



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1921_fba_2018.xlsm
Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Katherine		Little	12/31/2019	mayor@sussexboro.com

Chief Administrative Officer

Michael		Restel		admin.sussexboro.com
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Chief Financial Officer

Kevin		McCarthy		cfo@sussexboro.com
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Municipal Clerk

Antoinette		Smith		tsmith@sussexboro.com
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Registered Municipal Accountant

Thomas	M	Ferry		sussexboro.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Linda		Masson	12/31/2018	lmasson@sussexboro.com
Edward		Meyer	12/31/2018	emeyer@sussexboro.com
Robert		Holowach	12/31/2020	rholowach@sussexboro.com
Walter		Cleary	12/31/2019	wcleary@sussexboro.com
Mario		Poggi	12/31/2019	mpoggi@sussexboro.com
Michael		Brennan	12/31/2020	mbrennan@sussexboro.com
				sussexboro.com
				sussexboro.com
				sussexboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>		<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.758	\$948,985.00	23.76%	\$1,364.73	Municipal Purpose Tax		\$972,939.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District		\$2,344,260.00	58.69%	\$0.00	Regional School District	ESTIMATED	\$2,344,229.00
County Purposes		\$640,670.19	16.04%	\$0.00	County Purposes	ESTIMATED	\$695,013.00
County Library		\$40,364.46	1.01%	\$0.00	County Library	ESTIMATED	\$43,788.00
County Board of Health		\$17,356.58	0.43%	\$0.00	County Board of Health	ESTIMATED	\$18,828.00
County Open Space		\$2,983.78	0.07%	\$0.00	County Open Space	ESTIMATED	\$3,237.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	0.758	\$3,994,620.01	100.00%	\$1,364.73	Total ESTIMATED amount to be raised by taxes		\$4,078,034.00
Total Taxable Valuation as of October 1, 2017 \$125,199,800.00					Revenue Anticipated, Excluding Tax Levy 500,684.68		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes 1,351,282.64		
Current Year Average Residential Assessment \$180,044.00					Total Non-Municipal Tax Levy \$3,105,095.00		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT \$3,955,692.96		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) \$122,341.02		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes \$4,078,033.98		
	0.758	0.782	3.22%		% of Tax Collections used to Calculate RUT 97.00%		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used 		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$948,985.00	\$972,939.00	2.52%	\$23,954.00	Total Tax Revenue, Collections CY 2017 3,879,863.00		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2017 3,994,620.00		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2017 97.13%		
	\$1,364.73	\$1,408.66	3.22%	\$43.93	Delinquent Taxes - December 31, 2017 \$114,757.00		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	79.79%	\$115,700.00	\$145,000.00	\$260,700.00	\$145,000.00		\$115,700.00					
08	Local Revenue	-0.34%	(\$8,793.00)	\$2,590,503.00	\$2,581,710.00	\$42,900.00		\$2,538,810.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$187,473.00	\$187,473.00	\$187,473.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	138.81%	\$7,737.53	\$5,574.11	\$13,311.64	\$13,311.64							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-35.96%	(\$15,160.00)	\$42,160.00	\$27,000.00	\$27,000.00							
15	Receipts from Delinquent Taxes	-21.02%	(\$22,619.15)	\$107,619.15	\$85,000.00	\$85,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-100.00%	(\$1,098,306.00)	\$1,098,306.00	\$0.00								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-24.46%	(\$1,021,440.62)	\$4,176,635.26	\$3,155,194.64	\$500,684.64	\$0.00	\$2,654,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	46	\$2,570,700.00	2.07%	15A Public Schools	1	\$3,274,000.00	15.65%
2 Residential	450	\$80,386,800.00	64.65%	15B Other Schools	1	\$2,476,900.00	11.84%
3A/3B Farm	1	\$660,800.00	0.53%	15C Public Property	49	\$7,802,500.00	37.31%
4A Commercial	60	\$25,456,500.00	20.47%	15D Church and Charities	15	\$5,442,800.00	26.03%
4B Industrial	2	\$787,300.00	0.63%	15E Cemeteries & Graveyards			0.00%
4C Apartments	12	\$14,484,100.00	11.65%	15F Other Exempt	5	\$1,917,300.00	9.17%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	571	\$124,346,200.00	100.00%	Total	71	\$20,913,500.00	100.00%
Average Ratio (%), Assessed to True Value				97.00%			
Equalized Valuation, Taxable Properties				\$128,191,958.76			
Total # of property tax appeals filed in 2017				County Tax Board		3.00	
				State Tax Court		1.00	
Number of 2017 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2017							
				Percentage of Exempt vs. Non-Exempt Properties		16.82%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	10,218.00		\$9,506.00			\$712.00
Supervisory Staff (Department Heads & Managers)	1.00		116,942.00	\$75,705.00	\$600.00	\$9,853.00	\$24,824.00	\$5,960.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	6.00	7.00	403,211.00	\$233,214.00	\$26,780.00	\$24,425.00	\$118,792.00	
Totals	7.00	14.00	530,371.00	\$308,919.00	\$36,886.00	\$34,278.00	\$143,616.00	\$6,672.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

No

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	3.00	\$3,314.00	\$9,942.00	3.00	\$3,115.16	\$9,345.48
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$6,937.00	\$6,937.00	1.00	\$6,520.78	\$6,520.78
Family	2.00	\$9,038.34	\$18,076.68	2.00	\$8,496.03	\$16,992.06
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	6.00		\$34,955.68	6.00		\$32,858.32
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	6.00		\$34,955.68	6.00		\$32,858.32

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00	\$484,287.00	\$504,399.00	\$522,000.00	\$8,551,357.00
Regional School Debt		\$0.00	\$210,520.00	\$351,668.00	\$327,750.00	\$2,764,800.00
Utility Fund Debt			\$85,500.00			
Water/Sewer	\$9,394,571.00	\$9,394,571.00	\$13,980.00			
0		\$0.00				
0		\$0.00				
0		\$0.00	\$84,155.00			
0		\$0.00	\$24,575.00			
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$18,715.00	\$18,715.00				
Notes Outstanding	\$370,500.00	\$370,500.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$0.00	\$0.00				
Total (Current Year)	\$9,783,786.00	\$9,394,571.00	\$903,017.00	\$856,067.00	\$849,750.00	\$11,316,157.00
Population (2010 census)	2,130					
Per Capita Gross Debt	\$4,593.33					
Per Capita Net Debt	\$182.73					
3 Yr. Average Property Valuation		\$125,495,621.00				
Net Debt as % of 3 Year Avg Property Valuation		0.31%				
Utility Fund - Principal			\$653,942.00	\$504,399.00	\$522,000.00	\$8,551,357.00
Utility Fund - Interest			\$249,075.00	\$351,668.00	\$327,750.00	\$2,764,800.00
Bond Anticipation Notes - Principal			% of Total Current Year Budget 21.87%			
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total Principal			\$653,942.00	\$504,399.00	\$522,000.00	\$8,551,357.00
Total Interest			\$249,075.00	\$351,668.00	\$327,750.00	\$2,764,800.00
% of Total Current Year Budget			21.87%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	A2					
Year of Last Rating	2012					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
