



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1921_fba_2019.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

Antoinette		Smith		admin@sussexboro.com
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Chief Financial Officer

Michel		Marceau		cfo@sussexboro.com
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Municipal Clerk

Antoinette		Smith		tsmith@sussexboro.com
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Registered Municipal Accountant

Thomas		Ferry		tferry@fwcc-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Edward		Meyer	12/31/2021	emeyer@sussexboro.com
Robert		Holowach	12/31/2020	rhollowach@sussexboro.com
Charles		Fronheiser	12/31/2021	cfronheiser@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



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	0.12%	\$300.00	\$260,700.00	\$261,000.00	\$145,000.00		\$116,000.00					
08	Local Revenue	1.06%	\$26,476.72	\$2,499,038.28	\$2,525,515.00	\$38,275.00		\$2,487,240.00					
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								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-87.15%	(\$116,369.78)	\$133,528.60	\$17,158.82	\$17,158.82							
08	Other Special Items	203.87%	\$48,052.00	\$23,570.00	\$71,622.00	\$71,622.00							
15	Receipts from Delinquent Taxes	7.17%	\$6,692.59	\$93,307.41	\$100,000.00	\$100,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.04%	\$19,776.17	\$968,311.83	\$988,088.00	\$988,088.00							
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	-0.36%	(\$15,072.30)	\$4,165,929.12	\$4,150,856.82	\$1,547,616.82	\$0.00	\$2,603,240.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	3.00	8.00	4.52%	\$11,750.00	\$259,950.00	\$271,700.00	\$271,700.00								
21	Land-Use Administration		3.00	-3.46%	(\$1,500.00)	\$43,300.00	\$41,800.00	\$41,800.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			-0.46%	(\$750.00)	\$163,188.00	\$162,438.00	\$162,438.00								
25	Public Safety		3.00	6.65%	\$6,435.00	\$96,815.00	\$103,250.00	\$103,250.00								
26	Public Works	4.00		-1.81%	(\$39,821.58)	\$2,197,118.58	\$2,157,297.00	\$236,165.00		\$1,921,132.00						
27	Health and Human Services			76.92%	\$250.00	\$325.00	\$575.00	\$575.00								
28	Parks and Recreation			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$15,001.00	\$15,001.00	\$15,001.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
32	Landfill / Solid Waste Disposal			23.68%	\$4,147.18	\$17,511.64	\$21,658.82	\$21,658.82								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.62%	\$1,536.00	\$94,900.00	\$96,436.00	\$61,968.00		\$34,468.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			20.71%	\$21,898.00	\$105,718.00	\$127,616.00	\$127,616.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			4.83%	\$10,000.00	\$207,000.00	\$217,000.00	\$217,000.00								
45	Debt			5.31%	\$37,620.00	\$708,730.00	\$746,350.00	\$98,710.00		\$647,640.00						
46	Deferred Charges			-61.51%	(\$21,999.00)	\$35,763.00	\$13,764.00	\$13,764.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			21.77%	\$26,630.00	\$122,341.00	\$148,971.00	\$148,971.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	7.00	14.00	1.37%	\$56,195.60	\$4,094,661.22	\$4,150,856.82	\$1,547,616.82	\$0.00	\$0.00	\$2,603,240.00	\$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, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	42	\$2,250,900.00	1.82%	15A Public Schools	1	\$3,274,000.00	15.76%
2 Residential	450	\$80,462,800.00	64.89%	15B Other Schools	1	\$2,476,900.00	11.92%
3A/3B Farm	5	\$662,200.00	0.53%	15C Public Property	50	\$7,669,400.00	36.91%
4A Commercial	69	\$25,350,100.00	20.44%	15D Church and Charities	15	\$5,442,800.00	26.19%
4B Industrial	2	\$787,300.00	0.63%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	12	\$14,484,100.00	11.68%	15F Other Exempt	5	\$1,917,300.00	9.23%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	581	\$123,997,400.00	100.00%	Total	72	\$20,780,400.00	100.00%
Average Ratio (%), Assessed to True Value				91.97%			
Equalized Valuation, Taxable Properties				\$134,823,746.87			
Total # of property tax appeals filed in 2018				County Tax Board		6.00	
				State Tax Court		0.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2018							
				Percentage of Exempt vs. Non-Exempt Properties			
				16.76%			

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 2018 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	10,736.00	\$9,900.00				\$836.00
Supervisory Staff (Department Heads & Managers)	1.00		134,356.00	\$89,369.00	\$1,000.00	\$10,950.00	\$25,494.00	\$7,543.00
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	5.00	7.00	565,695.00	\$356,846.00	\$30,000.00	\$28,986.00	\$119,742.00	\$30,121.00
Totals	6.00	14.00	710,787.00	\$456,115.00	\$31,000.00	\$39,936.00	\$145,236.00	\$38,500.00

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	\$9,657.36	\$28,972.08	3.00	\$3,314.00	\$9,942.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$19,314.72	\$19,314.72	1.00	\$6,937.00	\$6,937.00
Family	2.00	\$26,944.08	\$53,888.16	2.00	\$9,038.34	\$18,076.68
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	6.00		\$102,174.96	6.00		\$34,955.68
<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)	3	\$9,680.40	\$29,041.20			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$29,041.20	0.00		\$0.00
GRAND TOTAL	9.00		\$131,216.16	6.00		\$34,955.68

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	2020	2021	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$332,280.00	\$522,000.00	\$290,000.00	\$3,733,000.00
Regional School Debt		\$0.00	Utility Fund - Interest	\$208,580.00	\$327,750.00	\$139,012.50	\$1,043,612.50
Utility Fund Debt			Bond Anticipation Notes - Principal	\$85,500.00			
Water/Sewer		\$0.00	Bond Anticipation Notes - Interest	\$13,210.00			
0		\$0.00	Bonds - Principal				
0		\$0.00	Bonds - Interest				
0		\$0.00	Loans & Other Debt - Principal	\$84,350.00	\$84,564.78	\$84,802.74	\$855,708.19
0		\$0.00	Loans & Other Debt - Interest	\$22,430.00	\$10,995.00	\$10,295.00	\$80,174.68
0		\$0.00					
0		\$0.00	Total	\$746,350.00	\$945,309.78	\$524,110.24	\$5,712,495.37
<u>Municipal Purposes</u>							
Debt Authorized		\$0.00	Total Principal	\$502,130.00	\$606,564.78	\$374,802.74	\$4,588,708.19
Notes Outstanding		\$0.00	Total Interest	\$244,220.00	\$338,745.00	\$149,307.50	\$1,123,787.18
Bonds Outstanding		\$0.00	% of Total Current Year Budget	17.98%			
Loans and Other Debt		\$0.00					
Total (Current Year)	\$0.00	\$0.00	Description	Debt Not Listed Above			
Population (2010 census)			Total Guarantees - Governmental				
Per Capita Gross Debt	#DIV/0!		Total Guarantees - Other				
Per Capita Net Debt	#DIV/0!		Total Capital/Equipment Leases				
3 Yr. Average Property Valuation			Total Other				
Net Debt as % of 3 Year Avg Property Valuation	#DIV/0!		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

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NONE	