



County of Sussex Budget Presentation

MARCH 26, 2025

2025 COUNTY CURRENT FUND BUDGET



Christopher Carney, Commissioner Director

Jill Space, Commissioner Deputy Director

Jack DeGroot, Commissioner

William Hayden, Commissioner

Alan Henderson, Commissioner

2025 COUNTY CURRENT FUND BUDGET

Aug

- **Budget process begins**
- **Guidance issued to Departments to prepare submissions**

Sep

- **Operating budget proposals are due early September and reviewed by Finance**

Oct

- **Budget subcommittee reviews budget submittals**
- **Capital Proposals are due**

Nov

- **Capital subcommittee review proposals from Departments**

Dec

- **Based on the hearings, year close out figures and information obtained from outside sources, the draft budget is created**

Jan-Feb

- **Budget subcommittees review and finalize draft budget to present to full Board**

Mar

- **Subcommittees review proposed budget and make any final changes**

Mar

- **March 26, 2025: Budget is considered for introduction and approval**

Apr

- **April 23, 2025: Board of County Commissioners hold public hearing for adoption of County Budget**

2025 COUNTY CURRENT FUND BUDGET

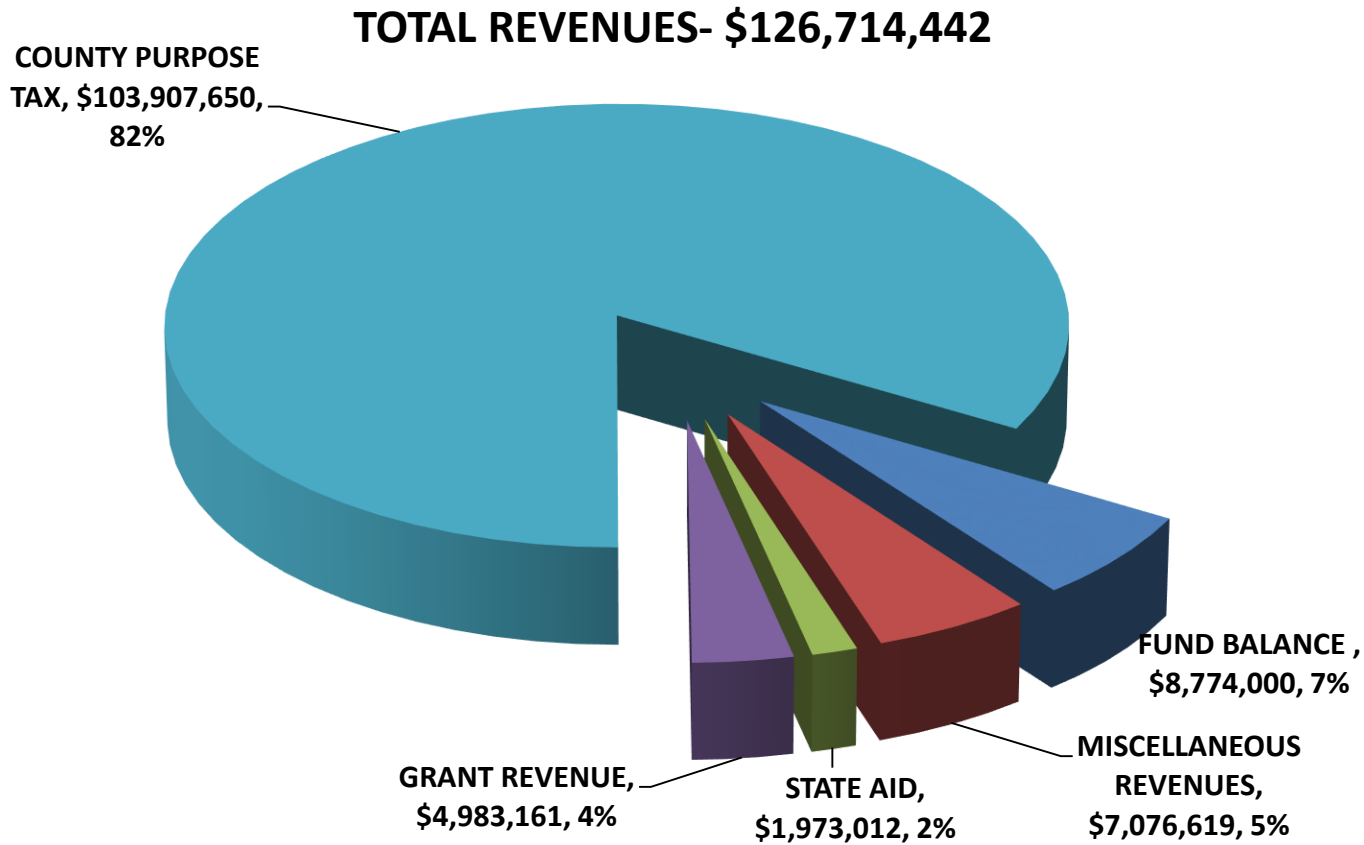
Laws Affecting the County Budget

- “1977” Cap
 - Prohibits counties from increasing property tax levy greater than 2.5%...unless action is taken by the governing body
- “2010” Cap
 - Establishes a formula limiting increases in the amount to be raised by taxation to 2% of the previous year
- “2017” County Entity Cap
 - Limits the annual increase to the portion of certain county entity budgets funded by the county property tax

GOALS OF THE 2025 BUDGET

- ▶ Being fiscally responsible while keeping Sussex County affordable
- ▶ Taking strides towards having competitive wages and benefits packages to retain and recruit employees
- ▶ Maintaining and improving levels of service for the benefit of the taxpayer
- ▶ Utilizing grants to assist in the funding of core county functions.

