

## State of New Jersey Local Government Services

		_			
Year:	2018	Municipal Use	r Friendly B	udget	
MUNICIPALITY:	1921 Sussex Borough - C	ounty of Sussex		•	Adopted ▼
Municode:	1921		Filename:	1921_fba_20	018.xlsm
	Website:	www.sussexboro.com			
	Phone Number:		(973) 875-4831		
	<b>Mailing Address:</b>		2 Main St.		
Email the UFB if no	t using Outlook	Municipali	by: Borough of Sussex	State: N	J Zip: 07461
	Mayor	-			
First Name	Middle Name	Last Name	Term Expires	<b>Business Email</b>	
Katherine		Little	12/31/2019	mayor@sussexboro	.com
	<b>Chief Administr</b>	ative Officer			
Michael		Restel		admin.sussexboro.c	om
	<b>Chief Financial</b>	Officer			
Kevin		McCarthy		cfo@sussexboro.cor	n
	<b>Municipal Clerk</b>				
Antoinette		Smith		tsmith@sussexboro	.com
	Registered Mun	icipal Accountant			
Thomas	М	Ferry		sussexboro.com	
	<b>Governing Body</b>	y Members			
First Name	Middle Name	Last Name	Term Expires	<b>Business Email</b>	
Linda		Masson	12/31/2018	lmasson@sussexbor	ro.com
Edward		Meyer	12/31/2018	emeyer@sussexbor	o.com
Robert		Holowach	12/31/2020	rholowach@sussexb	ooro.com
Walter		Cleary	12/31/2019	wcleary@sussexbor	o.com
Mario		Poggi	12/31/2019	mpoggi@sussexbord	o.com
Michael		Brennan	12/31/2020	mbrennan@sussexb	ooro.com
				sussexboro.com	
				sussexboro.com	
				sussexboro.com	

### USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Proper	ty Tax Levies - ALL	entities levying prope	erty taxes		Current Year 2018 Budg	<u>et</u>	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	<b>Actual/Estimated</b>	Tax Levy
	Tax Rate	Tax Levy	<b>Total Levy</b>	Taxpayer Impact			
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 taxe	S	\$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 Unco	llected Taxes	1,351,282.64
Current Year Average Residential Ass	*	\$180,044.00			Total Non-Municipal Tax Levy	niceted Taxes	\$3,105,095.00
Current Tear Average Residential Ass	essment	Ψ100,044.00			Amount to be Raised by Taxes - Before RUT		\$3,955,692.96
	Drior V	Year to Current Year	Comporison		Reserve for Uncollected Taxes (RUT)		\$122,341.02
	11101	rear to Current rear	Comparison		Total Amount to be Raised by Taxes		\$4,078,033.98
					Total Amount to be Raised by Taxes		ψ <del>4</del> ,076,033.96
		n - Municipal Purpose		-			
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT	_	97.00%
	0.758	0.782	3.22%	]			
					If % used exceeds the actual collection % then		
	<b>Compariso</b>	n - Municipal Purpose	es Tax Levy		reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$948,985.00	\$972,939.00	2.52%	\$23,954.00	Tax Collections - ACTUAL as of Prior Year		
	\$2.0,202.00	<i>47,12,727.</i> 00	2.3270	<del>+20,7000</del>	Total Tax Revenue, Collections CY 2017		3,879,863.00
	Comparison - Impac	et on Avg. Residential	Tax Payment (Mun	icipal Purnoses Onl			3,994,620.00
·	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2017		97.13%
				1	,	=	> 7.1370
	\$1,364.73	\$1,408.66	3.22%	\$43.93	D.1'		¢114777.00
				Delinquent Taxes - December 31, 2017	<u>-</u>	\$114,757.00	
				Sheet UFB-1			

#### 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

Sheet UFB-2

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

_	Non-recon	Trume V. Pedictions	Struc.	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

### ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assess	ments - Taxable Prop	erties (October 1, 2017 Valu	ie)	Property Tax Asses	ssments - Exempt Prot	perties (October 1, 2017 Va	lue)
<u>= = 5 g == 1,                                </u>	# 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 Propert	ies	\$128,191,958.76		Percentage of Exempt vs.			
				Non-Exempt Properties	16.82%		
Total # of property tax appeals fi	led in 2017	County Tax Board	3.00	1			
		State Tax Court	1.00				
Number of 2017 County Tax Board de	ecisions appealed to Ta	ax Court	1.00				
Number of pending property tax appear	* *						
The state of the s		k					
Amount paid out by municipality for t	ax appeals in 2017						
rinount para out by mainerpainty for t	ux uppeuts in 2017	<u></u>					
					<u> </u>		

