

*COUNTY OF SUSSEX*

*REPORT OF AUDIT*

*2024*

*NISIVOCCIA LLP  
CERTIFIED PUBLIC ACCOUNTANTS*

**COUNTY OF SUSSEX**

**REPORT OF AUDIT**

**2024**

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COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2024

## Independent Auditors' Report

The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
Newton, New Jersey

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements – *regulatory basis* - of the various funds and account group of the County of Sussex (the "County") as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, as listed in the table of contents.

#### ***Unmodified Opinions on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of each fund and account group of the County as of December 31, 2024 and 2023, and the results of operations and changes in fund balance, where applicable, of such funds and account group, thereof for the years then ended in accordance with the accounting practices prescribed or permitted, as described in Note 1, by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division").

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund and account group of the County as of December 31, 2024 and 2023, or the changes in financial position where applicable, thereof for the years then ended.

#### ***Basis for Opinions***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), audit requirements prescribed by the Division and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division's regulatory basis of accounting and the budget laws of New Jersey.

The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
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The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Emphasis of Matter***

As discussed in Note 21 to the financial statements, the County implemented GASB Statement No. 101, *Compensated Absences*, during the year ended December 31, 2024. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* and audit requirements prescribed by the Division will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards* and audit requirements prescribed by the Division, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
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### ***Supplementary Information***

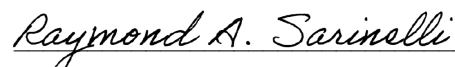
Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds and account group that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the various fund and account group financial statements. The information has been subjected to the auditing procedures applied in the audit of the various fund and account group financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the various fund and account group financial statements or to the various fund and account group financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the various fund and account group financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Mount Arlington, New Jersey  
April 17, 2025

NISIVOCIA LLP



Raymond A. Sarinelli  
Certified Public Accountant  
Registered Municipal Accountant No. 563

**COUNTY OF SUSSEX**  
**2024**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Regular Fund			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 50,670,724.50	\$ 60,389,127.45
Change Funds		1,350.00	1,350.00
		<u>50,672,074.50</u>	<u>60,390,477.45</u>
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	212,629.05	250,508.00
Revenue Accounts Receivable	A-7	245,706.86	253,708.74
Due from State of NJ- Pollworker Reimbursement		121,612.50	
Accounts Receivable - Sussex County			
Municipal Utilities Authority		<u>324,949.42</u>	<u>324,949.42</u>
Total Receivables and Other Assets With Full Reserves		<u>904,897.83</u>	<u>829,166.16</u>
Total Regular Fund		<u>51,576,972.33</u>	<u>61,219,643.61</u>
Federal and State Grant Fund:			
Grant Funds Receivable:			
Federal	A-8	5,099,088.87	5,567,972.14
State	A-9	2,807,626.35	2,498,520.26
Private	A-10	<u>10,000.00</u>	
Total Grants Receivable		7,916,715.22	8,066,492.40
Due from Current Fund	A	9,381,727.86	15,297,752.62
Due from General Capital Fund	C	<u>88,000.00</u>	
Total Federal and State Grant Fund		<u>17,386,443.08</u>	<u>23,364,245.02</u>
<u>TOTAL ASSETS</u>		<u>\$ 68,963,415.41</u>	<u>\$ 84,583,888.63</u>

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS  
(Continued)

		December 31,	
	Ref.	2024	2023
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$    8,293,615.08	\$  11,549,031.61
Encumbered	A-3;A-11	3,855,652.61	4,103,631.33
Total Appropriation Reserves		12,149,267.69	15,652,662.94
Accounts Payable - Vendors		283,729.98	183,785.06
Contracts Payable			2,599,636.00
Due to Federal and State Grant Fund	A	9,381,727.86	15,297,752.62
Reserve for Sale of County Assets		6,018,947.48	4,895,078.87
		27,833,673.01	38,628,915.49
Reserve for Receivables	A	904,897.83	829,166.16
Fund Balance	A-1	22,838,401.49	21,761,561.96
Total Regular Fund		51,576,972.33	61,219,643.61
Federal and State Grant Fund:			
Appropriated Reserves for Grants			
Federal Grants	A-12	3,211,397.32	13,627,313.93
State Grants	A-13	2,186,324.47	1,990,806.97
Private Grants	A-14	244,187.97	397,531.63
Reserve for Unappropriated Grants	A-15	1,659,036.55	271,696.54
Reserve for Encumbrances			
Federal Grants	A-12	9,460,469.06	6,423,260.38
State Grants	A-13	479,527.05	508,503.62
Private Grants	A-14	145,500.66	145,131.95
Total Federal and State Grant Fund		17,386,443.08	23,364,245.02
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		\$  68,963,415.41	\$  84,583,888.63

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE STATEMENT OF OPERATIONS AND  
CHANGE IN FUND BALANCE - REGULATORY BASIS

	Year Ended December 31,	
	2024	2023
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 7,700,000.00	\$ 7,700,000.00
Miscellaneous Revenue Anticipated	18,641,715.83	22,550,232.30
Receipts from Current Taxes	102,493,854.00	101,259,145.00
Nonbudget Revenue	2,072,443.88	2,299,960.11
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	2,396,466.93	2,348,753.97
Balances Cancelled:		
Accounts Payable	133,625.11	
Contracts Payable	1,327,296.49	
Reserve for Private, State and Federal Grant		
Fund Expenditures-Net - Federal and State Grant Fund	4,841.18	124,801.32
Collection of Added & Omitted Taxes	284,003.26	361,845.94
Collection of Other Receivables		265,870.00
Total Income	135,054,246.68	136,910,608.64
<u>Expenditures</u>		
Budget Appropriations:		
Operations	99,798,407.91	102,175,529.72
Capital Improvements	2,100,000.00	2,100,000.00
County Debt Service	15,507,808.77	15,143,253.18
Deferred Charges and Statutory Expenditures	8,738,087.80	8,562,334.00
Refund of Prior Year Revenue	11,490.17	2,555.31
Interfunds and Other Receivables Advanced	121,612.50	
Total Expenditures	126,277,407.15	127,983,672.21

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE STATEMENT OF OPERATIONS AND  
CHANGE IN FUND BALANCE - REGULATORY BASIS  
(Continued)

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2024</u>	<u>2023</u>
Excess in Revenue		\$ 8,776,839.53	\$ 8,926,936.43
<u>Fund Balance</u>			
Balance January 1		<u>21,761,561.96</u>	<u>20,534,625.53</u>
		30,538,401.49	29,461,561.96
Decreased by:			
Utilization as Anticipated Revenue		<u>7,700,000.00</u>	<u>7,700,000.00</u>
Balance December 31	A	<u>\$ 22,838,401.49</u>	<u>\$ 21,761,561.96</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	Anticipated			
	Budget	Added by NJSA 40A:4-87	Realized	Excess or Deficit *
Fund Balance Anticipated	\$ 7,700,000.00		\$ 7,700,000.00	
Miscellaneous Revenue:				
County Clerk Fees	1,400,000.00		1,481,459.86	\$ 81,459.86
County Surrogate Fees	100,000.00		103,503.58	3,503.58
County Sheriff Fees	275,000.00		470,795.75	195,795.75
Fines	15,000.00		30,599.00	15,599.00
Interest on Investments and Deposits	1,854,167.00		3,874,929.82	2,020,762.82
Rental - County Buildings	196,000.00		197,412.00	1,412.00
Franchise Tax on Stock Insurance				
NJSA 54:16A	68,000.00		79,371.33	11,371.33
State Aid - College Bonds				
(NJSA 44:7-35 et. seq.)	1,650,217.00		1,650,216.33	0.67 *
Social and Welfare Services				
(P.L. 1990, Ch. 66):				
Supplemental Social Security Income	164,880.00		129,483.00	35,397.00 *
U.S. DEPARTMENT OF AGRICULTURE:				
NJ Department of Health:				
Senior Farmers' Market Nutrition Program:				
#DFHS24WMN001 05/01/24 - 09/30/24		\$ 1,797.00	1,797.00	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:				
NJ Department of Health:				
Medical Reserve Corps (MRC) STTRONG:				
COVID-19 #PHLP24MRC008 06/01/24 - 05/31/25		24,290.00	24,290.00	
Public Health Preparedness and Response for Bioterrorism:				
PHEP Cooperative Agreement (Base \$148,310; CRI \$129,636)		277,946.00	277,946.00	
Special Child Health Services (SCHS):				
#DFHS25CSE008 07/01/24 - 06/30/25		13,029.00	13,029.00	
Cancer Education & Early Detection (CEED):				
#DCHS25CED002 07/01/24 - 06/30/25		29,000.00	29,000.00	
Strengthening Local Public Health Capacity:				
#OLPH25PHC026 07/01/24 - 06/30/25		45,202.00	45,202.00	
Sustaining Local Public Health Infrastructure (passed through NJACCHO):				
#OLPH25PHI001 07/01/24 - 03/31/26		168,049.00	168,049.00	
N.J. Department of Health:				
Title III - Aging - Area Plan Grant				
#DOAS23AAA017 01/01/23 - 12/31/23:				
Title III B	480.00		480.00	
Title III C-1	772.00		772.00	
Title III C-2	478.00		478.00	
Title III D	16.00		16.00	
Title III E	479.00		479.00	
#DOAS24AAA018 01/01/24 - 12/31/24:				
Title III B	83,861.00	92,214.00	176,075.00	
Title III C-1	76,300.00	92,335.00	168,635.00	
Title III C-2	60,258.00	70,659.00	130,917.00	
Title III D	5,859.00	8,344.00	14,203.00	
Title III E	30,716.00	38,078.00	68,794.00	
Medicaid Match	13,000.00		13,000.00	
Federal Financial Participation (FFP)	80,548.00	184,275.00	264,823.00	
Nutrition Services Incentive Program (NSIP)	10,668.00	17,829.00	28,497.00	
MIPPA Medicare Enrollment Assistance Program:				
#DOAS23MPA009 12/01/23 - 08/31/24	40,000.00		40,000.00	
State Health Insurance Assistance Program (SHIP):				
#DOAS24SHF019 04/01/24 - 03/31/25		41,000.00	41,000.00	
Transportation Block Grant:				
#TS24019 01/01/24 - 12/31/24	18,000.00		18,000.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Anticipated			Excess or
	Budget	Added by NJSA 40A:4-87	Realized	Deficit *
Miscellaneous Revenue (Continued):				
U.S. Department of Health & Human Services:				
Passed through N.J. Department of Health:				
Social Services for the Homeless (SSH) - TANF				
#SH24019 01/01/24 - 12/31/24	\$ 24,000.00		\$ 24,000.00	
NJ Department of the Treasury:				
Governor's Council on Alcoholism & Drug Abuse:				
Block Grant for Prevention & Treatment of Substance Abuse				
Alliance to Prevent Substance Use Disorder DMHAS County Grant:				
Prevention Education Programs Letter of Agreement 11/04/24 - 03/15/25		\$ 15,000.00	15,000.00	
Disaster Response Crisis Counselor (DRCC):				
Round I #90017 04/17/24 - 10/16/24		30,000.00	30,000.00	
Round II #90017 10/17/24 - 09/29/25		15,000.00	15,000.00	
NJ Transit Corporation:				
Job Access Reverse Commute (JARC):				
SFY2025 NJ JARC 11 #2501NJTANF 07/01/24 - 06/30/25		20,000.00	20,000.00	
U.S. DEPARTMENT OF HOMELAND SECURITY:				
NJ Department of Law & Public Safety:				
State Homeland Security Emergency Management Performance:				
FFY24 #EMW-2024-SS-05034 09/01/24 - 07/31/27		130,972.02	130,972.02	
Emergency Management Agency Assistance (EMAA):				
FY23 #FY23-EMPG-EMAA-1900 07/01/23 - 06/30/24	55,000.00		55,000.00	
State & Local Cybersecurity Grant Program (SLCGP):				
FFY22 NJCCIC AEP 10/01/23 - 10/31/27	36,536.60		36,536.60	
U.S. DEPARTMENT OF JUSTICE:				
NJ Department of Law & Public Safety:				
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):				
FFY21 #VS-19-21 10/01/23 - 09/30/24	95,028.00		95,028.00	
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:				
#JAG 1-19TF-20 07/01/21 - 06/30/24	38,630.00		38,630.00	
#JAG 1-19TF-20 07/01/21 - 06/30/24		33,153.00	33,153.00	
Body-Worn Camera (BWC) Policy & Implementation Program:				
#15PBJA-24-GG-04429-BWCX 10/01/24 - 09/30/27		91,225.00	91,225.00	
U.S. DEPARTMENT OF TRANSPORTATION:				
Federal Transit Administration - Section 5310 - Operating/Non-Operating				
COVID-19: FFY20 #NJ-2022-022-00 (NJ-16-X018) 01/01/24 - 12/31/24	150,000.00		150,000.00	
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSAA):				
COVID-19: #NJ-2023-010-00 (NJ-16-0038) 01/20/20 - 06/30/25	62,553.00		62,553.00	
COVID-19: #NJ-2023-013-00 (NJ-16-0039) 01/20/20 - 06/30/25	137,447.00		137,447.00	
Federal Transit Administration - Section 5311 - Operating:				
CY2024 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/24-12/31/25	556,237.00		556,237.00	
Job Access Reverse Commute (JARC):				
COVID-19: SFY2025 NJ JARC 11 #NJ-2023-008-00 (NJ-18-0001) 07/01/24 - 06/30/25		100,000.00	100,000.00	
U.S. DEPARTMENT OF THE TREASURY:				
American Rescue Plan (ARP) Act:				
Passed through NJ Department of Agriculture:				
Spotted Lanternfly Chemical Control Treatment Grant		50,000.00	50,000.00	
Passed through NJ Department of Health:				
County Health Infrastructure Funding (CHIF) FY24 #OLPH24CHI024		329,213.00	329,213.00	
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):				
NJ Department of Environmental Protection:				
County Environmental Health Act (CEHA):				
FY24 #CEHA2024-00023 07/01/23 - 06/30/24		16,758.00	16,758.00	
NJ DEPARTMENT OF CHILDREN & FAMILIES:				
Human Services Advisory Council (HSAC):				
#25N00194 07/01/24 - 06/30/25		65,629.00	65,629.00	
Youth Incentive Program (YIP):				
#25-OGUR 07/01/24 - 06/30/25		39,455.00	39,455.00	



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Anticipated			Excess or
	Budget	Added by NJSA 40A:4-87	Realized	Deficit *
Miscellaneous Revenue (Continued):				
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
County Environmental Health Act (CEHA):				
FY24 #CEHA2024-00023 07/01/23 - 06/30/24		\$ 173,558.00	\$ 173,558.00	
Clean Communities Program Grant				
FY24 07/01/24 - 06/30/25		140,514.50	140,514.50	
NJ DEPARTMENT OF HEALTH:				
Overdose Fatality Review Team (OFRT):				
#ORP25OFR021 07/01/24 - 06/30/25		75,000.00	75,000.00	
Special Child Health Services - Case Management:				
#DFHS25CSE008 07/01/24 - 06/30/25		96,650.00	96,650.00	
Right to Know:				
#EPID25RTK04L 07/01/24 - 06/30/25		9,380.00	9,380.00	
NJ Comprehensive Cancer Control Planning Grant:				
#DCHS24CCC004 07/01/23 - 06/30/24		5,874.00	5,874.00	
#DCHS25CCC011 07/01/24 - 06/30/25		99,670.00	99,670.00	
NJ Cancer Education & Early Detection (NJCEED):				
#DCHS25CED002 07/01/24 - 06/30/25		86,397.00	86,397.00	
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:				
#OLPH25CLP023 07/01/24 - 06/30/25		68,506.00	68,506.00	
NJ DEPARTMENT OF HUMAN SERVICES:				
County Comprehensive Alcoholism & Drug Abuse Services				
#24-541-ADA-0 01/01/24 - 12/31/24	354,171.00		354,171.00	
NJ DEPARTMENT OF HEALTH:				
Title III - Aging - Area Plan Contract:				
#DOAS24AAA018 01/01/24 - 12/31/24:				
State Matching Funds:				
Title III B-D	10,260.00	13,394.00	23,654.00	
Title III E	8,577.00	11,742.00	20,319.00	
State Weekend Home Delivered Meals (SWHDM)	12,285.00		12,285.00	
Safe Housing & Transportation Program (SHTP)	13,937.00		13,937.00	
Supplemental/Cost of Living Allowance (COLA)	62,061.00		62,061.00	
Supplemental Home Delivered Meals (SHDM)	19,486.00		19,486.00	
Supplemental Aging Supportive Services (SASS)	13,191.00		13,191.00	
Care Management Quality Assurance (CMQA):	23,810.00		23,810.00	
Adult Protective Services (APS)/Vulnerable Adults:	85,807.00		85,807.00	
State Aid Reimbursement Program				
CY2024 01/01/24 - 12/31/24	58,000.00		58,000.00	
Medication-Assisted Treatment (MAT):				
#24-928-ADA-B3 07/01/23 - 06/30/24	731.00		731.00	
#25-928-ADA 07/01/24 - 06/30/25		145,627.00	145,627.00	
Social Services for the Homeless (SSH):				
#SH24019 01/01/24 - 12/31/24	184,260.00		184,260.00	
Personal Assistance Services Program (PASP):				
#25AVWN 07/01/24 - 06/30/25		15,894.00	15,894.00	
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:				
ARRIVE Together:				
SFY24 #24-ARRV-12 04/01/24 - 03/31/25		74,773.00	74,773.00	
Operation Helping Hand (OHH):				
SFY25 #SFYOH-19-2025 09/01/24 - 08/31/25		100,000.00	100,000.00	
Juvenile Justice Commission				
Juvenile Detention Alternatives Initiative (JDAI)				
#JDAI-24-IF-19 01/01/24 - 12/31/24	5,512.50		5,512.50	
State/Community Partnership Program & Family Court Services				
#FC-24-19, #SCP-24-PS-19, #SCP-24-PM-19, #FCIU-24-19 01/01/24 - 12/31/24	386,542.00		386,542.00	
County Prosecutor Insurance Fraud Reimbursement Program				
Cycle 24 01/01/24 - 12/31/24	183,894.00	26,976.00	210,870.00	
Body Armor Replacement Fund (BARF) - Sheriff				
FY23 12/21/23 - 12/21/24	5,107.14		5,107.14	
Body Armor Replacement Fund (BARF) - Prosecutor				
FY23 12/21/23 - 12/21/24	1,971.73		1,971.73	
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:				
Veterans Transportation Services:				
#VL25T82 07/01/24 - 06/30/25		9,000.00	9,000.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

	Anticipated			Excess or
	Budget	Added by NJSA 40A:4-87	Realized	Deficit *
Miscellaneous Revenue (Continued):				
<u>NJ DEPARTMENT OF STATE:</u>				
Early Voting Election Equipment Reimbursement Program 01/01/24-12/31/24	\$ 100,507.50		\$ 100,507.50	
<u>NJ DEPARTMENT OF THE TREASURY:</u>				
Governor's Council on Alcoholism & Drug Abuse				
Municipal Alliance to Prevent Alcoholism & Drug Abuse				
FY25 07/01/24 - 06/30/25		\$ 115,989.00	115,989.00	
<u>NJ OFFICE OF INFORMATION TECHNOLOGY:</u>				
Next Generation 9-1-1 (NG9-1-1)				
PSAP Upgrades & Consolidation #FY24-100-137-001 07/01/23 - 06/30/24	21,714.24		21,714.24	
<u>NJ TRANSIT CORPORATION:</u>				
Federal Transit Administration - Section 5311 (State Share)				
Operating/Non-Operating:				
CY2024 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/24-12/31/25	278,119.00		278,119.00	
Senior Citizen & Disabled Resident Transportation Assistance Program				
Transit-on-Demand Pilot Program:				
TNC 01/01/23 - 12/31/23		30,000.00	30,000.00	
Operating:				
CY2024 01/01/24 - 12/31/24	697,573.68		697,573.68	
Administration:				
CY2024 01/01/24 - 12/31/24	63,685.00		63,685.00	
Private Grants:				
American Library Association/Public Library				
Association (ALA/PLA)				
Digital Literacy Workshop Incentive Grant				
12/16/2024 - 05/30/2025		10,000.00	10,000.00	
Reserve to Pay Debt Service	500,000.00		500,000.00	
Reserve to Pay Vocational School Debt Service	38,000.00		38,000.00	
General Capital Fund Balance	100,000.00		100,000.00	
County Clerk (P.L. 2001, Ch. 370)	500,000.00		717,997.11	\$ 217,997.11
County Surrogate (P.L. 2001, Ch. 370)	65,000.00		62,537.65	2,462.35 *
County Sheriff (P.L. 2001, Ch. 370)	150,000.00		236,104.76	86,104.76
Trust Fund Reserve for Motor Vehicle Fines	265,000.00		265,000.00	
Reserve for Uniform Fire Code Enforcement	100,000.00		100,000.00	
Weights & Measures Trust Fund	25,000.00		25,000.00	
9-1-1 Emergency Communication Center	311,724.00		311,724.00	
County Transit-Transportation Agreements	225,000.00		259,141.29	34,141.29
Public Health Priority Funds/Supplemental Fees	365,000.00		446,640.42	81,640.42
Intoxicated Driver Resource Center	60,000.00		27,984.00	32,016.00 *
Flu Shots/Clinic Revenue	5,000.00		16,350.02	11,350.02
Total Miscellaneous Revenue	12,601,057.39	3,349,396.52	18,641,715.83	2,691,261.92
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	102,493,854.00		102,493,854.00	
Budget Totals	122,794,911.39	3,349,396.52	128,835,569.83	\$2,691,261.92
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,072,443.88	
	<u>\$122,794,911.39</u>	<u>\$ 3,349,396.52</u>	<u>\$130,908,013.71</u>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,481,459.86
	<u>\$ 1,481,459.86</u>

Sheriff Fees

Cash Received	\$ 470,795.75
	<u>\$ 470,795.75</u>

Interest on Investments and Deposits:

Cash Received	\$ 3,874,929.82
	<u>\$ 3,874,929.82</u>

Analysis of Nonbudget Revenue:

Cash Received:		
Planning Department	\$ 17,282.50	
Insurance Refunds	55.93	
Emergency Management Reimbursements	43,654.14	
Payment In Lieu of Taxes	56,424.71	
Miscellaneous Revenue from Other County Departments	12,904.62	
Grant Program Benefits Reimbursement	404,238.28	
Prior Year Grant Expenditure Refunds	107,865.95	
NJ Institute of Technology-Salary Reimbursement	41,159.70	
Miscellaneous Reimbursements	58,330.53	
Bail Forfeitures	11,552.15	
Title IV-D Probation Facility Reimbursement	627,957.24	
Medicare D Prescription Reimbursement	219,556.18	
Mental Health Salary Reimbursement	12,000.00	
Cancellation of Old Outstanding Checks	40.00	
Roadway/Driveway Openings and Violation Assessments	79,875.00	
Developmental Disabled Facilities Reimbursement	10,596.42	
Refund of Prior Year Expenses	335,745.53	
Health Department Fees	31,305.00	
Other Miscellaneous Revenue	<u>1,900.00</u>	
		<u>\$ 2,072,443.88</u>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT:</b>					
County Administrator's Office:					
Salaries and Wages	\$ 242,000.00	\$ 242,000.00	\$ 237,405.42	\$ 4,594.58	
Other Expenses	12,750.00	22,750.00	6,436.01	16,313.99	
Purchasing Department:					
Salaries and Wages	218,000.00	218,000.00	216,382.80	1,617.20	
Other Expenses	22,870.00	22,870.00	22,171.29	698.71	
Central Services:					
Salaries and Wages	17,000.00	17,000.00	14,798.70	2,201.30	
Other Expenses	255,593.00	255,593.00	139,184.77	116,408.23	
Employee Services:					
Salaries and Wages	320,400.00	320,400.00	293,483.65	26,916.35	
Other Expenses	177,890.00	177,890.00	76,288.88	101,601.12	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	3,356.50	1,643.50	
Board of County Commissioners:					
Salaries and Wages	121,000.00	121,000.00	118,967.80	2,032.20	
Other Expenses	48,000.00	48,000.00	28,268.91	19,731.09	
Clerk of the Board:					
Salaries and Wages	178,000.00	178,000.00	177,014.96	985.04	
Other Expenses	34,650.00	34,650.00	9,009.99	25,640.01	
County Clerk:					
Salaries and Wages	913,000.00	913,000.00	895,012.93	17,987.07	
Other Expenses	298,675.00	298,675.00	209,723.40	88,951.60	
Board of Elections:					
Salaries and Wages	573,240.00	663,240.00	567,084.46	96,155.54	
Other Expenses	266,165.00	286,165.00	216,831.17	69,333.83	
County Clerk (Elections):					
Other Expenses	145,470.00	145,470.00	126,037.04	19,432.96	
County Treasurer's Office:					
Salaries and Wages	595,000.00	595,000.00	584,085.13	10,914.87	
Other Expenses	119,015.00	119,015.00	85,845.19	33,169.81	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
<b>GENERAL GOVERNMENT:</b>					
Annual Audit	\$ 150,551.00	\$ 150,551.00		\$ 150,551.00	
Technology & Information Management:					
Salaries and Wages	607,000.00	607,000.00	\$ 508,200.14	98,799.86	
Other Expenses	1,040,245.00	1,070,245.00	1,019,624.35	50,620.65	
Office of Geographical Information Systems:					
Other Expenses	261,800.00	261,800.00	261,800.00		
Records Management Office:					
Salaries and Wages	267,000.00	267,000.00	262,915.32	4,084.68	
Other Expenses	200,044.00	200,044.00	189,954.98	10,089.02	
Board of Taxation:					
Salaries and Wages	241,653.00	241,653.00	222,238.82	19,414.18	
Other Expenses	46,686.00	46,686.00	40,651.83	6,034.17	
County Counsel:					
Salaries and Wages	34,000.00	34,000.00	32,869.68	1,130.32	
Other Expenses	797,400.00	897,400.00	700,621.04	196,778.96	
County Adjuster's Office:					
Salaries and Wages	142,000.00	147,000.00	143,428.61	3,571.39	
Other Expenses	90,133.00	85,133.00	56,482.01	28,650.99	
County Surrogate:					
Salaries and Wages	460,676.00	460,676.00	458,645.20	2,030.80	
Other Expenses	39,490.00	39,490.00	39,294.68	195.32	
Engineering and Road Administration:					
Salaries and Wages	1,264,000.00	1,264,000.00	1,164,172.36	99,827.64	
Other Expenses	301,795.00	301,795.00	258,004.94	43,790.06	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>10,508,191.00</b>	<b>10,758,191.00</b>	<b>9,386,292.96</b>	<b>1,371,898.04</b>	
<b>LAND USE ADMINISTRATION:</b>					
Sussex County Planning Department:					
Salaries and Wages	291,160.00	291,160.00	227,726.30	63,433.70	
Other Expenses	140,200.00	140,200.00	83,806.15	56,393.85	
<b>TOTAL LAND USE ADMINISTRATION</b>	<b>431,360.00</b>	<b>431,360.00</b>	<b>311,532.45</b>	<b>119,827.55</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
CODE ENFORCEMENT AND ADMINISTRATION:					
Uniform Construction Code:					
Appeal Board:					
Other Expenses	\$ 700.00	\$ 700.00	\$ 428.91	\$ 271.09	
Weights and Measures:					
Salaries and Wages	165,000.00	165,000.00	135,115.34	29,884.66	
Other Expenses	19,630.00	19,630.00	11,479.77	8,150.23	
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	185,330.00	185,330.00	147,024.02	38,305.98	
INSURANCE:					
Other Insurance Premiums	1,383,144.00	1,463,144.00	1,345,237.89	117,906.11	
Workmen's Compensation	1,231,500.00	1,231,500.00	1,173,884.58	57,615.42	
Group Insurance Plan for Employees	18,802,569.00	18,347,569.00	16,285,629.37	2,061,939.63	
Health Benefit Waiver	250,000.00	250,000.00	165,430.19	84,569.81	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	40,000.00	40,000.00	18,889.85	21,110.15	
TOTAL INSURANCE	21,707,213.00	21,332,213.00	18,989,071.88	2,343,141.12	
PUBLIC SAFETY:					
9-1-1 Emergency Communications Center:					
Salaries and Wages	1,367,000.00	1,367,000.00	1,218,680.23	148,319.77	
Other Expenses	541,205.00	541,205.00	524,621.92	16,583.08	
Office of Emergency Management:					
Salaries and Wages	135,000.00	135,000.00	130,369.56	4,630.44	
Other Expenses	212,550.00	212,550.00	211,623.66	926.34	
County Medical Examiner:					
Other Expenses	325,000.00	340,000.00	325,000.00	15,000.00	
Volunteer Fire Company Appropriation					
to Aid Uniforms (R.S. 40:23-8.9)	4,975.00	4,975.00	4,975.00		
Aid to Volunteer Rescue and Ambulance					
Squads (R.S. 40:5-2)	80,000.00	80,000.00	75,000.00	5,000.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
<b>PUBLIC SAFETY:</b>					
Fire Marshal:					
Salaries and Wages	\$ 151,000.00	\$ 151,000.00	\$ 136,747.28	\$ 14,252.72	
Other Expenses	47,205.00	47,205.00	44,195.12	3,009.88	
Fire Academy:					
Other Expenses	340,000.00	340,000.00	327,225.41	12,774.59	
Sheriff's Office (Regulation):					
Salaries and Wages	6,684,000.00	6,684,000.00	6,041,449.06	642,550.94	
Other Expenses	729,355.00	955,160.00	952,731.51	2,428.49	
Prosecutor's Office:					
Salaries and Wages	5,131,000.00	4,861,000.00	4,557,432.87	303,567.13	
Other Expenses	662,380.00	932,380.00	912,041.34	20,338.66	
Jail:					
Salaries and Wages	2,174,000.00	2,087,445.00	1,744,024.99	343,420.01	
Other Expenses	2,844,501.00	2,705,251.00	2,623,751.23	81,499.77	
JDC & Youth Services (NJSA 2A:4A-91)					
Salaries and Wages	506,000.00	506,000.00	427,549.84	78,450.16	
Other Expenses	469,029.00	449,029.00	396,611.26	52,417.74	
<b>TOTAL PUBLIC SAFETY</b>	<b>22,404,200.00</b>	<b>22,399,200.00</b>	<b>20,654,030.28</b>	<b>1,745,169.72</b>	
<b>PUBLIC WORKS:</b>					
Roads and Culverts:					
Salaries and Wages	4,079,000.00	4,004,000.00	3,812,126.19	191,873.81	
Other Expenses	1,675,895.00	1,750,895.00	1,677,621.56	73,273.44	
Bridges:					
Salaries and Wages	1,190,000.00	1,190,000.00	1,097,026.95	92,973.05	
Other Expenses	910,626.00	910,626.00	892,062.76	18,563.24	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	297,000.00	297,000.00	274,736.29	22,263.71	
Other Expenses	266,950.00	266,950.00	262,899.40	4,050.60	
Traffic Lights:					
Other Expenses	54,079.00	54,079.00	42,947.51	11,131.49	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
<b>PUBLIC WORKS:</b>					
Garbage and Trash Removal	\$ 100,000.00	\$ 110,000.00	\$ 95,382.00	\$ 14,618.00	
Facilities Management:					
Salaries and Wages	1,777,000.00	1,737,000.00	1,648,352.64	88,647.36	
Other Expenses	2,041,768.00	2,266,768.00	2,130,685.98	136,082.02	
Motor Pool:					
Salaries and Wages	1,076,000.00	1,076,000.00	1,011,660.50	64,339.50	
Other Expenses	1,216,300.00	1,266,300.00	1,236,582.76	29,717.24	
Mosquito Control:					
Salaries and Wages	366,000.00	366,000.00	329,236.17	36,763.83	
Other Expenses	294,665.00	294,665.00	235,430.41	59,234.59	
<b>TOTAL PUBLIC WORKS</b>	<b>15,345,283.00</b>	<b>15,590,283.00</b>	<b>14,746,751.12</b>	<b>843,531.88</b>	
<b>HEALTH AND HUMAN SERVICES:</b>					
Office of Public Health Nursing:					
Salaries and Wages	413,000.00	413,000.00	236,983.33	176,016.67	
Other Expenses	112,005.00	112,005.00	53,150.64	58,854.36	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)	1,475,925.00	1,475,925.00	1,475,925.00		
Office of Environmental Health:					
Salaries and Wages	1,080,014.00	1,080,014.00	882,094.91	197,919.09	
Other Expenses	73,924.00	73,924.00	48,416.29	25,507.71	
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	10,000.00	10,000.00		10,000.00	
Office of Community Services:					
Salaries and Wages	39,000.00	64,000.00	39,267.16	24,732.84	
Other Expenses	51,230.00	71,230.00	63,630.72	7,599.28	
Office on Aging:					
Salaries and Wages	354,000.00	369,000.00	328,269.71	40,730.29	
Other Expenses	16,550.00	16,550.00	9,585.47	6,964.53	
County Nutrition Projects:					
Other Expenses	211,500.00	211,500.00	211,209.00	291.00	