2025 COUNTY CURRENT FUND BUDGET



2025 COUNTY CURRENT FUND BUDGET

Generation of Fund Balance

Lapsing of
appropriation
reserves



Revenue in excess of
budgeted amounts



Miscellaneous revenue not
anticipated

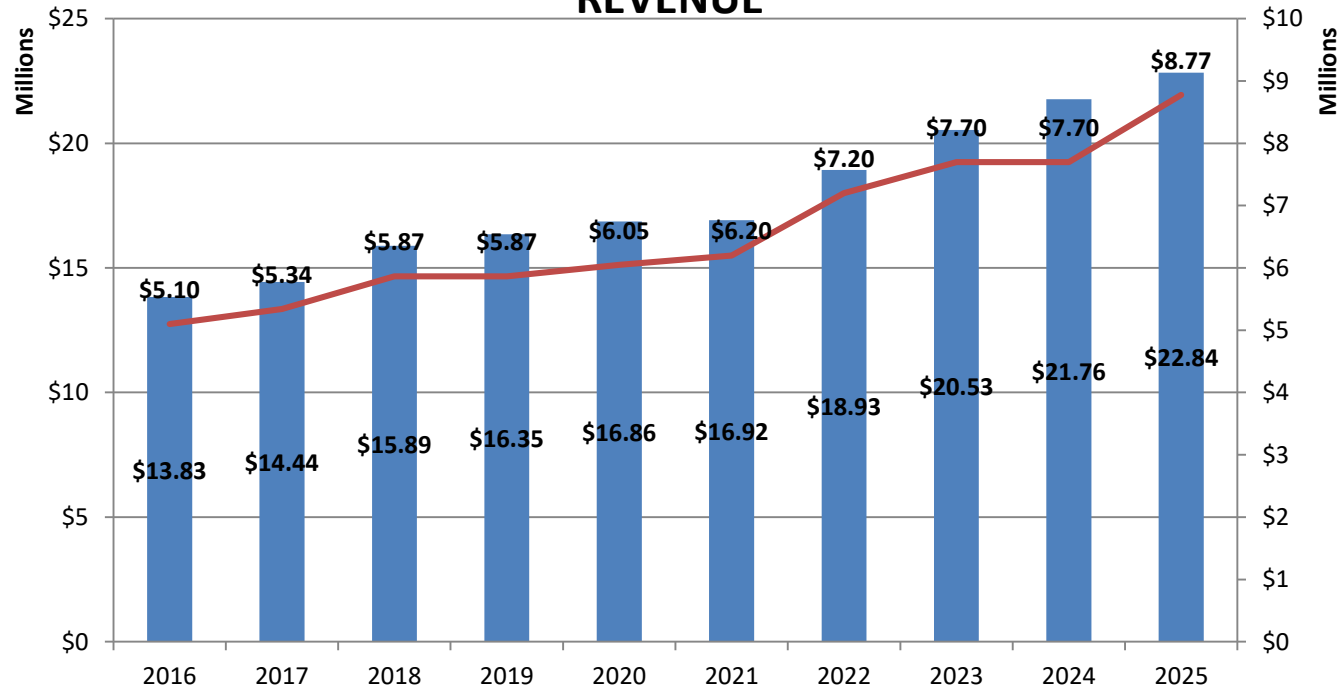


Fund
Balance
12/31/24:
\$22.8M or
18.10%

Fund
Balance
Anticipated
in Budget
\$8.8M

2025 COUNTY CURRENT FUND BUDGET

FUND BALANCE HISTORY AND USE AS ANTICIPATED REVENUE



2025 COUNTY CURREND FUND BUDGET

The 2025 Budget represents a 3.19% increase from the adopted 2024 budget and an increase to the Tax levy of 0.997%.

Year	2023	2024	2025
Budget	\$122.8M	\$122.8M	\$126.7M
Tax Levy	\$101.3M	\$102.5M	\$103.9M*
Ratable Base	\$21.2B	\$23.6B	\$26.1B**
Tax Rate per \$100	\$0.478	\$0.435	\$0.397***

