



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1921_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

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

Mark		Zschack		admin@sussexboro.com
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Chief Financial Officer

Gail	D	Magura		lafayettefo@embarqmail.com
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Municipal Clerk

Mark		Zschack		admin@sussexboro.com
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Registered Municipal Accountant

Thomas	M	Ferry		tomparma@verizon.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Linda		Masson	12/31/2018	lmasson@embarqmail.com
Edward		Meyer	12/31/2018	ejmeyer@embarqmail.com
Robert		Holowach	12/31/2017	bob.holowach@gmail.com
Albert		Decker	12/31/2016	adecker@sussexboro.com
Georgeanna		Stoll	12/31/2016	gstoll3074@gmail.com
Frank		Dystra	12/31/2016	fdykstra@embarqmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	0.729	\$918,894.00	24.36%	\$1,305.50	Municipal Purpose Tax	ACTUAL	\$926,876.00
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	1.755	\$2,211,739.00	58.63%	\$3,142.87	Regional School District	ESTIMATED	\$2,256,034.98
County Purposes	0.472	\$593,965.59	15.75%	\$845.26	County Purposes	ESTIMATED	\$605,844.91
County Library	0.026	\$32,076.78	0.85%	\$46.56	County Library	ESTIMATED	\$32,718.32
County Board of Health	0.010	\$12,594.88	0.33%	\$17.91	County Board of Health	ESTIMATED	\$12,846.78
County Open Space	0.002	\$2,869.75	0.08%	\$3.58	County Open Space	ESTIMATED	\$2,927.15
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.994	\$3,772,140.00	100.00%	\$5,361.68	Total ESTIMATED amount to be raised by taxes		\$3,837,248.14
Total Taxable Valuation as of October 1, 2015 <u>\$123,221,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy _____		
Current Year Average Residential Assessment <u>\$179,080.88</u>					Budget Appropriations, before Reserve for Uncollected Taxes _____		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$2,910,372.14</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$2,910,372.14</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$141,976.00</u>		
	0.729	0.752	3.18%		Total Amount to be Raised by Taxes <u>\$3,052,348.14</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.35%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used _____		
	\$918,894.00	\$926,876.00	0.87%	\$7,982.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2015 <u>3,568,298.77</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2015 <u>3,759,964.79</u>		
	\$1,305.50	\$1,347.05	3.18%	\$41.55	% of Taxes Collected, CY 2015 <u>94.90%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$135,146.98</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	Utility Water/Sewer	Utility	Utility	Utility	Utility	Utility
08	Surplus	5.64%	\$9,954.00	\$176,546.00	\$186,500.00	\$103,500.00		\$83,000.00					
08	Local Revenue	15.74%	\$323,729.26	\$2,057,067.74	\$2,380,797.00	\$44,000.00		\$2,336,797.00					
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	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-34.16%	(\$4,886.29)	\$14,302.92	\$9,416.63	\$9,416.63							
08	Other Special Items	-66.95%	(\$239,555.00)	\$357,815.00	\$118,260.00	\$27,000.00		\$91,260.00					
15	Receipts from Delinquent Taxes	11.78%	\$13,491.71	\$114,508.66	\$128,000.37	\$128,000.37							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.26%	(\$2,441.99)	\$929,317.99	\$926,876.00	\$926,876.00							
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	2.61%	\$100,291.69	\$3,837,031.31	\$3,937,323.00	\$1,426,266.00	\$0.00	\$2,511,057.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government		3.51%	\$69,777.00	\$1,989,881.00	\$2,059,658.00	\$305,766.00			Water/Sewer \$1,753,892.00					
21	Land-Use Administration		-1.96%	(\$400.00)	\$20,400.00	\$20,000.00	\$20,000.00								
22	Uniform Construction Code		-5.47%	(\$810.00)	\$14,810.00	\$14,000.00	\$14,000.00								
23	Insurance		1.42%	\$1,856.00	\$131,001.00	\$132,857.00	\$132,857.00								
25	Public Safety		5.09%	\$4,477.00	\$87,900.00	\$92,377.00	\$92,377.00								
26	Public Works		59.73%	\$108,158.71	\$181,072.92	\$289,231.63	\$279,815.00	\$9,416.63							
27	Health and Human Services		-2.60%	(\$2.00)	\$77.00	\$75.00	\$75.00								
28	Parks and Recreation		-0.12%	(\$3.00)	\$2,503.00	\$2,500.00	\$2,500.00								
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		-12.12%	(\$2,000.00)	\$16,500.00	\$14,500.00	\$14,500.00								
31	Utilities and Bulk Purchases		#DIV/0!	\$0.00		\$0.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		26.93%	\$9,336.28	\$34,670.00	\$44,006.28	\$31,704.28			\$12,302.00					
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		-76.99%	(\$179,380.00)	\$232,993.00	\$53,613.00	\$53,613.00								
43	Court and Public Defender		2.00%	\$795.00	\$39,780.00	\$40,575.00	\$40,575.00								
44	Capital		29.41%	\$65,000.00	\$221,000.00	\$286,000.00	\$166,000.00			\$120,000.00					
45	Debt		-4.91%	(\$33,763.00)	\$686,960.00	\$653,197.00	\$76,166.00			\$577,031.00					
46	Deferred Charges		15.14%	\$12,195.09	\$80,562.00	\$92,757.09	\$44,925.09			\$47,832.00					
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		-2.79%	(\$4,071.00)	\$146,047.00	\$141,976.00	\$141,976.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	1.32%	\$51,166.08	\$3,886,156.92	\$3,937,323.00	\$1,416,849.37	\$9,416.63	\$0.00	\$2,511,057.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	44	\$1,791,200.00	1.45%	15A Public Schools	1	\$3,274,000.00	12.69%	
2 Residential	452	\$80,820,200.00	65.59%	15B Other Schools	1	\$2,476,900.00	9.60%	
3A/3B Farm	3	\$661,600.00	0.54%	15C Public Property	47	\$7,547,500.00	29.26%	
4A Commercial	66	\$24,657,400.00	20.01%	15D Church and Charities	19	\$10,579,100.00	41.01%	
4B Industrial	2	\$787,300.00	0.64%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	12	\$14,503,400.00	11.77%	15F Other Exempt	5	\$1,917,300.00	7.43%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	579	\$123,221,100.00	100.00%	Total	73	\$25,794,800.00	100.00%	
Average Ratio (%), Assessed to True Value				100.04%	Percentage of Exempt vs. Non-Exempt Properties			20.93%
Equalized Valuation, Taxable Properties				\$123,171,831.27				
Total # of property tax appeals filed in 2015				County Tax Board	4.00			
				State Tax Court	1.00			
Number of 2015 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court					1.00			
Amount paid out by municipality for tax appeals in 2015								