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND HUMAN SERVICES:					
County Welfare Agency:					
Administration	\$ 1,477,558.00	\$ 1,477,558.00	\$ 1,477,558.00		
Services	333,271.00	333,271.00	333,271.00		
Assistance for Dependent Children	8,189.00	8,189.00	8,189.00		
Assistance to Supplemental Security Income Recipients	164,880.00	164,880.00	164,880.00		
Mental Health Administration:					
Salaries and Wages	13,000.00	18,000.00	12,966.06	\$ 5,033.94	
Other Expenses	5,833.00	5,833.00	3,558.46	2,274.54	
Human Services Administration:					
Salaries and Wages	215,000.00	215,000.00	214,129.20	870.80	
Other Expenses	29,110.00	24,110.00	7,287.86	16,822.14	
Intoxicated Driver Resource Center					
Salaries and Wages	69,000.00	49,000.00	37,502.33	11,497.67	
Other Expenses	42,150.00	37,150.00	19,591.87	17,558.13	
Grant-In-Aid (N.J.S.A. 40:5-2.9)	193,250.00	193,250.00	193,250.00		
TOTAL HEALTH AND HUMAN SERVICES	6,388,389.00	6,423,389.00	5,820,716.01	602,672.99	
EDUCATIONAL:					
Community College Agency					
(NJS 18A:64A-30 et seq.)	4,070,000.00	4,020,000.00	4,020,000.00		
Farm and Home Demonstration:					
Salaries and Wages	36,000.00	36,000.00	34,128.59	1,871.41	
Other Expenses	146,895.00	146,895.00	105,200.66	41,694.34	
Reimbursement for Residents Attending Out-of-County					
Two-Year Colleges (NJS 18A:64A-23)	200,000.00	200,000.00	60,255.28	139,744.72	
County Vocational School	7,797,578.00	7,847,578.00	7,847,578.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 106,000.00	\$ 106,000.00	\$ 103,201.36	\$ 2,798.64	
Other Expenses	24,330.00	24,330.00	16,900.60	7,429.40	
TOTAL EDUCATIONAL	12,380,803.00	12,380,803.00	12,187,264.49	193,538.51	
OTHER COMMON OPERATING FUNCTIONS:					
Transit:					
Salaries and Wages	150,000.00	50,000.00	30,000.00	20,000.00	
Other Expenses	94,750.00	94,750.00	65,011.71	29,738.29	
Provisions for Salary Adjustments	65,000.00	15,000.00		15,000.00	
Accumulated Leave & Retro Compensation	20,000.00	20,000.00	20,000.00		
Single Audit Act of 1984:					
Other Expenses	59,713.00	59,713.00		59,713.00	
Fixed Asset Accounting/Reporting	4,000.00	4,000.00		4,000.00	
Indirect Cost Rate Study:					
Contractual	25,000.00	25,000.00	25,000.00		
Memorial Day Observance (R.S. 40:23-8.25)	1,000.00	1,000.00	500.00	500.00	
Veterans' Grave Registration:					
Salaries and Wages	5,000.00	5,000.00	4,800.00	200.00	
Other Expenses	13,500.00	13,500.00	13,087.10	412.90	
Aid to Sussex County Arts Council (NISA 40:23-8.25)	7,500.00	7,500.00	7,500.00		
TOTAL OTHER COMMON OPERATING FUNCTIONS	445,463.00	295,463.00	165,898.81	129,564.19	
UTILITY EXPENSES AND BULK PURCHASES:					
Electricity	751,640.00	751,640.00	615,589.42	136,050.58	
Lighting of Highways and Bridges	23,350.00	23,350.00	22,527.13	822.87	
Gas (Natural or Propane)	398,550.00	398,550.00	239,647.23	158,902.77	
Gasoline and Diesel Fuel	650,000.00	700,000.00	506,192.10	193,807.90	
Water	57,200.00	57,200.00	28,724.10	28,475.90	
Sewer	20,970.00	20,970.00	10,590.42	10,379.58	
TOTAL UTILITY EXPENSES AND BULK PURCHASES	1,901,710.00	1,951,710.00	1,423,270.40	528,439.60	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>UNCLASSIFIED:</b>					
County Matching Funds for Grants	\$ 865.60	\$ 865.60		\$ 865.60	
Matching Funds For the Following Grants:					
USDOT FTA Section 5311 Grant Operating	278,118.00	278,118.00	\$ 278,118.00		
USDOT FTA Section 5316 Job Access: Reverse Commute	120,000.00	120,000.00	120,000.00		
Special Child Health, Case Management	60,528.00	60,528.00	60,528.00		
Alcoholism Service Program	46,474.00	46,474.00	46,474.00		
Human Services Advisory Council (HSAC)	16,407.00	16,407.00	16,407.00		
State & Local Cybersecurity Grant Program (SLCGP)	10,607.40	10,607.40	10,607.40		
<b>TOTAL UNCLASSIFIED</b>	<b>533,000.00</b>	<b>533,000.00</b>	<b>532,134.40</b>	<b>865.60</b>	

**PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:**

Federal Grants  
U.S. DEPARTMENT OF AGRICULTURE:  
    NJ Department of Health:  
        Senior Farmers' Market Nutrition Program (NJSA 40A:4-87 + \$1,797.00)  
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:  
    NJ Department of Health:  
        Medical Reserve Corps (MRC) STTRONG:  
            COVID-19 #PHLP24MRC008 06/01/24 - 05/31/25 ( NJSA 40A:4-87 + \$24,290.00)  
            PHEP Cooperative Agreement (NJSA 40A:4-87 + \$277,946.00)  
            Cancer Education & Early Detection (CEED) (NJSA 40A:4-87 + \$29,000.00)  
            Special Child Health Services (SCHS):  
                #DFHS25CSE008 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$13,029.00)

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
Passed through NJ Department of Health: (Cont'd)					
Strengthening Local Public Health Capacity:					
#OLPH23PHC026 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$45,202.00)		\$ 45,202.00	\$ 45,202.00		
Sustaining Local Public Health Infrastructure (Passed through NJACCHO):					
#OLPH23PHI001 0/01/24-03/31/26(NJSA 40A:4-87 + \$168,049.00)		168,049.00	168,049.00		
Title III - Aging - Area Plan Grant:					
#DOAS23AAA017 01/01/24 - 12/31/234	\$ 480.00	480.00	480.00		
Title III B	772.00	772.00	772.00		
Title III C-1	478.00	478.00	478.00		
Title III C-2	16.00	16.00	16.00		
Title III D	479.00	479.00	479.00		
Title III E					
#DOAS24AAA018 01/01/24 - 12/31/24:					
Title III B (NJSA 40A:4-87 + \$92,214.00)	83,861.00	176,075.00	176,075.00		
Title III C-1 (NJSA 40A:4-87 + \$92,335.00)	76,300.00	168,635.00	168,635.00		
Title III C-2 (NJSA 40A:4-87 + \$70,659.00)	60,258.00	130,917.00	130,917.00		
Title III D (NJSA 40A:4-87 + \$8,344.00)	5,859.00	14,203.00	14,203.00		
Title III E (NJSA 40A:4-87 + \$38,078.00)	30,716.00	68,794.00	68,794.00		
Medicaid Match	13,000.00	13,000.00	13,000.00		
Federal Financial Participation (FFP) (NJSA 40A:4-87 + \$184,275.00)	80,548.00	264,823.00	264,823.00		
Nutrition Services Incentive Program (NSIP) (NJSA 40A:4-87 + \$17,829.00)	10,668.00	28,497.00	28,497.00		
MIPPA Medicare Enrollment Assistance Program:					
#DOAS23MPA009 12/01/23 - 08/31/24	40,000.00	40,000.00	40,000.00		
State Health Insurance Assistance Program (SHIP):					
#DOAS24SHF019 04/01/24 - 03/31/25 (NJSA 40A:4-87 + \$41,000.00)		41,000.00	41,000.00		
Transportation Block Grant:					
#TS24019 01/01/24 - 12/31/24	18,000.00	18,000.00	18,000.00		
Social Services for the Homeless (SSH) - TANF					
#SH24019 01/01/24 - 12/31/24	24,000.00	24,000.00	24,000.00		
NJ Department of the Treasury:					
Alliance to Prevent Substance Use Disorder DMHAS County Grant:					
Prevention Education Programs Letter of Agreement (NJSA 40A:4-87 + \$15,000.00)		15,000.00	15,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of the Treasury:					
Disaster Response Crisis Counselor (DRCC):					
Round I #90017 04/17/24 - 10/16/24 (NJSA 40A:4-87 + \$30,000.00)		\$ 30,000.00	\$ 30,000.00		
Round II #90017 10/17/24 - 09/29/25 (NJSA 40A:4-87 + \$15,000.00)		15,000.00	15,000.00		
NJ Transit Corporation:					
Job Access Reverse Commute (JARC):					
SFY2025 NJ JARC 11 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$20,000.00)		20,000.00	20,000.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
State Homeland Security Emergency Management Performance:					
FFY24 #EMW-2024-SS-05034 (NJSA 40A:4-87 + \$130,972.02)		130,972.02	130,972.02		
Emergency Management Agency Assistance (EMAA):					
FY23 #FY23-EMPG-EMAA-1900 07/01/23-06/30/24	\$ 55,000.00	55,000.00	55,000.00		
State & Local Cybersecurity Grant Program (SLCGP):					
FFY22 NJCCIC AEP 10/01/23 - 10/31/27	36,536.60	36,536.60	36,536.60		
U.S. DEPARTMENT OF JUSTICE:					
NJ Department of Law & Public Safety:					
Sexual Assault Response Team	95,028.00	95,028.00	95,028.00		
Multi-Jurisdictional Gang, Guns & Narcotic Task Force:					
#JAG 1-19TF-21 07/01/21 - 02/29/24	38,630.00	38,630.00	38,630.00		
#JAG 1-19TF-22 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$33,153.00)	33,153.00	33,153.00	33,153.00		
Body-Worn Camera (BWC) Policy & Implementation Program:					
#15PBJA-24-GG-04429-BWCX 10/01/24 - 09/30/27 (NJSA 40A:4-87 + \$91,225.00)	91,225.00	91,225.00	91,225.00		
U.S. DEPARTMENT OF TRANSPORTATION:					
NJ Transit Corporation:					
Federal Transit Administration - Section 5310 - Operating:					
COVID-19: FFY20 #NJ-2022-022-00 (NJ-16-X018) 01/01/24 - 12/31/24	150,000.00	150,000.00	150,000.00		
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSAA):					
COVID-19: #NJ-2023-010-00/#NJ-2023-013-00	200,000.00	200,000.00	200,000.00		
Federal Transit Administration - Section 5311 - Operating:					
CY2024 #NJ-2020-015-00 ; NJ-2021-020-00	556,237.00	556,237.00	556,237.00		
Job Access Reverse Commute (JARC):					
COVID-19: SFY2025 NJ JARC 11 (NJSA 40A:4-87 + \$100,000.00)	100,000.00	100,000.00	100,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF THE TREASURY:					
American Rescue Plan (ARP) Act:					
Coronavirus Local Fiscal Recovery Fund (CLFRF):					
Passed through NJ Department of Agriculture:					
Spotted Lanternfly Chemical Control Treatment Grant(NJSA 40A:4-87 + \$50,000.00)		\$ 50,000.00	\$ 50,000.00		
NJ Department of Health:					
County Health infrastructure Funding (CHIF):					
FY24 #OLPH24CHI024(NJSA 40A:4-87 + \$329,213.00)		329,213.00	329,213.00		
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):					
NJ Department of Environmental Protection:					
County Environmental Health Act (CEHA):					
FY24 #CEHA2024-00023 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$16,758.00)		16,758.00	16,758.00		
State Grants					
NJ DEPARTMENT OF CHILDREN & FAMILIES:					
Human Svcs Advisory Council (HSAC)/Child Abuse Missing Children:					
#25N00194 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$65,629.00)		65,629.00	65,629.00		
Youth Incentive Program (YIP):					
#25-OGUR 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$39,455.00)		39,455.00	39,455.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Act (CEHA):					
FY24 #CEHA2024-00023 (NJSA 40A:4-87 + \$173,558.00)		173,558.00	173,558.00		
Clean Communities Program Grant:					
FY24 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$140,514.50)		140,514.50	140,514.50		
NJ DEPARTMENT OF HEALTH:					
Overdose Fatality Review Team (OFRT):					
#OORP25OFRT021 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$75,000.00)		75,000.00	75,000.00		
Special Child Health Services - Case Management:					
#DFHS25CSE008 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$96,650.00)		96,650.00	96,650.00		
Right to Know:					
#EPID25RTK04L 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
NJ Comprehensive Cancer Control Planning Grant:					
#DCHS24CCCC004 07/01/23 - 06/30/24 (NJSA 40A:4-87 + \$5,874.00)		5,874.00	5,874.00		
#DCHS25CCCC011 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$ 99,670.00)		99,670.00	99,670.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH:					
NJ Cancer Education & Early Detection (NJ CEED):					
#DCHS25CED002 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$86,397.00)		\$ 86,397.00	\$ 86,397.00		
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:					
#OLPH25CLP023 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$68,506.00)		68,506.00	68,506.00		
County Comprehensive Alcoholism & Drug Abuse Services:					
#24-541-ADA-0 01/01/24 - 12/31/24	\$ 354,171.00	354,171.00	354,171.00		
Title III - Aging - Area Plan Contract:					
#DOAS24AAA018 01/01/24 - 12/31/24:					
State Matching Funds:					
Title III B-D (NJSA 40A:5-87 + \$13,394.00)	10,260.00	23,654.00	23,654.00		
Title III E (NJSA 40A:4-87 + \$11,742.00)	8,577.00	20,319.00	20,319.00		
State Weekend Home Delivered Meals (SWHDM)	12,285.00	12,285.00	12,285.00		
Safe Housing & Transportation Program (SHTP)	13,937.00	13,937.00	13,937.00		
Supplemental/Cost of Living Allowance (COLA)	62,061.00	62,061.00	62,061.00		
Supplemental Home Delivered Meals (SHDM)	19,486.00	19,486.00	19,486.00		
Supplemental Aging Supportive Services (SASS)	13,191.00	13,191.00	13,191.00		
Care Management Quality Assurance (CMQA)	23,810.00	23,810.00	23,810.00		
Adult Protective Services (APS)/Vulnerable Adults	85,807.00	85,807.00	85,807.00		
State Aid Reimbursement Program:					
CY2024 01/01/24 - 12/31/24	58,000.00	58,000.00	58,000.00		
Medication-Assisted Treatment (MAT):					
#24-928-ADA-B3 07/01/23 - 06/30/24	731.00	731.00	731.00		
#25-928-ADA 07/01/24 - 06/30/25 (NJSA 40A:4-87 + 145,627.00)		145,627.00	145,627.00		
Social Services for the Homeless (SSH):					
#SH24019 01/01/24 - 12/31/24	184,260.00	184,260.00	184,260.00		
Personal Assistance Services Program (PASP):					
#25AVVN 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$15,894.00)		15,894.00	15,894.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
ARRIVE Together:					
SFY24 #24-ARRV-12 04/01/24 - 03/31/25 (NJSA 40A:4-87 + \$74,773.00)		74,773.00	74,773.00		
Operation Helping Hand (OHH):					
SFY25 #SFYOH-19-2025 09/01/24 - 08/31/25 (NJSA 40A:4-87 + \$100,000.00)		100,000.00	100,000.00		
Juvenile Justice Commission:					
Juvenile Detention Alternatives Initiative (JDAI):					
#JDAL24-JF-19 01/01/24 - 12/31/24	5,512.50	5,512.50	5,512.50		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
State/Community Partnership Program & Family Court Services:					
#FC-24-19, #SCP-24-PS-19, #SCP-24-PM-19, #FCIU-24-19	\$ 386,542.00	\$ 386,542.00	\$ 386,542.00		
County Prosecutor Insurance Fraud Reimbursement Program:					
Cycle 24 01/01/24 - 12/31/24 (NJSA 40A:4-87 + \$26,976.00)	183,894.00	210,870.00	210,870.00		
Body Armor Replacement Fund (BARF) - Sheriff's Office:					
FY23 12/21/23 - 12/21/24	5,107.14	5,107.14	5,107.14		
Body Armor Replacement Fund (BARF) - Prosecutor:					
FY23 12/21/23 - 12/21/24	1,971.73	1,971.73	1,971.73		
NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:					
Veterans Transportation Services					
#VL25T82 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$9,000.00)		9,000.00	9,000.00		
NJ DEPARTMENT OF STATE:					
Early Voting Election Equipment Reimbursement Program 01/01/24 - 12/31/24	100,507.50	100,507.50	100,507.50		
NJ DEPARTMENT OF THE TREASURY:					
Governor's Council on Substance Use Disorder (GCSUD):					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
FY25 07/01/24 - 06/30/25 (NJSA 40A:4-87 + \$115,989.00)		115,989.00	115,989.00		
NJ OFFICE OF INFORMATION TECHNOLOGY:					
Next Generation 9-1-1 (NG9-1-1):					
PSAP Upgrades & Consolidation #FY24-100-137-001	21,714.24	21,714.24	21,714.24		
NJ TRANSIT CORPORATION:					
Federal Transit Administration - Section 5311 (State Share) - Operating:					
CY2024 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032)	278,119.00	278,119.00	278,119.00		
Senior Citizen & Disabled Resident Transportation Assistance Program:					
Transit-on-Demand Pilot Program (NJSA 40-A:4-87 + \$30,000.00)					
Operating CY2024 01/01/24 - 12/31/24	697,573.68	697,573.68	697,573.68		
Administration CY2024 01/01/24 - 12/31/24	63,685.00	63,685.00	63,685.00		
Private Grants:					
American Library Association/Public Library Association (ALA/PLA):					
Digital Literacy Workshop incentive Grant:					
12/16/2024 - 05/30/2025 (NJSA 40A:4-87 + \$10,000.00)		10,000.00	10,000.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	4,168,069.39	7,517,465.91	7,517,465.91		



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
<b>TOTAL OPERATIONS</b>	<b>\$ 96,399,011.39</b>	<b>\$ 99,798,407.91</b>	<b>\$ 91,881,452.73</b>	<b>\$ 7,916,955.18</b>	
Detail:					
Salaries and Wages	34,148,143.00	33,646,588.00	30,632,282.84	3,014,305.16	
Other Expenses	62,250,868.39	66,151,819.91	61,249,169.89	4,902,650.02	
<b>CAPITAL IMPROVEMENTS:</b>					
Capital Improvement Fund	2,100,000.00	2,100,000.00	2,100,000.00		
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>2,100,000.00</b>	<b>2,100,000.00</b>	<b>2,100,000.00</b>		
<b>DEBT SERVICE:</b>					
Payment of Bond Principal:					
County College Bonds	1,157,000.00	1,157,000.00	1,157,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,447,000.00	1,447,000.00	1,447,000.00		
Vocational School Bonds	950,000.00	950,000.00	950,000.00		
Other Bonds	8,301,000.00	8,301,000.00	8,301,000.00		
Interest on Bonds:					
County College Bonds	168,617.00	168,617.00	168,616.33	\$	0.67
State Aid - County College Bonds	203,217.00	203,217.00	203,216.33		0.67
Vocational School Bonds	172,125.00	172,125.00	172,125.00		
Other Bonds	1,016,900.00	1,016,900.00	1,016,900.00		
Interest on Notes	591,952.00	591,952.00	591,951.11		0.89
Sussex County Guarantee for Solar Project					
Morris County Improvement Authority	1,500,000.00	1,500,000.00	1,500,000.00		
<b>TOTAL DEBT SERVICE</b>	<b>15,507,811.00</b>	<b>15,507,811.00</b>	<b>15,507,808.77</b>		<b>2.23</b>
<b>DEFERRED CHARGES:</b>					
Prior Year's Bills	3,008.00	3,008.00	3,006.80		1.20

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	\$ 3,153,829.00	\$ 3,153,829.00	\$ 3,153,829.00		
Social Security System (OASDI)/Medicare	2,700,000.00	2,650,000.00	2,301,598.36	\$ 348,401.64	
Police & Firemen's Retirement System	2,874,252.00	2,874,252.00	2,874,252.00		
Defined Contribution Retirement System	57,000.00	57,000.00	28,741.74	28,258.26	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	8,788,089.00	8,738,089.00	8,361,427.90	376,659.90	\$ 1.20
Subtotal General Appropriations for County Purposes	122,794,911.39	126,144,307.91	117,850,689.40	8,293,615.08	3.43
TOTAL GENERAL APPROPRIATIONS	\$ 122,794,911.39	\$ 126,144,307.91	\$ 117,850,689.40	\$ 8,293,615.08	\$ 3.43
Ref.				A	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

		Analysis of	
	<u>Ref.</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>
<u>Analysis of Budget After Modification</u>			
Adopted Budget		\$ 122,794,911.39	
Appropriation by NJSA 40A:4-87		<u>3,349,396.52</u>	
		<u>\$ 126,144,307.91</u>	
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed			\$ 105,823,831.48
Encumbrances Payable	A		3,855,652.61
Accounts Payable			380.00
Transfer to Federal and State Grant Fund Expenditures:			
Federal Programs			4,012,185.02
State Programs			4,148,640.29
Private Programs			<u>10,000.00</u>
			<u>\$ 117,850,689.40</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
ARE AN INTEGRAL PART OF THIS STATEMENT

**COUNTY OF SUSSEX**  
**2024**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents	B-2	\$ 24,076,113.70	\$ 22,822,444.94
Added and Omitted Taxes Receivable	B-3	1,047.07	1,194.70
<u>TOTAL ASSETS</u>		<u>\$ 24,077,160.77</u>	<u>\$ 22,823,639.64</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Escrow/Other Deposits		\$ 995,725.64	\$ 854,408.60
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		574,501.92	466,247.23
Tax Appeal Fees		96,612.01	110,264.21
County Surrogate Fees		62,692.80	57,149.04
County Clerk Fees		307,466.83	265,519.36
County Sheriff Fees		73,537.48	65,988.97
State Unemployment Insurance		716,324.24	686,671.09
Forfeited Assets		1,204,933.44	1,024,806.84
Self Insurance Fund - Damage to County Vehicles		428,606.36	424,860.09
Mosquito Control		515,202.92	480,014.92
Environmental Quality Enforcement		917,455.26	966,821.10
Open Space		6,271,721.88	5,924,344.65
Weights and Measures		67,529.35	76,191.69
Sheriff's Labor Assistance Program		146,007.96	195,306.29
Prosecutor's US Treasury Account		351,996.53	398,523.49
Accrued Sick and Vacation		3,149,157.65	2,963,384.01
Storm Recovery		7,371,276.11	7,130,859.11
Inmate Welfare		171,044.05	171,044.05
Uniform Fire Code Enforcement		636,517.08	551,284.67
Congregate Nutrition Program		18,851.26	9,950.23
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 24,077,160.77</u>	<u>\$ 22,823,639.64</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX  
TRUST FUNDS  
STATEMENT OF FUND BALANCE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

NOT APPLICABLE

**COUNTY OF SUSSEX**  
**2024**  
**GENERAL CAPITAL FUND**

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 56,346,016.85	\$ 50,629,842.31
Accounts Receivable:			
NJ Schools Development Authority Grant		354,000.00	354,000.00
NJ Department of Transportation		12,173,562.59	13,618,813.34
Sussex County Technical School		4,760,517.00	4,760,517.00
State of NJ - Library Association Grant		1,572,815.00	3,080,875.00
Deferred Charges to Future Taxation:			
Funded		61,848,000.00	61,398,000.00
Unfunded	C-4	18,136,060.92	25,679,236.00
<u>TOTAL ASSETS</u>		<u>\$ 155,190,972.36</u>	<u>\$ 159,521,283.65</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 7,555,000.00	\$ 11,872,000.00
General Improvement Serial Bonds	C-8	45,135,000.00	43,811,000.00
Vocational School Serial Bonds	C-8	4,918,000.00	5,868,000.00
County College Bonds	C-8	5,610,000.00	5,427,000.00
County College Bonds (Chapter 12)	C-8	6,185,000.00	6,292,000.00
Improvement Authorizations:			
Funded	C-6	42,275,798.93	39,416,442.71
Unfunded	C-6	16,150,682.92	23,010,494.08
Capital Improvement Fund	C-5	18,153,729.78	13,575,916.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Due to Federal and State Grant Fund	A	88,000.00	
Reserve for:			
Payment of Vocational School Debt Service		68,792.01	70,872.01
Payment of Debt Service		606,162.08	1,004,987.66
Future Capital Projects:			
Sewer Project - Frankford Complex			993,427.22
NJ Department of Transportation Grants -			
Bridge Improvements		790,209.88	741,789.47
Arbitrage Rebate		1,210,051.86	927,732.10
Sussex Solar Renewable Energy Program		1,040,973.80	1,040,973.80
Receivable - Vocational School Grant		4,760,517.00	4,760,517.00
Fund Balance	C-1	334,141.33	399,218.27
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 155,190,972.36</u>	<u>\$ 159,521,283.65</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
ARE AN INTEGRAL PART OF THIS STATEMENT



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
STATEMENT OF FUND BALANCE - REGULATORY BASIS

	<u>Ref.</u>	
Balance December 31, 2023	C	\$ 399,218.27
Increased by:		
Cancellation of Improvement Authorizations		34,923.06
		<u>434,141.33</u>
Decreased by:		
Due to Current Fund as Anticipated Revenue		<u>100,000.00</u>
Balance December 31, 2024	C	<u><u>\$ 334,141.33</u></u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
 ARE AN INTEGRAL PART OF THIS STATEMENT

**COUNTY OF SUSSEX**  
**2024**  
**COUNTY LIBRARY FUND**

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 2,122,780.52	\$ 2,282,677.40
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	13,797.02	14,781.37
Revenue Accounts Receivable		3,579.07	4,919.77
		<u>17,376.09</u>	<u>19,701.14</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,140,156.61</u>	<u>\$ 2,302,378.54</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
 Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 488,996.36	\$ 614,725.24
Encumbered	D-3;D-6	186,873.84	229,309.15
Total Appropriation Reserves		675,870.20	844,034.39
Contracts Payable			163,381.13
Deferred Revenue:			
Unrestricted State per Capita Library Aid		67,246.00	68,596.00
Reserve for Donations		680.87	680.87
		<u>743,797.07</u>	<u>1,076,692.39</u>
Reserve for Receivables		17,376.09	19,701.14
Fund Balance	D-1	<u>1,378,983.45</u>	<u>1,205,985.01</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,140,156.61</u>	<u>\$ 2,302,378.54</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE -  
REGULATORY BASIS

	Year Ended December 31,	
<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 665,000.00	\$ 625,000.00
Receipts from Current Taxes	6,486,388.00	6,304,438.00
Miscellaneous Revenue Anticipated	68,596.00	64,945.00
Nonbudget Revenue	140,130.89	114,328.23
Other Credits to Income:		
Collection of Added and Omitted Taxes	17,417.10	21,799.63
Cancellation of Contracts Payable	87,631.08	
Void Outstanding Checks		490.00
Unexpended Balance of Appropriation Reserves	592,843.38	564,009.23
Total Income	<u>8,058,006.45</u>	<u>7,695,010.09</u>
<u>Expenditures</u>		
Expenditures:		
Budget Appropriations:		
Salaries and Wages	3,253,512.00	3,104,445.00
Other Expenses	3,966,472.00	3,889,938.00
Refund of Prior Year's Revenue	24.01	
Total Expenditures	<u>7,220,008.01</u>	<u>6,994,383.00</u>
Excess in Revenue	837,998.44	700,627.09
<u>Fund Balance</u>		
Balance January 1	1,205,985.01	1,130,357.92
	2,043,983.45	1,830,985.01
Decreased by:		
Utilization as Anticipated Revenue	665,000.00	625,000.00
Balance December 31	<u><u>D \$ 1,378,983.45</u></u>	<u><u>\$ 1,205,985.01</u></u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
 ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	<u>Budget</u>	<u>Realized</u>	<u>Excess or Deficit *</u>
Fund Balance Anticipated	\$ 665,000.00	\$ 665,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	<u>68,596.00</u>	<u>68,596.00</u>	
Total Miscellaneous Revenue	<u>68,596.00</u>	<u>68,596.00</u>	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	<u>6,486,388.00</u>	<u>6,486,388.00</u>	
Budget Totals	7,219,984.00	7,219,984.00	
Nonbudget Revenue	<u>                    </u>	<u>140,130.89</u>	<u>\$ 140,130.89</u>
	<u>\$ 7,219,984.00</u>	<u>\$ 7,360,114.89</u>	<u>\$ 140,130.89</u>

Analysis of Nonbudget Revenue:

Fees	\$ 50,934.95
Miscellaneous	103.00
Interest on Investments	<u>89,092.94</u>
	<u>\$ 140,130.89</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
 ARE AN INTEGRAL PART OF THIS STATEMENT

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Final Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
County Library Operations:				
Salaries and Wages	\$ 3,253,512.00	\$ 3,253,512.00	\$ 3,150,610.29	\$ 102,901.71
Other Expenses	<u>3,966,472.00</u>	<u>3,966,472.00</u>	<u>3,580,377.35</u>	<u>386,094.65</u>
	<u>\$ 7,219,984.00</u>	<u>\$ 7,219,984.00</u>	<u>\$ 6,730,987.64</u>	<u>\$ 488,996.36</u>

Ref.

D

	<u>Ref.</u>	
Cash Disbursed		\$ 6,544,113.80
Encumbrances	D	<u>186,873.84</u>
		<u>\$ 6,730,987.64</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
ARE AN INTEGRAL PART OF THIS STATEMENT

**COUNTY OF SUSSEX**  
**2024**  
**GENERAL FIXED ASSETS ACCOUNT GROUP**

COUNTY OF SUSSEX  
GENERAL FIXED ASSETS ACCOUNT GROUP  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	December 31,	
	2024	2023
<u>ASSETS</u>		
Land	\$ 16,511,452.00	\$ 16,511,452.00
Buildings	91,701,230.00	90,311,692.00
Machinery, Equipment and Vehicles	40,769,642.00	35,026,167.00
Construction In Progress	4,418,417.00	3,078,168.00
<u>TOTAL ASSETS</u>	<u>\$ 153,400,741.00</u>	<u>\$ 144,927,479.00</u>
<u>RESERVE</u>		
Reserve for Fixed Assets	<u>\$ 153,400,741.00</u>	<u>\$ 144,927,479.00</u>
<u>TOTAL RESERVE</u>	<u>\$ 153,400,741.00</u>	<u>\$ 144,927,479.00</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS  
 ARE AN INTEGRAL PART OF THIS STATEMENT



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

Except as noted below, the financial statements of the County of Sussex include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County of Sussex, as required by N.J.S. 40A:5-5. Accordingly, the financial statements of the County of Sussex do not include the operations of the County Community College, County Municipal Utilities Authority or the County Vocational School, inasmuch as their activities are administered by separate boards. The operations of the County Welfare Agency have also been excluded inasmuch as they serve as an agent of the State of New Jersey and their records are maintained separately.

Governmental Accounting Standards Board ("GASB") Codification Section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents. (2) The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization. (3). The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. As the financial reporting entity was established in accordance with New Jersey statutes, the requirements of GASB Codification Section 2100 were not followed and, accordingly, the reporting entity could be different from accounting principles generally accepted in the United States of America.

Financial Statements for each of the component units may be obtained from the entity's administrative offices.

Sussex County Community College  
 College Hill  
 Newton, NJ 07860

Sussex County Municipal Utilities Authority  
 34 South Route 94  
 Lafayette, NJ 07848

Sussex County Division of Social  
 Services  
 83 Spring Street  
 PO Box 218  
 Newton, NJ 07860

Sussex County Technical School  
 105 North Church Road  
 Sparta, NJ 07871

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 1: Summary of Significant Accounting Policies (Cont'd)

B. Description of Funds

The accounting policies of the County of Sussex conform to the accounting practices applicable to municipalities and counties which have been prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Such practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County of Sussex accounts for its financial transactions through the following separate funds:

Current Fund - Resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

Trust Funds - Receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - Receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

Special Revenue - County Library Fund - Resources and expenditures for the operations of the County Library system.

General Fixed Assets Account Group - These accounts were established with estimated values of land, buildings, and certain fixed assets of the County as discussed in Note 1E – "Basis of Accounting".

C. Basis of Accounting

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The more significant accounting policies in New Jersey follow.

Revenue is recorded when received in cash except for the prepayment of future years' revenue and State and Federal Grant Funds which are recorded as revenue in the year they are anticipated in the budget. The amounts recorded as County taxes receivable have not been included in revenue. Amounts that are due to the County which are susceptible of accrual are recorded as receivables with offsetting reserves in the Current, Health and Library Funds. Expenditures are charged to operations generally based on budgeted amounts.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 1: Summary of Significant Accounting Policies (Cont'd)

C. Basis of Accounting (Cont'd)

Exceptions to this general rule include:

1. Accumulated unpaid vacation, sick pay and other employee amounts are not accrued.
2. Prepaid expenses, such as insurance premiums applicable to subsequent periods, are charged to current budget appropriations in total.
3. Principal and interest on long-term debt are recognized when due.

Expenditures, if any, in excess of appropriations, appropriation reserves or ordinances, become deferred charges which must be raised by future taxes. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements and constitute part of the statutory appropriation reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31 of each year and recorded as liabilities, except for amounts which may be cancelled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet additional encumbrances which have not been recorded as of December 31, for specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income.

The cash basis of accounting is followed in the Trust and General Capital Funds.

Had the County's financial statements been prepared under accounting principles generally accepted in the United States of America, encumbrances would not be considered as expenditures; appropriation reserves would not be recorded; revenue susceptible to accrual would have been reflected without offsetting reserves; Federal and State grants and assistance would be recognized when earned, not when awarded or budgeted; and inventories would not be reflected as expenditures at the time of purchase, investments would generally be stated at fair value, lease assets and payable as well as the related expense would be recorded for leases for which the County is a lessee, lease receivables and deferred lease resources as well as the related revenue would be recorded for leases for which the County is a lessor, a financed purchases payable would be recorded for financed purchase agreements under which the County acquires and owns a fixed asset, and the County's net OPEB liability and net pension liability and related deferred inflows and outflows, where applicable, would be recorded.

- D. Deferred Charges to Future Taxation – The General Capital Fund balance sheet includes both funded and unfunded deferred charges. Funded means that bonds have been issued and are being paid off on a serial basis. Unfunded means the debt has been authorized but not permanently financed. A county can eliminate an unfunded deferred charge by raising it in the budget or collecting a grant. The unfunded deferred charge may also be funded by selling bonds, by issuing loans or through financed purchases agreements.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 1: Summary of Significant Accounting Policies (Cont'd)

E. Other significant accounting policies include:

Management Estimates – The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents – Amounts include petty cash, change funds, amounts on deposit, and short-term investments with original maturities of three months or less.

Investments – Investments are stated at cost.

Allowance for Uncollectible Accounts – No allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

Compensated Absences – Expenditures relating to unused vested accumulated vacation and sick pay are not recorded until paid.

Interfunds – Interfund receivables in the Current Fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves.

Inventories of Supplies - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets.

General Fixed Assets Account Group – In accordance with N.J.A.C. accounting requirements, the County developed a fixed assets accounting and reporting system based on the following.

General fixed assets are recorded at cost, except for land which is recorded at assessed value, and buildings, which are recorded at historical cost, or adjusted historical cost. Infrastructure assets are not included in general fixed assets, as per state directive. Major renewals and betterments are charged to the asset accounts; maintenance and minor repairs and replacements, which do not improve or extend the lives of the respective assets, are expensed currently. Donated fixed assets are valued at their fair market value on the date donated. No depreciation has been provided for on general fixed assets. The total value recorded for general fixed assets is offset by a "Reserve for Fixed Assets." When properties are retired or otherwise disposed of, the asset and the reserve are adjusted accordingly. Assets recorded in the General Fixed Assets Account Group may also be recorded in the Current Fund and the General Capital Fund. The values recorded in the General Fixed Assets Account Group, Current Fund and the General Capital Fund may not always agree due to differences in valuation methods, timing of recognition of assets, and the recognition of infrastructures. Fixed assets are reviewed for impairment.

