



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
ROBERT		HOLOWACH	12/31/2027	rholowach@sussexboro.com

**Chief Administrative Officer**

ANTOINETTE		SMITH		tsmith@sussexboro.com
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**Chief Financial Officer**

First Name	Middle Name	Last Name	Cert. Number	Business Email
MICHEL		MARCEAU		cfo@sussexboro.com

**Municipal Clerk**

ANTOINETTE		SMITH		tsmith@sussexborough.com
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**Registered Municipal Accountant**

STEVEN		WIELKOTZ		sdw@w-cpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
MARTIN		KOKORUDA	12/31/2026	mkokoruda@sussexboro.com
NICHOLAS		SOUTHARD	12/31/2026	nsouthard@sussexboro.com
FRANK		DYKSTRA	12/31/2027	fdykstra@sussexboro.com
CHARLES		FRONHEISER, JR.	12/31/2027	cfronheiser@sussexboro.com
MARIO		POGGI	12/31/2028	mpoggi@sussexboro.com
JOHN		ROSS	12/31/2028	jross@sussexboro.com

<b>Government Type:</b>	<input type="text" value="Borough"/>
<b>Election Type:</b>	<input type="text" value="Non-Partisan (November)"/>

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.905	\$1,141,408.00	25.04%	\$1,660.73	Municipal Purpose Tax	ACTUAL	\$1,163,324.44
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.435	\$1,809,714.00	39.70%	\$2,633.31	Local School District	ESTIMATED	\$1,845,908.28
Regional School District	0.668	\$843,277.00	18.50%	\$1,225.82	Regional School District	ESTIMATED	\$860,142.54
County Purposes	0.559	\$703,971.43	15.44%	\$1,025.80	County Purposes	ESTIMATED	\$718,050.86
County Library	0.046	\$57,304.32	1.26%	\$84.41	County Library	ESTIMATED	\$58,450.41
County Board of Health		\$0.25	0.00%	\$0.00	County Board of Health	ESTIMATED	\$0.26
County Open Space	0.002	\$2,676.70	0.06%	\$3.67	County Open Space	ESTIMATED	\$2,730.23
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2025 Budget)</b>	<b>3.615</b>	<b>\$4,558,351.70</b>	<b>100.00%</b>	<b>\$6,633.73</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$4,648,607.01</b>
Total Taxable Valuation as of October 1, 2025 <u>\$126,578,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>844,694.52</u>		
Current Year (2026) Average Residential Assessment <u>\$183,692.04</u> Prior Year (2025) Average Residential Assessment <u>\$183,505.75</u>					Budget Appropriations, before Reserve for Uncollected Taxes Total Non-Municipal Tax Levy <u>\$3,485,282.57</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$2,640,588.05</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Reserve for Uncollected Taxes (RUT) <u>\$73,553.23</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$2,714,141.28</u>		
0.905	0.919	1.55%			% of Tax Collections used to Calculate RUT <u>97.29%</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
\$1,141,408.00	\$1,163,324.44	1.92%	\$21,916.44		Total Tax Revenue, Collections CY 2025 <u>4,445,725.99</u>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Levy, CY 2025 <u>4,569,346.85</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2025 <u>97.29%</u>		
\$1,660.73	\$1,688.23	1.66%	\$27.50		Delinquent Taxes - December 31, 2025 <u>\$115,828.01</u>		