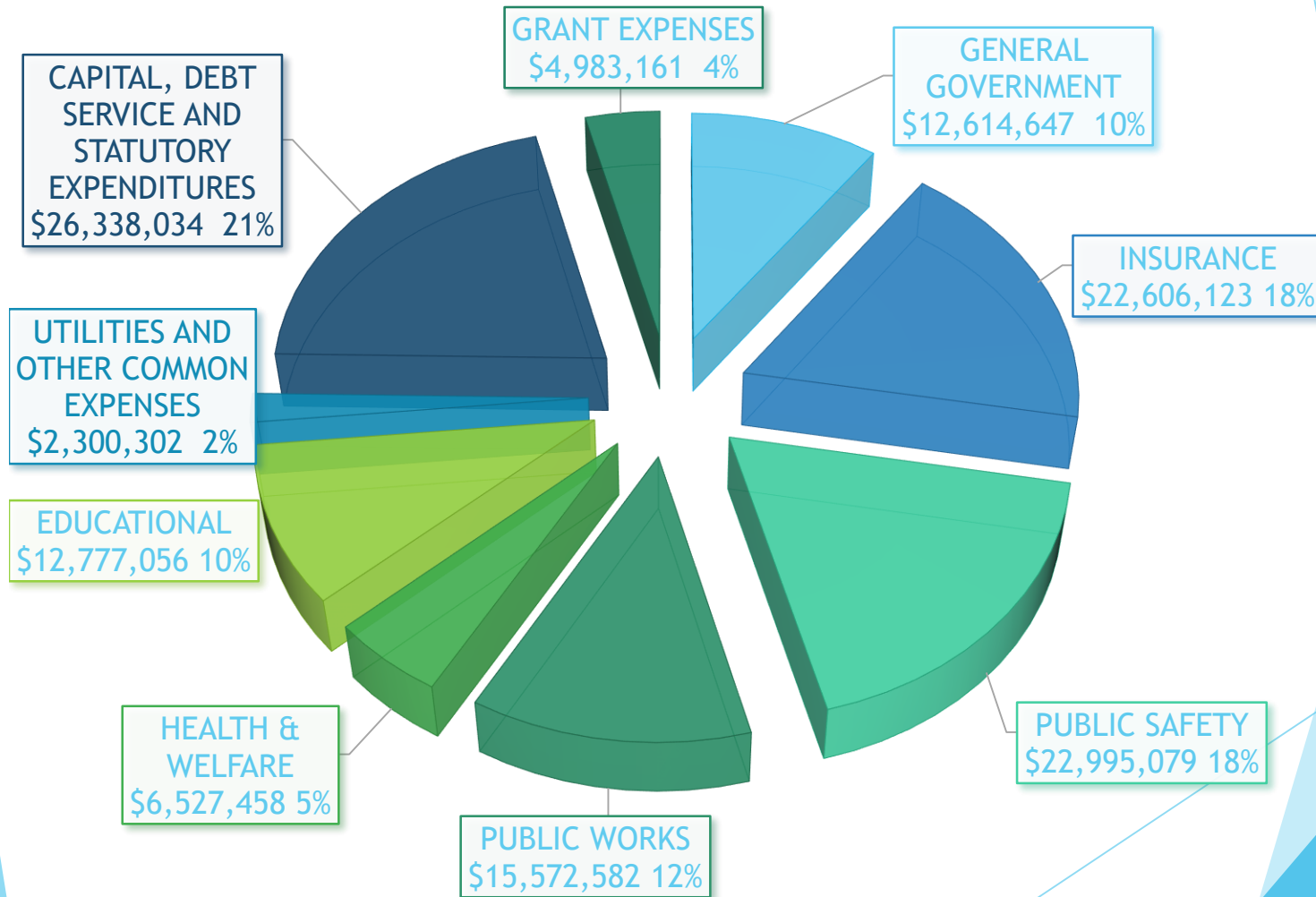
* Includes new construction

**Preliminary Equalization

***Estimated rate based on preliminary equalization table

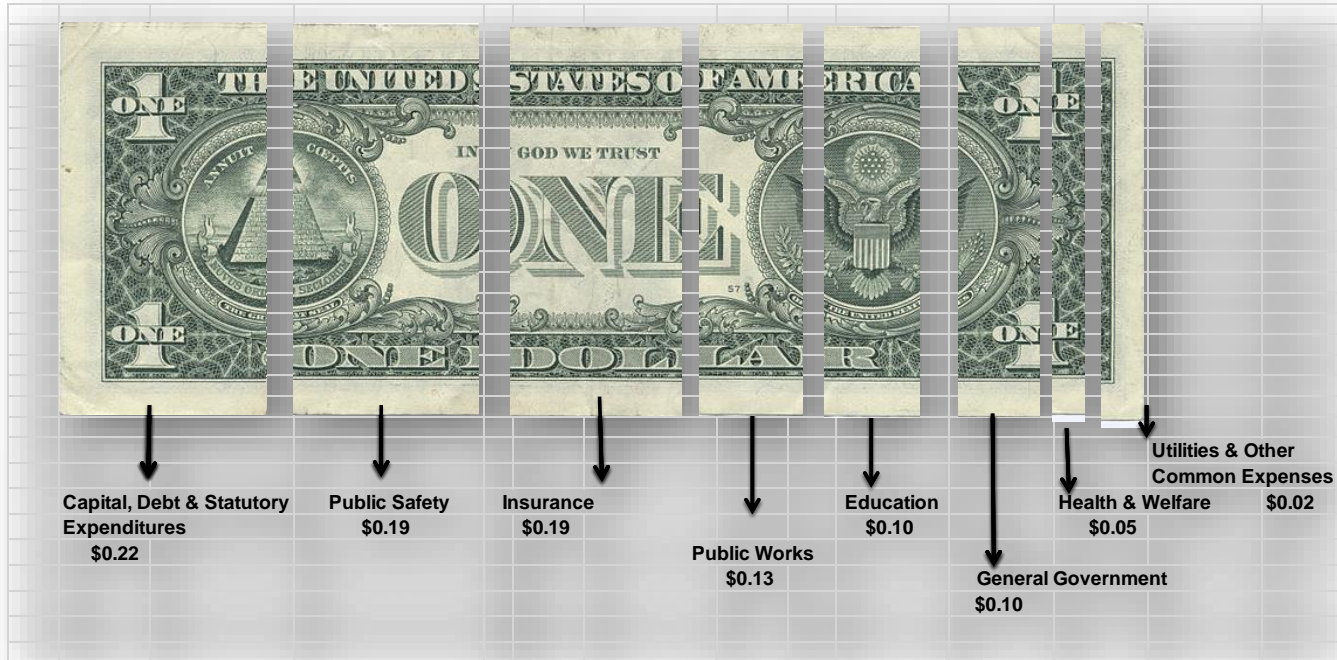
2025 COUNTY CURRENT FUND BUDGET

TOTAL APPROPRIATIONS- \$126,714,442



2025 COUNTY CURRENT FUND BUDGET

ALLOCATION OF A COUNTY TAX DOLLAR



2025 COUNTY CURRENT FUND BUDGET



**\$0.22 per dollar
Capital, Debt & Statutory
Expenditures**

Includes:

- ▶ Capital Improvement Fund
- ▶ Debt Service Payments
- ▶ Pension Payments- PERS, PFRS, DCRP
- ▶ Social Security Payments
- ▶ Deferred Charges



Division of Pensions
& Benefits



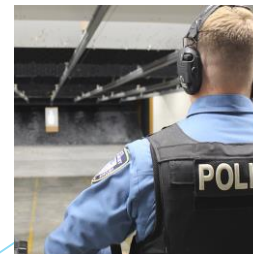
2025 COUNTY CURRENT FUND BUDGET

\$0.19 per dollar

PUBLIC SAFETY

Includes:

