



# 2024 COUNTY BUDGET

County Budget of the \_\_\_\_\_ **COUNTY** \_\_\_\_\_ of \_\_\_\_\_ **MERCER** \_\_\_\_\_ for the Fiscal Year 2024.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Board of County Commissioners on the

7 day of May, 2024  
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 7 day of May, 2024

jworthy@mercercounty.org  
Clerk to the Board of County Commissioners  
640 South Broad Street  
Address  
Trenton, NJ 08625  
Address  
609.989.6694  
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Board of County Commissioners, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 7 day of May, 2024

<u>provost@pkfod.com</u> Registered Municipal Accountant	<u>20 Commerce Drive, Suite 301</u> Address
<u>Cranford, NJ 07016</u> Address	<u>908.272.6200</u> Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Board of County Commissioners, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, 7 day of May, 2024

ntransente@mercercounty.org  
County Chief Financial Officer

**DO NOT USE THESE SPACES**

**CERTIFICATION OF ADOPTED BUDGET**

*(Do not advertise this Certification form)*

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2024                      By: \_\_\_\_\_

# COUNTY BUDGET NOTICE

## Section 1.

County Budget of the \_\_\_\_\_ COUNTY \_\_\_\_\_ of \_\_\_\_\_ MERCER \_\_\_\_\_ for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the County Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the \_\_\_\_\_ Trenton Times \_\_\_\_\_

in the issue of \_\_\_\_\_ May 15 \_\_\_\_\_, 2024

The Board of County Commissioners of the County of \_\_\_\_\_ **MERCER** \_\_\_\_\_ does hereby approve the following as the Budget for the year 2024:

### RECORDED VOTE

(Insert last name)

**Ayes**

**Frisby  
Lewis  
McLaughlin  
Melker  
Stokes  
Walter  
Cimino**

**Nays**

**Abstained**

**Absent**

Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ COUNTY COMMISSIONERS \_\_\_\_\_ of the \_\_\_\_\_ COUNTY \_\_\_\_\_ of \_\_\_\_\_ MERCER \_\_\_\_\_, on \_\_\_\_\_ May 7 \_\_\_\_\_, 2024.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ County of Mercer \_\_\_\_\_, on \_\_\_\_\_ June 25 \_\_\_\_\_, 2024 at \_\_\_\_\_ 6:00 \_\_\_\_\_ o'clock \_\_\_\_\_ P.M. \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2024	YEAR 2023
	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Total Appropriations</b>	425,249,732.50	423,407,566.12
<b>2. Less: Anticipated Revenues Other Than Current Property Tax</b>	102,743,024.16	138,972,202.32
<b>3. Difference: Amount to be Raised by Taxes - County Purpose Tax</b>	322,506,708.34	284,435,363.80

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	399,525,000.00	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	23,882,566.12		
Emergency Appropriations	-	-	-
Total Appropriations	423,407,566.12	-	-
<u>Expenditures:</u>			
Paid or Charged	396,353,819.44	-	-
Reserved	23,637,661.43	-	-
Unexpended Balances Canceled	2,308,787.10	-	-
Total Expenditures and Unexpended Balances Canceled	422,300,267.97	-	-
Overexpenditures *	(1,107,298.15)	-	-

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**1977 CAP CALCULATION**

County Purpose Tax Levy - Prior Year (2023)	284,435,363.80
Cap Base Adjustment:	<u>5,401,216.00</u>
Adjusted County Purpose Tax Levy	289,836,579.80
EXCEPTIONS (Less):	
Debt Service - Net of Debt Service Revenues	50,863,080.71
Deferred Charges	
Emergency Appropriations	
Capital Improvements (N.J.S.A. 40A:2-2)	
Matching Funds for State and Federal Grants Authority - Share of Costs MUA	
Board of Social Services - County Welfare Board	21,162,255.00
Special Services School District	3,269,558.00
Vocational School	7,176,157.00
Out of County Vocational School	
Net County College	9,432,231.00
Net Out of County College	
Capital Lease Payments	
911 Emergency Management Services	
Health Insurance	5,401,215.78
<b>TOTAL EXCEPTIONS</b>	<u>97,304,497.49</u>
Amount on Which CAP is Applied	192,532,082.31
<u>2.5% CAP</u>	<u>4,813,302.06</u>
Allowable County Tax before	
Additional Exceptions per (N.J.S.A. 40A:4-45.4)	197,345,384.37

**1977 CAP CALCULATION (cont.)**

Allowable County Tax before	
Additional Exceptions per (N.J.S.A. 40A:4-45.4)	197,345,384.37
ADDITIONS:	
New Construction (Actual)	2,434,083.62
Debt Service - Net of Debt Service Revenues	63,118,084.16
Deferred Charges	3,951,120.16
Emergency Authorizations	
Capital Improvements (N.J.S.A. 40A:2-2)	2,000,000.00
Matching Funds for State and Federal Grants	200,000.00
Board of Social Services - County Welfare Board	20,482,588.00
Special Services School District	5,000,000.00
Vocational School	7,176,157.00
Out of County Vocational School	
Net County College	10,008,735.00
Net Out of County College	
911 Emergency Management Services	
Health Insurance	868903.04
2010 Cap Bank Available	1004702.98
<b>TOTAL ADDITIONS</b>	<u>116,244,373.96</u>
Subtotal (Levy Cap Determination Amount)	313,589,758.33
2022 Cap Bank Utilized	
2023 Cap Bank Utilized	<u>6,991,629.67</u>
COLA Increase Utilized	<u>1,925,320.82</u>
<b>ALLOWABLE COUNTY PURPOSE TAX AFTER ALL EXCEPTIONS</b>	<u>322,506,708.82</u>
<b>COUNTY LOCAL PURPOSE TAX PER BUDGET</b>	<u>322,506,708.34</u>
<b>Over or (Under)</b>	<u>(0.48)</u>