Grants Receivable - Grants receivable represent the total grant awards less amounts collected to date. Because the amount of grant funds to be collected is dependent on the total costs eligible for reimbursement, the actual amount collected may be less than the total amount awarded.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 1: Summary of Significant Accounting Policies (Cont'd)

- F. Budget/Budgetary Control – Annual appropriated budgets are usually prepared in the 1<sup>st</sup> quarter for the current operating and open space trust funds. The budget is submitted to the governing body and the State Division of Local Government Services. Additionally, a budget is prepared for the County Library Fund which is approved by the governing body but does not require approval by the State Division of Local Government Services. The budgets are prepared using the cash basis of accounting. The legal level of budgetary control is established at the line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the flexible chart of accounts referenced in NJSA 40A. All budget amendments/transfers must be approved by the County during the year.

Note 2: Long-Term Debt

Summary of County Debt

The Local Bond Law governs the issuance of bonds to finance general County capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds. The County's full faith and credit and taxing power has been pledged to the payment of general obligation debt principal and interest.

	<u>December 31,</u>		
	<u>2024</u>	<u>2023</u>	<u>2022</u>
Issued:			
General Bonds	\$ 61,848,000	\$ 61,398,000	\$ 70,159,000
Notes	7,555,000	11,872,000	8,817,000
Authorized but not Issued:			
General Bonds and Notes	10,581,061	13,807,236	13,429,236
	<u>79,984,061</u>	<u>87,077,236</u>	<u>92,405,236</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	606,162	1,004,988	1,386,945
Reserve to Pay Vocational School Bonds	68,792	70,872	183,366
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	6,185,000	6,292,000	6,580,000
	<u>6,859,954</u>	<u>7,367,860</u>	<u>8,150,311</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 73,124,107</u>	<u>\$ 79,709,376</u>	<u>\$ 84,254,925</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 2: Long-Term Debt (Cont'd)

All debt issued for the Sussex County Community College is a direct obligation of the County.

The Sussex County Vocational School is a Type I School District; therefore, according to statute, the County is responsible for all debt authorized by the Vocational School.

Summary of Municipal Debt Issued and Outstanding - Prior Year

Fund	Balance 12/31/2022	Additions	Retirements	Balance 12/31/2023
Serial Bonds:				
General Capital Fund	\$ 70,159,000.00	\$ 2,224,000.00	\$ 10,985,000.00	\$ 61,398,000.00
Bond Anticipation Notes:				
General Capital Fund	8,817,000.00	11,872,000.00	8,817,000.00	11,872,000.00
	<u>\$ 78,976,000.00</u>	<u>\$ 14,096,000.00</u>	<u>\$ 19,802,000.00</u>	<u>\$ 73,270,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

Fund	Balance 12/31/2023	Additions	Retirements	Balance 12/31/2024
Serial Bonds:				
General Capital Fund	\$ 61,398,000.00	\$ 12,305,000.00	\$ 11,855,000.00	\$ 61,848,000.00
Bond Anticipation Notes:				
General Capital Fund	11,872,000.00	19,427,000.00	23,744,000.00	7,555,000.00
	<u>\$ 73,270,000.00</u>	<u>\$ 31,732,000.00</u>	<u>\$ 35,599,000.00</u>	<u>\$ 69,403,000.00</u>

The County's debt issued and outstanding at December 31, 2024 is as follows:

Vocational School Serial Bonds

<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	Balance Dec. 31, 2024
Vocational School	02/15/2026	5.00%	\$ 1,148,000
Vocational School	06/01/2032	2.00-3.00%	2,400,000
Vocational School	06/15/2036	2.00-3.00%	1,370,000
			<u>4,918,000</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 2: Long-Term Debt (Cont'd)

The County's debt issued and outstanding at December 31, 2024 is as follows: (Cont'd)

<u>General Improvement Serial Bonds</u>			
<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	Balance Dec. 31, 2024
General Improvements	06/01/2032	2.00-3.00%	\$ 14,000,000
General Improvements	06/15/2036	2.00-3.00%	21,510,000
General Improvements	06/15/2032	4.00%	9,625,000
			<u>45,135,000</u>

<u>County College Bonds</u>			
<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College	03/15/2025	2.00%	\$ 170,000
County College	03/15/2028	2.625-4.00%	615,000
County College	06/01/2030	2.00-3.00%	900,000
County College	06/15/2027	2.00-3.00%	660,000
County College	06/15/2028	3.00-4.00%	885,000
County College	06/15/2032	3.00-4.00%	1,040,000
County College	06/15/2032	4.00%	1,340,000
			<u>5,610,000</u>

<u>County College Bonds (Ch. 12)</u>			
<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
County College (Ch. 12)	09/01/2026	4.00%	\$ 575,000
County College (Ch. 12)	03/15/2025	2.00%	170,000
County College (Ch. 12)	03/15/2028	2.625-4.00%	615,000
County College (Ch. 12)	06/01/2030	2.00-3.00%	900,000
County College (Ch. 12)	06/15/2027	2.00-3.00%	660,000
County College (Ch. 12)	06/15/2028	3.00-4.00%	885,000
County College (Ch. 12)	06/15/2032	3.00-4.00%	1,040,000
County College (Ch. 12)	06/15/2032	4.00%	1,340,000
			<u>6,185,000</u>
			<u>\$ 61,848,000</u>

<u>Bond Anticipation Notes</u>			
<u>Purpose</u>	<u>Final Maturity</u>	<u>Rate</u>	
Various Capital Improvements	06/30/2025	4.25%	\$ 2,055,000
Sussex Technical School Improvements	06/30/2025	4.25%	5,500,000
			<u>\$ 7,555,000</u>
Total Debt Issued and Outstanding			<u>\$ 69,403,000</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 2: Long-Term Debt (Cont'd)

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .338%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 85,914,061</u>	<u>* \$ 6,859,954</u>	<u>\$ 79,054,107</u>

Net Debt \$79,054,107 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$23,398,878,109 = 0.338%.

\*Includes \$1,100,000 Sussex County Guaranteed Renewable Energy Program (REP) Lease Revenue Bonds Series 2015. Also includes \$4,830,000 Bonds issued by the Morris County Improvement Authority which are included as part of the Gross and Net Debt. See Note 15 for further information.

Borrowing Power Under N.J.S. 40A:2-6 As Amended

2% Average Equalized Valuation of Real Property	\$ 467,977,562
Net Debt	<u>79,054,107</u>
Remaining Borrowing Power	<u>\$ 388,923,455</u>

The foregoing debt information is in agreement with the Annual Debt Statement filed by the Chief Financial Officer.

Schedule of Annual Debt Service for Principal and Interest for the Next Five Years and Each Five Year Interval Thereafter for Bonded Debt Issued and Outstanding

Calendar Year	General Improvements		Vocational School		County College*		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2025	\$ 4,720,000	\$ 1,339,844	\$ 975,000	\$ 134,950	\$ 1,225,000	\$ 193,079	\$ 8,587,873
2026	4,635,000	1,048,000	1,003,000	96,450	1,050,000	135,150	7,967,600
2027	4,625,000	905,475	415,000	69,875	1,055,000	100,775	7,171,125
2028	4,795,000	752,075	415,000	57,425	840,000	68,050	6,927,550
2029	4,760,000	602,950	415,000	45,550	455,000	44,750	6,326,250
2030-2034	17,940,000	1,263,400	1,475,000	89,750	985,000	48,800	21,801,950
2035-2036	3,660,000	73,200	220,000	4,400			3,957,600
	<u>\$ 45,135,000</u>	<u>\$ 5,987,944</u>	<u>\$ 4,918,000</u>	<u>\$ 498,400</u>	<u>\$ 5,610,000</u>	<u>\$ 590,604</u>	<u>\$ 62,739,948</u>

\* Does not include principal and interest on County College Bonds issued pursuant to Chapter 12, Public Laws of 1971, which will be paid by the State Department of Treasury.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2024 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2025 are as follows:

Current Fund	\$ 8,774,000
County Library Fund	680,000

Note 4: Pension Plans

County employees participate in one of two contributory, defined benefit public employee retirement systems: the State of New Jersey Public Employee's Retirement System (PERS) or the State of New Jersey Police and Firemen's Retirement System (PFRS); or the Defined Contribution Retirement Program (DCRP), a tax-qualified defined contribution money purchase pension plan under Internal Revenue Code (IRC) 401(a).

A. Public Employees' Retirement System (PERS)

Plan Description

The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about the PERS, please refer to the annual financial statements which can be found at [www.state.nj.us/treasury/pensions/annual-reports.shtml](http://www.state.nj.us/treasury/pensions/annual-reports.shtml).

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service.

The following represents the membership tiers for PERS:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 with 25 or more years of service credit before age 62 and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Benefits Provided (Cont'd)

Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Contributions

The contribution policy for PERS is set by N.J.S.A. 43:15A and requires contributions by active members and contributing members. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid.

The local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of assets.

County contributions to PERS amounted to \$3,153,829 for 2024. During the fiscal year ended June 30, 2023, the State of New Jersey contributed \$126,122 to the PERS for normal pension benefits on behalf of the District.

The employee contribution rate was 7.50% effective July 1, 2018.

Special Funding Situation

Under N.J.S.A. 43:15A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is Chapter 366, P.L. 2001 and Chapter 133, P.L. 2001. The amounts contributed on behalf of the local participating employers under the legislation is considered to be special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under the legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statement of the local participating employers related to the legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entity's total proportionate share of the collective net pension liability that is associated with the local participating employer.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Special Funding Situation (Cont'd)

In addition, each local participating employer must disclose pension expense as well as revenue associated with the employers in an amount equal to the nonemployer contributing entity's total proportionate share of the collective pension expense associated with the local participating employer.

As of June 30, 2023, there is no net pension liability associated with this special funding situation and there was no accumulated difference between the annual additional normal cost under the special funding situation and the actual State contribution through the valuation date. The State special funding situation for the fiscal year ending June 30, 2023, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2023. The pension expense is deemed to be a State administrative expense due to the special funding situation.

Pension Liabilities and Pension Expense

At June 30, 2023, the County's liability was \$40,441,617 for its proportionate share of the net pension liability. The net pension liability, which includes certain component units of the County, was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022 which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2023, the County's proportion was .2792%, which was a decrease of 0.0093% from its proportion measured as of June 30, 2022. The County has rolled forward the net pension liability as of June 30, 2023 with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2023 information in the Notes to the Financial Statements as the June 30, 2024 information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$1,890,738 as of June 30, 2023. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022 which was rolled forward to June 30, 2023. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2023, the State's proportion was 1.548%, which was a decrease of 0.002% from its proportion measured as of June 30, 2022.

For the year ended December 31, 2024, the County recognized actual pension expense in the amount of \$3,153,829. During the fiscal year ended June 30, 2023, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$165,242.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Pension Liabilities and Pension Expense (Cont'd)

County's Proportionate Share of the Net Pension Liability	\$ 40,441,617
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>1,890,738</u>
Total Net Pension Liability	<u>\$ 42,332,355</u>

Actuarial Assumptions

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022 which was rolled forward to June 30, 2023. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75 – 6.55% based on years of service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Long Term Expected Rate of Return (Cont'd)

by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Markets Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (Cont'd)

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2023 calculated using the discount rate as disclosed below, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2023		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the Net Pension Liability	\$ 52,646,381	\$ 40,441,617	\$ 30,053,750

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial statements.

B. Police and Firemen's Retirement System (PFRS)

Plan Description

The State of New Jersey, State of New Jersey Police and Firemen's Retirement System (PFRS), is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey Division of Pensions and Benefits (the Division). For additional information about the PFRS, please refer to the Division's annual financial statements which can be found at [www.nj.gov/treasury/pensions/annual-reports.shtml](http://www.nj.gov/treasury/pensions/annual-reports.shtml).

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:16A. The PFRS provides retirement as well as death and disability benefits. All benefits vest after ten years of service, except for disability benefits, which vest after 4 years of service.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

B. Police and Firemen's Retirement System (PFRS) (Cont'd)

Benefits Provided (Cont'd)

The following represents the membership tiers for PFRS:

Tier	Definition
1	Members who were enrolled prior to May 22, 2010
2	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
3	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 60% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years. Members may elect deferred retirement benefits after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

Contributions

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing members. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal costs and unfunded accrued liability. For fiscal year 2023, the State contributed an amount more than the actuarially determined amount.

The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual amounts over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of the assets.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

B. Police and Firemen's Retirement System (PFRS) (Cont'd)

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specified financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer. In addition, each local participating employer must recognize pension expense associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with the local participating employer.

County contributions to PFRS amounted to \$2,874,252 for the year ended December 31, 2024. During the fiscal year ended June 30, 2023, the State of New Jersey contributed \$484,628 to the PFRS for normal pension benefits on behalf of the County, which is more than the contractually required contribution of \$482,028.

The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined.

Pension Liabilities and Pension Expense

At June 30, 2023, the County's liability for its proportionate share of the net pension liability was \$22,998,182. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022 which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2023, the County's proportion was 0.2082%, which was a decrease of 0.0023% from its proportion measured as of June 30, 2022.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

B. Police and Firemen's Retirement System (PFRS) (Cont'd)

Pension Liabilities and Pension Expense (Cont'd)

The County has rolled forward the net pension liability as of June 30, 2023 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2023 information in the Notes to the Financial Statements as the June 30, 2024 information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$4,237,683 as of June 30, 2023. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022 which was rolled forward to June 30, 2023. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2023, the State's proportion was 0.2082%, which was a decrease of 0.0023% from its proportion measured as of June 30, 2022 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 22,998,182
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>4,237,683</u>
Total Net Pension Liability	<u>\$ 27,235,865</u>

For the year ended December 31, 2024, the County recognized total pension expense of \$2,874,252.

Actuarial Assumptions

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022 which was rolled forward to June 30, 2023. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all future years	3.25 – 16.25% based on years of service
Thereafter	Not Applicable
Investment Rate of Return	7.00%

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

B. Police and Firemen's Retirement System (PFRS) (Cont'd)

Actuarial Assumptions (Cont'd)

Employee mortality rates were based on the PubS-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-2010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS' target asset allocation as of June 30, 2023 are summarized in the following table:

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

B. Police and Firemen's Retirement System (PFRS) (Cont'd)

Long Term Expected Rate of Return (Cont'd)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Markets Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 4: Pension Plans (Cont'd)

B. Police and Firemen's Retirement System (PFRS) (Cont'd)

Sensitivity of the Total Net Pension Liability (including the State's proportionate share of the net pension liability attributable to the County) to Changes in the Discount Rate

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2023 calculated using the discount rate as disclosed above, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2023		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 37,948,437	\$ 27,235,865	\$ 18,314,889

Pension Plan Fiduciary Net Position - PFRS

Detailed information about the PFRS's fiduciary net position is available in the separately issued PFRS financial statements.

C. Defined Contribution Retirement Program (DCRP)

Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. If an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP. DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of the DCRP. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625-0295.

Employers are required to contribute at an actuarially determined rate. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

For DCRP, the County recognized pension expense of \$63,821.97 for the year ended December 31, 2024. Employee contributions to DCRP amounted to \$117,007 for the year ended December 31, 2024.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 5: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. The current cost of such unpaid compensation has been estimated at approximately \$2,897,715.39 at December 31, 2024 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged.

This amount is reserved in the Reserve for Accrued Sick and Vacation of \$3,149,157.65 on the Other Trust Funds balance sheet at December 31, 2024.

Balance at December 31, 2023 (Restated)	\$ 2,594,695.91
Net Change	<u>303,019.48</u>
Balance at December 31, 2024	<u>\$ 2,897,715.39</u>
Amount Due within One Year	<u>\$ 111,683.60</u>

Note 6: Selected Tax Information

County Tax Calendar

County taxes are billed approximately two months prior to the respective due dates to the municipalities in the County. The first three quarterly billings are based on an estimate of the current year's levy based on the prior year's taxes. These three quarterly billings are due February 15<sup>th</sup>, May 15<sup>th</sup> and August 15<sup>th</sup>. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15<sup>th</sup>.

Comparison of Tax Levies and Collection Currently

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a possible increase in future tax levies.

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2024	\$ 102,493,854	\$ 102,493,854	100.00%
2023	101,259,145	101,259,145	100.00%
2022	99,653,238	99,653,238	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2024	\$ 395,000	\$ 395,000	100.00%
2023	395,000	395,000	100.00%
2022	395,000	395,000	100.00%

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 6: Selected Tax Information (Cont'd)

Comparison of Tax Levies and Collection Currently (Cont'd)

<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2024	\$ 6,486,388	\$ 6,486,388	100.00%
2023	6,304,438	6,304,438	100.00%
2022	5,893,575	5,893,575	100.00%

Also, increases in future tax levies can also be warranted if revenue sources outside of those directly generated by the County, such as federal or state aid, should decline without corresponding decreases in budgeted expenditures.

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which Taxes Are Apportioned</u>	<u>County General Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2024	\$ 23,579,223,310	\$ 0.435	\$ 0.034	\$ 0.002
2023	21,185,772,331	0.478	0.037	0.002
2022	19,093,482,643	0.523	0.038	0.002

Note 7: Sussex County Municipal Utilities Authority Receivable

The Current Fund balance sheet reflects a receivable from the Sussex County Municipal Utilities Authority ("SCMUA") in the amount of \$324,949.42 at December 31, 2024.

The \$324,949.42 represents funds advanced to the SCMUA for the study of several projects. The SCMUA is to repay the funds when the projects have been completed and permanently financed from proceeds of bonds, temporary bonds or from proceeds of grants received for the projects. However, due to the lack of federal funds available, the construction of the projects under study is questionable; therefore, the collection of the receivable is uncertain. The management of the County feels that if the receivable is not collected, it would not adversely affect the County's financial position because the receivable is offset with a reserve.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 8: Commitment

The County of Sussex and the Sussex County Municipal Utilities Authority (the "SCMUA") have entered into a Deficiency Advance Contract in order to provide security to the holders of obligations of the SCMUA relative to the existing \$92,938,267 Solid Waste New Jersey Infrastructure Bank Bonds, Upper Wallkill Wastewater Facilities Revenue Bonds and the Paulinskill Water Reclamation Facilities USDA – Rural Development Loans. Pursuant to the terms of the Deficiency Advance Contract, the SCMUA can impose and collect from the County of Sussex annual charges, as defined in the contract, in any fiscal year that the SCMUA estimates that the amount of revenue received from all sources will be insufficient to satisfy all of its costs, expenses, or other obligations.

As of November 30, 2024 the SCMUA had outstanding approximately \$33,513,337 of Upper Wallkill Wastewater Facilities Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

As of November 30, 2024, the SCMUA had outstanding approximately \$41,893,664 of Solid Waste New Jersey Infrastructure Bank Bonds, a \$5,445,489 New Jersey Infrastructure Bank Note and \$5,205,000 Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's solid waste revenues and surplus have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system.

As of November 30, 2024, the SCMUA had outstanding approximately \$6,880,777 of Paulinskill Basin Water Reclamation Facility USDA –Rural Development Loans which are supported by a Deficiency Advance Contract. The SCMUA's Paulinskill Facility's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

The SCMUA prepared a 2025 budget which anticipates operating revenues will meet all operating and debt service expenses for 2025. Should the actual revenue plus available reserve funds be insufficient, and if the SCMUA has no other source of funding, the County will be required to advance funds to the SCMUA under the Deficiency Advance Contract to the extent other revenue is not obtained to finance the SCMUA's operations.

In 2017, Mountain Creek filed under Federal Chapter 11 for bankruptcy protection, wherein Vernon Township, a municipal participant of the SCMUA, was listed as an unsecured creditor. While Vernon Township ultimately secures the debt to SCMUA, if they are unable to pay SCMUA, SCMUA may have to draw on the Deficiency Advance Contract with the County. However, Vernon Township pledges ad valorem taxes as security for the amount owed to SCMUA. In February 2020, the Bankruptcy court confirmed Mountain Creek's Plan of Reorganization. In a separate agreement in 2019, Vernon Township, the Vernon Township Municipal Utilities Authority and Mountain Creek reached a settlement agreement as part of the Reorganization Plan. Mountain Creek has been making the required payments as part of the agreement.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 9: Cash and Cash Equivalents and Investments

Cash and cash equivalents include petty cash, change funds, amounts in deposits, money market accounts, and short-term investments with original maturities of three months or less.

Investments are stated at cost. The County classifies certificates of deposit which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments.

GASB requires disclosure of the level of custodial credit risk assumed by the County in its cash, cash equivalents and investments, if those items are uninsured or unregistered. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned.

Interest Rate Risk - In accordance with its cash management plan, the County ensures that any deposit or investment matures within the time period that approximates the prospective need for the funds, deposited or invested, so that there is not a risk to the market value of such deposits or investments.

Credit Risk - The County limits its investments to those authorized in its cash management plan which are those permitted under state statute as detailed on the following page.

Custodial Credit Risk – The County's policy with respect to custodial credit risk requires that the County ensures that County funds are only deposited in financial institutions in which NJ counties are permitted to invest their funds.

Deposits

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey, which are insured by the Federal Deposit Insurance Corporation (FDIC), or by any other agencies of the United States that insure deposits or the State of New Jersey Cash Management Fund.

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed insurance limits as follows:

The market value of the collateral must equal 5% of the average daily balance of public funds on deposit, and

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 9: Cash and Cash Equivalents and Investments (Cont'd)

Investments:

New Jersey statutes permit the County to purchase the following types of securities:

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law" P.L. 1983, c. 313 (C.40A:5A-1 et seq.) Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Local Government Services in the Department of Community Affairs for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or
- (8) Agreements for the repurchase of fully collateralized securities if:
  - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection a. or are bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties and entities subject to the "Local Authorities Fiscal Control Law", P.L. 1983 c.313 (C.40A:5A-1 et seq.);
  - (b) the custody of collateral is transferred to a third party;
  - (c) the maturity of the agreement is not more than 30 days;
  - (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C.17:9-41); and
  - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 9: Cash and Cash Equivalents and Investments (Cont'd)

As of December 31, 2024, cash and cash equivalents of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Total</u>
Current	\$ 1,350	\$ 50,670,725	\$ 50,672,075
Other Trust		24,076,114	24,076,114
General Capital		56,346,017	56,346,017
County Library	1,104	2,121,677	2,122,781
	<u>\$ 2,454</u>	<u>\$ 133,214,532</u>	<u>\$ 133,216,986</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2024, was \$133,216,986 and the bank balance was \$132,149,209.

Note 10: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County obtains their health benefit coverage through Horizon Blue Cross/Blue Shield of NJ.

Property, Liability and Workers' Compensation

The County is a member of the Statewide Insurance Fund (the "Fund"). The Fund provides its members with Property and Liability Insurance and Workers' Compensation. The Fund is a risk-sharing public entity risk pool that is both an insured and self-administered group of governmental entities established for the purpose of providing low-cost insurance coverage for its members in order to keep local property taxes at a minimum. Each member appoints an official to represent their respective entity for the purpose of creating a governing body from which officers for the Fund are elected.

As a member of the Fund, the County could be subject to supplemental assessments in the event of deficiencies. If the assets of the Fund were to be exhausted, members would become responsible for their respective shares of the Funds' liabilities.

The Fund can declare and distribute dividends to members upon approval of the State of New Jersey Department of Banking and Insurance. These distributions are divided amongst the members in the same ratio as their individual assessment relates to the total assessment of the membership body. The members may either receive payment or offset their subsequent year assessments with their respective share of the distribution.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 10: Risk Management (Cont'd)

Property, Liability and Workers' Compensation (Cont'd)

The December 31, 2024 audit report of the Statewide Insurance Fund is not filed as of the date of this audit. Selected financial information for the Fund as of December 31, 2023 is as follows:

	Statewide Insurance Fund December 31, 2023
Total Assets	\$ 50,687,086
Net Position	\$ 11,852,511
Total Revenue	\$ 33,295,527
Total Expenses	\$ 33,683,421
Change in Net Position	\$ (387,894)
Member Dividends	\$ 160,788

Financial statements for the Fund is available at the office of the Fund's Executive Directors

Statewide Insurance Fund  
One Sylvan Way  
Parsippany, NJ 07054  
(862) 260-2050

New Jersey Unemployment Compensation Insurance

The County has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State.

The following is a summary of the interest earnings, County and employees' contributions and reimbursements to the State for benefits paid, and the ending balance of the County's expendable trust fund for the current and previous two years:

<u>Year</u>	<u>Interest Earnings</u>	<u>County/ Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2024	\$ 21,429.58	\$ 75,344.19	\$ 67,120.62	\$ 716,324.24
2023	20,993.93	70,094.13	89,073.14	686,671.09
2022	4,852.75	86,593.08	37,109.58	684,656.17

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 11: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2024:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund		\$ 9,381,727.86
Federal & State Grant Fund	\$ 9,469,727.86	
General Capital Fund		88,000.00
	<u>\$ 9,469,727.86</u>	<u>\$ 9,469,727.86</u>

The interfund receivable in the Federal and State Grant Fund and the interfund payable in the Current Fund are the result of grant revenues received by the Current Fund that have not been transferred in cash to the Federal and State Grant Fund prior to year-end. The interfund receivable in the Federal and State Grant Fund and the interfund payable in the General Capital Fund is the result of a reimbursement for a roofing project.

Note 12: Deferred Compensation

The County of Sussex offers its employees deferred compensation plans (the “Plans”) created in accordance with Section 457 of the Internal Revenue Code. The Plans, which are administered by Nationwide Retirement Solutions, Equitable and ICMA Retirement Solutions, are available to all County employees and permit participants to defer a portion of their salary. The deferred compensation is not available to employees until termination, retirement, unforeseeable emergency or upon death to their beneficiaries.

Note 13: Open Space Trust Fund

On January 17, 2001, the County created an Open Space Trust Fund to provide for farmland preservation and open space acquisition. Collection of funds for the Trust Fund commenced during 2001 with a tax equal to \$.02 per \$100 of total county equalized real property valuation. The levy for 2024 was set at \$.002 per \$100. As of December 31, 2024 the balance in the Open Space Trust Fund was \$6,271,721.88.

Note 14: Economic Dependency

The County receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, may have an effect on the County’s programs and activities.

Note 15: Contingent Liabilities

The County is periodically involved in various lawsuits arising in the normal course of business, including claims for property damage, personal injury, and various contract disputes. The County vigorously contests these lawsuits and believes the ultimate resolution will not have a material adverse effect on its financial position.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 15: Contingent Liabilities (Cont'd)

Amounts received or receivable from grantors, principally the federal and state governments are subject to regulatory requirements and adjustments by the agencies. Any disallowed claims, including amounts previously recognized by the County as revenue would constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although County officials expect such amounts, if any, to be immaterial.

On December 7, 2011, the Morris County Improvement Authority issued Bonds in the principal amount of \$26,715,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Bonds Series 2011 A" (Federally Taxable). Additionally, in 2015 the Morris County Improvement Authority issued bonds or notes in the principal amount of \$6,750,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Notes and Bonds, Series 2015. On January 28, 2021, the Morris County Improvement Authority issued Refunding Bonds for the 2011 Issue in the principal amount of \$10,500,000. The purpose of these fundings was to develop Renewable Energy Projects for various public entities in the County of Sussex including School Districts, Municipalities, the Sussex County Technical School, the Sussex County Community College and the County. In 2012 a dispute arose between the developer and its contractor which delayed the completion of approximately 50% of the projects. On March 3, 2015, the dispute was settled by all parties. The Morris County Improvement Authority issued a Default Notice. The resultant shortage of funds will therefore require, the County of Sussex, as Guarantor, to assume the payment of the remaining \$5,930,000 of outstanding debt at December 31, 2024. The County will offset future debt service with PPA and SREC revenues. Any revenue shortfall will be funded annually by appropriation within the overall County Budget. The 2025 County Budget includes an appropriation of \$1,500,000 to support the County guarantee.

Note 16: Related Party Transactions

During the years ended December 31, 2024 and 2023, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2024</u>	<u>2023</u>
Sussex County Technical School	\$ 7,847,578	\$ 7,631,232
Sussex County Community College	4,020,000	4,020,000
Sussex County Division of Social Services	1,983,898	1,962,178
	<u>\$ 13,851,476</u>	<u>\$ 13,613,410</u>

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Division of Social Services for their operations.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 17: Post-Retirement Benefits Other than Pensions (OPEB)

General Information about the County's OPEB Plan

Plan Description and Benefits Provided

The County provides post-retirement benefits, as follows, to County employees who meet the following criteria:

1. Police (PBA, including officers, sheriffs, prosecutors): Generally, an employee must retire with at least 25 years of service in a New Jersey pension system (and also either 10, 20 or 25 years with the County).
2. Other employees: Generally, an employee must retire after age 55 with at least 25 years of service in a New Jersey pension system (and also 15 years with the County).

Generally, the costs of post-retirement benefits are 100% County funded. However, if an employee did not have 20 years of service as of June 28, 2011, some level of retiree contribution is required according to the state mandated scale.

Deductibles of up to \$1,500 per year per person or \$3,000 per year per family will be reimbursed by the County for all employees

Prosecutors hired after 2007 only receive coverage until age 65. CWA employees hired after May 13, 2020 only receive coverage until Medicare eligible.

The County's funding policy is to contribute the current annual premium (net of employee contributions) for all retired participants (i.e. pay-as-you-go). Current New Jersey state law prohibits counties from pre-funding retiree medical benefit obligations in a Trust.

Employees Covered by Benefit Terms

As of December 31, 2024, there was a total of 878 employees and retirees, reflecting the sum of 496 active employees and 382 retirees.

Total OPEB Liability

The County's OPEB liability of \$213,924,415 was measured as of December 31, 2024 and was determined by an actuarial valuation as of January 1, 2024 (12/31/2023 census).

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.28%
Salary Increases	3.00% per year
Inflation Assumptions	3.00% per year

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 17: Post-Retirement Benefits Other than Pensions (OPEB) (Cont'd)

General Information about the County's OPEB Plan (Cont'd)

Actuarial Assumptions and Other Inputs (Cont'd)

The actuarial valuation assumed the following:

- 1 – The contribution percentage was 20% for future retirees who did not have 20 years of service as of June 28, 2011.
- 2 - The current and future retirees and dependents are expected to utilize 100% of the annual deductible.
- 3 – 100% of eligible retirees are expected to participate.

The selected discount rate was based on the Standard and Poor's Municipal bond 20-year High Grade Index as of December 31, 2024 which is 4.28%.

The following are the health care cost trend rates:

<u>Year</u>	<u>Assumed Increase</u>
1	7.00%
2	6.50%
3	6.25%
4	6.00%
5	5.75%
6	5.50%
7	5.25%
8	5.00%
9	4.75%
10+	4.50%

Mortality rates were based on the PUB 2010 mortality table and MP-2021 projection.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at January 1, 2024	\$ 233,193,138
Changes for Year:	
Service Cost	3,785,072
Interest Cost	9,136,602
Benefit Payments	(9,556,176)
Changes in Assumptions	(11,202,503)
Difference between Expected and Actual Experience	<u>(11,431,718)</u>
Net Changes	<u>(19,268,723)</u>
Balance at December 31, 2024	<u><u>\$ 213,924,415</u></u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 17: Post-Retirement Benefits Other than Pensions (OPEB) (Cont'd)

General Information about the County's OPEB Plan (Cont'd)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (3.28 percent) or 1 percentage higher (5.28 percent) than the current discount rate:

	December 31, 2024		
	1% Decrease (3.28%)	Discount Rate (4.28%)	1% Increase (5.28%)
Total OPEB Liability	\$ 247,679,241	\$ 213,924,415	\$ 186,980,161

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage lower or 1 percentage higher than the valuation healthcare cost trend rates:

	December 31, 2024		
	1% Decrease (7.0% Decreasing to 3.5%)	Healthcare Trend Rates (8.0% Decreasing to 4.5%)	1% Increase (9.0% Increasing to 5.5%)
Total OPEB Liability	\$ 187,478,435	\$ 213,924,415	\$ 247,352,201

OPEB Expense

For the year ended December 31, 2024, the County's OPEB benefit was \$31,628,509 as determined by the actuarial valuation.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2024 and 2023, the County had approximately 382 and 386 employees who met eligibility requirements and recognized expenses of approximately \$9,312,500 and \$8,950,207, respectively.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Note 18: Fixed Assets

The following schedules are a summarization of the County of Sussex's fixed assets at December 31, 2024 and 2023:

	Balance Dec. 31, 2023	Additions	Adjustments/ Deletions	Balance Dec. 31, 2024
Land	\$ 16,511,452			\$ 16,511,452
Buildings	90,311,692	\$ 1,389,538		91,701,230
Machinery, Equipment and Vehicles	35,026,167	7,540,632	\$ (1,797,157)	40,769,642
Construction In Progress	3,078,168	2,289,991	(949,742)	4,418,417
	<u>\$ 144,927,479</u>	<u>\$ 11,220,161</u>	<u>\$ (2,746,899)</u>	<u>\$ 153,400,741</u>
	Balance Dec. 31, 2022	Additions	Adjustments/ Deletions	Balance Dec. 31, 2023
Land	\$ 16,511,452			\$ 16,511,452
Buildings	89,299,900	\$ 1,011,792		90,311,692
Machinery, Equipment and Vehicles	31,907,984	5,235,643	\$ (2,117,460)	35,026,167
Construction In Progress	2,936,283	703,682	(561,797)	3,078,168
	<u>\$ 140,655,619</u>	<u>\$ 6,951,117</u>	<u>\$ (2,679,257)</u>	<u>\$ 144,927,479</u>

Note 19: Tax Abatement

Governmental Accounting Standards Board (GASB) requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

County property tax revenues were potentially reduced by approximately \$1,330,382 under agreements entered by several municipalities in the County, however, because the County property tax levy is guaranteed to be paid in full by the municipalities, the County collected its full tax levy in 2024. The entities (including nonprofit organizations and redevelopers) under these agreements pay the municipalities an annual service charge or payment in lieu of taxes. Under a certain number of these agreements, the municipalities remit 5% of the annual service charges to the County. The County received \$56,425 in 2024.

Note 20: Leases

The County has three lease agreements, with three separate entities for radio equipment and 9-1-1 communication antenna sites throughout the County. The terms of the leases are for 5 to 10 years with various renewal option terms with commencement dates which began in 2019 and have expiration dates through 2030. The County made total lease payments of approximately \$68,000 to the three entities for 2024.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2024  
 (Continued)

Note 21: Prior Period Adjustment

GASB Statement No. 101, *Compensated Absences*, was implemented during the year ended December 31, 2024. As required under the standard, the County made a restatement to the amount reported as compensated absences in the Notes to the Financial Statements at December 31, 2023.