**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	Arts and Culture Trust Fund	Water-Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	3.20%	\$10,500.00	\$328,500.00	\$339,000.00	\$159,000.00			\$180,000.00				
08	Local Revenue	31.28%	\$1,054,688.75	\$3,371,337.25	\$4,426,026.00	\$222,000.00			\$4,204,026.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.38	\$189,708.62	\$189,709.00	\$189,709.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
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	90.04%	\$6,643.00	\$7,377.52	\$14,020.52	\$14,020.52							
08	Other Special Items	#DIV/0!	\$159,965.00		\$159,965.00	\$159,965.00							
15	Receipts from Delinquent Taxes	-18.82%	(\$23,186.83)	\$123,186.83	\$100,000.00	\$100,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	1.16%	\$13,325.08	\$1,149,999.36	\$1,163,324.44	\$1,163,324.44							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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								
	<b>Total</b>	<b>23.63%</b>	<b>\$1,221,935.38</b>	<b>\$5,170,109.58</b>	<b>\$6,392,044.96</b>	<b>\$2,008,018.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,384,026.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Arts and Culture Trust Fund	Water-Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	2.00	7.00	699.27%	\$2,667,108.00	\$381,412.00	\$3,048,520.00	\$407,643.00			\$2,640,877.00					
21	Land-Use Administration		3.00	39.86%	\$29,000.00	\$72,750.00	\$101,750.00	\$101,750.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance			7.57%	\$10,409.00	\$137,500.00	\$147,909.00	\$147,909.00								
25	Public Safety		4.00	11.55%	\$11,000.00	\$95,250.00	\$106,250.00	\$106,250.00								
26	Public Works	3.00	1.00	-0.59%	(\$1,880.97)	\$316,500.00	\$314,619.03	\$308,500.00	\$6,119.03							
27	Health and Human Services			6.51%	\$523.97	\$8,052.52	\$8,576.49	\$675.00	\$7,901.49							
28	Parks and Recreation			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			0.00%	\$0.00	\$2.00	\$2.00	\$1.00	\$1.00							
31	Utilities and Bulk Purchases			5.13%	\$1,000.00	\$19,500.00	\$20,500.00	\$20,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			75.61%	\$39,322.00	\$52,006.00	\$91,328.00	\$54,047.00			\$37,281.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-13.88%	(\$27,086.00)	\$195,084.00	\$167,998.00	\$167,998.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00									
44	Capital			78.80%	\$159,965.00	\$203,000.00	\$362,965.00	\$362,965.00								
45	Debt			989.21%	\$1,678,194.00	\$169,650.00	\$1,847,844.00	\$169,650.00			\$1,678,194.00					
46	Deferred Charges			89.46%	\$19,008.49	\$21,248.00	\$40,256.49	\$12,582.49			\$27,674.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			2.45%	\$3,011.95	\$123,015.00	\$126,026.95	\$126,026.95								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	<b>Total</b>	<b>5.00</b>	<b>15.00</b>	<b>254.63%</b>	<b>\$4,589,575.44</b>	<b>\$1,802,469.52</b>	<b>\$6,392,044.96</b>	<b>\$1,993,997.44</b>	<b>\$14,021.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,384,026.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2025 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2025 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	38	\$2,170,500.00	1.71%	15A Public Schools	1	\$3,274,000.00	10.70%
2 Residential	452	\$83,028,800.00	65.59%	15B Other Schools	3	\$2,704,900.00	8.84%
3A/3B Farm	6	\$703,100.00	0.56%	15C Public Property	39	\$6,695,500.00	21.89%
4A Commercial	69	\$25,404,800.00	20.07%	15D Church and Charities	14	\$5,217,700.00	17.06%
4B Industrial	2	\$787,300.00	0.62%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	12	\$14,484,100.00	11.44%	15F Other Exempt	9	\$12,697,700.00	41.51%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
<b>Total</b>	<b>580</b>	<b>\$126,578,600.00</b>	<b>100.00%</b>	<b>Total</b>	<b>66</b>	<b>\$30,589,800.00</b>	<b>100.00%</b>
<u>Average Ratio (%), Assessed to True Value</u>				58.73%			
<u>Equalized Valuation, Taxable Properties</u>				\$215,526,306.83			
<u>Total # of property tax appeals filed in 2025</u>				County Tax Board 2.00			
				State Tax Court 0.00			
<u>Number of 2025 County Tax Board decisions appealed to Tax Court</u>				0.00			
<u>Number of pending property tax appeals in State Tax Court</u>				0.00			
<u>Amount paid out by municipality for tax appeals in 2025</u>				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties <u>24.17%</u>			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2025 Total Tax Rate
G Commercial/Industrial Exemption	1	\$62,267.38	\$690,000.00	\$54,535.05
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>1</b>	<b>62,267.38</b>	<b>690,000.00</b>	<b>54,535.05</b>