- ▶ Prosecutor's Office
- ▶ Sheriff's Department
- ▶ InMate Housing Contract (Morris County)
- ▶ Office of Emergency Management
- ▶ 911 Emergency Communication Center- For Sheriff and Shared Services
- ▶ County Medical Examiner
- ▶ Aid to Volunteer Fire and EMS
- ▶ Fire Marshal
- ▶ Fire Academy
- ▶ Juvenile & Youth Services



2025 COUNTY CURRENT FUND BUDGET

\$0.19 per dollar

INSURANCE

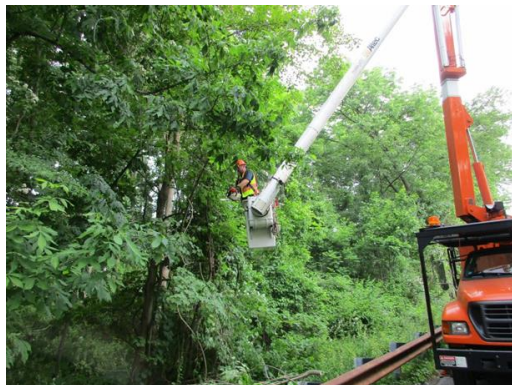
Includes:



- ▶ Group Health Insurance for Active and Retired Employees
- ▶ Worker's Compensation Insurance
- ▶ General Liability/ Other Insurance
- ▶ Unemployment Compensation



2025 COUNTY CURRENT FUND BUDGET

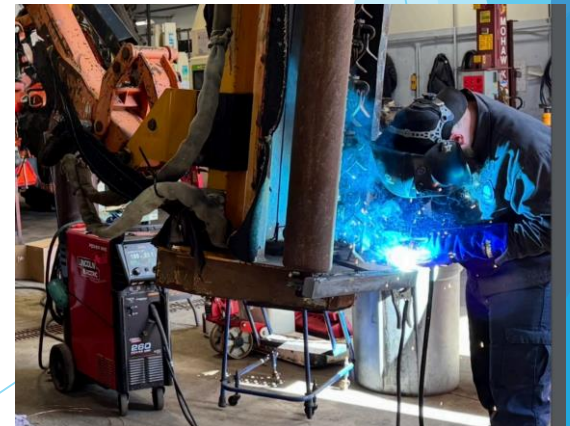


\$0.13 per dollar

PUBLIC WORKS

Includes:

- ▶ Roads & Culverts- 310 Road Miles
- ▶ Bridge & Traffic Safety- 448 Bridges
- ▶ Parks & Forestry
- ▶ Traffic Lights
- ▶ Solid Waste Disposal
- ▶ Facilities Management- 60 Buildings
- ▶ Fleet Management
- ▶ Mosquito Control



2025 COUNTY CURRENT FUND BUDGET

\$0.10 per dollar

EDUCATION

Includes:

- ▶ Sussex County Community College
- ▶ Reimbursement for Residents Attending Out-of-County College
- ▶ Sussex County Technical School
- ▶ Rutgers Co-operative Extension
- ▶ Office of County Superintendent of Schools



New Jersey Agricultural Experiment Station
Cooperative Extension of Sussex County

2025 COUNTY CURRENT FUND BUDGET

**\$0.10 per dollar
General Government**

Includes:

- County Administrator's Office
- Purchasing
- Employee & Central Services
- Board of County Commissioners
- Clerk of the Board
- County Clerk-Registry
- County Clerk-Elections
- Board of Elections
- Department of Finance
- Technology & Information Management
- Office of GIS
- Records Management
- Board of Taxation
- County Counsel
- County Adjuster
- County Surrogate
- Department of Engineering
- Division of Planning
- UCC Appeal Board
- Weights & Measures



2025 COUNTY CURRENT FUND BUDGET

\$0.05 per dollar

Health & Human Services

Includes:

- ▶ Public Health Nursing
- ▶ Patient Maintenance in State Psychiatric Hospitals
- ▶ Environmental Health
- ▶ Home Health Care Agency
- ▶ Community Services
- ▶ Office of Senior Services
- ▶ County Nutrition Program
- ▶ Social Services Agency
- ▶ Mental Health Administration
- ▶ Human Services Administration
- ▶ Aid to New Bridge, Skylands Ride, Family Intervention Services