	Balance at December 31, 2023 as Previously Reported	Change in Accounting Principle	Balance at December 31, 2023 as Restated
Compensated Absences	\$ 2,908,843.00	\$ (314,147.09)	\$ 2,594,695.91

COUNTY OF SUSSEX

SUPPLEMENTARY DATA

COUNTY OF SUSSEX  
OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2024

Name	Title	Amount of Bond	Name of Corporate Surety
Jill Space	Commissioner Director	(A)	
Christopher Carney	Deputy Commissioner Director	(A)	
Jack DeGroot	Commissioner	(A)	
William Hayden	Commissioner	(A)	
Earl Schick	Commissioner	(A)	
Ronald Tappan	County Administrator	(A)	
Christina Marks	Clerk of the Board of County Commissioners	(A)	
Elke Yetter	County Treasurer; Administrator of Finance & Library Services	\$ 1,000,000.00	Statewide Insurance Fund
William Koppenaal	County Engineer; Administrator of Engineering & Planning	(A)	
Jeffrey M. Parrott	County Clerk	(A)	
Douglas Steinhart	County Counsel	(A)	
Michael F. Strada	County Sheriff	(A)	
Gary Chiusano	County Surrogate	(A)	
Carolyn Murray	Acting County Prosecutor	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Robert J. Maikis, Jr.	Fiscal Management Division Director	(A)	
Toni Grisaffi	Budget Management Division Director	(A)	

(A) There is a Public Employee Dishonesty Bond with Statewide Insurance Fund which covers County Employees, except those required to be separately bonded, in the amount of \$1,000,000.

**COUNTY OF SUSSEX**  
**2024**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2023	A	\$ 60,389,127.45
Increased by Receipts:		
County Taxes Receivable	\$ 102,777,857.26	
Nonbudget Revenue	2,072,443.88	
Interest on Investments	3,874,929.82	
Revenue Accounts Receivable	7,249,320.10	
Petty Cash Funds Returned	5,000.00	
Due to Municipalities - Payments in Lieu of Taxes	77,719.00	
Reserve for the Sale of County Assets	1,133,333.61	
Due to/from General Capital Fund	1,500,000.00	
Due to Federal and State Grant Fund:		
Grant Funds Receivable:		
Federal Grants	3,868,036.83	
State Grants	3,197,505.45	
Reserve for Unappropriated Grants	1,600,880.38	
		<u>127,357,026.33</u>
		187,746,153.78
Decreased by Disbursements:		
2024 Budget Appropriations	105,823,831.48	
2023 Appropriation Reserves	12,998,003.28	
Accounts Payable	25,002.70	
Contracts Payable	1,272,339.51	
Due to Federal and State Grant Fund:		
Appropriated Grant Reserves:		
Federal Grants	12,777,966.57	
State Grants	3,702,024.12	
Private Grants	162,974.95	
Due to/from General Capital Fund	88,000.00	
Due from State of New Jersey-Pollworker Pay	121,612.50	
Reserve for Sale of County Assets - State Proceeds	9,465.00	
Petty Cash Funds Advanced	5,000.00	
Due to Municipalities - Payments in Lieu of Taxes	77,719.00	
Refund of Prior Year Revenue	11,490.17	
		<u>137,075,429.28</u>
Balance December 31, 2024	A	<u>\$ 50,670,724.50</u>

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES  
YEAR ENDED DECEMBER 31, 2024

NOT APPLICABLE

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2023	2024 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2024
Andover Borough	\$ 909.56	\$ 365,485.18	\$ 350.19	\$ 366,394.74	\$ 350.19
Andover Township	6,374.05	3,924,234.55	7,436.74	3,930,608.60	7,436.74
Branchville Borough	48.81	653,189.98	2,958.76	653,238.79	2,958.76
Byram Township	4,722.46	5,592,741.05	19,450.99	5,597,463.51	19,450.99
Frankford Township	12,560.36	4,407,770.86	7,939.92	4,420,331.22	7,939.92
Franklin Borough	6,323.58	2,651,557.30	4,992.42	2,657,880.88	4,992.42
Fredon Township	2,318.11	2,407,592.81	1,975.69	2,409,910.92	1,975.69
Green Township		2,698,473.11	26,349.85	2,724,822.96	
Hamburg Borough		1,632,507.26	6,111.04	1,632,507.26	6,111.04
Hampton Township	8,091.41	3,890,012.76	17,961.82	3,898,104.17	17,961.82
Hardyston Township	28,350.02	7,048,848.32	12,223.52	7,077,198.34	12,223.52
Hopatcong Borough	14,774.24	10,413,421.69	5,378.11	10,428,195.93	5,378.11
Lafayette Township	12,021.77	1,984,450.37	5,514.66	1,996,472.14	5,514.66
Montague Township		1,992,271.08	7,145.41	1,999,416.49	
Town of Newton	2,458.57	4,218,405.94	1,692.18	4,220,864.51	1,692.18
Ogdensburg Borough	4,966.33	1,170,276.46	2,582.50	1,175,242.79	2,582.50
Sandyston Township	5,438.58	1,422,575.43	1,784.76	1,428,014.01	1,784.76
Sparta Township	58,443.63	18,890,323.72	36,157.57	18,948,767.35	36,157.57
Stanhope Borough	10,898.51	1,887,294.29	2,812.28	1,898,192.80	2,812.28
Stillwater Township	13,728.96	2,722,736.54	2,680.76	2,736,465.50	2,680.76
Sussex Borough	5,301.93	689,200.20	492.94	694,502.13	492.94
Vernon Township	21,686.63	14,956,959.79	24,473.37	14,978,646.42	24,473.37
Walpack Township		26,446.97		26,446.97	
Wantage Township	31,090.49	6,847,078.34	47,658.83	6,878,168.83	47,658.83
	<u>\$ 250,508.00</u>	<u>\$ 102,493,854.00</u>	<u>\$ 246,124.31</u>	<u>\$ 102,777,857.26</u>	<u>\$ 212,629.05</u>

Ref.

A

A

2024 County Taxes  
2023 Added & Omitted Taxes  
2024 Added & Omitted Taxes

\$ 102,493,854.00  
250,508.00  
33,495.26

\$ 102,777,857.26



COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2023</u>	<u>Accrued In</u> <u>2024</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2024</u>
County Clerk:				
Fees	\$ 137,926.70	\$ 1,469,393.86	\$ 1,481,459.86	\$ 125,860.70
County Surrogate:				
Fees	6,180.00	104,524.98	103,503.58	7,201.40
County Sheriff:				
Fees	32,130.52	467,360.35	470,795.75	28,695.12
County Clerk - (P.L. 2001, Ch. 370)	57,299.01	725,229.10	717,997.11	64,531.00
Surrogate - (P.L. 2001, Ch. 370)	4,059.00	63,506.65	62,537.65	5,028.00
Sheriff - (P.L. 2001, Ch. 370)	16,113.51	234,381.89	236,104.76	14,390.64
Fines:				
Other		30,599.00	30,599.00	
Rental - County Buildings		197,412.00	197,412.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		79,371.33	79,371.33	
State Aid - County College Bonds		1,650,216.33	1,650,216.33	
Social and Welfare Services:				
Supplemental Social Security Income		129,483.00	129,483.00	
Transit Revenue		259,141.29	259,141.29	
Reserve to Pay Debt Service		500,000.00	500,000.00	
Reserve to Pay Vocational School Debt Service		38,000.00	38,000.00	
Weights and Measures Trust Fund		25,000.00	25,000.00	
9-1-1 Emergency Communication Center		311,724.00	311,724.00	
General Capital Fund Balance		100,000.00	100,000.00	
Trust Fund Reserve for Motor Vehicle Fines -				
Pledged to Road Maintenance and Repair		265,000.00	265,000.00	
Intoxicated Driver Resource Center		27,984.00	27,984.00	
Reserve for Uniform Fire Code Enforcement		100,000.00	100,000.00	
Public Health Priority Funds/Supplemental Fees		446,669.80	446,640.42	
Flu Shots/Clinics Revenue		16,350.02	16,350.02	
	<u>\$ 253,708.74</u>	<u>\$ 7,241,347.60</u>	<u>\$ 7,249,320.10</u>	<u>\$ 245,706.86</u>

Ref.

A

A

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>						
NJ Department of Health:						
Senior Farmers' Market Nutrition Program:						
#DFHS24WMN001 05/01/24 - 09/30/24	\$ 34.08	\$ 1,797.00	\$ 1,797.00			
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>						
NJ Association of County & City Health Officials (NJACCHO):						
FFY20 Cooperative Agreement for Emergency Response:						
Public Health Crisis Response 01/20/20 - 02/21/21	\$ 34.08				\$	34.08
NJ Department of Health:						
Immunization Cooperative Agreements:						
COVID-19 Vaccination Supplemental Fund #OLPH22VSF014 07/01/21 - 06/30/24	114,962.00		114,551.00		\$ 411.00	
Medical Reserve Corps (MRC) STRONG:						
COVID-19 #PHLP24MRC008 06/01/24 - 05/31/25		24,290.00				24,290.00
Public Health Preparedness and Response for Bioterrorism:						
#PHLP24LNC019 07/01/23 - 06/30/24:						
PHEP Cooperative Agreement (Base \$148,310; CRI \$129,636)	277,946.00		270,417.00		7,529.00	
PHER Cooperative Agreement (COVL \$128,144)	128,144.00		90,748.00		37,396.00	
#PHLP25LNC013 07/01/24 - 06/30/25:						
PHEP Cooperative Agreement (Base \$148,310; CRI \$129,636)		277,946.00	62,411.00			215,535.00
Special Child Health Services (SCHS):						
#DFHS24CSE010 07/01/23 - 06/30/24	14,943.00		13,641.00		1,302.00	
#DFHS25CSE008 07/01/24 - 06/30/25		13,029.00	911.00			12,118.00
NJ Cancer Education & Early Detection (NJ CEED):						
#DCHS24CED008 07/01/23 - 06/30/24	36,580.00		28,786.00		7,794.00	
#DCHS25CED002 07/01/24 - 06/30/25		29,000.00				29,000.00
Strengthening Local Public Health Capacity:						
#OLPH24PHC035 07/01/23 - 06/30/24	68,546.00		68,516.00		30.00	
#OLPH25PHC026 07/01/24 - 06/30/25		45,202.00				45,202.00
Enhancing Local Public Health Infrastructure (passed through NJACCHO):						
#OLPH23PHI002 10/01/22 - 06/30/24	1,912,530.00		797,044.00			1,115,486.00
Sustaining Local Public Health Infrastructure (passed through NJACCHO):						
#OLPH25PHI001 07/01/24 - 03/31/26		168,049.00	33,103.00			134,946.00

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE  
(Continued)

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)

NJ Department of Human Services:

Title III - Aging - Area Plan Contract:

#DOAS22AAA020 01/01/22 - 12/31/22:

Nutrition Services Incentive Program (NSIP)

#DOAS23AAA017 01/01/23 - 12/31/23:

American Rescue Plan Act (ARPA):

Adult Protective Services (APS)

Title III B

Title III C-1

Title III C-2

Title III D

Title III E

Expanding the Public Health Workforce

#DOAS23AAA017 01/01/23 - 12/31/23:

Title III B

Title III C-1

Title III C-2

Title III D

Title III E

Medicaid Match

Federal Financial Participation (FFP)

Nutrition Services Incentive Program (NSIP)

#DOAS24AAA018 01/01/24 - 12/31/24:

American Rescue Plan Act (ARPA):

Adult Protective Services (APS)

Title III B

Title III C-1

Title III C-2

Title III D

Title III E

Expanding the Public Health Workforce

#DOAS24AAA018 01/01/24 - 12/31/24:

Title III B

Title III C-1

Title III C-2

Title III D

Title III E

Medicaid Match

Federal Financial Participation (FFP)

Nutrition Services Incentive Program (NSIP)

MIPPA Medicare Enrollment Assistance Program:

#DOAS23MPA009 12/01/23 - 08/31/24

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
	\$ 24,761.00	\$	10,064.00	\$ (14,697.00)		
	55,016.00		47,829.00	(7,187.00)		
	150,430.00		32,365.00	(118,065.00)		
	32,123.00		10,328.00	(21,795.00)		
	67,604.00			(67,604.00)		
	11,235.00		1,106.00	(10,129.00)		
	41,776.00		1,662.00	(40,114.00)		
	76,192.00		4,776.00	(71,416.00)		
	103,050.00	\$ 480.00	68,834.00	(34,696.00)		
	66,154.00	772.00		(66,926.00)		
	63,048.00	478.00		(63,526.00)		
	8,256.00	16.00		(8,272.00)		
	52,940.00	479.00		(53,419.00)	\$ (5.00)	
	1,450.00		1,455.00			
	180,889.00			(180,889.00)	157.00	
	3,783.00			(3,626.00)		
			7,187.00	7,187.00		\$ 6,016.00
			112,049.00	118,065.00		
			21,795.00	21,795.00		
			67,604.00	67,604.00		
			9,295.00	10,129.00		834.00
			39,672.00	40,114.00		40,114.00
				71,416.00		31,744.00
		176,075.00	60,526.00	34,696.00		150,245.00
		168,635.00	12,460.00	66,926.00		223,101.00
		130,917.00	15,918.00	63,526.00		178,525.00
		14,203.00	834.00	8,272.00		21,641.00
		68,794.00		53,419.00		122,213.00
		13,000.00	9,779.00			3,221.00
		264,823.00		180,889.00		445,712.00
		28,497.00		18,323.00		46,820.00
		40,000.00	39,999.00		1.00	

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE  
(Continued)

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)						
State Health Insurance Assistance Program (SHIP):						
#DOAS23SHF006 04/01/23 - 03/31/24	\$ 31,994.00	\$ 41,000.00	\$ 31,990.00		\$ 4.00	\$ 28,391.00
#DOAS24SHF019 04/01/24 - 03/31/25			12,609.00			
Transportation Block Grant:						
#TS23019 01/01/23 - 12/31/23	16,071.00	18,000.00	784.00		16,071.00	17,216.00
#TS24019 01/01/24 - 12/31/24						
Social Services for the Homeless (SSH) - TANF						
#SH23019 01/01/23 - 12/31/23	6,512.00	24,000.00	4,956.00		1,556.00	3,259.00
#SH24019 01/01/24 - 12/31/24			20,741.00			
NJ Department of the Treasury:						
Governor's Council on Substance Use Disorder (GCSUD):						
Block Grant for Prevention & Treatment of Substance Abuse:						
Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant:						
FY23 Letter of Agreement 07/01/22 - 03/30/23	17,467.00		14,708.84		2,758.16	12,026.00
FY24 Letter of Agreement 09/01/23 - 09/30/25	17,467.00		5,441.00			
Alliance to Prevent Substance Use Disorder DMHAS County Grant:						
Prevention Education Programs Letter of Agreement 11/04/24 - 03/15/25		15,000.00				15,000.00
Disaster Response Crisis Counselor (DRCC):						
Round I #90017 04/17/24 - 10/16/24		30,000.00	30,000.00			15,000.00
Round II #90017 10/17/24 - 09/29/25		15,000.00				
NJ Transit Corporation:						
Job Access Reverse Commute (JARC):						
SFY2024 NJ JARC 10 07/01/23 - 06/30/24	20,000.00					
SFY2025 NJ JARC 11 #250INJTANF 07/01/24 - 06/30/25		20,000.00	20,000.00			20,000.00
U.S. DEPARTMENT OF HOMELAND SECURITY:						
NJ Department of Law & Public Safety:						
State Homeland Security Emergency Management Performance:						
FFY21 #EMW-2020-SS-00016 10/01/21 - 09/30/24	7,212.22		7,212.22			
FFY22 #EMW-2022-SS-00028 09/01/22 - 07/31/25	135,332.15		84,882.53			50,449.62
FFY23 #EMW-2023-SS-00027 09/01/23 - 07/31/26	135,122.30		56,635.88			78,486.42
FFY24 #EMW-2024-SS-05034 09/01/24 - 07/31/27		130,972.02				130,972.02
Emergency Management Agency Assistance (EMAA):						
FY23 #FY23-EMPG-EMAA-1900 07/01/23 - 06/30/24		55,000.00	55,000.00			
Hazard Mitigation Grant Program (HMG):						
#FEMA-4488-0005-DR-NJ 08/10/22 - 08/05/25	200,000.00					200,000.00
State & Local Cybersecurity Grant Program (SLCGP):						
FFY22 NJCCIC AEP 10/01/23 - 10/31/27		36,536.60				36,536.60

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE  
(Continued)

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
U.S. DEPARTMENT OF JUSTICE:						
NJ Department of Law & Public Safety:						
Violence Against Women Act (VAWA):						
FFY22 #VAWA-49-22 07/01/23 - 06/30/24	\$ 8,905.00		\$ 8,100.24		\$ 804.76	
Victims of Crime Act (VOCA) Victim Assistance:						
FFY21 #V-49-21 07/01/23 - 06/30/24	210,071.08		204,233.34		5,837.74	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):						
FFY21 #VS-19-21 10/01/23 - 09/30/24		\$ 95,028.00	50,060.93			\$ 44,967.07
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:						
#JAG 1-19TF-19 07/01/20 - 06/30/21	39,956.00		39,956.00			
#JAG 1-19TF-20 07/01/21 - 06/30/24	33,128.00		33,128.00			
#JAG 1-19TF-21 07/01/22 - 02/29/24		38,630.00	38,630.00			
#JAG 1-19TF-22 07/01/23 - 10/31/24		33,153.00	33,153.00			
Body-Worn Camera (BWC) Policy & Implementation Program:						
#15PBIA-24-GG-04429-BWCX 10/01/24 - 09/30/27		91,225.00				91,225.00
U.S. DEPARTMENT OF TRANSPORTATION:						
NJ Transit Corporation:						
Federal Transit Administration - Section 5310 - Operating:						
FFY19 #NJ-2021-022-00 (NJ-16-X016) 01/01/23 - 12/31/23	25,642.12		25,642.12			
COVID-19: FFY20 #NJ-2022-022-00 (NJ-16-X018) 01/01/24 - 12/31/24		150,000.00	95,525.67			54,474.33
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSAA):						
COVID-19: #NJ-2023-010-00 (NJ-16-0038) 01/20/20 - 06/30/25		62,553.00				62,553.00
COVID-19: #NJ-2023-013-00 (NJ-16-0039) 01/20/20 - 06/30/25		137,447.00				137,447.00
Federal Transit Administration - Section 5310 - Non-Operating:						
FY17 #NJ-2019-015-00 (NJ-16-X014) 01/01/21 - 12/31/22 - Mobility Mgt						
Federal Transit Administration - Section 5311 - Operating:						
CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/23	74,166.86		74,166.86			
CY2023 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/23 - 12/31/24	711,949.00		575,109.27			136,839.73
CY2024 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/24 - 12/31/25		556,237.00				556,237.00
Job Access Reverse Commute (JARC):						
COVID-19: SFY2025 NJ JARC 11 #NJ-2023-008-00 (NJ-18-0001) 07/01/24 - 06/30/25		100,000.00				100,000.00
U.S. DEPARTMENT OF THE TREASURY:						
American Rescue Plan (ARP) Act:						
Coronavirus Local Fiscal Recovery Fund (CLFRF):						
NJ Department of Agriculture:						
Spotted Lanternfly (SLF) Chemical Control Treatment Grant:						
FY23	29,244.03	50,000.00			29,244.03	50,000.00
FY24						

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE  
(Continued)

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
U.S. DEPARTMENT OF THE TREASURY: (Cont'd)						
American Rescue Plan (ARP) Act: (Cont'd)						
NJ Department of Health:						
County Health infrastructure Funding (CHIF):						
FY24 #OLPH24CHI024 07/01/23 - 06/30/24	\$ 289,040.00	\$ 329,213.00	\$ 223,799.00			\$ 394,454.00
U.S. ELECTION ASSISTANCE COMMISSION:						
NJ Department of State:						
2018 Help America Vote Act (HAVA) Election Security Grant - Seal Asset Tracking Mgt	28,395.30		28,395.30			
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):						
NJ Department of Environmental Protection:						
County Environmental Health Act (CEHA):						
FY23 #CEHA-2023-SCDOH-00022 07/01/22 - 06/30/23	15,729.00		15,729.00			
FY24 #CEHA2024-00023 07/01/23 - 06/30/24		16,758.00				16,758.00
FEDERAL COMMUNICATIONS COMMISSION						
Emergency Connectivity Fund (ECF) 09/27/22 - 09/26/23	22,176.00		19,985.63		\$ 2,190.37	
	<u>\$ 5,567,972.14</u>	<u>\$ 3,512,234.62</u>	<u>\$ 3,868,036.83</u>	<u>\$ -0-</u>	<u>\$ 113,081.06</u>	<u>\$ 5,099,088.87</u>
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COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
<b><u>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</u></b>						
Human Services Advisory Council (HSAC):						
#N00194 07/01/23 - 06/30/24	\$ 65,629.00	\$ 65,629.00	\$ 65,629.00			\$ 27,346.00
#25N00194 07/01/24 - 06/30/25			38,283.00			
Youth Incentive Program (YIP):						
#24-OGUR 07/01/23 - 06/30/24	19,733.00		19,733.00			
#25-OGUR 07/01/24 - 06/30/25		39,455.00				39,455.00
<b><u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u></b>						
County Environmental Health Act (CEHA):						
FY23 #CEHA-2023-SCDOH-00022 07/01/22 - 06/30/23	164,578.00		164,318.47		\$ 259.53	173,558.00
FY24 #CEHA2024-00023 07/01/23 - 06/30/24		173,558.00				
Clean Communities Program Grant:						
FY24 07/01/24 - 06/30/25		140,514.50	140,514.50			
<b><u>NJ DEPARTMENT OF HEALTH:</u></b>						
Overdose Fatality Review Team (OFRT):						
#OORP24OFR020 07/01/23 - 06/30/24	65,835.00		30,701.00		35,134.00	51,513.00
#OORP25OFR021 07/01/24 - 06/30/25		75,000.00	23,487.00			
Special Child Health Services - Case Management:						
#DFHS24CSE010 07/01/23 - 06/30/24	65,684.00		65,684.00			70,756.00
#DFHS25CSE008 07/01/24 - 06/30/25		96,650.00	25,894.00			
Right to Know:						
#EPID24RTK07L 07/01/23 - 06/30/24	7,035.00		7,035.00			7,035.00
#EPID25RTK04L 07/01/24 - 06/30/25		9,380.00	2,345.00			
NJ Comprehensive Cancer Control Planning Grant:						
#DCHS24CCC004 07/01/23 - 06/30/24	85,589.00	5,874.00	90,348.00		1,115.00	82,979.00
#DCHS25CCC011 07/01/24 - 06/30/25		99,670.00	16,691.00			
NJ Cancer Education & Early Detection (NJ CEED):						
#DCHS24CED008 07/01/23 - 06/30/24	61,010.00		57,468.00		3,542.00	86,397.00
#DCHS25CED002 07/01/24 - 06/30/25		86,397.00				
Childhood Lead Exposure Prevention (CLEP) passed through Warren Co.:						
#OLPH24CLP027 07/01/23 - 06/30/24	68,506.00		68,376.07		129.93	68,506.00
#OLPH25CLP023 07/01/24 - 06/30/25		68,506.00				

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE  
(Continued)

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
<b>NJ DEPARTMENT OF HUMAN SERVICES:</b>						
County Comprehensive Alcoholism & Drug Abuse Services:						
#23-541-ADA-0 01/01/23 - 12/31/23	\$ 332,228.00	\$ 354,171.00	\$ 262,780.00		\$ 69,448.00	\$ 321,360.00
#24-541-ADA-0 01/01/24 - 12/31/24			32,811.00			
Title III - Aging - Area Plan Contract:						
#DOAS22AAA020 01/01/22 - 12/31/22:						
State Matching Funds:						
Title III E	13,555.00					13,555.00
#DOAS23AAA017 01/01/23 - 12/31/23:						
State Matching Funds:						
Title III E	18,150.00		63.00	\$ (18,087.00)		1,053.00
State Weekend Home Delivered Meals (SWHDM)	2,972.00		1,919.00			648.00
Safe Housing & Transportation Program (SHTP)	4,467.00		3,819.00			617.00
Supplemental/Cost of Living Allowance (COLA)	617.00					
Supplemental Home Delivered Meals (SHDM)	3,090.00		3,090.00			
Supplemental Aging Supportive Services (SASS)	3,292.00		3,287.00			5.00
Care Management Quality Assurance (CMQA)	4,325.00		4,325.00			
Adult Protective Services (APS)/Vulnerable Adults	21,454.00		21,451.00			3.00
#DOAS24AAA018 01/01/24 - 12/31/24:						
State Matching Funds:						
Title III B-D						
Title III E		23,654.00	14,934.00			8,720.00
State Weekend Home Delivered Meals (SWHDM)		20,319.00	8,577.00	18,087.00		29,829.00
Safe Housing & Transportation Program (SHTP)		12,285.00	6,408.00			5,877.00
Supplemental/Cost of Living Allowance (COLA)		13,937.00	6,969.00			6,968.00
Supplemental Home Delivered Meals (SHDM)		62,061.00	61,441.00			620.00
Supplemental Aging Supportive Services (SASS)		19,486.00	13,061.00			6,425.00
Care Management Quality Assurance (CMQA)		13,191.00	9,899.00			3,292.00
Adult Protective Services (APS)/Vulnerable Adults		23,810.00	16,818.00			6,992.00
State Aid Reimbursement Program:		85,807.00	64,353.00			21,454.00
CY2024 01/01/24 - 12/31/24		58,000.00	58,000.00			
Medication-Assisted Treatment (MAT):						
#20-928-ADA-0 01/01/20 - 06/30/21	72,448.00					72,448.00
#24-928-ADA-B3 07/01/23 - 06/30/24	72,446.00	731.00	24,150.00			49,027.00
#25-928-ADA 07/01/24 - 06/30/25		145,627.00				145,627.00
Social Services for the Homeless (SSH):						
#SH23019 01/01/23 - 12/31/23	88,381.00		52,491.00		35,890.00	35,378.00
#SH24019 01/01/24 - 12/31/24		184,260.00	148,882.00			



COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE  
(Continued)

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
<u>NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)</u>						
Personal Assistance Services Program (PASP):						
#24AVWN 07/01/23 - 06/30/24	\$ 6,660.00	\$ 15,894.00	\$ 6,660.00			\$ 7,947.00
#25AVWN 07/01/24 - 06/30/25			7,947.00			
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>						
ARRIVE Together:						
SFY24 #24-ARRV-12 04/01/24 - 03/31/25		74,773.00	315.69			74,457.31
Operation Helping Hand (OHH):						
SFY23 #SFYOH-19-2023 09/01/23 - 08/31/24	84,210.52		84,210.52			
SFY25 #SFYOH-19-2025 09/01/24 - 08/31/25		100,000.00				100,000.00
Juvenile Justice Commission:						
Juvenile Detention Alternatives Initiative (JDAL):						
#JDAL-23-IF-19 01/01/23 - 12/31/23	4,954.93	5,512.50	875.41	\$ 4,079.52		5,387.50
#JDAL-24-IF-19 01/01/24 - 12/31/24			125.00			
State/Community Partnership Program & Family Court Services:						
#FC-23-19, #SCP-23-PS-19, #SCP-23-PM-19, #FCIU-23-19 01/01/23 - 12/31/23	253,619.75	386,542.00	235,498.95	18,120.80		293,096.43
#FC-24-19, #SCP-24-PS-19, #SCP-24-PM-19, #FCIU-24-19 01/01/24 - 12/31/24			93,445.57			
County Prosecutor Insurance Fraud Reimbursement Program:						
Cycle 23 01/01/23 - 12/31/23	99,493.43	210,870.00	30,488.97	69,004.46		122,880.93
Cycle 24 01/01/24 - 12/31/24			87,989.07			
Body Armor Replacement Fund (BARF) - Sheriff:						
FY23 12/21/23 - 12/21/24		5,107.14	5,107.14			
Body Armor Replacement Fund (BARF) - Prosecutor:						
FY23 12/21/23 - 12/21/24		1,971.73	1,971.73			
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>						
Veterans Transportation Services:						
#VL24T82 07/01/23 - 06/30/24	5,250.00	9,000.00	5,250.00			6,000.00
#VL25T82 07/01/24 - 06/30/25			3,000.00			
<u>NJ DEPARTMENT OF STATE:</u>						
Early Voting Election Reimbursement Program 01/01/24 - 12/31/24		100,507.50				100,507.50
<u>NJ DEPARTMENT OF THE TREASURY:</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
FY23 07/01/22 - 06/30/23	89,103.99		72,171.23		16,932.76	6,928.17
FY24 07/01/23 - 06/30/24	115,989.00		109,060.83			115,989.00
FY25 07/01/24 - 06/30/25		115,989.00				

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE  
(Continued)

NJ OFFICE OF INFORMATION TECHNOLOGY:

Next Generation 9-1-1 (NG9-1-1):  
PSAP Upgrades & Consolidation #FY24-100-137-001 07/01/23 - 06/30/24

NJ TRANSIT CORPORATION:

Federal Transit Administration - Section 5311 (State Share) -Operating:

CY2022 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/22 - 12/31/23  
CY2023 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/23 - 12/31/24  
CY2024 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/24 - 12/31/25

Job Access Reverse Commute (JARC):

SFY2024 NJ JARC 10 07/01/23 - 06/30/24

Senior Citizen & Disabled Resident Transportation Assistance Program:

Transit-on-Demand Pilot Program:

TNC 01/01/23 - 12/31/23

Operating:

CY2023 01/01/23 - 12/31/23  
CY2024 01/01/24 - 12/31/24

Administration:

CY2022 01/01/22 - 12/31/22  
CY2024 01/01/24 - 12/31/24

	Balance Dec. 31, 2023	Accrued In 2024	Received	Reclass- ification	Balance Canceled	Balance Dec. 31, 2024
		\$ 21,714.24	\$ 21,714.24			
	\$ 37,083.44		37,083.44			
	355,974.50		287,554.63			\$ 68,419.87
		278,119.00				278,119.00
	100,000.00		100,000.00			
	20,000.00	30,000.00	13,118.68			36,881.32
	78,388.51	697,573.68	59,944.80		\$ 18,443.71	246,502.79
	6,768.19	63,685.00	3,788.52		2,979.67	7,066.53
	\$ 2,498,520.26	\$ 3,995,231.29	\$ 3,411,045.82	\$ -0-	\$ 275,079.38	\$ 2,807,626.35

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Cash Received  
Unappropriated Grant Reserves

\$ 3,197,505.45  
213,540.37  
\$ 3,411,045.82

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2023	Accrued in 2024	Received	Balance Dec. 31, 2024
American Library Association/Public Library Association (ALA/PLA):				
Digital Literacy Workshop Incentive Grant:				
12/16/2024 - 05/30/2025	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00
	\$ -0-	\$ 10,000.00	\$ -0-	\$ 10,000.00
Ref:	A			A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2023 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2024

	Balance Dec. 31, 2023	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
County Administrator's Office:				
Salaries and Wages	\$ 16,317.97	\$ 16,317.97		\$ 16,317.97
Other Expenses	9,023.29	9,023.29	\$ 587.09	8,436.20
Purchasing Department:				
Salaries and Wages	1,434.08	1,434.08		1,434.08
Other Expenses	2,501.45	2,501.45	706.88	1,794.57
Central Services:				
Salaries and Wages	3,420.20	3,420.20		3,420.20
Other Expenses	260,003.88	160,003.88	144,775.39	15,228.49
Employee Services:				
Salaries and Wages	20,754.81	20,754.81		20,754.81
Other Expenses	105,735.04	105,735.04	101,876.23	3,858.81
Public Employees' Award Program:				
Other Expenses	2,993.18	2,993.18	900.00	2,093.18
Board of County Commissioners				
Salaries and Wages	400.00	400.00		400.00
Other Expenses	18,730.38	18,730.38	6,830.22	11,900.16
Clerk of the Board:				
Salaries and Wages	15,776.94	15,776.94		15,776.94
Other Expenses	6,304.25	6,304.25	985.22	5,319.03
County Clerk's Office:				
Salaries and Wages	43,193.58	43,193.58		43,193.58
Other Expenses	43,455.83	43,455.83	3,773.59	39,682.24
Board of Elections:				
Salaries and Wages	62,182.28	62,182.28	50,594.13	11,588.15
Other Expenses	140,405.40	140,405.40	118,770.80	21,634.60
County Clerk (Elections):				
Other Expenses	58,623.04	58,623.04	17,946.80	40,676.24
County Treasurer's Office:				
Salaries and Wages	13,575.04	13,575.04		13,575.04
Other Expenses	55,397.49	55,397.49	16,492.12	38,905.37
Annual Audit	149,061.00	149,061.00	149,061.00	
Technology & Information Management:				
Salaries and Wages	141,832.18	141,832.18	125,000.00	16,832.18
Other Expenses	597,841.41	597,841.41	588,913.68	8,927.73
Records Management:				
Salaries and Wages	6,350.71	6,350.71		6,350.71
Other Expenses	32,317.55	32,317.55	24,342.53	7,975.02
Board of Taxation:				
Salaries and Wages	14,463.01	14,463.01		14,463.01
Other Expenses	6,698.69	6,698.69	2,279.89	4,418.80

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2023 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Balance Dec. 31, 2023	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
County Counsel:				
Salaries and Wages	\$ 2,965.70	\$ 2,965.70		\$ 2,965.70
Other Expenses	299,313.97	299,313.97	\$ 289,250.69	10,063.28
County Adjuster's Office:				
Salaries and Wages	31,397.71	31,397.71		31,397.71
Other Expenses	42,331.73	42,331.73	3,459.76	38,871.97
County Surrogate:				
Salaries and Wages	833.00	333.00		333.00
Other Expenses	2,219.00	2,719.00	2,355.63	363.37
Engineering and Road Administration:				
Salaries and Wages	192,059.45	92,059.45	75,000.00	17,059.45
Other Expenses	23,491.72	23,491.72	9,356.14	14,135.58
LAND USE ADMINISTRATION:				
Sussex County Planning Department:				
Salaries and Wages	17,111.75	17,111.75		17,111.75
Other Expenses	24,085.32	24,085.32	1,956.17	22,129.15
CODE ENFORCEMENT AND ADMINISTRATION:				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	334.20	334.20	40.35	293.85
Weights and Measures:				
Salaries and Wages	2,588.80	2,588.80		2,588.80
Other Expenses	7,097.81	7,097.81	1,245.19	5,852.62
INSURANCE				
Other Insurance Premiums	72,997.80	58,997.80		58,997.80
Worker's Compensation	2,790.32	2,790.32		2,790.32
Employee Group Insurance	3,075,652.42	1,125,652.42	1,068,438.70	57,213.72
Health Benefit Waiver	95,019.96	95,019.96	67,299.55	27,720.41
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	21,268.47	21,268.47	0.39	21,268.08
PUBLIC SAFETY:				
9-1-1 ECC:				
Salaries and Wages	93,789.65	93,789.65	90,000.00	3,789.65
Other Expenses	305,804.67	305,804.67	298,435.21	7,369.46
Office of Emergency Management:				
Salaries and Wages	54,980.60	54,980.60		54,980.60
Other Expenses	123,550.98	123,550.98	118,387.00	5,163.98
County Medical Examiner:				
Other Expenses	39,383.08	39,383.08	24,615.84	14,767.24
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	199.00	199.00	199.00	