NOTE:

Sheet 3b

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Sheriff's Office S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

Implementation of legislation updated through P.L. 2007, ch. 249 and J.R. 16, requires the calculation of an alternate CAP known as the tax levy cap. The method that yields the lower levy is the cap that must be used.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	284,435,363.80
Cap Base Adjustment (+/-)	
Less: Prior Year Deferred Charges: Emergency Authorizations	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Transfer of Service/Function	
Less:	
Less:	
Net Prior Year Tax Levy for County Purpose Tax for CAP Calculation	284,435,363.80
Plus: 2% CAP Increase	5,688,707.28
<b>ADJUSTED TAX LEVY</b>	<b>290,124,071.08</b>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>290,124,071.08</b>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

290,124,071.08

Exclusions:

Allowable Shared Service Agreements Increase	1,631,040.00
Allowable Health Insurance Costs Increase	64,188.00
Allowable Pension Obligations Increases	2,000,000.00
Allowable Capital Improvements Increase	16,174,785.00
Allowable Debt Service and Capital Leases	3,951,120.16
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 23,821,133.16

Less: Cancelled or Unexpended Waivers

Less: Cancelled or Unexpended Exclusions 3,919,781.00

**ADJUSTED TAX LEVY**

310,025,423.24

Additions:

New Ratables - Increase for New Construction	2,434,083.62
Amounts approved by Referendum	
Levy CAP Bank Applied	10,047,202.05

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

322,506,708.91

**AMOUNT TO BE RAISED BY TAXATION FOR COUNTY PURPOSES**

322,506,708.34

**OVER OR (UNDER) 2% LEVY CAP**

(0.57)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**"1977" LEVY CAP BANKS:**

<b>2022:</b> Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for County Purpose	
Amount Used in 2023	
Available for Banking (CY 2024)	-
Amount Used in 2024	
Balance to Expire	-
<hr/>	
<b>2023:</b> Maximum Allowable Amount to be Raised by Taxation	291,426,993
Amount to be Raised by Taxation for County Purpose	284,435,364
Available for Banking (CY 2024 - CY 2025)	6,991,630
Amount Used in 2024	6,991,630
Balance to Carry Forward (CY 2025)	0

**"2010" LEVY CAP BANKS:**

<b>2021:</b> Available for Banking (2024)	
Amount Utilized - 2024 Budget	
Balance Expiring	-
<hr/>	
<b>2022:</b> Available for Banking (2024-2025)	12,489,682
Amount Utilized - 2024 Budget	10,047,202
Balance Available for 2025	2,442,480
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<b>2023:</b> Available for Banking (2024-2026)	
Amount Utilized - 2024 Budget	
Balance Available for 2025-2026	-
<hr/>	
<b>2024:</b> Maximum Allowable Amount to be Raised by Taxation	
County Purpose Tax After All Exclusions	322,506,708.91
Amount to be Raised by Taxation - County Purpose Tax	322,506,708.34
Available for Banking (2025 - 2027)*	0.57

\*Cap Bank available only if county is subject to 2010 Cap and has not yet implemented Referendum provision of the law, in the Current Year.

**RECAP OF GROUP INSURANCE APPROPRIATION**

**Following is a recap of the County's Employee Group Insurance:**

Estimated Group Insurance Costs - 2024:	\$ 45,500,000.00
Estimated Amounts to be Contributed by Employees:	
Contribution from all eligible employees:	5,000,000.00
	<hr/>
	40,500,000.00
Budgeted Group Insurance	40,500,000.00
Budgeted Group Insurance - Utilities	
Budgeted Group Insurance - Other	
TOTAL	<hr/> <hr/> 40,500,000.00

Instead of receiving Health Benefits, - employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	\$ -

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**2024 STATE OF NEW JERSEY PROPERTY TAX RELIEF PROGRAMS**

The following items of revenue and appropriation were formerly included within the County budget. This changed in 2017 and will now only show as a note within this budget message.

New Jersey Department of Children and Families Calendar Year 2024 estimate of the County's amount to be included in the 2024 County Budget Message related to the various categories covered by Public Law 1990, Chapter 73, amended by Public Law 1991, Chapter 63 for the Property Tax Relief Program.

Formerly Included as Anticipated Revenue:

State of New Jersey Social Service Reimbursement:	
Department of Children and Families	\$ 3,533,102.00

Formerly Included as a Budget Appropriation:

Department of Children and Families - Other Expenses	\$ 3,533,102.00
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New Jersey Department of Human Services Calendar Year 2024 estimates of the County's revenue and expenditures related to the various Human Services categories covered by Public Law, Chapter 73, amended by Public Law 1991, Chapter 63 and Public Law 2009, Chapter 68 for the Property Tax Relief Program.

Formerly Included as Anticipated Revenue:

State of New Jersey Social Service Reimbursement:	
Maintenance of Patients in State Institutions for Mental Diseases	\$ 12,855,076.00
Maintenance of Patients in State Institutions for Developmental Disabilities	\$ 3,083,022.00
Total Revenue	<u>\$ 15,938,098.00</u>

Formerly Included as a Budgeted Appropriation:

Maintenance of Patients - Mental Diseases	\$ 18,631,852.00
Maintenance of Patients - Developmental Disabilities	\$ 3,083,022.00
Total Appropriations	<u>\$ 21,714,874.00</u>

**BUDGET MESSAGE**

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**BUDGET MESSAGE**

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**BUDGET MESSAGE**