**USER FRIENDLY BUDGET SECTION  
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
ShopRite	Commercial	6/28/2016	11/1/2051	\$62,267.38	\$690,000.00	\$54,535.05														
<b>Total Long Term Exemptions - Column Total</b>				\$62,267.38	\$690,000.00	\$54,535.05	<b>Total Long Term Exemptions - Column Total</b>				\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>				\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>	<b>X</b>																			
<b>Total Long Term Exemptions - PAGE TOTAL</b>																		\$62,267.38	\$690,000.00	\$54,535.05

**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	27,253.00	\$25,118.00				\$2,135.00
Supervisory Staff (Department Heads & Managers)	2.00		291,430.00	\$187,500.00	\$7,500.00	\$22,610.00	\$57,890.00	\$15,930.00
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	3.00	8.00	426,493.00	\$306,500.00	\$7,500.00	\$21,218.00	\$65,225.00	\$26,050.00
<b>Totals</b>	<b>5.00</b>	<b>15.00</b>	<b>745,176.00</b>	<b>\$519,118.00</b>	<b>\$15,000.00</b>	<b>\$43,828.00</b>	<b>\$123,115.00</b>	<b>\$44,115.00</b>

Is the Local Government required to comply with N.J.S.A. 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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	2.00	\$13,281.99	\$26,563.98	2.00	\$11,919.16	\$23,838.32
Parent & Child			\$0.00	1.00	\$23,713.58	\$23,713.58
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2.00	\$48,275.58	\$96,551.16			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>4.00</b>		<b>\$123,115.14</b>	<b>3.00</b>		<b>\$47,551.90</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$0.00	\$0.00			\$0.00
Parent & Child			\$0.00	1	\$0.00	\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>1.00</b>		<b>\$0.00</b>	<b>1.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>5.00</b>		<b>\$123,115.14</b>	<b>4.00</b>		<b>\$47,551.90</b>

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)?**

<b>NO</b>
<b>NO</b>

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



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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2027 Budget	2028 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$175,000.00	\$185,000.00		\$2,005,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$94,600.00	\$87,600.00		\$417,800.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$1,273,365.00			
Water-Sewer	\$7,255,381.64	\$7,255,381.64	\$0.00	Bond Anticipation Notes - Interest	\$75,460.00			
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal	\$65,052.90	\$37,135.81	\$37,540.81	\$912,608.88
			\$0.00	Loans & Other Debt - Interest	\$32,384.24	\$61,406.63	\$62,146.69	\$574,948.98
			\$0.00	<b>Total</b>	<b>\$1,715,862.14</b>	<b>\$371,142.44</b>	<b>\$99,687.50</b>	<b>\$3,910,357.86</b>
<u>Municipal Purposes</u>				<b>Total Principal</b>	<b>\$1,513,417.90</b>	<b>\$222,135.81</b>	<b>\$37,540.81</b>	<b>\$2,917,608.88</b>
Debt Authorized (BNI)			\$0.00	<b>Total Interest</b>	<b>\$202,444.24</b>	<b>\$149,006.63</b>	<b>\$62,146.69</b>	<b>\$992,748.98</b>
Notes Outstanding	\$1,123,125.00		\$1,123,125.00	<b>% of Total Current Year Budget</b>	<b>26.84%</b>			
Bonds Outstanding			\$0.00	<b>Description</b>	<b>Debt Not Listed Above</b>			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
<b>Total (Current Year)</b>	<b>\$8,378,506.64</b>	<b>\$7,255,381.64</b>	<b>\$1,123,125.00</b>	Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	<u>2,130</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$3,933.57</u>			Rating	A2			
Per Capita Net Debt	<u>\$527.29</u>			Year of Last Rating	2012			
3 Year Average Property Valuation		<u>\$181,897,465.00</u>		<b>Mark "X" if Municipality has no bond rating</b>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.62%</u>						





**USER FRIENDLY BUDGET SECTION - Notes**

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

NONE

NONE	