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2023 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Balance Dec. 31, 2023	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY				
Fire Marshal:				
Salaries and Wages	\$ 46,806.71	\$ 46,806.71		\$ 46,806.71
Other Expenses	5,018.80	5,018.80	\$ 4,222.90	795.90
Fire Academy:				
Other Expenses	100,940.59	100,940.59	96,884.26	4,056.33
Sheriff's Office (Regulation):				
Salaries and Wages	514,949.41	314,949.41	281,025.98	33,923.43
Other Expenses	557,635.63	557,635.63	485,643.59	71,992.04
Prosecutor's Office:				
Salaries and Wages	773,331.29	373,331.29	350,000.00	23,331.29
Other Expenses	227,948.46	227,948.46	183,728.24	44,220.22
Jail:				
Salaries and Wages	163,050.22	163,050.22	150,000.00	13,050.22
Other Expenses	810,311.94	410,311.94	402,880.67	7,431.27
Juvenile Center:				
Salaries and Wages	79,619.36	79,619.36	75,000.00	4,619.36
Other Expenses	183,719.72	183,719.72	167,519.04	16,200.68
PUBLIC WORKS:				
Roads and Culverts:				
Salaries and Wages	588,414.17	88,414.17		88,414.17
Other Expenses	407,136.92	407,136.92	392,238.74	14,898.18
Bridges:				
Salaries and Wages	95,909.65	95,909.65		95,909.65
Other Expenses	181,410.22	181,410.22	95,810.33	85,599.89
Parks and Forestry:				
Salaries and Wages	90,210.60	90,210.60		90,210.60
Other Expenses	10,044.08	10,044.08	4,458.69	5,585.39
Traffic Lights:				
Other Expenses	18,848.40	18,848.40	12,676.70	6,171.70
Garbage and Trash Removal	16,252.00	16,252.00	10,413.00	5,839.00
Facilities Management:				
Salaries and Wages	219,905.05	69,905.05		69,905.05
Other Expenses	592,622.32	442,622.32	425,447.75	17,174.57
Motor Pool:				
Salaries and Wages	126,708.87	126,708.87	100,946.88	25,761.99
Other Expenses	410,949.94	410,949.94	392,749.55	18,200.39
Mosquito Control:				
Salaries and Wages	5,393.64	5,393.64	5,000.00	393.64
Other Expenses	25,691.81	75,691.81	72,795.07	2,896.74

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2023 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Balance Dec. 31, 2023	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES:				
Public Health Nursing				
Salaries and Wages	\$ 298,175.22	\$ 98,175.22		\$ 98,175.22
Other Expenses	111,429.00	86,429.00	\$ 4,050.70	82,378.30
Environmental Health				
Salaries and Wages	407,847.48	207,847.48	200,000.00	7,847.48
Other Expenses	35,199.57	10,199.57	1,836.80	8,362.77
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	48,000.00	48,000.00	48,000.00	
Office of Community Services:				
Salaries and Wages	24,285.06	24,285.06		24,285.06
Other Expenses	28,241.74	28,241.74	4,347.29	23,894.45
Office on Aging:				
Salaries and Wages	46,166.04	46,166.04		46,166.04
Other Expenses	4,218.41	4,218.41	236.97	3,981.44
County Nutrition Projects:				
Other Expenses	36,353.00	36,353.00	20,264.75	16,088.25
Mental Health Administration:				
Salaries and Wages	1,575.05	1,575.05		1,575.05
Other Expenses	2,300.00	2,300.00		2,300.00
Health and Human Services Administration:				
Salaries and Wages	2,959.68	2,959.68		2,959.68
Other Expenses	21,782.13	21,782.13	2,697.81	19,084.32
Intoxicated Drive Resource Center				
Salaries and Wages	3,731.58	3,731.58		3,731.58
Other Expenses	14,778.47	14,778.47	84.79	14,693.68
Aid to Family Intervention Services (R.S. 40:5-2.9)	25,759.34	25,759.34	3,414.26	22,345.08
Aid to New Bridge Services (N.J.S. 40:5-2.9)	9,697.04	9,697.04	4,122.74	5,574.30
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)	20,902.00	20,902.00	1,954.80	18,947.20
EDUCATIONAL:				
Farm and Home Demonstration:				
Salaries and Wages	741.66	741.66		741.66
Other Expenses	41,034.35	41,034.35	29,257.19	11,777.16
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	98,965.36	98,965.36	17,448.89	81,516.47
County Superintendent of Schools:				
Salaries and Wages	4,285.01	4,285.01		4,285.01
Other Expenses	8,010.16	8,010.16	1,242.03	6,768.13

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2023 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

	Balance Dec. 31, 2023	Balance After Transfers	Paid or Charged	Balance Lapsed
OTHER COMMON OPERATING FUNCTIONS:				
Transit:				
Salaries and Wages	\$ 221,000.00	\$ 221,000.00	\$ 221,000.00	
Other Expenses	39,636.32	39,636.32	6,197.17	\$ 33,439.15
Provisions for Salary Adjustments	50,000.00	50,000.00	50,000.00	
Accumulated Leave & Retro Compensation	10,000.00	10,000.00		10,000.00
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	59,708.00	59,708.00	59,122.00	586.00
Fixed Asset Accounting/Reporting	4,000.00	4,000.00		4,000.00
Indirect Cost Rate Study:				
Contractual	11,750.00	25,750.00	25,000.00	750.00
Memorial Day- Other Expenses	500.00	500.00		500.00
Veterans' Grave Registration:				
Salaries and Wages	200.00	200.00		200.00
Other Expenses	2,000.00	2,000.00		2,000.00
Aid to Sussex County Arts Council (NJSA 40:23-8.1)	1,875.00	1,875.00	1,875.00	
UTILITY EXPENSES AND BULK PURCHASES:				
Electricity	231,785.57	231,785.57	206,878.04	24,907.53
Lighting of Highways and Bridges	4,234.87	4,234.87	3,776.29	458.58
Gas (Natural or Propane)	108,333.89	108,333.89	46,872.84	61,461.05
Water Fees	30,684.93	30,684.93		30,684.93
Sewer Fees	14,815.65	14,815.65		14,815.65
Gasoline & Diesel Fuel	352,056.41	352,056.41	333,153.60	18,902.81
UNCLASSIFIED:				
County Matching Funds for Grants	363.50	363.50		363.50
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund		4,850,000.00	4,850,000.00	
STATUTORY EXPENDITURES:				
Police and Fire Retirement System	0.35	0.35		0.35
Social Security System (OASI)	576,870.51	76,870.51	45.47	76,825.04
Defined Contribution Retirement System	23,521.00	23,521.00		23,521.00
	<u>\$ 15,652,662.94</u>	<u>\$ 15,652,662.94</u>	<u>\$ 13,256,196.01</u>	<u>\$ 2,396,466.93</u>
	<u>Ref.</u>			
<u>Balance December 31, 2023:</u>				
Unencumbered	A	\$ 11,549,031.61		
Encumbered	A	4,103,631.33		
		<u>\$ 15,652,662.94</u>		
Cash Disbursed			\$ 12,998,003.28	
Accounts Payable			258,192.73	
			<u>\$ 13,256,196.01</u>	



COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES

	Dec. 31, 2023 Balance	Dec. 31, 2023 Encumbrances Payable	Transferred From 2024 Budget Appropriation	Paid or Charged	Expenditures Encumbrances Payable	Reclass- ification	Transfer from General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2024
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>									
NJ Department of Health:									
Senior Farmers' Market Nutrition Program:									
#DFHS24WMIN001 05/01/24 - 09/30/24			\$	1,797.00	\$	1,796.75			\$ 0.25
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</b>									
National Association of County & City Health Officials (NACCHO):									
Medical Reserve Corps (MRC):									
2014 #MRC 14-0286	\$	35.38							35.38
2015 #MRC 15-0286		53.65							53.65
NJ Association of County & City Health Officials (NJACCHO):									
FFY20 Cooperative Agreement for Emergency Response:									
Public Health Crisis Response 01/20/20 - 02/21/21	951.20								951.20
NJ Department of Children & Families:									
Promising Path to Success:									
NJ Promise 2.0 Youth & Family Voice #23-ADUR 09/29/22 - 09/30/23	1,840.57			1,840.57					
NJ Department of Health:									
Immunization Cooperative Agreements:									
COVID-19 Vaccination Supplemental Fund #OLPH22VSE014 07/01/21 - 06/30/24									
Medical Reserve Corps (MRC) STTRONG:	94,652.03			94,241.07			\$	410.96	
COVID-19 #PHLP24MRC008 06/01/24 - 05/31/25			24,290.00	9,655.61	\$	14,395.02			239.37
Public Health Preparedness and Response for Bioterrorism:									
#PHLP24LNC019 07/01/23 - 06/30/24:									
PHER Cooperative Agreement (Base \$148,310; CRI \$129,636)	140,706.84	\$		140,365.53				7,526.99	
PHER Cooperative Agreement (COVL \$128,144)	68,144.00	10,000.00		40,748.36				37,395.64	
#PHLP25LNC013 07/01/24 - 06/30/25:									
PHER Cooperative Agreement (Base \$148,310; CRI \$129,636)			277,946.00	129,554.50		7,544.28			140,847.22
Special Child Health Services (SCHS):									
#DFHS24CSE010 07/01/23 - 06/30/24	14,943.00			13,641.00				1,302.00	
#DFHS25CSE008 07/01/24 - 06/30/25			13,029.00	911.00					12,118.00
NJ Cancer Education & Early Detection (NJ CEED):									
#DCHS24CED008 07/01/23 - 06/30/24	18,290.00	7,745.27	29,000.00	18,241.21		1,366.00		7,794.06	27,634.00
#DCHS25CED002 07/01/24 - 06/30/25									
Strengthening Local Public Health Capacity:									
#OLPH24PHC035 07/01/23 - 06/30/24	17,600.78	42,375.00		59,945.73		6,134.64		30.05	17,047.34
#OLPH25PHC026 07/01/24 - 06/30/25			45,202.00	22,020.02					
Enhancing Local Public Health Infrastructure (passed through NJACCHO):									
#OLPH23PHI002 10/01/22 - 06/30/24	1,078,141.99	606,253.65		602,066.03		785,781.33			296,548.28
Sustaining Local Public Health Infrastructure (passed through NJACCHO):									
#OLPH25PHI001 07/01/24 - 03/31/26			168,049.00	84,474.05		814.42			82,760.53

(\*) - Grant and expenditures include related County Matching Funds

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES  
(Continued)

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)

	Balance Dec. 31, 2023	Dec. 31, 2023 Encumbrances Payable Returned	Transferred From 2024 Budget Appropriation	Expenditures		Reclass- ification	Transfer from General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2024
				Paid or Charged	Encumbrances Payable				
NJ Department of Human Services: (Cont'd)									
Title III - Aging - Area Plan Grant:									
#DOAS23AAA017 07/01/22 - 09/30/24:									
American Rescue Plan Act (ARPA):									
Adult Protective Services (APS)									
Title III B	\$ 102,417.87	\$ 55,016.00		\$ 47,828.86		\$ (7,187.14)			
Title III C-1		30,510.56		14,864.40		(118,064.03)			
Title III C-2		21,795.50				(21,795.50)			
Title III D		67,604.00				(67,604.00)			
Title III E						(8,394.35)			
Expanding the Public Health Workforce		36,994.00				(40,114.00)			
#DOAS23AAA017 01/01/23 - 12/31/23:						(71,416.21)			
Title III B									
Title III C-1	3,761.40	67,069.25	\$ 480.00	36,614.22		(34,696.43)			
Title III C-2	15,210.67	84,291.08	772.00			(100,273.75)			
Title III D	3,998.00	87,239.00	478.00	15,191.00		(76,524.00)			
Title III E	11,424.00	16.00				(11,440.00)			
Medicaid Match	2,810.00	77,549.00	479.00	4,562.00		(76,276.00)			
Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act:		1,476.00		1,455.00		(21.00)			
Adult Protective Services (APS) 04/01/21 - 09/30/22		0.90							\$ 0.90
Federal Financial Participation (FFP)	196,213.22	43,502.83		12,463.38		(227,252.67)			
Nutrition Services Incentive Program (NSIP)		18,323.00				(18,323.00)			
#DOAS24AAA018 01/01/24 - 12/31/24:									
American Rescue Plan Act (ARPA):									
Adult Protective Services (APS)									
Title III B				7,187.14		7,187.14			
Title III C-1				114,369.48	\$ 600.00	118,064.03			3,094.55
Title III C-2				21,795.00		21,795.50			0.50
Title III D				67,604.00		67,604.00			
Title III E				8,394.35		8,394.35			
Medicaid Match				2,880.00		40,114.00			37,234.00
Expanding the Public Health Workforce				40,521.69		71,416.21			30,894.52
#DOAS24AAA018 01/01/24 - 12/31/24:									
Title III B			176,075.00	107,346.76	95,950.94	34,696.43			7,473.73
Title III C-1			168,635.00	137,016.44	119,740.02	100,273.75			12,152.29
Title III C-2			130,917.00	75,091.00	132,350.00	76,524.00			
Title III D			14,203.00	17,198.25		11,440.00			8,444.75
Title III E			68,794.00	23,067.25	120,444.00	76,276.00			1,558.75
Medicaid Match			13,000.00	9,779.00	3,242.00	21.00			
Federal Financial Participation (FFP)			264,823.00	50,143.31	13,304.97	227,252.67			428,627.39
Nutrition Services Incentive Program (NSIP)			28,497.00	10,668.00	36,152.00	18,323.00			
MIPPA Medicare Enrollment Assistance Program:									
#DOAS23NPA009 12/01/23 - 08/31/24			40,000.00	39,999.12			\$ 0.88		
State Health Insurance Assistance Program (SHIP):									
#DOAS23SHF006 04/01/23 - 03/31/24	13,848.96			13,845.37				3.59	
#DOAS24SHF019 04/01/24 - 03/31/25			41,000.00	27,714.23					13,285.77

(\*) - Grant and expenditures include related County Matching Funds

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES  
(Continued)

	Balance Dec. 31, 2023	Dec. 31, 2023 Encumbrances Payable Returned	Transferred From 2024 Budget Appropriation	Expenditures		Reclass- ification	Transfer from General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2024
				Paid or Charged	Encumbrances Payable				
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)									
NJ Department of Human Services: (Cont'd)									
Transportation Block Grant:									
#TS23019 01/01/23 - 12/31/23	\$ 16,071.00		\$ 18,000.00	\$ 1,028.89				\$ 16,071.00	\$ 16,971.11
#TS24019 01/01/24 - 12/31/24									
Social Services for the Homeless (SSH) - TANF									
#SH23019 01/01/23 - 12/31/23		\$ 5,502.00	24,000.00	3,945.85				1,556.15	1,540.76
#SH24019 01/01/24 - 12/31/24				22,459.24					
NJ Department of Law & Public Safety:									
Operation Helping Hand (OHH):									
#FYOHH-19-2020 09/01/20 - 08/31/21	1,700.04			1,700.04					
#FFYOHH-19-2022 09/01/22 - 08/31/23	21,376.24			21,376.24					
NJ Department of the Treasury:									
Governor's Council on Substance Use Disorder (GCSUD):									
Block Grant for Prevention & Treatment of Substance Abuse:									
Alliance to Prevent Alcoholism & Drug Abuse DMHAS Youth Leadership Grant:									
FY23 Letter of Agreement 07/01/22 - 03/30/23	2,758.16							2,758.16	874.00
FY24 Letter of Agreement 09/01/23 - 09/30/25	874.00	16,593.00		7,241.00	\$ 9,352.00				
Alliance to Prevent Substance Use Disorder DMHAS County Grant:									
Prevention Education Programs Letter of Agreement 11/04/24 - 03/15/25			15,000.00						15,000.00
Disaster Response Crisis Counselor (DRCC):			30,000.00	29,946.35					53.65
Round I #90017 04/17/24 - 10/16/24			15,000.00						15,000.00
Round II #90017 10/17/24 - 09/29/25									
NJ Transit Corporation:									
(*) Job Access Reverse Commute (JARC):									
SFY2024 NJ JARC 10/07/01/23 - 06/30/24	18,618.16			18,618.16					19,857.78
SFY2025 NJ JARC 11/25/01/24 - 06/30/25			40,000.00	20,142.22					
U.S. DEPARTMENT OF HOMELAND SECURITY:									
NJ Department of Law & Public Safety:									
State Homeland Security Emergency Management Performance:									
FY22 #EMW-2022-SS-00028 09/01/22 - 07/31/25									12,824.81
FFY23 #EMW-2023-SS-00027 09/01/23 - 07/31/26	135,332.15			94,696.53	27,810.81				78,486.42
FFY24 #EMW-2024-SS-05034 09/01/24 - 07/31/27	135,122.30		130,972.02	56,635.88					130,972.02
Emergency Management Agency Assistance (EMAA):									
FY23 #FY23-EMPG-EMAA-1900 07/01/23 - 06/30/24			55,000.00	55,000.00					
Hazard Mitigation Grant Program (HMG):									
#FEMA-4488-0005-DR-NJ 08/10/22 - 08/05/25	34.38	163,731.57		103,300.60	60,430.97				34.38
(*) State & Local Cybersecurity Grant Program (SLCGP):									
FY22 NUCCIC AEP 10/01/23 - 10/31/27			47,144.00	2,357.20					44,786.80

(\*) - Grant and expenditures include related County Matching Funds

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES  
(Continued)

	Balance Dec. 31, 2023	Dec. 31, 2023 Encumbrances Payable Returned	Transferred From 2024 Budget Appropriation	Expenditures Paid or Charged	Encumbrances Payable	Reclass- ification	Transfer from General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2024
U.S. DEPARTMENT OF JUSTICE:									
NJ Department of Law & Public Safety:									
Violence Against Women Act (VAWA):									
FY222 #VAWA-49-22 07/01/23 - 06/30/24	\$ 8,405.00	\$ 195.92		\$ 7,796.16				\$ 804.76	
Victims of Crime Act (VOCA) Victim Assistance:									
FY21 #V-49-21 07/01/23 - 06/30/24	129,009.72	596.78		123,768.76				5,837.74	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE):									
FY21 #VS-19-21 10/01/23 - 09/30/24			\$ 95,028.00	50,060.93					\$ 44,967.07
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:									
#JAG 1-19TF-20 07/01/21 - 06/30/24	23,128.00			23,128.00					
#JAG 1-19TF-21 07/01/22 - 02/29/24			38,630.00	38,630.00					
#JAG 1-19TF-22 07/01/23 - 10/31/24			33,153.00	33,153.00					
(*) Body-Worn Camera (BWC) Policy & Implementation Program:									
#15PBJA-24-GG-04429-BWCX 10/01/24 - 09/30/27			182,450.00						182,450.00
U.S. DEPARTMENT OF TRANSPORTATION:									
NJ Transit Corporation:									
Federal Transit Administration - Section 5310 - Operating:									
COVID-19: FFY20 #NJ-2022-022-00 (NJ-16-X018) 01/01/24 - 12/31/24			150,000.00	147,395.90					2,604.10
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSAA):									
COVID-19: #NJ-2023-010-00 (NJ-16-0038)/#NJ-2023-013-00 (NJ-16-0039) 01/20/20 - 06/30/25			200,000.00						200,000.00
(*) Federal Transit Administration - Section 5311 - Operating:									
CY2023 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/23 - 12/31/24	886,270.23			886,270.23					795,031.35
CY2024 #NJ-2020-015-00 (NJ-18-X031); NJ-2021-020-00 (NJ-18-X032) 01/01/24 - 12/31/25			834,355.00	39,323.65					101,658.58
(*) Job Access Reverse Commute (JARC):									
COVID-19: SFY2025 NJ JARC 11 #NJ-2023-008-00 (NJ-18-0001) 07/01/24 - 06/30/25			200,000.00	98,341.42					
U.S. DEPARTMENT OF THE TREASURY:									
American Rescue Plan Act (ARPA):									
Coronavirus Local Fiscal Recovery Fund (CLFRF) #SLFRP2838 03/03/21 - 12/31/24	10,010,401.61	4,944,388.83		8,499,160.31	\$ 7,955,630.13		\$ 1,500,000.00		100,000.00
Local Assistance Tribal Consistency Fund (LATCF) #LATCF01559	100,000.00								
Coronavirus Local Fiscal Recovery Fund (CLFRF):									
NJ Department of Agriculture:									
Spotted Lanternfly (SLF) Chemical Control Treatment Grant:									
FY23	29,244.03			20,801.30				29,244.03	29,198.70
FY24			50,000.00						
NJ Department of Health:									
County Health Infrastructure Funding (CHIP):									
FY24 #OLPH24CHI024 07/01/23 - 06/30/24	199,506.79	18,238.26	329,213.00	179,449.10	69,425.53				298,083.42
U.S. ELECTION ASSISTANCE COMMISSION:									
NJ Department of State:									
2018 Help America Vote Act (HAVA) Election Security Grant - Seal Asset Tracking Mgt	19,312.00	9,083.30		28,395.30					

(\*) - Grant and expenditures include related County Matching Funds

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL APPROPRIATED GRANT RESERVES  
(Continued)

U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):

NJ Department of Environmental Protection:  
County Environmental Health Act (CEHA):  
FY24 #CEHA2024-00023 07/01/23 - 06/30/24

FEDERAL COMMUNICATIONS COMMISSION:

Emergency Connectivity Fund (ECF) 09/27/22 - 09/26/23

Federal Financial Assistance  
County Matching Funds:  
Matching Funds Appropriations  
Operations Appropriations

Ref.	Balance Dec. 31, 2023	Dec. 31, 2023 Encumbrances Payable Returned	Transferred From 2024 Budget Appropriation	Expenditures		Reclass- ification	Transfer from General Capital Fund - Improvement Authorization	Unexpended Balance Canceled	Balance Dec. 31, 2024
				Paid or Charged	Encumbrances Payable				
	\$ 22,176.00		\$ 16,758.00	\$ 16,758.00					
				19,985.63				\$ 2,190.37	
	\$13,627,313.93	\$ 6,423,260.38	\$ 4,012,185.02	\$12,777,966.57	\$ 9,460,469.06	\$ -0-	\$ 1,500,000.00	\$ 112,926.38	\$ 3,211,397.32
A		A							A
			\$ 3,512,234.62						
			408,725.40						
			91,225.00						
			\$ 4,012,185.02						

COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF STATE APPROPRIATED GRANT RESERVES

	Dec. 31, 2023	Dec. 31, 2023	Transferred from 2024 Budget Appropriations	Expenditures		Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2024
				Paid or Charged	Encumbrances Payable			
NJ DEPARTMENT OF CHILDREN & FAMILIES:								
(*) Human Svcs Advisory Council (HSAC)Child Abuse Missing Children:								
#N00194 07/01/23 - 06/30/24	\$ 45,351.38	\$ 82,036.00	\$ 45,351.38					\$ 43,456.49
#25N00194 07/01/24 - 06/30/25			38,579.51					
Youth Incentive Program (YIP):								
#23-OGUR 07/01/22 - 06/30/23	5,412.54		5,412.54					5,420.04
#24-OGUR 07/01/23 - 06/30/24	22,718.76		17,298.72					22,308.17
#25-OGUR 07/01/24 - 06/30/25		39,455.00	17,146.83					
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:								
County Environmental Health Act (CEHA):								
FY23 #CEHA-2023-SCDOH-00022 07/01/22 - 06/30/23	259.53						\$ 259.53	25,260.60
FY24 #CEHA2024-00023 07/01/23 - 06/30/24		173,558.00	148,297.40					
Clean Communities Program Grant:								
FY19 07/01/19 - 06/30/20	27.47							27.47
FY20 07/01/20 - 06/30/21	93.47							93.47
FY21 07/01/21 - 06/30/22	423.16							423.16
FY22 07/01/22 - 06/30/23	7,385.75							7,385.75
FY23 07/01/23 - 06/30/24	95,453.97			64,896.21				30,557.76
FY24 07/01/24 - 06/30/25		140,514.50	11,001.32					129,513.18
NJ DEPARTMENT OF HEALTH:								
Overdose Fatality Review Team (OFRT):								
#OORP24OFR020 07/01/23 - 06/30/24	50,913.03	\$ 2,251.32		18,030.42			35,133.93	32,437.15
#OORP25OFR021 07/01/24 - 06/30/25			75,000.00	42,562.85				
(*) Special Child Health Services - Case Management:								
#DFHS24CSE010 07/01/23 - 06/30/24	69,811.75	400.00		69,486.83			724.92	
#DFHS25CSE008 07/01/24 - 06/30/25			157,178.00	86,121.35	\$ 1,392.56			69,664.09
Right to Know:								
#EPID24RTK07L 07/01/23 - 06/30/24	7,035.00			7,035.00				7,616.10
#EPID25RTR04L 07/01/24 - 06/30/25			9,380.00	1,763.90				
NJ Comprehensive Cancer Control Planning Grant:								
#DCHS24CCC004 07/01/23 - 06/30/24	71,944.24		5,874.00	76,703.44			1,114.80	
#DCHS25CCC011 07/01/24 - 06/30/25			99,670.00	47,332.43	23,988.29			28,349.28
NJ Cancer Education & Early Detection (NJ CEED):								
#DCHS24CED008 07/01/23 - 06/30/24	37,946.39	4,740.04		39,143.51			3,542.92	49,128.18
#DCHS25CED002 07/01/24 - 06/30/25			86,397.00	36,634.82	634.00			
Childhood Lead Exposure Prevention (CLEP) pass through Warren Co.:								
#OLPH24CLP027 07/01/23 - 06/30/24	49,596.88	720.00		50,186.95			129.93	
#OLPH25CLP023 07/01/24 - 06/30/25			68,506.00	29,810.32	3,387.12			35,308.56

(\*) - Grant and expenditures include related County Matching Funds



COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF STATE APPROPRIATED GRANT RESERVES  
(Continued)

	Balance Dec. 31, 2023	Dec. 31, 2023 Encumbrances Payable Returned	Transferred from 2024 Budget Appropriations	Expenditures Paid or Charged	Encumbrances Payable	Reclass- ification	Unexpended Balance Canceled	Balance Dec. 31, 2024
<b><u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u></b>								
ARRIVE Together:								
SFY24 #24-ARRV-12 04/01/24 - 03/31/25			\$ 74,773.00	\$ 49,449.20				\$ 25,323.80
Operation Helping Hand (OHH):								
SFY21 #SFYOHH-19-2021 09/01/21 - 08/31/22	\$ 4,097.73	\$ 2,360.14		6,457.87				
SFY22 #SFYOHH-19-2022 09/01/22 - 08/31/23	44,968.35	5,355.18		43,702.81	\$ 2,806.01			3,814.71
SFY23 #SFYOHH-19-2023 09/01/23 - 08/31/24	105,263.15			43,229.35				62,033.80
SFY25 #SFYOHH-19-2025 09/01/24 - 08/31/25			100,000.00					100,000.00
Division of Highway and Traffic Safety:								
Drunk Driving Enforcement Fund - 2016		339.08		339.08				
Drunk Driving Enforcement Fund - 2017	1,047.02			973.06				73.96
Drunk Driving Enforcement Fund - 2019	2,322.64	377.42						2,700.06
Juvenile Justice Commission:								
Juvenile Detention Alternatives Initiative (JDAL):								
#JDAL-23-JF-19 01/01/23 - 12/31/23		4,604.93	5,512.50	525.41			\$ 4,079.52	262.50
#JDAL-24-JF-19 01/01/24 - 12/31/24				850.00	4,400.00			
State/Community Partnership Program & Family Court Services:								
#FC-23-19, #SCP-23-PS-19, #SCP-23-PM-19, #FCIU-23-19 01/01/23 - 12/31/23								
#FC-24-19, #SCP-24-PS-19, #SCP-24-PM-19, #FCIU-24-19 01/01/24 - 12/31/24	71,441.14	51,780.03	386,542.00	105,100.37	155,501.45		18,120.80	60,600.00
County Prosecutor Insurance Fraud Reimbursement Program:				170,440.55				
Cycle 23 01/01/23 - 12/31/23	69,004.46						69,004.46	94,416.54
Cycle 24 01/01/24 - 12/31/24			210,870.00	116,453.46				
Body Armor Replacement Fund (BARF) - Sheriff's Office:								
FY23 12/21/23 - 12/21/24			5,107.14	2,744.00				2,363.14
Body Armor Replacement Fund (BARF) - Prosecutor:								
FY23 12/21/23 - 12/21/24			1,971.73		1,971.73			
Body-Worn Camera (BWC) Grant Program:								
SFY21 #21-BWC-428 01/01/21 - 12/31/25 (Sheriff)	19,007.20	750.00		19,757.20				
<b><u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u></b>								
Veterans Transportation Services								
#VL24T82 07/01/23 - 06/30/24	5,250.00		9,000.00	5,250.00				5,250.00
#VL25T82 07/01/24 - 06/30/25				3,750.00				
<b><u>NJ DEPARTMENT OF STATE:</u></b>								
Early Voting 2021 Election Reimbursement Program								
Early Voting Election Equipment Reimbursement Program 01/01/24 - 12/31/24	386,689.28		100,507.50	100,507.50				386,689.28
<b><u>NJ DEPARTMENT OF THE TREASURY:</u></b>								
Governor's Council on Substance Use Disorder (GCSUD):								
Municipal Alliance to Prevent Alcoholism & Drug Abuse:								
FY23 07/01/22 - 06/30/23	16,932.76						16,932.76	6,928.17
FY24 07/01/23 - 06/30/24	35,008.09	43,247.75	115,989.00	71,327.67				36,924.68
FY25 07/01/24 - 06/30/25				33,075.32	45,989.00			

(\*) - Grant and expenditures include related County Matching Funds





COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF PRIVATE APPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2023	Dec. 31, 2023 Encumbrances Payable Returned	Transferred From 2024 Budget Appropriations	Expenditures		Balance Dec. 31, 2024
				Paid or Charged	Encumbrances Payable	
National Opioid Litigation Settlements:						
Opioid Settlement Fund:						
Settlement Plan 2023-25 01/01/23 - 12/31/25	\$ 395,378.00	\$ 144,622.00		\$ 162,465.00	\$ 139,312.00	\$ 238,223.00
American Library Association/Public Library Association (ALA/PLA):						
Digital Literacy Workshop Incentive Grant:			\$ 10,000.00		6,188.66	3,811.34
12/16/2024 - 05/30/2025						
Newton Medical Center:						
Community Advisory Board:						
Narcan Administration Program - Sheriff	1,740.00	509.95		509.95		1,740.00
Nutrition Education - Health 06/01/23 - 12/31/23	413.63					413.63
	<u>\$ 397,531.63</u>	<u>\$ 145,131.95</u>	<u>\$ 10,000.00</u>	<u>\$ 162,974.95</u>	<u>\$ 145,500.66</u>	<u>\$ 244,187.97</u>

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COUNTY OF SUSSEX  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2023	Received	Transferred to 2024 Budget Revenue	Balance Dec. 31, 2024
NJ Department of Transportation: State Highway Projects - Interest Earnings	\$ 37,493.09			\$ 37,493.09
NJ Department of Health and Senior Services: Title III Area Plan Contract: State Aid Reimbursement Program	58,000.00	\$ 58,000.00	\$ 58,000.00	58,000.00
NJ Department of Law & Public Safety: Body Armor Replacement Fund (BARF): Sheriff's Office	5,107.14 1,971.73	5,265.65 2,043.80	5,107.14 1,971.73	5,265.65 2,043.80
Prosecutor's Office				
NJ Department of Human Services: Personal Assistance Services Program (PASP)		7,947.00	7,947.00	
NJ Department of Environmental Protection: Clean Communities Program Grant		140,514.50	140,514.50	
National Opioid Litigation Settlements: Settlement Agreement Proceeds - Allergan	151,032.39	1,342,799.52		1,493,831.91
Settlement Agreements - Interest	18,092.19	44,309.91		62,402.10
	<u>\$ 271,696.54</u>	<u>\$ 1,600,880.38</u>	<u>\$ 213,540.37</u>	<u>\$ 1,659,036.55</u>
Ref.	A			A
State Grant Fund Receivable			\$ 213,540.37 <u>\$ 213,540.37</u>	

**COUNTY OF SUSSEX**  
**2024**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2023	B	\$ 22,822,444.94
Increased by Cash Receipts:		
Escrow and Other Deposits		\$ 338,157.80
Motor Vehicle Fines and Interest		373,254.69
Tax Appeal Filing Fees:		
Transfer from Board of Taxation		11,295.00
Interest		3,133.99
County Clerk Filing Fees:		
Clerk Fees		45,330.00
Due from State of New Jersey		1,821.65
Interest		8,594.63
Open Space:		
Taxes Receivable		396,347.20
Interest		248,204.47
County Surrogate Fees:		
Transfer from County Surrogate		13,606.00
Interest		1,917.97
Forfeited Assets and Interest		384,077.89
Self Insurance Reimbursements and Interest		95,386.69
Environmental Quality Enforcement Funds		209,788.44
Weights and Measures Fees and Interest		16,337.66
County Sheriff Fees:		
Transfer from County Sheriff		5,728.00
Insurance Reimbursement		25,505.44
Interest		1,849.18
Sheriff's Labor Assistance Program:		
Transfer from County Jail		2,713.00
Other		324.00
Interest		5,820.64
State Unemployment Insurance		96,773.77

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF CASH - TREASURER  
(Continued)

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:

Confiscated funds transfer	\$ 27,343.47
Interest	11,122.06
Reserve for Accrued Sick and Vacation	221,000.00
Reserve for Storm Recovery Trust	265,922.44
Uniform Fire Code Enforcement	238,209.46
Congregate Nutrition Program	37,135.17
Mosquito Control	75,000.00

\$ 3,161,700.71  
25,984,145.65

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	196,840.76
Motor Vehicles - Transfer to Current Fund	265,000.00
Tax Appeal Expenses	28,081.19
County Clerk Filing Fees Expenses	13,798.81
County Surrogate Filing Fees Expenses	9,980.21
County Sheriff Fees Expenses	25,534.11
Weights and Measures Expenses	25,000.00
Self Insurance-Vehicles	91,640.42
State Unemployment Insurance Payments	67,120.62
Forfeited Assets	203,951.29
Environmental Quality Enforcement Fund Expenses	259,154.28
Farmland and Open Space Trust Expenses	297,026.81
Prosecutor U.S Treasury Account Expenses	84,992.49
Reserve for Accrued Sick and Vacation	35,226.36
Uniform Fire Code Enforcement Expenses	152,977.05
Congregate Nutrition Program Expenses	28,234.14
Mosquito Control	39,812.00
Sheriff's Labor Assistance Program Expenses	58,155.97
Storm Recovery	25,505.44

