing Arts Center	5,561
Lafayette Yard	2,131
Interest on Interfund Borrowing	100
Total Debt Service Appropriation	\$ 3,322,524

APPENDIX

HEALTH CARE SUBSIDY FUND (thousands)

	Actual FY 2012	Actual FY 2013	Revised FY 2014	Budget FY 2015
FUND BALANCE JULY 1	\$ 13,450	\$ 687	\$ 135	\$ 3,955
REVENUES				
Provider Taxes				
HMO Premiums Assessment	132,840	151,827	152,523	162,633
.53% Hospital Assessment	100,411	101,576	106,655	111,988
Ambulatory Care Facility Assessment	53,232	54,213	56,923	59,769
Cosmetic Medical Procedures Tax ^(a)	11,016	7,745	4,022	---
Other Revenue Sources				
Cigarette Tax	396,500	396,500	396,500	396,500
NJ MMRA Fund Transfer ^(b)	---	6,000	3,500	---
Alcohol Excise Tax	22,000	22,000	22,000	22,000
Investment Earnings	55	47	200	200
TOTAL REVENUES	\$ 716,054	\$ 739,908	\$ 742,323	\$ 753,090
TOTAL RESOURCES	\$ 729,504	\$ 740,595	\$ 742,458	\$ 757,046
EXPENDITURES				
Charity Care	531,447	538,475	541,402	550,000
FamilyCare Children	108,770	115,759	127,308	143,229
Federally Qualified Health Centers	47,712	48,052	44,000	40,000
Health Care Stabilization Fund	15,000	15,000	---	---
Hospital Mental Health Offset Payments	11,945	12,087	12,327	12,327
Hospital Health Care Subsidy Payments	24,705	30,323	---	---
Delivery System Reform Incentive Payments	---	---	30,602	28,835
TOTAL EXPENDITURES	\$ 739,579	\$ 759,695	\$ 755,639	\$ 774,391
<i>General Fund Support</i>	(10,762)	(19,235)	(17,136)	(19,345)
NET EXPENDITURES	\$ 728,817	\$ 740,460	\$ 738,503	\$ 755,046
<i>Projected Surplus/Deficit</i>	\$ 687	\$ 135	\$ 3,955	\$ 2,000
Federal Funds Appropriated to Programs Above				
Charity Care	143,553	136,525	133,598	100,000
Health Care Stabilization Fund	15,000	15,000	---	---
FamilyCare Children	193,889	205,060	237,963	267,663
Hospital Mental Health Offset Payments	11,945	12,087	12,327	12,327
Hospital Health Care Subsidy Payments ^(c)	79,250	73,632	---	---
Delivery System Reform Incentive Payments ^(c)	---	---	73,353	75,120

Notes:

(a) The tax rate on cosmetic surgery procedures was lowered from 6% to 4% in FY13 and 2% in FY14.

The tax is eliminated in FY15.

(b) In fiscal year 2013, the Property-Liability Insurance Guaranty Association (PLIGA) was deactivated. The New Jersey Medical Malpractice Reinsurance Association (NJMMRA) donated the remaining PLIGA funds to support charity care.

(c) Total federal amounts include funding used to match General Fund appropriations not included on this chart.

WORKFORCE

Full-time employees have been reduced by 6,164 between the beginning of the Christie Administration and January 10, 2014. Funded positions will decline by another 808 during fiscal year 2015.

The Department of Children and Families State funded growth of 133 is required to meet increases in clients and caseload supervision requirements.

The Department of Corrections State funded level includes a reduction of 146 positions at the Mid-State Correctional Facility due to its closure for renovations. This will be accomplished through attrition. This reduction will be offset by State funded growth in other priority areas as well as increases to support positions previously funded by non-State resources.

The Department of Education State funded increase of 86 includes 68 staff previously supported by non-State resources at the Marie H. Katzenbach School for the Deaf.

The Department of Human Services reflects a 1,547 net reduction for combined State and non-State funding, most notably due to a reduction in force at two of the State institutions for individuals with developmental disabilities. The closure of the North Jersey and Woodbridge Developmental Centers is due to the binding recommendation of the Task Force for the Closure of Developmental Centers and will result in increased community placements being made, which is consistent with the U.S. Supreme Court's Olmstead decision. The Governor's FY2015 Budget includes a \$31.4 million increase of State and federal Grants-In-Aid funding to accommodate the new placements.

Also in the Department of Human Services, most of the 80 State funded employee increase in Mental Health and Addiction Services is related to enhancing safety and security at the Ann Klein Forensic Center.

State funded growth of 98, net of attrition, in the Department of Law and Public Safety is due to two new State Police trooper classes graduating during fiscal year 2014, and another two classes expected to graduate in fiscal year 2015.

State funded growth of 74 at the Juvenile Justice Commission will provide for a recruit class and the filling of other vacancies that will reduce overtime costs.

The Motor Vehicle Commission's non-State growth of 88 will allow the Commission to support critical backfills to continue properly serving its customers in an expeditious manner; also included are backfills of certain positions necessary to comply with several federal mandates, including audits of the Motor Carriers International Fuel Tax Agreement (IFTA) and International Registration Plan (IRP) and modernization of the Commercial Driver's License Information System (CDLIS).