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 2015 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
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>					<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)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					
															Total Long Term Exemptions - GRAND TOTAL		\$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	9,370.14	\$9,299.00				\$71.14
Supervisory Staff (Department Heads & Managers)	2.00		165,910.84	\$132,000.00	\$600.00	\$16,156.80	\$16,144.24	\$1,009.80
Police Officers (Including Superior Officers)			25,533.82	\$23,375.00	\$1,980.00	\$0.00		\$178.82
Fire Fighters (Including Superior Officers)			1,127.00	\$1,127.00		\$0.00		\$0.00
All Other Union Employees not listed above			0.00			\$0.00		\$0.00
All Other Non-Union Employees not listed above	4.00		221,842.34	\$172,320.00	\$19,540.00	\$21,091.97	\$7,572.12	\$1,318.25
Totals	6.00	7.00	423,784.13	\$338,121.00	\$22,120.00	\$37,248.77	\$23,716.36	\$2,578.00

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	4.00	\$10,697.52	\$42,790.08	3.00	\$8,033.40	\$24,100.20
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 -)			(\$8,184.00)			
Subtotal	4.00		\$34,606.08	3.00		\$24,100.20
<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	2	\$7,453.56	\$14,907.12	2	\$7,157.50	\$14,315.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$14,229.72	\$14,229.72	1	\$13,636.56	\$13,636.56
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$29,136.84	3.00		\$27,951.56
GRAND TOTAL	7.00		\$63,742.92	6.00		\$52,051.76

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)?

YES

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

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administrative employees	49.50	\$7,800.17		x	
Totals	49.50	\$7,800.17			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

UFB-9 Accumulated Absence Liability

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

			Current Year	2017	2018	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$368,816.00	\$348,971.10	\$359,150.61	\$5,660,420.75
Regional School Debt		\$0.00	Utility Fund - Interest	\$208,215.00	\$197,097.42	\$178,205.38	\$1,591,024.56
Utility Fund Debt			Bond Anticipation Notes - Principal	\$65,729.00			
0	\$8,712,356.85	\$8,712,356.85	Bond Anticipation Notes - Interest	\$1,512.00			
0		\$0.00	Bonds - Principal				
0		\$0.00	Bonds - Interest				
0		\$0.00	Loans & Other Debt - Principal	\$8,445.00	\$8,220.00		
0		\$0.00	Loans & Other Debt - Interest	\$480.00	\$125.00		
0		\$0.00					
0		\$0.00					
		\$0.00	Total	\$653,197.00	\$554,413.52	\$537,355.99	\$7,251,445.31
<u>Municipal Purposes</u>			Total Principal	\$442,990.00	\$357,191.10	\$359,150.61	\$5,660,420.75
Debt Authorized	\$153,565.09	\$153,565.09	Total Interest	\$210,207.00	\$197,222.42	\$178,205.38	\$1,591,024.56
Notes Outstanding	\$131,458.00	\$131,458.00	% of Total Current Year Budget	16.59%			
Bonds Outstanding	\$16,475.64	\$16,475.64					
Loans and Other Debt		\$0.00					
Total (Current Year)	\$9,013,855.58	\$8,712,356.85	\$301,498.73	Debt Not Listed Above			
				Total Guarantees - Governmental			
				Total Guarantees - Other			
				Total Capital/Equipment Leases			
				Total Other			
Population (2010 census)	<u>2,130</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
Per Capita Gross Debt	<u>\$4,231.86</u>			Rating			
Per Capita Net Debt	<u>\$141.55</u>			Year of Last Rating			
3 Yr. Average Property Valuation		<u>\$122,832,969.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.25%</u>		Mark "X" if Municipality has no bond rating			

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		11/1/2012	10/31/2016	\$8,660.00
Receiving	Wantage Township	Tax Assessor		1/1/2016	12/31/2019	\$10,800.00
Receiving	Wantage Township	Court		1/1/2014	12/31/2017	\$40,575.00
Receiving	Vernon Township	911 Dispatching Services		1/1/1993	no end date	\$16,053.00
Receiving	Vernon Township	Animal Control		1/1/2016	12/31/2019	\$10,100.00
Receiving	Vernon Township	Animal Census		1/1/2016	12/31/2019	\$1,800.00
Receiving	Hardyston Township	Construction Agreement		1/1/2015	12/31/2018	\$5,000.00
Receiving	Lafayette Township	Finance Office		1/1/2016	12/31/2016	\$20,400.00
Receiving	Hardyston Township	Fire Prevention		1/1/2015	12/31/2018	

USER FRIENDLY BUDGET SECTION - Notes

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