	Prior Budget Year's Payn	ents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

										tux Exemptions									
Prior Budget Ye	ear's Payments in Li	eu of Tax (PILOT)	- Long Term Tax l	Exemptions	Prior Budget Yea	r's Payments in Lie	eu of Tax (PILOT	) - Long Term Ta	ax Exemptions	Prior Budget Yea	r's Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget	ear's Payments in Lie	ı of Tax (PILOT)	- Long Term Tax Ex	emptions
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
							ļ												
							-												
							ļ												
							1												
Total Long Term Exemptions	Column Total	0.00	0.00	0.00	Total Long Term Exemption	Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	Column Total	\$0.00	\$0.00	00.00	Total Long Term Exemptions	Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total		0.00	0.00	0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Commi Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions Total Long Term Exemption			\$0.00	
Mark A ii Grand Total		II				ll .	II				ll .	ll .			Total Long Term Exemption	IIS - GRAND TOTAL	\$0.00	\$0.00	\$0.00

Sheet UFB-6 Sheet UFB-6C

#### 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 - <u>Base Pay</u> 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**

	C 437 # 6	Current Year		D: 37 # 6	D • X/ A I	
	Current Year # of Covered Members	Annual Cost Estimate per	Total Current	Prior Year # of Covered Members	Prior Year Annual Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	(Medical & IX)	Employee	Tear Cost	(Medical & Rx)	(Average)	Cost
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
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
Retirees - Health Benefits - Annual Cost						
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)? Is prescription drug coverage provided by the SHBP (Yes or No)?

NO NO

# USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	(check applicable items)										
	Gross Days of		Approved		Individual						
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment						
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement						
			<u> </u>								
Totals	0.00	\$0.00									
Totalo	0.00	ψ0.00									
Total Funds Reserved a	s of and of 2017										
Total Funds Appr	onrigted in 2012										
Total Funds Appr	opriateu ili 2016										

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

	Gross		Net		Current Year	2019	2020	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$484,287.00	\$504,399.00	\$522,000.00	\$8,551,357.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$210,520.00	\$351,668.00	\$327,750.00	\$2,764,800.00
				Bond Anticipation Notes - Principal	\$85,500.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$13,980.00			
Water/Sewer	\$9,394,571.00	\$9,394,571.00	\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$84,155.00			
0			\$0.00	Loans & Other Debt - Interest	\$24,575.00			
0			\$0.00	_				
0			\$0.00	Total	\$903,017.00	\$856,067.00	\$849,750.00	\$11,316,157.00
Municipal Purposes								
Debt Authorized	\$18,715.00		\$18,715.00	Total Principal	\$653,942.00	\$504,399.00	\$522,000.00	\$8,551,357.00
Notes Outstanding	\$370,500.00		\$370,500.00	Total Interest	\$249,075.00	\$351,668.00	\$327,750.00	\$2,764,800.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	21.87%			
Loans and Other Debt	\$0.00		\$0.00	-				
	<u> </u>			Description		Debt Not Liste	d Above	
Total (Current Year)	\$9,783,786.00	\$9,394,571.00	\$389,215.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	2,130			Total Other				
Per Capita Gross Debt	\$4,593.33			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$182.73			Rating	A2			
<u> </u>				Year of Last Rating	2012			
3 Yr. Average Property Valuation		\$125,495,621.00						
	<del>-</del>			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Property	y Valuation	0.31%		<u> </u>	-			
	=			<b>Sheet UFB-10</b>				

#### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Wantage Township	Tax Collector		1/1/2017	No end date	\$9,097.99
Receiving	Wantage Township	Tax Assessor		1/1/2016	12/31/2017	\$11,346.48
Receiving	Wantage Township	Court		1/1/2014	12/31/2017	\$42,627.58
Receiving	Vernon Township	911 Dispatching Communication		1/1/1993	No end date	\$16,534.59
	Vernon Township	Animal Control Agreement		1/1/2016	12/31/2019	\$10,506.00
	Vernon Township	Animal Control Census		1/1/2016	12/31/2019	\$1,800.00
Receiving	Hardyston Township	Construction Agreement		1/1/2015	12/31/2018	\$5,000.00

### USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality				

#### **USER FRIENDLY BUDGET SECTION - Notes**

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