1,908,031.95

Balance December 31, 2024

B

\$ 24,076,113.70

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2023	2024 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2024
Andover Borough	\$ 4.59	\$ 1,408.65	\$ 1.30	\$ 1,413.24	\$ 1.30
Andover Township	29.80	15,127.03	35.71	15,156.83	35.71
Branchville Borough	0.28	2,517.99	11.71	2,518.27	11.71
Byram Township	23.16	21,558.17	96.50	21,581.33	96.50
Frankford Township	43.41	16,985.44	39.91	17,028.85	39.91
Franklin Borough	28.16	10,219.56	24.26	10,247.72	24.26
Fredon Township	12.87	9,279.11	10.70	9,291.98	10.70
Green Township		10,402.42	126.82	10,529.24	
Hamburg Borough		6,293.18	28.72	6,293.18	28.72
Hampton Township	38.78	14,992.54	84.44	15,031.32	84.44
Hardyston Township	144.87	27,172.45	60.31	27,317.32	60.31
Hopatcong Borough	64.77	40,141.37	25.79	40,206.14	25.79
Lafayette Township	62.33	7,649.89	28.06	7,712.22	28.06
Montague Township		7,660.30	25.68	7,685.98	
Town of Newton	11.66	16,256.40	8.31	16,268.06	8.31
Ogdensburg Borough	25.00	4,511.32	12.92	4,536.32	12.92
Sandyston Township	24.16	5,483.34	8.43	5,507.50	8.43
Sparta Township	286.87	72,768.51	176.88	73,055.38	176.88
Stanhope Borough	51.96	7,275.36	13.40	7,327.32	13.40
Stillwater Township	61.33	10,495.76	12.09	10,557.09	12.09
Sussex Borough	26.36	2,656.81	2.70	2,683.17	2.70
Vernon Township	90.98	57,647.94	110.76	57,738.92	110.76
Walpack Township		101.95		101.95	
Wantage Township	163.36	26,394.51	254.17	26,557.87	254.17
	<u>\$ 1,194.70</u>	<u>\$ 395,000.00</u>	<u>\$ 1,199.57</u>	<u>\$ 396,347.20</u>	<u>\$ 1,047.07</u>
<u>Ref.</u>	B				B
2023 Added and Omitted Taxes Receivable	<u>\$ 1,194.70</u>		2024 Added and Omitted Taxes Receivable		<u>\$ 1,047.07</u>
Added and Omitted Taxes Receivable	<u>\$ 1,194.70</u>				<u>\$ 1,047.07</u>
2024 County Taxes				\$ 395,000.00	
Prior Year Added & Omitted Taxes				1,194.70	
Current Year Added & Omitted Taxes				<u>152.50</u>	
				<u>\$ 396,347.20</u>	

**COUNTY OF SUSSEX**  
**2024**  
**GENERAL CAPITAL FUND**



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	<u>Ref.</u>	
Balance December 31, 2023	C	\$ 50,629,842.31
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 19,427,000.00	
Serial Bond Proceeds	12,305,000.00	
NJ Department of Transportation Grants Receivable	1,445,250.75	
Premium on the Sale of Bond Anticipation Notes	610,705.67	
Premium on Serial Bonds Issued		
Chapter 12 Bonds	6,161.33	
Refund on Fully Funded Ordinance	600.00	
Budget Appropriation:		
Capital Improvement Fund	2,100,000.00	
2023 Appropriation Reserves:		
Capital Improvement Fund	9,028,000.00	
Due to/from Federal Grant Fund	88,000.00	
Reserve for:		
NJ Department of Transportation Grants - Bridge		
Improvements:		
Interest Earned	48,420.41	
Arbitrage Rebate	282,319.76	
Payment of Vocational School Debt Service	35,920.00	
Payment of Debt Service	53,957.00	
	<hr/>	45,431,334.92
		<hr/> 96,061,177.23
Decreased by Disbursements:		
Payment of Bond Anticipation Notes	23,744,000.00	
Due to/from Federal and State Grant Fund:		
ARPA Fund Reclassified to Grant Fund	1,500,000.00	
Due to State of NJ - Interest Earned on County College		
Chapter 12 Bonds	2,649.58	
Due to Current Fund-		
Capital Fund Balance	100,000.00	
Reserve for Payment of Debt Service	500,000.00	
Reserve for Payment of Vocational School Debt	38,000.00	
Reserve for Sale of the Homestead	951,034.50	
Improvement Authorizations	12,879,476.30	
	<hr/>	39,715,160.38
Balance December 31, 2024	C	<hr/> <hr/> \$ 56,346,016.85

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2024	
	Balance (Deficit) Dec. 31, 2023	Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From		To
General Capital Fund Balance	\$ 399,218.27	\$ 2,100,000.00			\$ 9,028,600.00			\$ 100,000.00	\$ 6,550,786.78	\$ 34,923.06	\$ 334,141.33
Capital Improvement Fund	13,575,916.56								993,427.22		18,153,729.78
Reserve for Sewer Project - Frankford Complex	993,427.22										
NJ Department of Transportation Grants Receivable	(13,618,813.34)				1,445,250.75					1,508,060.00	(1,572,815.00)
NJ Library Association Grant Receivable	(3,080,875.00)										(354,000.00)
NJ Schools Development Authority Grants Receivable	(354,000.00)										(354,000.00)
Due Sussex County Technical School District	(4,760,517.00)										(4,760,517.00)
Due to State of NJ-Ch. 12 Bonds	308,912.77				2,649.58			2,649.58			308,912.77
Reserve for Payment of Debt Service	1,004,987.66				101,174.42			500,000.00			606,162.08
Reserve for Payment of Vocational School Debt	70,872.01				35,920.00			38,000.00			68,792.01
Reserve for NJ Department of Transportation											
Grants - Bridge Improvements	741,789.47				48,420.41						790,209.88
Reserve for Arbitrage Rebate	927,732.10				282,319.76						1,210,051.86
Due to/(from) Federal and State Grant Fund					88,000.00			1,500,000.00		1,500,000.00	88,000.00
Reserve for Sussex Solar Renewable Energy Program	1,040,973.80										1,040,973.80
Reserve for Receivable - Sussex County											
Technical School Grant	4,760,517.00							951,034.50		951,034.50	4,760,517.00
Due to/(from) Current Fund											
Ord.	No.	Improvement Description	Ord.	Date							
13-02		Various Capital Improvements		05/22/13		\$ 47,564.65			4,669.04		
14-04		Various Additional Capital Improvements		04/23/14		2,744.40					31,761.00
14-05		Various Improvements to Sussex County Vocational School		04/23/14		84,857.25					809,183.31
15-03		Various Capital Improvements		06/10/15		73,099.48			213,974.02	183,720.00	10,074.72
16-02		Various Capital Improvements		05/11/16		56,416.55			53,333.05	53,333.05	35,296.24
16-06		Improvements to Various Facilities and Acquisition and Installation of Equipment									
17-01		Various Capital Improvements		06/22/16		500.00					
18-01		Various Capital Improvements		04/26/17		323,600.57					118,223.45
18-02		Various Capital Improvements		03/28/18		204,789.72	\$ 526,000.00		9,122.03	9,122.03	38,072.00
		Various Improvements to Sussex County Community College									
19-05		Various Capital Improvements		04/11/18		1,190.08					203,269.50
				05/15/19		493,227.64	1,708,000.00				155,588.52

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH  
(Continued)

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2023	Receipts				Disbursements			Balance (Deficit) Dec. 31, 2024	
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous		From
19-09	Various Capital Improvements	05/15/19	\$ 375,141.42					\$ 190,032.00			\$ 185,109.42	
20-01	Various Capital Improvements	03/11/20	43,350.40					37,653.89			5,696.51	
20-02	Various Capital Improvements	04/22/20	1,674,563.42		\$ 1,655,000.00	\$ 1,655,000.00		1,041,372.68	\$ 3,310,000.00		633,190.74	
20-03	Various Improvements to Sussex County Technical School	04/22/20	263,307.39								263,307.39	
20-06	Various Improvements at Sussex County Community College	11/24/20	693,356.39					527,505.43			165,850.96	
21-01	Renovations to Dennis Library	02/10/21	6,540,055.00					18,273.00	\$ 2,459,094.50		4,062,687.50	
21-02	Various Capital Improvements	04/28/21	826,460.00					689,256.09			137,203.91	
21-03	Various Capital Improvements	04/28/21	3,572,249.13		2,200,000.00	2,200,000.00		845,380.40	4,400,000.00		2,726,868.73	
21-04	Various Improvements to Sussex County Technical School	04/28/21	310,975.32					130,385.02			180,590.30	
21-07	Re-Appropriation of Various Capital Improvements	07/28/21	836,473.00					21,255.00			815,218.00	
22-01	Various Improvements at Sussex County Community College	4/6/2022	1,982,229.26					1,153,077.94			829,151.32	
22-02	Various Improvements to Sussex County Technical School	4/6/2022	259,553.78		6,500,000.00			1,241,494.37	2,000,000.00		3,518,059.41	
22-03	Various Capital Improvements	4/6/2022	3,397,026.42		5,100,000.00	5,100,000.00		1,180,966.01	10,200,000.00		2,216,060.41	
22-04	Various Capital Improvements	4/6/2022	4,085,949.31					923,488.58		1,500,000.00	1,662,460.73	
22-05	Various Improvements to Sussex County Technical School	4/6/2022	814,600.00					400.00			814,200.00	
22-09	Various Capital Bridge and Roadway Improvements	8/10/2022	1,439,918.70					724,894.06			715,024.64	
22-10	Various Capital Roadway Improvements	10/19/2022	2,795,655.86					116,443.28			2,679,212.58	
23-02	Various Capital Improvements	4/26/2023	6,357,152.62					1,650,990.25			4,706,162.37	
23-03	Various Capital Improvements	4/26/2023	916,236.17		2,350,000.00			119,673.58	1,600,000.00		1,546,562.59	
23-04	Various Improvements at Sussex County Community College	4/26/2023	2,192,860.06					436,300.56			1,756,559.50	
23-10	Various Capital Bridge and Roadway Improvements	11/8/2023	6,553,205.00		470,000.00			2,217.78		\$ 300,000.00	6,553,205.00	
24-01	Various Capital Improvements	3/27/2024						164,174.55			767,782.22	
24-02	Various Improvements at Sussex County Community College	3/27/2024			2,680,000.00	\$ 120,000.00		376,251.49			2,635,825.45	
24-03	Various Capital Improvements	3/27/2024	\$ 50,629,842.31	\$ 2,100,000.00	\$ 19,427,000.00	\$ 12,305,000.00	\$ 11,599,334.92	\$ 12,879,476.30	\$ 23,744,000.00	\$ 3,091,684.08	\$ 11,784,406.64	\$ 56,346,016.85

Analysis of Balance December 31, 2024

[illegible]

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2023	C	\$ 13,575,916.56
Increased by:		
2024 Budget Appropriation		2,100,000.00
2023 Appropriation Reserves		9,028,000.00
Reimbursement for Fully Funded Ordinance - Statewide Insurance Reimbursement		600.00
		<u>24,704,516.56</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations		6,550,786.78
		<u>6,550,786.78</u>
Balance December 31, 2024	C	<u><u>\$ 18,153,729.78</u></u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2023		2024 Authorizations			Unexpended Balance Cancelled	Balance Dec. 31, 2024	
				Funded	Unfunded	Capital Improvement Fund	Reserve for Sewer Project - Frankford Complex	Deferred Charges to Future Taxation Unfunded		Funded	Unfunded
13-02	Various Capital Improvements	05/22/13	\$ 1,020,800.00	\$ 52,233.69				\$ 47,564.65	\$ 4,669.04		
14-04	Various Additional Capital Improvements	04/23/14	5,687,850.00	34,505.40				2,744.40		\$ 31,761.00	
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,902,000.00	894,040.56				84,857.25		809,183.31	
15-03	Various Capital Improvements	06/10/15	8,749,651.00	113,428.22	\$ 183,720.00			73,099.48	213,974.02	10,074.72	
16-02	Various Capital Improvements	05/11/16	6,323,100.00	56,712.79	101,000.00			56,416.55	53,333.05	296.24	\$ 47,666.95
16-06	Improvements to Various Facilities and Acquisition and Installation of Equipment	06/22/16	53,300.00	500.00				500.00			
17-01	Various Capital Improvements	04/26/17	9,061,500.00	441,824.02	430,000.00			323,600.57	9,122.03	118,223.45	420,877.97
18-01 (24-07)	Various Capital Improvements	03/28/18	8,299,000.00		1,016,861.72			204,789.72		38,072.00	774,000.00
18-02	Various Capital Improvements at the Sussex County Community College	04/11/18	2,800,000.00	204,459.58				1,190.08		203,269.50	
19-05	Various Capital Improvements	05/15/19	10,086,000.00		798,816.16			493,227.64		155,588.52	150,000.00
19-09	Various Capital Improvements	05/15/19	1,189,506.00	375,141.42				190,032.00		185,109.42	
20-01	Various Capital Improvements	03/11/20	2,505,951.00	43,350.40				37,653.89		5,696.51	
20-02	Various Capital Improvements	04/22/20	14,811,465.00	19,563.42	1,805,000.00			1,041,372.68		633,190.74	150,000.00
20-03	Various Improvements to Sussex County Technical School	04/22/20	895,000.00	263,307.39						263,307.39	
20-06	Various Capital Improvements at the Sussex County Community College	11/24/20	2,800,000.00	693,356.39				527,505.43		165,850.96	
21-01	Renovations to Dennis Library	02/10/21	6,580,875.00	6,540,055.00				18,273.00	\$ 2,459,094.50	4,062,687.50	
21-02	Various Capital Improvements	04/28/21	3,125,503.00	826,460.00				689,256.09		137,203.91	
21-03	Various Capital Improvements	04/28/21	15,179,319.00	1,372,249.13	3,613,160.00			845,380.40		2,726,868.73	1,413,160.00

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
(Continued)

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2023		2024 Authorizations					Balance Dec. 31, 2024	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Reserve for Sewer Project - Frankford Complex	Deferred Charges to Future Taxation	Paid or Charged	Unexpended Balance Cancelled	Funded	Unfunded
21-04	Various Improvements to Sussex County Technical School	04/28/21	\$ 900,000.00	\$ 310,975.32				\$	130,385.02		\$ 180,590.30	
21-07 (24-08)	Re-Appropriation of Various Capital Improvements	07/28/21	1,035,593.00	836,473.00					21,255.00		815,218.00	
22-01	Various Capital Improvements at the Sussex County Community College	4/6/2022	2,800,000.00	1,982,229.26					1,153,077.94		829,151.32	
22-02	Various Improvements to Sussex County Technical School- Secure Our Children's Future Bond Act	4/6/2022	6,372,356.00		\$ 5,631,909.78				1,241,494.37			\$ 4,390,415.41
22-03	Various Capital Improvements	4/6/2022	8,534,209.00		5,547,026.42				1,180,966.01		2,216,060.41	2,150,000.00
22-04	Various Capital Improvements	4/6/2022	6,236,256.00	4,085,949.31					923,488.58	\$ 1,500,000.00	1,662,460.73	
22-05 (24-06)	Various Improvements to Sussex County Technical School	4/6/2022	815,000.00	814,600.00					400.00		814,200.00	
22-09	Various Capital Bridge & Roadway Improvements	8/10/2022	2,059,133.00	1,439,918.70					724,894.06		715,024.64	
22-10	Various Capital Roadway Improvements	10/19/2022	5,014,293.00	2,795,655.86					116,443.28		2,679,212.58	
23-02	Various Capital Improvements	4/26/2023	6,930,342.00	6,357,152.62					1,650,990.25		4,706,162.37	
23-03	Various Capital Improvements	4/26/2023	4,088,402.00	116,236.17	3,883,000.00				119,673.58			3,879,562.59
23-04	Various Capital Improvements at the Sussex County Community College	4/26/2023	2,224,000.00	2,192,860.06					436,300.56		1,756,559.50	
23-10	Various Capital Bridge & Roadway Improvements	11/8/2023	6,553,205.00	6,553,205.00							6,553,205.00	
24-01	Various Capital Improvements	3/27/2024	3,075,000.00			\$ 300,000.00		\$ 2,775,000.00	2,217.78		297,782.22	2,775,000.00
24-02	Various Capital Improvements at the Sussex County Community College	3/27/2024	2,800,000.00					2,800,000.00	164,174.55		2,635,825.45	
24-03A	Various Capital Improvements	3/27/2024	6,673,214.00			6,250,786.78	\$ 993,427.22		376,251.49		6,867,962.51	
				\$ 39,416,442.71	\$ 23,010,494.08	\$ 6,550,786.78	\$ 993,427.22	\$ 5,575,000.00	\$ 12,879,476.30	\$ 4,240,192.64	\$ 42,275,798.93	\$ 16,150,682.92
				C	C				C	C	C	C
				Ref.								
				Analysis of Unexpended Balance Cancelled:								
				Capital Fund Balance								
				State of NJ- Library Construction Bond Act								
				Reserve for Sale of Assets - Current Fund								
				Deferred Charges to Future Taxation - Unfunded								
				Due to Federal and State Grant Fund								
				\$ 34,923.06								
				1,508,060.00								
				951,034.50								
				246,175.08								
				1,500,000.00								
				\$ 4,240,192.64								

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES

Ord. No.	Improvement Description	Date of			Interest Rate	Balance		Issued	Matured	Balance	
		Original Issue	Issue	Maturity		Dec. 31, 2023				Dec. 31, 2024	
16-02	Various Capital Improvements	7/11/2024	7/11/2024	6/30/2025	4.25%			\$ 35,000.00		\$	35,000.00
18-01	Various Capital Improvements	06/29/2022	6/27/2023 6/25/2024	6/26/2024 7/11/2024	5.00% 4.00%	\$ 263,000.00		263,000.00	\$ 263,000.00		263,000.00
19-05	Various Capital Improvements	06/29/2022	6/27/2023 6/25/2024	6/26/2024 7/11/2024	5.00% 4.00%	854,000.00		854,000.00	854,000.00		854,000.00
20-02	Various Capital Improvements	06/29/2022	6/27/2023 6/25/2024	6/26/2024 7/11/2024	5.00% 4.00%	1,655,000.00		1,655,000.00	1,655,000.00		1,655,000.00
21-03	Various Capital Improvements	06/29/2022	6/27/2023 6/25/2024	6/26/2024 7/11/2024	5.00% 4.00%	2,200,000.00		2,200,000.00	2,200,000.00		2,200,000.00
22-03	Various Capital Improvements	06/29/2022	6/27/2023 6/25/2024	6/26/2024 7/11/2024	5.00% 4.00%	5,100,000.00		5,100,000.00	5,100,000.00		5,100,000.00
22-02	Sussex Technical School Improvements under Secure Our Children's Future Bond Act	06/27/2023	6/27/2023 6/25/2024 7/11/2024	6/26/2024 7/11/2024 6/30/2025	5.00% 4.00% 4.25%	1,000,000.00		1,000,000.00 1,000,000.00 5,500,000.00	1,000,000.00 1,000,000.00		5,500,000.00
23-03	Various Capital Improvements	06/27/2023	6/27/2023 6/25/2024 7/11/2024	6/26/2024 7/11/2024 6/30/2025	5.00% 4.00% 4.25%	800,000.00		800,000.00 800,000.00 1,550,000.00	800,000.00 800,000.00		1,550,000.00
24-01	Various Capital Improvements	7/11/2024	7/11/2024	6/30/2025	4.25%			470,000.00			470,000.00
						<u>\$ 11,872,000.00</u>		<u>\$ 19,427,000.00</u>	<u>\$ 23,744,000.00</u>		<u>\$ 7,555,000.00</u>
						C		C		C	
						Ref.					
						New Issues		\$ 5,755,000.00			
						Renewals		13,672,000.00		\$ 13,672,000.00	
						Serial Bonds Issued		9,505,000.00		9,505,000.00	
						Various Sources		567,000.00		567,000.00	
								<u>\$ 19,427,000.00</u>		<u>\$ 23,744,000.00</u>	



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2023	Issued	Matured	Balance Dec. 31, 2024
			Outstanding	Dec. 31, 2024					
			Date	Amount					
Vocational School	6/27/2014	\$ 5,648,000.00	02/15/2025	\$ 560,000.00	5.00%				
			02/15/2026	588,000.00	5.00%	\$ 1,683,000.00		\$ 535,000.00	\$ 1,148,000.00
Vocational School *	6/20/2019	3,350,000.00	06/01/2025	300,000.00	2.00%				
			06/01/2026-2029	300,000.00	3.00%				
			06/01/2030	300,000.00	2.00%				
			06/01/2031-32	300,000.00	3.00%	2,700,000.00		300,000.00	2,400,000.00
Vocational School	6/16/2021	1,715,000.00	06/15/2025-2026	115,000.00	2.00%				
			06/15/2027-2028	115,000.00	3.00%				
			06/15/2029-2034	115,000.00	2.00%				
			06/15/2035-2036	110,000.00	2.00%	1,485,000.00		115,000.00	1,370,000.00
Total Vocational School Bonds						5,868,000.00		950,000.00	4,918,000.00
General Improvement	6/27/2014	41,746,000.00				4,996,000.00		4,996,000.00	
General Improvement *	6/20/2019	19,625,000.00	06/01/2025	1,750,000.00	2.00%				
			06/01/2026-2029	1,750,000.00	3.00%				
			6/1/2030	1,750,000.00	2.00%				
			06/01/2031-2032	1,750,000.00	3.00%	15,750,000.00		1,750,000.00	14,000,000.00

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS  
(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2024		Int. Rate	Balance Dec. 31, 2023	Issued	Matured	Balance Dec. 31, 2024
			Date	Amount					
General Improvement *	6/16/2021	\$ 25,985,000.00	06/15/2025-2026	\$ 1,685,000.00	2.00%				
			06/15/2027	1,665,000.00	3.00%				
			06/15/2028	1,835,000.00	3.00%				
			06/15/2029-2036	1,830,000.00	2.00%	\$ 23,065,000.00	\$ 1,555,000.00	\$ 21,510,000.00	
General Improvement	07/11/24	9,625,000.00	06/15/2025	1,285,000.00	4.00%				
			06/15/2026	1,200,000.00	4.00%				
			06/15/2027-2028	1,210,000.00	4.00%				
			06/15/2029-2032	1,180,000.00	4.00%	\$ 9,625,000.00		9,625,000.00	
Total General Improvement Bonds						43,811,000.00	9,625,000.00	8,301,000.00	45,135,000.00
County College	6/23/2015	1,600,000.00				180,000.00		180,000.00	
County College	6/26/2016	1,500,000.00	3/15/2025	170,000.00	2.00%	340,000.00		170,000.00	170,000.00
County College *	6/25/2018	1,400,000.00	03/15/2025	150,000.00	4.00%				
			03/15/2026	150,000.00	3.00%				
			03/15/2027	155,000.00	3.00%				
			03/15/2028	160,000.00	2.625%	755,000.00	140,000.00	615,000.00	
County College *	6/20/2019	1,430,000.00	06/01/2025	150,000.00	2.00%				
			06/01/2026-2029	150,000.00	3.00%				
			06/01/2030	150,000.00	2.00%	1,050,000.00	150,000.00	900,000.00	

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS

(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2023	Issued	Matured	Balance Dec. 31, 2024
			Outstanding	Dec. 31, 2024					
			Date	Amount					
County College *	6/16/2021	\$ 1,330,000.00	06/15/2025-2026	\$ 220,000.00	2.00%				
			6/15/2027	220,000.00	3.00%	\$ 880,000.00		\$ 220,000.00	\$ 660,000.00
County College *	6/29/2022	1,335,000.00	6/15/2025	225,000.00	3.00%				
			6/15/2026-2028	220,000.00	4.00%	1,110,000.00		225,000.00	885,000.00
County College *	6/27/2023	1,112,000.00	06/15/2025-2027	140,000.00	3.00%				
			06/15/2028-2030	140,000.00	4.00%				
			6/15/2031	130,000.00	4.00%				
			6/15/2032	70,000.00	4.00%	1,112,000.00		72,000.00	1,040,000.00
County College	07/11/24	1,400,000.00	06/15/2025-2028	170,000.00	4.00%				
			06/15/2029-2032	165,000.00	4.00%		\$ 1,340,000.00		1,340,000.00
Total County College Bonds						5,427,000.00	1,340,000.00	1,157,000.00	5,610,000.00
County College Bond Act (P.L. 1971, Chapter 12) Refunding Bonds	6/16/2014	2,955,000.00	09/01/2025	290,000.00	4.00%				
			09/01/2026	285,000.00	4.00%	865,000.00		290,000.00	575,000.00
County College Bond Act (P.L. 1971, Chapter 12)	6/23/2015	1,600,000.00				180,000.00		180,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	6/28/2016	1,500,000.00	3/15/2025	170,000.00	2.00%	340,000.00		170,000.00	170,000.00

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS  
(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2023	Issued	Matured	Balance Dec. 31, 2024
			Outstanding	Dec. 31, 2024					
County College Bond Act (P.L. 1971, Chapter 12) *	6/25/2018	\$ 1,400,000.00	03/15/2025	\$ 150,000.00	4.00%				
			03/15/2026	150,000.00	3.00%				
			03/15/2027	155,000.00	3.00%				
			03/15/2028	160,000.00	2.625%	\$ 755,000.00	\$ 140,000.00	\$ 615,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	6/20/2019	1,430,000.00	06/01/2025	150,000.00	2.000%				
			06/01/2026-2029	150,000.00	3.000%				
			06/01/2030	150,000.00	2.000%	1,050,000.00	150,000.00	900,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	6/15/2021	1,330,000.00	06/15/2025-2026	220,000.00	2.00%				
			06/15/2027	220,000.00	3.00%	880,000.00	220,000.00	660,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	6/29/2022	1,335,000.00	06/15/2025	225,000.00	3.00%				
			06/15/2026-2028	220,000.00	4.00%	1,110,000.00	225,000.00	885,000.00	
County College Bond Act (P.L. 1971, Chapter 12) *	6/27/2023	1,112,000.00	06/15/2025-2027	140,000.00	3.00%				
			06/15/2028-2030	140,000.00	4.00%				
			6/15/2031	130,000.00	4.00%				
			6/15/2032	70,000.00	4.00%	1,112,000.00	72,000.00	1,040,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	07/11/24	1,400,000.00	06/15/2025-2028	170,000.00	4.00%		\$ 1,340,000.00		1,340,000.00
			06/15/2029-2032	165,000.00	4.00%				
Total County College Bond Act (P.L. 1971, Chapter 12)					6,292,000.00	1,340,000.00	1,447,000.00	6,185,000.00	
TOTAL ALL BONDS					\$ 61,398,000.00	\$ 12,305,000.00	\$ 11,855,000.00	\$ 61,848,000.00	
					Ref.	C			C

\* Callable Bonds

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Ord. No.	Improvement Description	Balance Dec. 31, 2023	2024 Improvement Authorizations	Bond			Serial Bonds Issued	Balance Dec. 31, 2024
				Anticipation Notes Issued	Authorizations Cancelled			
15-03	Various Capital Improvements	\$ 183,720.00			\$ 183,720.00			
16-02	Various Capital Improvements	101,000.00		\$ 35,000.00	53,333.05		\$	12,666.95
17-01	Various Capital Improvements	430,000.00			9,122.03			420,877.97
18-01	Various Capital Improvements	774,000.00						774,000.00
19-05	Various Capital Improvements	150,000.00						150,000.00
20-02	Various Capital Improvements	150,000.00						150,000.00
21-03	Various Capital Improvements	1,413,160.00						1,413,160.00
22-02	Sussex Technical School Improvements under Secure Our Children's Future Bond Act	5,372,356.00		4,500,000.00				872,356.00
22-03	Various Capital Improvements	2,150,000.00						2,150,000.00
23-03	Various Capital Improvements	3,083,000.00		750,000.00				2,333,000.00
24-01	Various Capital Improvements		\$ 2,775,000.00	470,000.00				2,305,000.00
24-02	Various Capital Improvements at the Sussex County Community College		2,800,000.00				\$ 2,800,000.00	
		\$ 13,807,236.00	\$ 5,575,000.00	\$ 5,755,000.00	\$ 246,175.08		\$ 2,800,000.00	\$ 10,581,060.92

**COUNTY OF SUSSEX**  
**2024**  
**COUNTY LIBRARY FUND**

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	<u>Ref.</u>	
Balance December 31, 2023	D	\$ 2,282,677.40
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 6,503,805.10	
Deferred Revenue - State Per Capita Aid	67,246.00	
Petty Cash Returned	150.00	
Nonbudget Revenue	140,130.89	
		<hr/> 6,711,331.99
		<hr/> 8,994,009.39
Decreased by Cash Disbursements:		
2024 Budget Appropriations	6,544,113.80	
2023 Appropriation Reserves	251,191.01	
Contracts Payable	75,750.05	
Refund of Prior Year's Revenue	24.01	
Petty Cash Advanced	150.00	
		<hr/> 6,871,228.87
Balance December 31, 2024	D	<hr/> \$ 2,122,780.52 <hr/>

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF COUNTY LIBRARY TAXES RECEIVABLE

	Balance Dec. 31, 2023	2024 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2024
Andover Borough	\$ 70.33	\$ 28,358.53	\$ 27.24	\$ 28,428.86	\$ 27.24
Andover Township	496.33	304,462.03	583.01	304,958.36	583.01
Branchville Borough	3.73	50,676.69	231.95	50,680.42	231.95
Byram Township	361.77	433,904.84	1,510.75	434,266.61	1,510.75
Frankford Township	969.74	342,027.13	617.86	342,996.87	617.86
Franklin Borough	492.81	205,715.59	390.49	206,208.40	390.49
Fredon Township	178.95	186,789.15	153.34	186,968.10	153.34
Green Township		209,356.68	2,072.41	211,429.09	
Hamburg Borough		126,655.44	477.18	126,655.44	477.18
Hampton Township	613.30	301,799.28	1,395.60	302,412.58	1,395.60
Hardyston Township	2,170.62	546,873.74	943.84	549,044.36	943.84
Hopatcong Borough	1,141.36	807,909.15	425.63	809,050.51	425.63
Lafayette Township	933.47	153,960.38	429.17	154,893.85	429.17
Montague Township		154,579.49	563.32	155,142.81	
Town of Newton	190.31	327,293.52	133.27	327,483.83	133.27
Ogdensburg Borough	383.27	90,794.01	201.61	91,177.28	201.61
Sandyston Township	414.66	110,369.12	138.56	110,783.78	138.56
Stanhope Borough	838.57	146,422.69	218.40	147,261.26	218.40
Stillwater Township	1,061.27	211,239.18	209.22	212,300.45	209.22
Sussex Borough	411.28	53,470.49	38.68	53,881.77	38.68
Vernon Township	1,670.28	1,160,451.04	1,943.62	1,162,121.32	1,943.62
Walpack Township		2,051.85		2,051.85	
Wantage Township	2,379.32	531,227.98	3,727.60	533,607.30	3,727.60
	<u>\$ 14,781.37</u>	<u>\$ 6,486,388.00</u>	<u>\$ 16,432.75</u>	<u>\$ 6,503,805.10</u>	<u>\$ 13,797.02</u>

Ref.

D

D

2024 County Library Taxes	\$ 6,486,388.00
2024 Added & Omitted County Library Taxes	2,635.73
2023 Added & Omitted County Library Taxes	<u>14,781.37</u>
	<u>\$ 6,503,805.10</u>



COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF 2023 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31,2024

	Balance Dec. 31, 2023	Balance After Transfers	Paid or Charged	Balance Lapsed
County Library Operations:				
Salaries	\$ 289,220.25	\$ 289,220.25		\$ 289,220.25
Other Expenses	554,814.14	554,814.14	\$ 251,191.01	303,623.13
	<u>\$ 844,034.39</u>	<u>\$ 844,034.39</u>	<u>\$ 251,191.01</u>	<u>\$ 592,843.38</u>

Ref.