APPENDIX

STATE FUNDED WORKFORCE

	FY 2013 Actual	FY 2014 1/10/14	FY 2015 Funded Positions
AGRICULTURE	90	83	91
BANKING AND INSURANCE	---	---	---
CHIEF EXECUTIVE OFFICE	109	112	112
CHILDREN & FAMILIES	4,786	4,739	4,872
COMMUNITY AFFAIRS	88	91	104
CORRECTIONS (Balance)	7,822	7,654	7,654
- Parole Board	610	587	612
EDUCATION	366	352	438
ENVIRONMENTAL PROTECTION	805	829	846
- CBT Dedication	---	---	---
HEALTH	362	347	343
HUMAN SERVICES (Total)	9,438	9,248	8,356
- Management and Budget	325	319	329
- Medical Assistance	154	151	156
- Disability Services	16	18	14
- Family Development	193	200	204
- Commission for the Blind and Visually Impaired	180	180	186
- Deaf and Hard of Hearing	8	8	8
- Developmental Disabilities	4,190	4,010	3,016
- Mental Health and Add. Srvs.	4,161	4,165	4,245
- Div of Aging	211	197	198
LABOR (Balance)	191	182	186
- Public Employee Relations Commission	32	33	34
- Civil Service Commission	246	247	253
LAW AND PUBLIC SAFETY (Balance)	2,180	2,218	2,207
- State Police	1,991	2,012	2,110
- Office of Homeland Security and Preparedness	82	80	83
- Election Law Enforcement Commission	69	67	63
- Violent Crimes Compensation Agency	29	29	32
- State Ethics Commission	10	11	12
- Juvenile Justice	1,049	973	1,047
- Division of Gaming	---	---	---
MILITARY AND VETERANS' AFFAIRS	1,321	1,328	1,345
STATE (Balance)	145	148	151
- Secretary of Higher Education	14	17	19
- Student Assistance	---	---	---
TRANSPORTATION	1,622	1,592	1,604
- Motor Vehicle Commission	---	---	---
TREASURY (Balance)	2,526	2,321	2,332
- Office of State Comptroller	99	101	100
- Casino Control Commission	---	---	---
- Office of Administrative Law	86	85	85
- Office of Information Technology	---	---	---
- Public Defender	1,121	1,179	1,190
- Board of Public Utilities	---	---	---
MISCELLANEOUS COMMISSIONS	1	1	1
<i>SUBTOTAL EXECUTIVE BRANCH</i>	<u>37,290</u>	<u>36,666</u>	<u>36,282</u>
LEGISLATURE	441	442	442
- SCI	41	47	47
JUDICIARY	7,336	7,383	7,383
<i>GRAND TOTAL</i>	<u><u>45,108</u></u>	<u><u>44,538</u></u>	<u><u>44,154</u></u>

NON-STATE FUNDED WORKFORCE

	FY 2013 Actual	FY 2014 1/10/14	FY 2015 Funded Positions
AGRICULTURE	119	120	130
BANKING AND INSURANCE	496	475	515
CHIEF EXECUTIVE OFFICE	---	---	---
CHILDREN & FAMILIES	1,811	1,801	1,771
COMMUNITY AFFAIRS	812	803	820
CORRECTIONS (Balance)	309	288	254
- Parole Board	---	---	---
EDUCATION	422	436	414
ENVIRONMENTAL PROTECTION	1,695	1,695	1,737
- CBT Dedication	225	225	230
HEALTH	833	805	810
HUMAN SERVICES (Total)	5,030	4,890	4,235
- Management and Budget	186	181	184
- Medical Assistance	299	313	323
- Disability Services	11	10	13
- Family Development	178	192	194
- Commission for the Blind and Visually Impaired	94	89	94
- Deaf and Hard of Hearing	---	---	---
- Developmental Disabilities	4,036	3,889	3,202
- Mental Health and Add. Srvs.	102	93	95
- Div of Aging	124	123	130
LABOR (Balance)	2,731	2,704	2,724
- Public Employee Relations Commission	---	---	---
- Civil Service Commission	---	---	---
LAW AND PUBLIC SAFETY (Balance)	1,337	1,261	1,276
- State Police	573	537	525
- Office of Homeland Security and Preparedness	22	22	30
- Election Law Enforcement Commission	---	---	---
- Violent Crimes Compensation Agency	---	---	---
- State Ethics Commission	---	---	---
- Juvenile Justice	180	167	167
- Division of Gaming	246	272	281
MILITARY AND VETERANS' AFFAIRS	166	157	168
STATE (Balance)	13	9	9
- Secretary of Higher Education	2	3	3
- Student Assistance	151	149	163
TRANSPORTATION	1,503	1,518	1,520
- Motor Vehicle Commission	2,176	2,142	2,230
TREASURY (Balance)	735	815	827
- Office of State Comptroller	34	44	47
- Casino Control Commission	58	51	56
- Office of Administrative Law	7	6	6
- Office of Information Technology	713	739	739
- Public Defender	1	1	1
- Board of Public Utilities	240	234	257
MISCELLANEOUS COMMISSIONS	---	---	---
SUBTOTAL EXECUTIVE BRANCH	22,640	22,369	21,945
LEGISLATURE	---	---	---
- SCI	---	---	---
JUDICIARY	1,539	1,527	1,527
GRAND TOTAL	24,179	23,896	23,472

A supplementary display of Other Governmental Funds and Proprietary Funds can be found online at the following address:

www.state.nj.us/treasury/omb/publications/15budget