2025 COUNTY CURRENT FUND BUDGET



SUSSEX COUNTY
SKYLANDS RIDE

\$0.02 per dollar Utilities & Other Common Expenses Includes:

- Transit
- Provision for Salary Adjustments
- Accumulated Leave Compensation
- Single Audit for Grants
- Indirect Cost Rate Study
- Memorial Day Observance
- Veteran Grave Registration
- County Matching Funds for Grants
- Utilities
- Bulk Gasoline and Diesel Fuel



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2025 COUNTY CURRENT FUND BUDGET

▶ Advancing County priorities

- ▶ Continues to provides resources for County services during higher than average inflationary times while keeping the amount to be raised in taxes lower than the current inflation rate.
- ▶ Identifies sustainable revenue sources to limit the increase to the tax levy.
- ▶ Continues to support the Technical School, Community College and Volunteer Fire Departments.

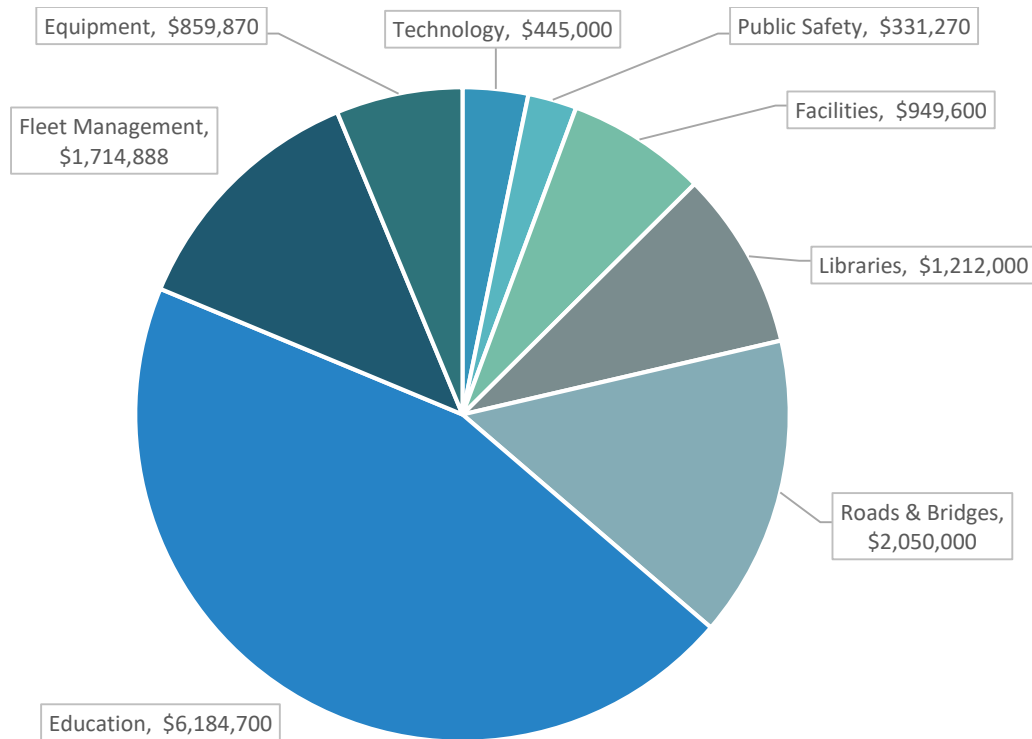
2025 COUNTY CURRENT FUND BUDGET

▶ Advancing County priorities

- ▶ Utilizes fund balance to ensure long term sustainability and be in compliance with the fund balance policy.
- ▶ Maintains the level of funding for debt service and capital improvements consistent with the debt policy.
- ▶ The budget is a balancing act. Strong credit rating assists with our borrowing costs. Strong fund balance is a key measurement for the rating agencies. County's Standard and Poor's rating= AA+

2025 CAPITAL BUDGET

Capital Budget \$13,747,328



2025 CAPITAL BUDGET

<u>Capital Project</u>	<u>Recommended Funding</u>
1. Sussex Tech Sewer Project	\$3,681,600
2. Fleet Management & Heavy Equipment	\$2,574,758
3. Library and County Facility Improvements	\$2,156,600
4. Bridge and Road Improvements	\$2,050,000
5. SCCC Improvements	\$1,050,000



THANK YOU