Balance December 31, 2023:

Unencumbered	D	\$ 614,725.24
Encumbered	D	<u>229,309.15</u>
		<u>\$ 844,034.39</u>

**COUNTY OF SUSSEX**

**2024**

**COUNTY CLERK**

COUNTY OF SUSSEX  
COUNTY CLERK  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	F-1	\$ 927,266.30	\$ 807,730.98
Cash - Change Fund		500.00	500.00
Accounts Receivable - Other		246.55	
<u>TOTAL ASSETS</u>		<u>\$ 928,012.85</u>	<u>\$ 808,230.98</u>
<u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 125,860.70	\$ 137,926.70
Fees - (P.L. 2001, Ch. 370)		64,531.00	57,299.01
Public Health Priority Funds		35,832.00	35,759.92
Interest		31,161.37	33,322.16
Due State of New Jersey:			
Realty Transfer Fees		646,925.80	526,581.16
Secretary of State		88.50	119.00
Overpayments			107.75
Reserve for Change Fund		500.00	500.00
Attorney Deposits		20,789.55	14,291.35
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 928,012.85</u>	<u>\$ 808,230.98</u>

COUNTY OF SUSSEX  
COUNTY CLERK  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2023	F	\$ 807,730.98
Receipts:		
Due County Treasurer:		
Fees - County Clerk	\$ 1,469,099.86	
Fees - County Clerk (P.L. 2001, Ch. 370)	725,229.10	
Fees - Public Health Priority Funds	446,712.50	
Interest	31,219.82	
Other Trust Fund - County Clerk Fees	45,624.00	
Attorney Deposits	7,617,945.60	
Overpayments	275.70	
Fees Due State:		
Secretary of State	1,941.00	
State Realty Transfer Fees	8,031,087.14	
		<u>18,369,134.72</u>
		19,176,865.70
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk	1,481,459.86	
Fees - County Clerk (P.L. 2001, Ch. 370)	717,997.11	
Fees - Public Health Priority Funds:	446,640.42	
Trust Fund	45,330.00	
Interest	33,380.61	
Attorney Deposits	7,611,447.40	
Overpayments	630.00	
Paid State:		
Secretary of State	1,971.50	
State Realty Transfer Fees	7,910,742.50	
		<u>18,249,599.40</u>
Balance December 31, 2024	F	<u>\$ 927,266.30</u>

**COUNTY OF SUSSEX**  
**2024**  
**PLANNING BOARD**

COUNTY OF SUSSEX  
PLANNING BOARD  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	G-1	\$ -0-	\$ -0-
<u>TOTAL ASSETS</u>		<u>\$ -0-</u>	<u>\$ -0-</u>
<u>LIABILITIES</u>			
Due to County Treasurer		\$ -0-	\$ -0-
<u>TOTAL LIABILITIES</u>		<u>\$ -0-</u>	<u>\$ -0-</u>

COUNTY OF SUSSEX  
PLANNING BOARD  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2023	G	\$ -0-
Increased by:		
Fees Collected		<u>17,282.50</u>
		17,282.50
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue		<u>17,282.50</u>
Balance December 31, 2024	G	<u><u>\$ -0-</u></u>

**COUNTY OF SUSSEX**  
**2024**  
**PUBLIC HEALTH NURSING**



COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	<u>\$ 2,046.93</u>	<u>\$ 2,001.59</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 2,046.93</u></u>	<u><u>\$ 2,001.59</u></u>
 <u>RESERVES</u>			
Due to County Treasurer		<u>\$ 2,046.93</u>	<u>\$ 2,001.59</u>
<u>TOTAL RESERVES</u>		<u><u>\$ 2,046.93</u></u>	<u><u>\$ 2,001.59</u></u>

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2023	H	\$ 2,001.59
Increased by:		
Collections - Health Clinics/Screenings		\$ 10,786.04
Interest		<u>110.08</u>
		<u>12,897.71</u>
Decreased by:		
Paid to County Treasurer - Current Fund		<u>10,850.78</u>
Balance December 31, 2024	H	<u><u>\$ 2,046.93</u></u>

**COUNTY OF SUSSEX**  
**2024**  
**COUNTY SHERIFF**

COUNTY OF SUSSEX  
SHERIFF  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	<u>\$ 296,786.15</u>	<u>\$ 878,704.56</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 296,786.15</u></u>	<u><u>\$ 878,704.56</u></u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 28,695.12	\$ 32,130.52
Fees - (P.L. 2001, Ch. 370)		14,390.64	16,113.51
Fees - Sheriff's Trust Account		322.00	404.00
Attorneys' Fees		24.00	73.16
Reserve for Court Orders		<u>253,354.39</u>	<u>829,983.37</u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u><u>\$ 296,786.15</u></u>	<u><u>\$ 878,704.56</u></u>

COUNTY OF SUSSEX  
SHERIFF  
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2023	I	\$	878,704.56
Increased by:			
Due to County Treasurer:			
Fees		\$	467,360.35
Fees - (P.L. 2001, Ch. 370)			234,381.89
Fees - County Sheriff Trust Account			5,646.00
Attorney's Fees and Court Orders			7,360,879.95
Petty Cash			1,363.32
			<hr/> 8,069,631.51
			<hr/> 8,948,336.07
Decreased by:			
Paid to County Treasurer:			
Fees			470,795.75
Fees - (P.L. 2001, Ch. 370)			236,104.76
Fees - Trust Account			5,728.00
Attorney's Fees and Court Orders			7,937,558.09
Petty Cash			1,363.32
			<hr/> 8,651,549.92
Balance December 31, 2024	I	\$	<hr/> <hr/> 296,786.15

**COUNTY OF SUSSEX**  
**2024**  
**COUNTY SURROGATE**

COUNTY OF SUSSEX  
COUNTY SURROGATE  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 4,829,120.58	\$ 5,073,625.06
Investments - Guardianship Accounts		204,311.81	
	J-1	<u>5,033,432.39</u>	<u>5,073,625.06</u>
Surrogate's Account	J-1	24,161.39	23,185.56
Change Fund		<u>200.00</u>	<u>200.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 5,057,793.78</u>	<u>\$ 5,097,010.62</u>
<u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 5,033,432.39	\$ 5,073,625.06
Due to County Treasurer:			
Fees		7,201.40	6,180.00
Fees - (P.L. 2001, Ch. 370)		5,028.00	4,059.00
Fees - Surrogate Trust Account		1,080.00	896.00
Attorneys' Deposits		10,851.99	12,050.56
Reserve for Change Fund		<u>200.00</u>	<u>200.00</u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 5,057,793.78</u>	<u>\$ 5,097,010.62</u>

COUNTY OF SUSSEX  
COUNTY SURROGATE  
SCHEDULE OF CASH AND INVESTMENTS

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2023	J	\$ 23,185.56	\$ 5,073,625.06
Increased by Receipts:			
Due to County Treasurer:			
Fees		104,524.98	
Fees - (P.L. 2001, Ch. 370)		63,506.65	
Fees - Surrogate Trust Account		13,790.00	
Deposits Pursuant to Court Orders			1,462,221.92
Interest		837.23	220,399.95
		<u>182,658.86</u>	<u>1,682,621.87</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		103,503.58	
Fees - (P.L. 2001, Ch. 370)		62,537.65	
Fees - Surrogate Trust Account		13,606.00	
Attorneys' Deposits		2,035.80	
Payments in Accordance with Court Orders			1,722,814.54
		<u>181,683.03</u>	<u>1,722,814.54</u>
Balance December 31, 2024	J	<u>\$ 24,161.39</u>	<u>\$ 5,033,432.39</u>



**COUNTY OF SUSSEX**  
**2024**  
**BOARD OF TAXATION**

COUNTY OF SUSSEX  
BOARD OF TAXATION  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	December 31,	
		<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	K-1	<u>\$ 233.62</u>	<u>\$ 172.22</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 233.62</u></u>	<u><u>\$ 172.22</u></u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		<u>\$ 99.02</u>	<u>\$ 37.62</u>
Reserve for Tax Appeal Filing Fees		<u>134.60</u>	<u>134.60</u>
<u>TOTAL RESERVES</u>		<u><u>\$ 233.62</u></u>	<u><u>\$ 172.22</u></u>

COUNTY OF SUSSEX  
BOARD OF TAXATION  
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2023	K	\$	172.22
Increased by:			
Tax Appeal Filing Fees		\$	11,295.00
Copy Fees			36.53
Interest- Due County Treasurer			100.54
			<hr/> 11,432.07
			<hr/> 11,604.29
Decreased by:			
Paid to County Treasurer - Trust Funds			11,295.00
Paid to County Treasurer- Interest			39.14
Paid to County Treasurer - Nonbudget Revenue/Refunds			36.53
Total Paid to County Treasurer			<hr/> 11,370.67
Balance December 31, 2024	K	\$	<hr/> <hr/> 233.62

**COUNTY OF SUSSEX**

**2024**

**COUNTY JAIL**

COUNTY OF SUSSEX  
COUNTY JAIL  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	L-1	\$ 38,888.90	\$ 37,353.25
Inmate Interest Account	L-1	900.00	1,700.00
Sheriff's Labor Assistance Program	L-1	2,429.00	2,980.00
Inmate Processing Fees Account	L-1	100.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 42,317.90</u>	<u>\$ 42,133.25</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Inmate Trust		\$ 38,888.90	\$ 37,353.25
Reserve for Recreational Purchases for Inmates		900.00	1,700.00
Reserve for Sheriff's Labor Assistance Program		2,429.00	2,980.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 42,317.90</u>	<u>\$ 42,133.25</u>

COUNTY OF SUSSEX  
COUNTY JAIL  
SCHEDULE OF CASH

Ref.	Inmate Trust Account	Inmate Interest Account	Sheriff's Labor Assistance Program	Inmate Processing Fees Account
L	\$ 37,353.25	\$ 1,700.00	\$ 2,980.00	\$ 100.00
Balance December 31, 2023				
Increased by Receipts:				
Sheriff's Labor Assistance Program Fees			2,162.00	
Interest Earned - Due Inmate Interest	1,535.65	800.00		
Social Security Insurance Collected	1,535.65	800.00	2,162.00	
Decreased by Disbursements:				
Turned over to County Treasurer -				
Current Fund - Nonbudget Revenue		1,600.00		
Turned over to County Treasurer -				
Other Trust Funds		1,600.00	2,713.00	
			2,713.00	
Balance December 31, 2024	\$ 38,888.90	\$ 900.00	\$ 2,429.00	\$ 100.00

**COUNTY OF SUSSEX**

**2024**

**DEPARTMENT OF ENVIRONMENTAL AND**  
**PUBLIC HEALTH SERVICES**

COUNTY OF SUSSEX  
DEPARTMENT OF ENVIRONMENTAL AND PUBLIC HEALTH SERVICES  
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	M-1	<u>\$ 225.00</u>	<u>\$ 350.00</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 225.00</u></u>	<u><u>\$ 350.00</u></u>
<u>LIABILITIES</u>			
Due to County Treasurer		<u>\$ 225.00</u>	<u>\$ 350.00</u>
<u>TOTAL LIABILITIES</u>		<u><u>\$ 225.00</u></u>	<u><u>\$ 350.00</u></u>



COUNTY OF SUSSEX  
DEPARTMENT OF ENVIRONMENTAL AND PUBLIC HEALTH SERVICES  
SCHEDULE OF CASH

	<u>Ref:</u>		
Balance December 31, 2023	M	\$	350.00
Increased by:			
Cash Receipts			209,450.00
			<u>209,800.00</u>
Decreased by:			
Paid to County Treasurer - Other Trust Fund			178,270.00
Paid to County Treasurer - Current Fund			31,305.00
			<u>209,575.00</u>
Balance December 31, 2024	M	\$	<u><u>225.00</u></u>

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2024

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency/Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period From To	Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
U.S. DEPT. OF AGRICULTURE: Passed Through the NJ Department of Health: WIC Special Supplemental Nutrition Program for Women, Infants, & Children: Senior Farmers Market Nutrition Program 2024	10.557	241NJ704W1006	DFHS24WANN001	100-046-4220-474	\$ 1,797.00	\$ 1,797.00	05/01/24 09/30/24	\$ 1,796.75	\$ 1,796.75	
TOTAL U.S. DEPT. OF AGRICULTURE					1,797.00	1,797.00		1,796.75	1,796.75	
U.S. DEPT. OF THE INTERIOR Payments in Lieu of Taxes (PILOT): Payments in Lieu of Taxes 2024, 31, U.S.C. § 6902 Payments in Lieu of Taxes 2024, 31, U.S.C. § 6904	15.226 15.226	02PILT0070210608-311019019 04PILT0070210608-311019019	N/A N/A	N/A N/A	77,276.00 443.00	77,276.00 443.00	01/01/24 12/31/24 01/01/24 12/31/24	77,276.00 443.00	77,276.00 443.00	
TOTAL U.S. DEPT. OF THE INTERIOR					77,719.00	77,719.00		77,719.00	77,719.00	
U.S. DEPT. OF JUSTICE: Passed Through the NJ Department of Law & Public Safety: Crime Victim Assistance: Victims of Crime Act (VOCA): VOCA Victim Assistance FFY21 2023/24	16.575	15POVC-21-GG-00587-ASSI	V-49-21	100-066-1020-142	245,140.00	204,233.34	07/01/23 06/30/25	123,768.76	239,302.26	
Sexual Assault Response Team/Forensic Nurse Examiner (SART/FNE): SART/FNE FFY19 2023/24	16.575	15OPVC-21-GG-00587-ASSI	VS-19-21	100-066-1020-142	95,028.00	50,060.93	10/01/23 09/30/25	50,060.93	50,060.93	\$ 50,060.93
Subtotal					340,168.00	254,294.27		173,829.69	289,363.19	50,060.93
Violence Against Women Formula Grants (VAWA): VAWA FFY22	16.588	15JOVW-22-GG-00440-STOP	VAWA-49-22	100-066-1020-246	8,905.00	8,100.24	07/01/23 06/30/25	7,796.16	8,100.24	
Subtotal					8,905.00	8,100.24		7,796.16	8,100.24	
State Criminal Alien Assistance Program (SCAAP): SCAAP FY2023 Sussex County	16.606	15PBIA-23-RR-05795-SCAA	N/A	N/A	324.00	324.00	07/01/21 12/31/24	324.00	324.00	
Subtotal					324.00	324.00		324.00	324.00	
Edward Byrne Memorial Justice Assistance Grant (JAG) Program: Multi-Jurisdictional County Gang, Gun & Narcotics Task Force FY19	16.738	2019-DJ-BX-0051	JAG 1-19TF-19	100-066-1020-364	39,956.00	39,956.00	07/01/20 06/30/21		39,956.00	
Multi-Jurisdictional County Gang, Gun & Narcotics Task Force FY20	16.738	2020-DJ-BX-0067	JAG 1-19TF-20	100-066-1020-364	33,128.00	33,128.00	07/01/21 06/30/24	23,128.00	33,128.00	
Multi-Jurisdictional County Gang, Gun & Narcotics Task Force FY21	16.738	15PBIA-21-GG-00282-JAGX	JAG 1-19TF-21	100-066-1020-364	38,630.00	38,630.00	07/01/22 02/29/24	38,630.00	38,630.00	
Multi-Jurisdictional County Gang, Gun & Narcotics Task Force FY22	16.738	15PBIA-22-GG-00627-JAGX	JAG 1-19TF-22	100-066-1020-364	33,153.00	33,153.00	07/01/23 10/31/24	33,153.00	33,153.00	
Subtotal					144,867.00	144,867.00		94,911.00	144,867.00	
TOTAL U.S. DEPT. OF JUSTICE					494,264.00	407,585.51		276,860.85	442,654.43	50,060.93
U.S. DEPT. OF TRANSPORTATION: Passed Through the North Jersey Transportation Planning Authority: Subregional Transportation Planning (STP) Program FY2024	20.205	PL-NJ-24-01	2021-NJIT-001	N/A	74,434.00	74,418.20	07/01/23 06/30/24	74,418.20	74,418.20	
Passed Through the NJ Transit Corporation: Formula Grants for Rural Areas & Tribal Transit Program: Section 5311 Operating 2022/23 (CY22)	20.509	NJ-2020-015-00 (NJ-18-X031)	N/A	N/A	579,908.00	74,166.86	01/01/22 12/31/23		579,908.00	
Section 5311 Operating 2023/24 (CY23)	20.509	NJ-2021-020-00 (NJ-18-X032)	N/A	N/A	711,949.00	575,109.27	01/01/23 12/31/24	590,846.82	711,949.00	
Section 5311 Operating 2024/25 (CY24)	20.509		N/A	N/A	556,237.00		01/01/24 12/31/25	26,215.77	711,949.00	
					1,848,094.00	649,276.13		617,062.59	1,318,072.77	
American Rescue Plan Act (ARPA): COVID-19 Job Access Reverse Commute (JARC) SFY2025	20.509	NJ-2023-008-00 (NJ-18-0001)	NJ JARC 11	N/A	100,000.00		07/01/24 06/30/25	49,170.71	49,170.71	
Subtotal					1,948,094.00	649,276.13		666,233.30	1,367,243.48	

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency/Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period From	Grant Period To	Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
U.S. DEPT. OF TRANSPORTATION: (Cont'd) Transit Services Program Cluster: Enhanced Mobility of Seniors and Individuals with Disabilities: Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act: COVID-19 Section 5310 Operating FFY19 COVID-19 Section 5310 Operating FFY20 Total Transit Services Programs Cluster TOTAL U.S. DEPT. OF TRANSPORTATION	20.513	NJ-2021-022-00 (NJ-16-X016)	N/A	N/A	\$ 75,000.00	\$ 25,642.12	01/01/23	12/31/23			
	20.513	NJ-2022-022-00 (NJ-16-X018)	N/A	N/A	150,000.00	95,525.67	01/01/24	12/31/24	\$ 147,395.90	147,395.00	
					225,000.00	121,167.79			147,395.90	147,395.90	
					2,247,528.00	844,862.12			888,047.40	\$ 1,589,057.58	
U.S. DEPT. OF THE TREASURY: Equitable Sharing: Equitable Sharing Agreement - County Prosecutor's Office American Rescue Plan Act (ARPA): COVID-19 Coronavirus State and Local Fiscal Recovery Funds: COVID-19 Coronavirus Local Fiscal Recovery Fund (CLRF) Passed Through the NJ Department of Agriculture: COVID-19 Coronavirus Local Fiscal Recovery Fund (CLRF): COVID-19 Spotted Lanternfly (SLF) Chemical Control Treatment Grant Passed Through the NJ Department of Health: COVID-19 Coronavirus Local Fiscal Recovery Fund (CLRF): COVID-19 County Health Infrastructure Funding (CHIF) FY24 Passed Through the NJ Department of State: COVID-19 Coronavirus Local Fiscal Recovery Fund (CLRF): COVID-19 General Election Early Voting Grant 2023 COVID-19 Primary Election Early Voting Grant 2024 Subtotal TOTAL U.S. DEPT. OF THE TREASURY	21.016	NJ019013A	N/A	N/A	27,343.47	27,343.47	N/A	N/A	27,343.47		
	21.027	SLFRP2838	N/A	N/A	27,288,147.00		03/01/21	12/31/25	8,499,160.31	19,332,516.87	\$ 219,822.00
	21.027	SLFRP1024	2024-26		50,000.00		01/01/24	11/30/25	20,801.30	20,801.30	
	21.027	SLFRP1024	OLPH24CHI024		651,172.00	223,799.00	07/01/23	12/31/25	179,449.10	283,663.05	
	21.027	SLFRP1024	Early Voting Poll Worker Pay		44,450.98	44,450.98	01/01/23	12/31/23	44,450.98 *	44,450.98	
FEDERAL COMMUNICATIONS COMMISSION: Emergency Connectivity Fund (ECF): SCLS ECF Application 2022 TOTAL FEDERAL COMMUNICATIONS COMMISSION	21.027	SLFRP1024			24,467.36	24,467.36	01/01/24	12/31/24	24,467.36	24,467.36	
	21.027	SLFRP1024			68,918.34	68,918.34			68,918.34	68,918.34	
					28,038,237.34	292,717.34			8,768,329.05	19,705,899.56	219,822.00
					28,085,580.81	320,060.81			8,795,672.52	19,733,243.03	219,822.00
	32.009	ECF202205558	N/A	N/A	22,176.00	19,985.63	09/27/22	09/26/24	19,985.63	19,985.63	
U.S. ENVIRONMENTAL PROTECTION AGENCY: Passed Through the NJ Department of Environmental Protection: Performance Partnership Grants: County Environmental Health Act (CEHA) SFY23 County Environmental Health Act (CEHA) SFY24 TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY	66.605	BG99248822	CEHA-2023-SCDOH-00023	100-042-4840-094	15,729.00	15,729.00	07/01/22	06/30/23	15,729.00	15,729.00	
	66.605	BG99248822	CEHA2024-00023	100-042-4840-094	16,758.00		07/01/23	06/30/24	16,758.00	16,758.00	
					32,487.00	15,729.00			16,758.00	32,487.00	
	90.404	EACI8-1908NJ	NJ18101001	100-074-2525-022	28,395.30	28,395.30	N/A	N/A	28,395.30	28,395.30	
					28,395.30	28,395.30			28,395.30	28,395.30	
TOTAL U.S. ELECTION ASSISTANCE COMMISSION											

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency/Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: Passed Through NJ Department of Health: COVID-19 Medical Reserve Corps State Territory & Tribal Nations Representative Organizations for Next Generation (MRC-STTRONG)	93.008	U3REP230659	PHLP24MRC008	100-046-4230-593	\$ 24,290.00		06/01/24	05/31/25	\$ 9,655.61	\$ 9,655.61	
Passed Through NJ Department of Human Services: Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services: Title III D 2024; 2023 carryover	93.043	N/A	DOAS24AAA018	100-054-7530-060	25,659.00	\$ 834.00	01/01/24	12/31/25	17,198.25	17,198.25	
COVID-19 American Rescue Plan (ARP) Act: COVID-19 Title III D 2023; 2022 carryover	93.043	N/A	DOAS23AAA017	100-054-7530-142	17,355.00	1,106.00	01/01/23	12/31/25	8,394.35	8,960.65	
COVID-19 Title III D 2024; 2023 carryover	93.043	N/A	DOAS24AAA018	100-054-7530-142	8,394.35	9,295.00	01/01/24	12/31/25	8,394.35	8,394.35	
Subtotal					25,749.35	10,401.00			25,592.60	17,355.00	
					51,408.35	11,235.00				34,553.25	
Aging Cluster: Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers: Title III B 2023; 2022 carryover Title III B 2024; 2023 carryover	93.044 93.044	N/A N/A	DOAS23AAA017 DOAS24AAA018	100-054-7530-058 100-054-7530-058	177,350.30 210,771.43	68,834.00 60,526.00	01/01/23 01/01/24	12/31/23 12/31/25	36,614.22 * 107,346.76	142,653.87 107,346.76	\$ 112,673.00 79,367.50
					388,121.73	129,360.00			143,960.98	250,000.63	192,040.50
COVID-19 American Rescue Plan Act (ARPA): COVID-19 Title III B 2023; 2022 carryover COVID-19 Title III B 2024; 2023 carryover	93.044 93.044	N/A N/A	DOAS23AAA017 DOAS24AAA018	100-054-7530-140 100-054-7530-140	182,094.00 118,064.03	32,365.00 112,049.00	01/01/23 01/01/24	12/31/23 12/31/25	14,864.40 * 114,369.48	64,029.97 114,369.48	10,000.00
					300,158.03	144,414.00			129,233.88	178,399.45	10,000.00
COVID-19 Expanding the Public Health Workforce 2023; 2022 c/o COVID-19 Expanding the Public Health Workforce 2024; 2023 c/o	93.044 93.044	N/A N/A	DOAS23AAA017 DOAS24AAA018	100-054-7530-145 100-054-7530-145	76,192.12 71,416.21	4,776.00 39,672.00	01/01/23 01/01/24	12/31/25	40,521.69	40,521.69	
					147,608.33	44,448.00			40,521.69	45,297.60	
Subtotal					835,888.09	318,222.00			313,716.55	473,697.68	202,040.50
Special Programs for the Aging, Title III, Part C, Nutrition Services: Title III C-1 2024; 2023 carryover Title III C-2 2023; 2022 carryover Title III C-2 2024; 2023 carryover	93.045 93.045 93.045	N/A N/A N/A	DOAS24AAA018 DOAS23AAA017 DOAS24AAA018	100-054-7530-056 100-054-7530-111 100-054-7530-111	268,908.75 151,721.75 207,441.00	12,460.00 15,918.00	01/01/24 01/01/23 01/01/24	12/31/25 12/31/23 12/31/25	137,016.44 15,191.00 * 75,091.00	137,016.44 75,197.75 75,091.00	24,411.25 75,197.75 71,094.00
					628,071.50	28,378.00			227,298.44	287,305.19	170,703.00
COVID-19 American Rescue Plan Act (ARPA): COVID-19 Title III C-1 2023; 2022 carryover COVID-19 Title III C-1 2024; 2023 carryover COVID-19 Title III C-2 2024; 2023 carryover	93.045 93.045 93.045	N/A N/A N/A	DOAS23AAA017 DOAS24AAA018 DOAS24AAA018	100-054-7530-137 100-054-7530-137 100-054-7530-138	70,186.00 21,795.50 67,604.00	10,328.00 21,795.00 67,604.00	01/01/23 01/01/24 01/01/24	12/31/25 12/31/24 12/31/24	21,795.00 67,604.00 89,399.00	48,390.50 21,795.00 67,604.00	48,390.50 21,795.00 137,789.50
Subtotal					159,585.50	99,727.00			316,697.44	425,094.69	308,492.50
					787,657.00	128,105.00					

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency/Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: (Cont'd) Passed Through NJ Department of Human Services: (Cont'd) Aging Cluster: (Cont'd)											
Nutrition Services Incentive Program (NSIP):											
NSIP 2022	93.053	N/A	DOAS22AAA020	100-054-7530-039	\$ 36,048.00	\$ 10,064.00	01/01/22	12/31/22	\$ 36,048.00	\$ 36,048.00	\$ 36,048.00
NSIP 2024; 2023 carryover	93.053	N/A	DOAS24AAA018	100-054-7530-039	46,820.00		01/01/24	12/31/24	10,668.00	10,668.00	10,668.00
Subtotal					82,868.00	10,064.00			46,716.00	46,716.00	46,716.00
Total Aging Cluster					1,706,413.09	456,391.00			641,081.99	945,508.37	557,249.00
National Family Caregiver Support, Title III, Part E:											
Title III E 2023; 2022 carryover	93.052	N/A	DOAS23AAA017	100-054-7530-062	97,189.00		01/01/23	12/31/23	4,562.00 *	20,913.00	18,283.00
Title III E 2024; 2023 carryover	93.052	N/A	DOAS24AAA018	100-054-7530-062	145,070.00		01/01/24	12/31/24	23,067.25	23,067.25	18,814.00
					242,259.00				27,629.25	43,980.25	37,097.00
COVID-19 American Rescue Plan Act (ARPA):											
COVID-19 Title III E 2023; 2022 carryover	93.052	N/A	DOAS23AAA017	100-054-7530-139	42,994.00	1,662.00	01/01/23	12/31/23	2,880.00	2,880.00	
COVID-19 Title III E 2024; 2023 carryover	93.052	N/A	DOAS24AAA018	100-054-7530-139	40,114.00		01/01/24	12/31/24	2,880.00	2,880.00	
					83,108.00	1,662.00			2,880.00	5,760.00	
Subtotal					325,367.00	1,662.00			30,509.25	49,740.25	37,097.00
Passed Through the NJ Department of Health:											
Public Health Emergency Preparedness (PHEP):											
PHEP Cooperative Agreement FY24	93.069	NU90TP922059	PHLP24LNC019	100-046-4230-360	277,946.00	270,417.00	07/01/23	06/30/24	140,365.53	270,419.01	
PHEP Cooperative Agreement FY25	93.069	NU90TU000008	PHLP25LNC013	100-046-4230-360	277,946.00	62,411.00	07/01/24	06/30/25	129,554.50	129,554.50	
					555,892.00	332,828.00			269,920.03	399,973.51	
Passed Through the NJ Department of Human Services:											
Medicare Improvements for Patients & Providers Act (MIPPA):											
MIPPA 2023/24	93.071	240 INJMISH	DOAS23MPA009	100-054-7530-089	40,000.00	39,999.00	12/01/23	08/31/24	39,999.12		
Passed Through the NJ Department of Children & Families:											
Promising Path to Success 2.0:											
NJ Promise 2.0 Youth & Family Voice 2022/23	93.104	H79SM082200	23ADUR	100-016-1620-064	5,000.00		09/29/22	09/30/23	1,840.57	5,000.00	
Passed Through the NJ Department of Law & Public Safety:											
Injury Prevention and Control Research and State and Community Based Programs:											
Operation Helping Hand (OHH) FFY20	93.136	5 NU17CE924966-02-00	FYOH19-2020	100-066-1000-203	47,619.00		09/01/19	08/31/21	1,700.04 *	47,619.00	
Operation Helping Hand (OHH) FFY22	93.136	6 NU17CE924966-03-04	FFYOH19-2022	100-066-1000-203	50,000.00		09/01/22	08/31/23	21,376.24 *	50,000.00	
Subtotal					97,619.00				23,076.28	97,619.00	
Passed Through the NJ Department of Health:											
Immunization Cooperative Agreements:											
COVID-19 Vaccination Supplemental Fund (VSF)	93.268	NH231P922594	OLPH22VSF014	100-046-4230-558	390,000.00	114,351.00	07/01/21	06/30/24	94,241.07	389,589.04	

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency/Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: (Cont'd) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC): Passed Through the NJ Association of County & City Health Officials: COVID-19 Enhancing Local Public Health Infrastructure 2022/24 COVID-19 Sustaining Local Public Health Infrastructure 2024/26 Subtotal	93.323	6NU50CK000525	OLPH23PHI002	N/A	\$ 2,648,029.00	\$ 797,044.00	10/01/22	06/30/24	\$ 602,066.03	\$ 1,565,699.39	
	93.323	6NU50CK000525	OLPH23PHI001	N/A	168,049.00	33,103.00	07/01/24	03/31/26	84,474.05	84,474.05	
					2,816,078.00	830,147.00			686,540.08	1,650,173.44	
Passed Through the NJ Department of Human Services: State Health Insurance Assistance Program (SHIP): SHIP 2023/24 Full 2023 SHIP 2023/24 Full 2024 Subtotal	93.324	90SAPG0098	DOAS23SHF006	100-054-7530-055	38,000.00	31,990.00	04/01/23	03/31/24	13,845.37	37,996.41	
	93.324	90SAPG0098	DOAS24SHF019	100-054-7530-055	41,000.00	12,609.00	04/01/24	03/31/25	27,714.23	27,714.23	
					79,000.00	44,599.00			41,559.60	65,710.64	
Passed Through the NJ Department of Health: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response: COVID-19 Public Health Crisis Response Cooperative Agt FY24	93.354	NU90TP922145	PHLP24LNC019	100-046-4230-562	128,144.00	90,748.00	07/01/23	06/30/24	40,748.36	90,748.36	
	93.558	240INITANF	TS24019	100-054-7550-291	18,000.00	784.00	01/01/24	12/31/24	1,028.89	1,028.89	
	93.558	230INITANF	SH23019	100-054-7550-380	24,000.00	4,956.00	01/01/23	12/31/23	3,945.85	22,443.85	\$ 16,298.00
	93.558	240INITANF	SH24019	100-054-7550-380	24,000.00	20,741.00	01/01/24	12/31/24	22,459.24	22,459.24	
Passed Through the NJ Transit Corporation: Temporary Assistance for Needy Families (TANF): Job Access Reverse Commute (JARC) SFY2024 Job Access Reverse Commute (JARC) SFY2025 Subtotal	93.558	230INITANF	NJ JARC 10	N/A	20,000.00	20,000.00	07/01/23	06/30/24	9,309.08	20,000.00	
	93.558	250INITANF	NJ JARC 11	N/A	20,000.00	20,000.00	07/01/24	06/30/25	10,071.11	10,071.11	
					40,000.00	20,000.00			19,380.19	30,071.11	
					106,000.00	46,481.00			46,814.17	76,003.09	16,298.00
Passed Through the NJ Department of Human Services: COVID-19 American Rescue Plan Act (ARPA): Elder Abuse Prevention Interventions Program: COVID-19 Adult Protective Services 2023; 2022 carryover COVID-19 Adult Protective Services 2024; 2023 carryover Subtotal	93.747	N/A	DOAS23AAA017	100-054-7530-134	55,016.00	47,829.00	01/01/23	12/31/23	47,828.86	47,828.86	
	93.747	N/A	DOAS24AAA018	100-054-7530-134	7,187.14	7,187.00	01/01/24	12/31/24	7,187.14	7,187.14	
					62,203.14	55,016.00			55,016.00	55,016.00	

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency/Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
							From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES: (Cont'd) Passed Through the NJ Department of Human Services: Medicaid Cluster:											
Medical Assistance Program:											
Medicaid Match 2023; 2022 carryover	93.778	N/A	DOAS23AAA017	100-054-7530-066	\$ 5,765.00	\$ 1,455.00	01/01/23	12/31/23	\$ 1,455.00 *	\$ 5,744.00	\$ 5,744.00
Medicaid Match 2024; 2023 carryover	93.778	N/A	DOAS24AAA018	100-054-7530-066	13,021.00	9,779.00	01/01/24	12/31/24	9,779.00	9,779.00	9,779.00
					18,786.00	11,234.00			11,234.00	15,523.00	15,523.00
Federal Financial Participation (FFP) 2023; prior years' carryover	93.778	N/A	DOAS23AAA017	100-054-7530-112	305,082.70		01/01/23	12/31/23	12,463.38 *	77,830.03	
Federal Financial Participation (FFP) 2024; prior years' carryover	93.778	N/A	DOAS24AAA018	100-054-7530-112	492,075.67		01/01/24	12/31/24	50,143.31	50,143.31	
					797,158.37				62,606.69	127,973.34	
Total Medicaid Cluster					815,944.37	11,234.00			73,840.69	143,496.34	15,523.00
Passed Through the NJ Department of Health: Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations:											
NJ Cancer Education & Early Detection (CEED) 2024	93.898	NU58DP007117	DCHS24CED008	100-046-4285-535	36,580.00	28,786.00	07/01/23	06/30/24	18,241.21	28,785.94	25,395.94
Passed Through the NJ Department of Human Services: Division of Mental Health & Addiction Services (DMHAS): Disaster Response Crisis Counselor (DRCCC):											
Round I	93.938	B095M089204	90017	100-054-7700-284	30,000.00	30,000.00	04/17/24	10/16/24	29,946.35	29,946.35	
Passed Through the NJ Department of the Treasury: Governor's Council on Substance Use Disorder (GCSUD): Alliance to Prevent Substance Use Disorder DMHAS Youth Leadership Grant:											
Letter of Agreement FY23	93.959	B08T083538	FY23 Letter of Agmt	100-082-2000-302	17,467.00	14,708.84	07/01/22	06/30/23		14,708.84	14,708.84
Letter of Agreement FY24	93.959	B08T083538	FY24 Letter of Agmt	100-082-2000-302	17,467.00	5,441.00	07/01/22	03/30/23	7,241.00 *	7,241.00	
Subtotal					34,934.00	20,149.84			7,241.00	21,949.84	14,708.84
Passed Through the NJ Department of Health: COVID-19 Strengthening Local Public Health Capacity (SLPH) FY24 COVID-19 Strengthening Local Public Health Capacity (SLPH) FY25											
Subtotal											
NEHOE000055	93.967	NEHOE000055	OLPH24PHC035	100-046-4230-588	89,365.00	68,516.00	07/01/23	06/30/24	59,945.73	89,334.95	
NEHOE000055	93.967	NEHOE000055	OLPH24PHC026	100-046-4230-588	45,202.00		07/01/24	06/30/25	22,020.02	22,020.02	
					134,567.00	68,516.00			81,965.75	111,354.97	
Special Child Health Services (SCHS) FY23 Special Child Health Services (SCHS) FY24	93.994	B0445231; B0447433	DFHS24CSE010	100-046-4220-129	18,679.00	13,641.00	07/01/23	06/30/24	13,641.00	17,377.00	
Subtotal	93.994	B0047433	DFHS25CSE008	100-046-4220-129	13,029.00	911.00	07/01/24	06/30/25	911.00	911.00	
					31,708.00	14,552.00			14,552.00	18,288.00	
TOTAL U.S. DEPT. OF HEALTH & HUMAN SERVICES					7,416,131.95	2,196,894.84			2,232,381.73	4,263,111.12	721,287.78



## SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing #	Federal Award Identification Number	State Award Identification Number	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period From	To	Current Year Expenditures	Cumulative Expenditures	Provided to Subrecipients
U.S. DEPT. OF HOMELAND SECURITY: Passed Through the NJ Office of Emergency Management: Emergency Management Performance Grants: Emergency Management Agency Assistance (EMAA) FY23	97.042	EMN-2023-EIP-00003-S01	FY23-EMP-G-EMAA-1900	100-066-1200-726	\$ 55,000.00	\$ 55,000.00	07/01/23	06/30/24	\$ 55,000.00	\$ 55,000.00	
Passed Through the NJ Office of Emergency Management: COVID-19 Hazard Mitigation Grant Program (HMG/P) COVID-19 Local Multijurisdictional Multi-Hazard Mitigation Plan Update	97.039	FEMA-4488-0005-DR-NJ	FEMA-4488-0005-DR-NJ	N/A	200,000.00		08/10/22	08/05/25	103,300.60	139,534.65	
Passed Through the NJ Office of Emergency Management: Homeland Security Grant Program: State Homeland Security Emergency Management Performance FFY21	97.067	EMW-2018-SS-00028-S01	EMW-2021-SS-00016	100-066-1005-006	135,811.19	7,212.22	10/01/21	09/30/24		135,811.19	
State Homeland Security Emergency Management Performance FFY22	97.067	EMW-2022-SS-00028	EMW-2022-SS-00028	100-066-1005-006	135,332.15	84,882.53	09/01/22	07/31/25	94,696.53	94,696.53	
State Homeland Security Emergency Management Performance FFY23	97.067	EMW-2023-SS-00027	EMW-2023-SS-00027	100-066-1005-006	135,122.30	56,635.88	09/01/23	07/31/26	56,635.88	56,635.88	
Subtotal					406,265.64	148,730.63			151,332.41	287,143.60	
TOTAL FEDERAL AWARD EXPENDITURES					\$ 39,067,344.70	\$ 4,116,759.84			\$ 12,647,250.19	\$ 26,670,128.09	\$ 991,170.71
Analysis of Receipts:											
Current Fund:											
Budget Refunds						\$ 57,725.86					
Miscellaneous Revenue Not Anticipated						85,610.68					
Due to Municipalities - Payments in Lieu of Taxes						77,719.00					
Grant Fund:						3,868,036.83					
Federal Grant Funds Receivable											
Trust Fund:						324.00					
Sheriff's Labor Assistance Program						27,343.47					
Prosecutor's U.S. Treasury Account						\$ 4,116,759.84					
Analysis of Expenditures:											
Current Fund:											
Current Year Appropriations						\$ 57,725.86					
Prior Years' Appropriations						85,610.68					
Due to Municipalities - Payments in Lieu of Taxes						77,719.00					
Grant Fund:											
Paid or Charged:											
Federal Appropriated Grant Reserves						12,777,966.57					
25% Local Match Section 5311						(308,531.29)					
50% Local Match IARC (ARPA)						(49,170.71)					
50% Local Match IARC (TANF)						(19,380.19)					
20% Local Match SLICGP (Year 2)						(2,357.20)					
Trust Fund:											
Sheriff's Labor Assistance Program						324.00					
Prosecutor's U.S. Treasury Account						27,343.47					
						\$ 12,647,250.19					

\* Expended in Prior Years

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF CHILDREN & FAMILIES:							
Human Services Advisory Council (HSAC):							
	100-016-1610-039	\$ 61,336.00	\$ 65,629.00	07/01/23	06/30/24	\$ 31,988.21	\$ 61,336.00
	HSAC #N00194 SFY2024						
	100-016-1610-039	65,629.00	38,283.00	07/01/24	06/30/25	30,863.70	30,863.70
	HSAC #25N00194 SFY2025						
	Subtotal	126,965.00	103,912.00			62,851.91	92,199.70
Youth Incentive Program (YIP):							
	100-016-1620-013	36,874.00	19,733.00	07/01/22	06/30/24	5,412.54	36,874.00
	YIP #23-OGUR SFY2023						
	100-016-1620-013	39,455.00		07/01/23	06/30/24	17,298.72	34,034.96
	YIP #24-OGUR SFY2024						
	100-016-1620-013	39,455.00		07/01/24	06/30/25	17,146.83	17,146.83
	YIP #25-OGUR SFY2025						
	Subtotal	115,784.00	19,733.00			39,858.09	88,055.79
TOTAL NJ DEPARTMENT OF CHILDREN & FAMILIES							
		242,749.00	123,645.00			102,710.00	180,255.49
NJ DEPARTMENT OF EDUCATION:							
NJ School Bond Reserve Act, 1980 N.J. Laws c. 72, as amended:							
	495-034-5120-017	34,218.00	34,218.00	01/01/24	12/31/24	34,218.00	34,218.00
	Vocational-Technical School Bonds Debt Service						
TOTAL NJ DEPARTMENT OF EDUCATION							
		34,218.00	34,218.00			34,218.00	34,218.00
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:							
County Environmental Health Act (CEHA):							
	100-042-4801-463						
	CEHA #CEHA-2023-SCDOH-00022 SFY2023						
	100-042-4825-072	164,578.00	164,318.47	07/01/22	06/30/23		164,318.47
	100-042-4850-128						
	495-042-4855-001	173,558.00		07/01/23	06/30/24	148,297.40	148,297.40
	CEHA #CEHA2024-00023 SFY2024						
	Subtotal	338,136.00	164,318.47			148,297.40	312,615.87
Clean Communities Program Grant:							
	765-042-4900-005	123,779.81		07/01/23	06/30/24	64,896.21	93,222.05
	FY2023						
	765-042-4900-005	140,514.50	140,514.50	07/01/24	06/30/25	11,001.32	11,001.32
	FY2024						
	Subtotal	264,294.31	140,514.50			75,897.53	104,223.37
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION							
		602,430.31	304,832.97			224,194.93	416,839.24
NJ DEPARTMENT OF HEALTH:							
Overdose Fatality Review Team (OFRT):							
	100-046-4245-191	75,000.00	30,701.00	07/01/23	06/30/24	18,030.42	39,866.07
	OFRT #OORP24OFR020 FY24						
	100-046-4245-191	75,000.00	23,487.00	07/01/24	06/30/25	42,562.85	42,562.85
	OFRT #OORP25OFR021 FY25						
	Subtotal	150,000.00	54,188.00			60,593.27	82,428.92

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF HEALTH: (Cont'd)							
Special Child Health Services - Case Management (SCHS):							
SCHS #DFHS24CSE010 FY2024	100-046-4220-501	\$ 86,000.00	\$ 65,684.00	07/01/23	06/30/24	\$ 35,277.18	\$ 86,000.00
SCHS #DFHS25CSE008 FY2025	100-046-4220-501	96,650.00	25,894.00	07/01/24	06/30/25	55,172.65	55,172.65
Subtotal		182,650.00	91,578.00			90,449.83	141,172.65
Right to Know (RTK):							
RTK #EPID24RTK07L FY2024	100-046-4230-105	9,380.00	7,035.00	07/01/23	06/30/24	7,035.00	9,380.00
RTK #EPID25RTK04L FY2025	100-046-4230-105	9,380.00	2,345.00	07/01/24	06/30/25	1,763.90	1,763.90
Subtotal		18,760.00	9,380.00			8,798.90	11,143.90
NJ Comprehensive Cancer Control Planning Grant:							
Cancer Control #DCHS24CCC004 FY2024	100-046-4285-434	105,564.00	90,348.00	07/01/23	06/30/24	76,703.44	104,449.20
Cancer Control #DCHS25CCC011 FY2025	100-046-4285-434	99,670.00	16,691.00	07/01/24	06/30/25	47,332.43	47,332.43
Subtotal		205,234.00	107,039.00			124,035.87	151,781.63
NJ Cancer Education & Early Detection (NJCEED):							
NJCEED #DCHS24CED008 FY2024	100-046-4220-501	76,764.00	57,468.00	07/01/23	06/30/24	39,143.51	73,221.08
NJCEED #DCHS25CED002 FY2025	100-046-4285-329	86,397.00		07/01/24	06/30/25	36,634.82	36,634.82
Subtotal		163,161.00	57,468.00			75,778.33	109,855.90
Passed Through County of Warren:							
Childhood Lead Exposure Prevention (CLEP):							
CLEP #OLPH24CLP027 FY2024	N/A	53,256.00	68,376.07	07/01/23	06/30/24	50,186.95	68,376.07
CLEP #OLPH25CLP023 FY2025	N/A	68,506.00		07/01/24	06/30/25	29,810.32	29,810.32
Subtotal		121,762.00	68,376.07			79,997.27	98,186.39
TOTAL NJ DEPARTMENT OF HEALTH							
		841,567.00	388,029.07			439,653.47	594,569.39
NJ DEPARTMENT OF HUMAN SERVICES:							
County Comprehensive Alcoholism & Drug Abuse Services:							
Chapter 51 #23-541-ADA-0 2023	100-054-4219-162	371,131.00	262,780.00	01/01/23	12/31/24	63,601.54	301,683.95
Chapter 51 #24-541-ADA-0 2024	760-054-4219-001	354,171.00	32,811.00	01/01/24	12/31/24	270,434.30	270,434.30
Subtotal		725,302.00	295,591.00			334,035.84	572,118.25
Title III - Aging - Area Plan Contract (APC):							
#DOAS23AAA017:							
State Matching Funds:							
Title III E 2023; 2022 carryover	100-054-7530-038	31,812.00	63.00	01/01/23	12/31/24	63.00	170.00
State Weekend Home Delivered Meals (SWHDM) 2023	491-054-7530-009	13,000.00	1,919.00	01/01/23	12/31/23	2,319.20	12,828.25

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd) Safe Housing & Transportation Program (SHTP) 2023 Supplemental/Cost of Living Allowance (COLA) 2023 Supplemental Home Delivered Meals (SHDM) 2023 Supplemental Aging Supportive Services (SASS) 2023 Care Management Quality Assurance (CMQA) 2023  Adult Protective Services (APS)/Vulnerable Adults 2023	491-054-7530-009	\$ 13,693.00	\$ 3,819.00	01/01/23	12/31/24	\$ 3,819.00	\$ 13,045.00
	491-054-7530-009	61,656.00		01/01/23	12/31/24	11,455.00	49,066.00
	100-054-7530-036	19,486.00	3,090.00	01/01/23	12/31/24	3,090.00	19,486.00
	100-054-7530-036	13,191.00	3,287.00	01/01/23	12/31/24	3,287.00	13,186.00
	100-054-7530-038	23,810.00	4,325.00	01/01/23	12/31/24		23,810.00
	100-054-7530-036;						
	491-054-7530-009	85,807.00	21,451.00	01/01/23	12/31/24	21,451.00	85,804.00
		262,455.00	37,954.00			45,484.20	217,395.25
#DOAS24AAA018: State Matching Funds: Title III B-D 2024 Title III E 2024; 2023 carryover State Weekend Home Delivered Meals (SWHDM) 2024 Safe Housing & Transportation Program (SHTP) 2024 Supplemental/Cost of Living Allowance (COLA) 2024 Supplemental Home Delivered Meals (SHDM) 2024 Supplemental Aging Supportive Services (SASS) 2024 Care Management Quality Assurance (CMQA) 2024	100-054-7530-038	23,654.00	14,934.00	01/01/24	12/31/24	14,934.00	14,934.00
	100-054-7530-038	51,960.00	8,577.00	01/01/24	12/31/24	7,295.00	7,295.00
	491-054-7530-009	12,285.00	6,408.00	01/01/24	12/31/24	7,219.50	7,219.50
	491-054-7530-009	13,937.00	6,969.00	01/01/24	12/31/24	3,373.01	3,373.01
	491-054-7530-009	62,061.00	61,441.00	01/01/24	12/31/24	39,308.50	39,308.50
	100-054-7530-036	19,486.00	13,061.00	01/01/24	12/31/24	13,061.00	13,061.00
	100-054-7530-036	13,191.00	9,899.00	01/01/24	12/31/24	9,899.00	9,899.00
	100-054-7530-038	23,810.00	16,818.00	01/01/24	12/31/24	22,063.88	22,063.88
	100-054-7530-036;						
	100-054-7530-038;						
Adult Protective Services (APS)/Vulnerable Adults 2023  Subtotal		85,807.00	64,353.00	01/01/24	12/31/24	64,353.00	64,353.00
		306,191.00	202,460.00			181,506.89	181,506.89
		568,646.00	240,414.00			226,991.09	398,902.14
State Aid Reimbursement Program: 2024	495-054-7530-001	58,000.00	58,000.00	01/01/24	12/31/24	58,000.00	58,000.00
Medication-Assisted Treatment (MAT): MAT #24-928-ADA-B3 SFY2024 MAT #25-928-ADA SFY2025 Subtotal	100-054-7700-242	145,627.00	24,150.00	07/01/23	06/30/24	62,370.87	73,533.78
	100-054-7700-242	145,627.00		07/01/24	06/30/25	4,587.28	4,587.28
		291,254.00	24,150.00			66,958.15	78,121.06
Social Services for the Homeless (SSH): SSH - State #SH23019 2023 SSH - State #SH24019 2024 Subtotal	495-054-7550-006	194,260.00	52,491.00	01/01/23	12/31/24	52,111.59	158,368.43
	495-054-7550-006	184,260.00	148,882.00	01/01/24	12/31/24	164,530.97	164,530.97
		378,520.00	201,373.00			216,642.56	322,899.40

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)							
Personal Assistance Services Program (PASP):	100-054-7545-005	\$ 13,320.00	\$ 6,660.00	07/01/23	06/30/24	\$ 6,532.17	\$ 12,876.47
PASP #24AVWN SFY2024	100-054-7545-005	13,320.00	7,947.00	07/01/24	06/30/25	2,787.32	2,787.32
PASP #25AVWN SFY2025		26,640.00	14,607.00			9,319.49	15,663.79
Subtotal							
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		2,048,362.00	834,135.00			911,947.13	1,445,704.64
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Alternative Responses to Reduce Instances of Violence & Escalation (ARRIVE):	100-066-1200-C97	74,773.00	315.69	04/01/24	03/31/25	49,449.20	49,449.20
ARRIVE Together #24-ARRV-12 SFY24							
Operation Helping Hand (OHH):							
OHH #SFYOHH-19-2021 SFY2021	100-066-1000-200	90,476.19		09/01/21	08/31/22	6,457.87	90,476.19
OHH #SFYOHH-19-2022 SFY2022	100-066-1000-200	123,809.50		09/01/22	08/31/23	43,702.81	117,188.78
OHH #SFYOHH-19-2023 SFY2023	100-066-1000-200	105,263.15	84,210.52	09/01/23	08/31/24	43,229.35	43,229.35
Subtotal		319,548.84	84,210.52			93,390.03	250,894.32
Division of Highway and Traffic Safety:							
Drunk Driving Enforcement Fund (DDEF):	100-066-1200-166	10,563.93		01/01/16	12/31/17	339.08	10,563.93
DDEF 2016	100-066-1200-166	3,602.93		01/01/17	12/31/19	1,047.02	3,602.93
DDEF 2017	100-066-1200-166	3,451.97		01/01/19	12/31/20	(73.96)	677.95
DDEF 2019	100-066-1200-166	17,618.83				1,312.14	14,844.81
Subtotal							
Juvenile Detention Alternatives Initiative (JDAl):							
JDAl #JDAl-23-IF-19 2023	100-066-1500-237	5,512.50	875.41	01/01/23	12/31/23	525.41	1,432.98
JDAl #JDAl-24-IF-19 2024	100-066-1500-237	5,512.50	125.00	01/01/24	12/31/24	850.00	850.00
Subtotal		11,025.00	1,000.41			1,375.41	2,282.98
State/Community Partnership Program & Family Court Services:							
Family Court Services #FC-23-19 2023	100-066-1500-021	103,184.00	61,624.16	01/01/23	12/31/23	25,874.20	97,748.32
Family Crisis Intervention Unit #FCIU-23-19 2023	N/A	60,000.00	60,000.00	01/01/23	12/31/23	60,000.00	60,000.00
Partnership Services #SCP-23-PS-19 2023	100-066-1500-007	153,358.00	95,635.04	01/01/23	12/31/23	18,769.87	152,257.72
Program Management #SCP-23-PM-19 2023	100-066-1500-007	70,000.00	18,239.75	01/01/23	12/31/23	456.30	58,415.16
		386,542.00	235,498.95			105,100.37	368,421.20
Family Court Services #FC-24-19 2024							
Partnership Services #SCP-24-PS-19 2024	100-066-1500-021	103,184.00	56,467.82	01/01/24	12/31/24	72,677.74	72,677.74
	100-066-1500-007	153,358.00	1,220.83	01/01/24	12/31/24	28,362.81	28,362.81

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY: (Cont'd) Program Management #SCP-24-PM-19 2024	100-066-1500-007	\$ 70,000.00	\$ 35,756.92	01/01/24	12/31/24	\$ 69,400.00	\$ 69,400.00
		326,542.00	93,445.57			170,440.55	170,440.55
		713,084.00	328,944.52			275,540.92	538,861.75
	Subtotal						
County Prosecutor Insurance Fraud Reimbursement Program: Cycle 23 Cycle 24 Subtotal	100-066-1020-305	186,517.00	30,488.97	01/01/23	12/31/23		117,512.54
	100-066-1020-305	210,870.00	87,989.07	01/01/24	12/31/24	116,453.46	116,453.46
		397,387.00	118,478.04			116,453.46	233,966.00
	Subtotal						
Body Armor Replacement Fund (BARF): Sheriff's Office: FY2023 Prosecutor's Office: FY2023 Subtotal	718-066-1020-001	5,107.14	5,107.14	12/21/23	12/21/24	2,744.00	2,744.00
	718-066-1020-001	1,971.73	1,971.73	12/21/23	12/21/24		
		7,078.87	7,078.87			2,744.00	2,744.00
	Subtotal						
Body-Worn Camera (BWC) Grant Program: Sheriff's Office #21-BWC-428 SFY2021	100-066-1020-495	108,014.00		01/01/21	12/31/25	19,757.20	108,014.00
		1,648,529.54	540,028.05			560,022.36	1,201,057.06
	Subtotal						
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY							
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS: Veterans Transportation Services: #VL24T82 SFY2024 #VL25T82 SFY2025	100-067-3610-058	9,000.00	5,250.00	07/01/23	06/30/24	5,250.00	9,000.00
	100-067-3610-058	9,000.00	3,000.00	07/01/24	06/30/25	3,750.00	3,750.00
	Subtotal						
TOTAL NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS							
NJ DEPARTMENT OF STATE: Election Day Reimbursement Request Application: 2023 General Election - Poll Workers 2024 Primary Election - Poll Workers Subtotal	100-074-2525-007	103,725.00	103,725.00	N/A	N/A	103,725.00 *	103,725.00
	100-074-2525-007	117,562.50	117,562.50	N/A	N/A	117,562.50	117,562.50
		221,287.50	221,287.50			221,287.50	221,287.50
	Subtotal						
Primary & General Election Day Grant Application for Reimbursement: 2023 Primary & General Election General Election Early Voting Grant Application for Reimbursement: 2023 General Election	100-074-2525-027	3,685.87	3,685.87	N/A	N/A	3,685.87 *	3,685.87
		52,266.23	52,266.23	N/A	N/A	52,266.23 *	52,266.23
	Subtotal						

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF STATE: (Cont'd)							
Early Voting 2024 Election Equipment Reimbursement Program	100-074-2525-027	\$ 100,507.50		01/01/24	12/31/24	\$ 100,507.50	\$ 100,507.50
State Library Aid (Per Capita):							
2023 #NJSL25APP SFY2025	495-074-2541-001	68,596.00		01/01/24	12/31/24	68,596.00	68,596.00
2024 #NJSL26APP SFY2026	495-074-2541-001	67,246.00	\$ 67,246.00	01/01/25	12/31/25		
Subtotal		135,842.00	67,246.00			68,596.00	68,596.00
TOTAL NJ DEPARTMENT OF STATE		513,589.10	344,485.60			446,343.10	446,343.10
NJ DEPARTMENT OF TRANSPORTATION:							
Local Bridges Fund:							
Local Bridges, Future Needs (LBFN):							
LBFN FY18 Bridge Q-06 (Ord. #19-05) FAO #3053075	480-078-6320-AMV	533,866.00		01/13/21	12/31/25	361,206.87	438,213.33
LBFN FY20 Bridge X-48 (Ord. #21-03) FAO #3096775	480-078-6320-AN2	800,000.00	800,000.00	08/10/22	12/31/23		800,000.00
LBFN FY20 Bridge D-38 (Ord. #21-03) FAO #3096774	480-078-6320-AN2	277,001.00	207,750.75	08/10/22	12/31/24	277,001.00	277,001.00
LBFN FY22 Bridge L-04 (Ord. #22-09) FAO #3187839	480-078-6320-AOV	450,000.00		05/23/22	12/31/24	85,157.15	450,000.00
LBFN FY22 Bridge X-54 (Ord. #22-09) FAO #3187842	480-078-6320-AOV	400,000.00		05/23/22	12/31/25	139,736.91	394,108.36
LBFN FY22 Bridge X-43 (Ord. #22-09) FAO #3187846	480-078-6320-AOV	350,000.00	62,500.00	05/23/22	12/31/23	863,101.93	2,359,322.69
Subtotal		2,810,867.00	1,070,250.75				
County Local Aid Program:							
Annual Transportation Program (ATP):							
FY22 Resurfacing Program 2023 (Ord. #22-10) FAO #3172580	480-078-6320-AOX	5,014,293.00		02/23/22	12/31/25	116,443.28	2,335,080.42
Subtotal		5,014,293.00				116,443.28	2,335,080.42
Local Aid Infrastructure Fund (LAIF):							
LAIF FY19 Bridge Q-06 (Ord. #20-02) FAO #3052947	480-078-6320-ADB	800,000.00		03/06/19	12/31/24	800,000.00	800,000.00
LAIF FY21 Bridge D-38 (Ord. #22-09) FAO #3179963	480-078-6320-AOT	500,000.00	375,000.00	03/14/22	12/31/24	500,000.00	500,000.00
Subtotal		1,300,000.00	375,000.00			1,300,000.00	1,300,000.00
TOTAL NJ DEPARTMENT OF TRANSPORTATION		9,125,160.00	1,445,250.75			2,279,545.21	5,994,403.11
NJ DEPARTMENT OF THE TREASURY:							
Governor's Council on Substance Use Disorder:							
Municipal Alliance to Prevent Alcoholism & Drug Abuse:							
FY2023	100-082-2000-044	115,989.00	72,171.23	07/01/22	06/30/23		99,056.24
FY2024	100-082-2000-044	115,989.00	109,060.83	07/01/23	06/30/24	71,327.67	109,060.83
FY2025	100-082-2000-044	115,989.00		07/01/24	06/30/25	33,075.32	33,075.32
Subtotal		347,967.00	181,232.06			104,402.99	241,192.39

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
NJ DEPARTMENT OF THE TREASURY: (Cont'd)							
Higher Education Administration: P.L. 1971, c.12 Debt Service							
	495-082-2155-001	\$ 1,650,217.00	\$ 1,650,216.33	01/01/24	12/31/24	\$ 1,650,216.33	\$ 1,650,216.33
TOTAL NJ DEPARTMENT OF THE TREASURY							
		1,998,184.00	1,831,448.39			1,754,619.32	1,891,408.72
NJ OFFICE OF INFORMATION TECHNOLOGY:							
Next Generation 9-1-1 (NG9-1-1):							
	100-082-2034-137	43,500.00		07/01/22	06/30/23	3,660.00 *	43,500.00
	100-082-2034-137	21,714.24	21,714.24	07/01/23	06/30/24	21,714.24	21,714.24
TOTAL NJ OFFICE OF INFORMATION TECHNOLOGY							
		65,214.24	21,714.24			25,374.24	65,214.24
NJ TRANSIT CORPORATION:							
Federal Transit Administration - Section 5311 (State Share):							
	N/A	289,954.00	37,083.44	01/01/22	12/31/23		289,954.00
	N/A	355,974.50	287,554.63	01/01/23	12/31/24	295,423.42	355,974.50
	N/A	278,119.00		01/01/24	12/31/25	13,107.88	13,107.88
		924,047.50	324,638.07			308,531.30	659,036.38
Subtotal							
Job Access Reverse Commute (JARC):							
	N/A	100,000.00	100,000.00	07/01/23	06/30/24	47,803.15	100,000.00
NJ JARC 10 SFY2024							
Sr Citizen & Disabled Resident Transportation Assistance Program (SCDRTAP):							
SCDRTAP Transit-on-Demand a/k/a TNC Pilot Program:							
TNC Original Program Agreement Addendum							
	N/A	50,000.00	13,118.68	01/01/23	12/31/26	11,135.02	19,002.56
	N/A	496,233.00	59,944.80	01/01/23	12/31/23	8,426.74 *	477,789.29
	N/A	78,105.00	3,788.52	01/01/23	12/31/23	679.62 *	75,125.33
		574,338.00	63,733.32			9,106.36	552,914.62
Subtotal							
	N/A	697,573.68	451,070.89	01/01/24	12/31/24	598,229.04	598,229.04
	N/A	63,685.00	56,618.47	01/01/24	12/31/24	57,649.23	57,649.23
		761,258.68	507,689.36			655,878.27	655,878.27
Subtotal							
		2,409,644.18	1,009,179.43			1,032,454.10	1,986,831.83
TOTAL NJ TRANSIT CORPORATION							
TOTAL STATE AWARD EXPENDITURES							
		\$ 19,547,647.37	\$ 6,885,216.50			\$ 7,820,081.86	\$ 14,269,594.82



COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

State Funding Department	State Agency Account Number/Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Expenditures	Cumulative Expenditures
				From	To		
<u>Analysis of Receipts:</u>							
Current Fund:							
	Budget Refunds		\$	117,562.50			
	Higher Education Bonds			1,650,216.33			
	Miscellaneous Revenue Not Anticipated			159,677.10			
Grant Fund:							
	State Grant Funds Receivable			3,411,045.82			
General Capital Fund:							
	New Jersey Department of Transportation Grants			1,445,250.75			
	Vocational-Technical School Bonds			34,218.00			
	Library Fund			67,246.00			
				<u>\$ 6,885,216.50</u>			
<u>Analysis of Expenditures:</u>							
Current Fund:							
	Current Year Appropriations		\$	117,562.50			
	Prior Years' Appropriations			159,677.10			
	Higher Education Bonds			1,650,216.33			
Grant Fund:							
	Paid or Charged:						
	State Appropriated Grant Reserves			3,702,024.12			
	Adjustments for Local Match:						
	NJ Department of Children & Families			(21,078.98)			
	NJ Department of Health			(65,158.35)			
	NJ Department of Human Services			(46,581.89)			
	NJ Transit Corporation			(58,938.18)			
General Capital Fund:							
	New Jersey Department of Transportation Grants			2,279,545.21			
	Vocational-Technical School Bonds			34,218.00			
	Library Fund			68,596.00			
				<u>\$ 7,820,081.86</u>			

\* Expended in Prior Years

N/A - Not applicable/available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED DECEMBER 31, 2024

A. BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards (the “Schedules”) include the federal and state grant activity of the County of Sussex under programs of the federal and state governments for the year ended December 31, 2024. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying schedules of expenditures of federal and state awards are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
Newton, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Sussex (the "County") as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements and have issued our report thereon dated April 17, 2025. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2024-001, that we consider to be a significant deficiency.

The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
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### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **The County's Response to the Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mt. Arlington, NJ  
April 17, 2025

NISIVOCIA LLP

Raymond A. Sarinelli  
Raymond A. Sarinelli  
Registered Municipal Accountant No. 563  
Certified Public Accountant

Report on Compliance For Each Major Federal and State Program;  
Report on Internal Control Over Compliance Required by the Uniform Guidance and NJOMB 15-08  
Independent Auditors' Report

The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
Newton, New Jersey

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2024. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Our responsibilities under those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Other Matter – Federal and State Expenditures Not Included in the Compliance Audit***

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$129,483 in federal and state awards which are not included on the schedules of expenditures of federal and state awards for the year ended December 31, 2024. Our compliance audit, described in the "Opinion on Each Major Federal and State Program", does not include the operations of the Division of Social Services because the respective component unit engaged auditors to perform an audit of compliance in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
Page 2

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and New Jersey's OMB Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and New Jersey's OMB Circular 15-08, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Honorable Director and Members  
of the Board of County Commissioners  
County of Sussex  
Page 3

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance or New Jersey's OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Mt. Arlington, NJ  
April 17, 2025

NISIVOCCIA LLP

Raymond A. Sarinelli  
Raymond A. Sarinelli  
Registered Municipal Accountant No. 563  
Certified Public Accountant



COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey.
- A significant deficiency was disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no material weaknesses or significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB's Circular 15-08*.
- The auditor's report on compliance for the major federal and state programs for the County expresses an unmodified opinion on all major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance or NJ OMB 15-08.
- The County's programs tested as a major federal program for the current fiscal year consisted of the following federal program:

	<u>Assistance Listing #</u>	<u>Program Disbursements</u>
U.S. Department of Treasury:		
American Rescue Plan Act (ARPA):		
COVID-19 Coronavirus State and Local Fiscal Recovery Funds:		
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF)	21.027	\$ 8,499,160.31
Passed Through NJ Department of Agriculture:		
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF):		
COVID-19 Spotted Lanternfly (SLF) Chemical Control Treatment Grant	21.027	20,801.30
Passed Through NJ Department of Health:		
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF):		
COVID-19 County Health Infrastructure Funding (CHIF) FY24	21.027	179,449.10
Passed Through NJ Department of State:		
COVID-19 Coronavirus Local Fiscal Recovery Fund (CLFRF):		
COVID-19 General Election Early Voting Grant 2023	21.027	44,450.98
COVID-19 Primary Election Early Voting Grant 2024	21.027	24,467.36



COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Summary of Auditors' Results: (Cont'd)

- The County's programs tested as major state programs for the current year consisted of the following state programs:

<u>State:</u>	<u>State Agency Account Number/ Grant Number</u>	<u>Program Disbursements</u>
Department of the Treasury:		
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	495-082-2155-001	\$ 1,650,216.33
Local Aid Infrastructure Fund (LAIF):		
LAIF FY19 Bridge Q-06 (Ord. #20-02) FAO #3052947	480-078-6320-ADB	800,000.00
LAIF FY21 Bridge D-38 (Ord. #22-09) FAO #3179963	480-078-6320-AOT	500,000.00

- The single audit threshold identified in the Uniform Guidance and New Jersey's OMB Circular 15-08 was \$750,000.
- The threshold used for distinguishing between both federal and state Type A and B federal and state programs was \$750,000.
- The County was determined to be a "low-risk" auditee for both federal and state programs.

Findings Relating to the Financial Statements which are required to be Reported in Accordance with Generally Accepted Government Auditing Standards:

Finding 2024-001:

Segregation of Duties

Criteria

Concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Condition

Certain County outside departments do not maintain an adequate segregation of duties with respect to the duties of collecting and recording of receipts and issuance of permits, licenses and/or other documents.

Cause

This is due, in part, to the limited number of personnel in certain County outside departments.

Effect or Potential Effect

Segregation of duties refers to separating those functions that place too much control over a transaction or class of transactions that would enable a person to perpetuate errors and prevent detection within a reasonable period of time.

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024  
(Continued)

Findings Relating to the Financial Statements which are required to be Reported in Accordance with Generally Accepted Government Auditing Standards: (Cont'd)

Finding 2024-001: (Cont'd)

Segregation of Duties (Cont'd)

Recommendation

It is recommended that the County maintain an adequate segregation of duties with respect to certain County outside departments.

Management's Response

The finding was evaluated, however, due to budgetary constraints, no resolution can be made at this time.

Findings and Questioned Costs for Federal Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in 2 CFR 200.516(a) of the Uniform Guidance.

Findings and Questioned Costs for State Awards

- The audit did not disclose any findings or questioned costs for state awards as defined in 2 CFR 200.516(a) of the Uniform Guidance of NJOMB 15-08.

COUNTY OF SUSSEX  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2024

The prior year finding 2023-001 with respect to segregation of duties with respect to certain County outside departments has not been resolved due to budgetary constraints and is included as current year Finding 2024-001.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2024

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS

Contracts and Agreements Required to be Advertised for N.J.S.A. 40A:11-4

N.J.S.A. 40A:11-3 states:

a. " When the cost or price of any contract awarded by the contracting agent in the aggregate does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by ordinance or resolution, as appropriate to the contracting unit, of the governing body of the contracting unit without public advertising for bids, except that the governing body of any contracting unit may adopt an ordinance or resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to Subsection b. of Section 9 of P.L. 1971, C.198 (N.J.S.A. 40A:11-9), the governing body of the contracting unit may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to subparagraph (i) of paragraph (a) of subsection (1) of section 5 of P.L. 1971, C.198 (N.J.S.A. 40A:11-5) may be awarded for a period not exceeding 12 consecutive months. The Division of Local Government Services shall adopt and promulgate rules and regulations concerning the methods of accounting for all contracts that do not coincide with the contracting unit's fiscal year.

c. The Governor, in consultation with the Department of the Treasury, shall, no later than March 1 of every fifth year beginning in the fifth year after the year in which P.L. 1999, C.440 takes effect, adjust the threshold amount and the higher threshold amount which the governing body is permitted to establish, as set forth in subsection a. of this section, or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in section 2 of P.L. 1971, C.198 (N.J.S.A. 40A:11-2), and shall round the adjustment to the nearest \$1,000. The Governor shall, no later than June 1 of every fifth year, notify each governing body of the adjustment. The adjustment shall become effective on July 1 of the year in which it is made."

N.J.S.A. 40A:11-4 states: "Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. The governing body of a contracting unit may, by resolution approved by a majority of the governing body and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the governing body finds that it has had prior negative experience with the bidder."

Effective July 1, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 are \$17,500 for a contracting unit without a qualified purchasing agent and \$44,000 for a contracting unit with a qualified purchasing agent.

The governing body of the County of Sussex has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Contracts and Agreements Required to be Advertised for N.J.S.A. 40A:11-4 (Cont'd)

The minutes indicated that bids were requested by public advertising per N.J.S.A. 40A:11-4. The minutes also indicated that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services".

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. We are not aware of any computerized accounting software systems under use that provide this accumulation. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. None were noted.

New Jersey Administrative Code Accounting Requirements

The Division of Local Government Services has established three (3) accounting requirements which are prescribed by the New Jersey Administrative Code. They are as follows:

1. Maintenance of an encumbrance accounting system.
2. Fixed assets accounting and reporting system.
3. General ledger accounting system.

The County is currently conforming to the above accounting requirements.

Management Suggestions:

COVID-19 Federal Funding

It is possible that the County will undergo some review of its COVID-19 funding by the federal government. We strongly suggest that the County ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the County ensures that these funds are separately accounted for in the County's accounting records and that any applicable County policies are current with respect to federal grant requirements.

Because of the nature of these funds, being new programs, generally of a significant dollar amount, and some of which may be expended over a period of years, they may be subject to federal or state audit several years from now. It is important that the grant files maintained by local governments be complete, self-explanatory, and fully document the program(s) undertaken as part of the funding.

Improvement Authorization Balances

There are improvement authorization balances in the General Capital Fund older than 10 years. We suggest that the County continue to review the improvement authorization balances for possible cancellation.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Management Suggestions: (Cont'd)

Minutes

During our review of the Commissioner meeting minutes it was noted that there were two ordinances that were not properly being advertised. We suggest that all resolutions and ordinances be properly advertised.

Status of Prior Year Recommendations

The prior year recommendation regarding the County maintaining an adequate segregation of duties with respect to certain County outside departments was not resolved in the current year and is included in the current year recommendations.

COUNTY OF SUSSEX  
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County maintain an adequate segregation of duties with respect to certain County outside departments.

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