



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1921\_fba\_2021.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
EDWARD		MEYER	12/31/2023	<a href="mailto:emeyer@sussexboro.com">emeyer@sussexboro.com</a>

**Chief Administrative Officer**

ANTOINETTE		SMITH		<a href="mailto:tsmith@sussexboro.com">tsmith@sussexboro.com</a>
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**Chief Financial Officer**

MICHEL		MARCEAU		<a href="mailto:cfo@sussexboro.com">cfo@sussexboro.com</a>
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**Municipal Clerk**

ANTOINETTE		SMITH		<a href="mailto:tsmith@sussexboro.com">tsmith@sussexboro.com</a>
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**Registered Municipal Accountant**

THOMAS		FERRY		<a href="mailto:tferry@w-cpa.com">tferry@w-cpa.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
CHARLES		FRONHEISER, JR.	12/31/2021	<a href="mailto:cfronheiser@sussexboro.com">cfronheiser@sussexboro.com</a>
JAKE		LITTLE	12/31/2021	<a href="mailto:jlittle@sussexboro.com">jlittle@sussexboro.com</a>
WALTER		CLEARY III	12/31/2022	<a href="mailto:wcleary@sussexboro.com">wcleary@sussexboro.com</a>
MARIO		POGGI	12/31/2022	<a href="mailto:mpoggi@sussexboro.com">mpoggi@sussexboro.com</a>
FRANK		DYKSTRA	12/31/2023	<a href="mailto:fdykstra@sussexboro.com">fdykstra@sussexboro.com</a>
ROBERT		HOLOWACH	12/31/2023	<a href="mailto:rhollowach@sussexboro.com">rhollowach@sussexboro.com</a>

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2020 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.800	\$991,890.00	24.58%	\$1,433.42
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.835	\$2,273,738.00	56.35%	\$3,287.90
County Purposes	0.578	\$715,268.54	17.73%	\$1,035.64
County Library	0.041	\$51,339.91	1.27%	\$73.46
County Board of Health	0.000	\$1.51	0.00%	\$0.00
County Open Space	0.002	\$2,945.26	0.07%	\$3.58
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2020 Budget)</b>	<b>3.256</b>	<b>\$4,035,183.22</b>	<b>100.00%</b>	<b>\$5,834.00</b>

Total Taxable Valuation as of October 1, 2020 \$124,133,500.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$179,177.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.800	0.825	3.12%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$991,890.00	\$1,024,079.00	3.25%	\$32,189.00

**Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,433.42	\$1,478.21	3.12%	\$44.79

**Current Year 2021 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,024,079.00
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$2,319,200.00
County Purposes	ESTIMATED	\$729,575.00
County Library	ESTIMATED	\$52,368.00
County Board of Health	ESTIMATED	\$2.00
County Open Space	ESTIMATED	\$3,005.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$4,128,229.00</b>
Revenue Anticipated, Excluding Tax Levy		519,848.00
Budget Appropriations, before Reserve for Uncollected Taxes		1,374,670.00
Total Non-Municipal Tax Levy		\$3,104,150.00
Amount to be Raised by Taxes - Before RUT		\$3,958,972.00
Reserve for Uncollected Taxes (RUT)		\$169,257.41
Total Amount to be Raised by Taxes		\$4,128,229.41
% of Tax Collections used to Calculate RUT		95.90%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2020		3,910,310.80
Total Tax Levy, CY 2020		4,037,509.83
% of Taxes Collected, CY 2020		96.85%
Delinquent Taxes - December 31, 2020		\$127,199.03

**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	5.37%	\$16,818.00	\$313,182.00	\$330,000.00	\$150,000.00			\$180,000.00				
08	Local Revenue	-2.97%	(\$69,051.63)	\$2,324,163.63	\$2,255,112.00	\$37,375.00			\$2,217,737.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$187,473.01	\$187,473.00	\$187,473.00							
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	-100.00%	(\$195,093.81)	\$195,093.81	\$0.00								
08	Other Special Items	-0.07%	(\$15.00)	\$20,015.00	\$20,000.00	\$20,000.00							
15	Receipts from Delinquent Taxes	-7.51%	(\$10,150.61)	\$135,150.61	\$125,000.00	\$125,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	3.08%	\$30,586.67	\$993,492.33	\$1,024,079.00	\$1,024,079.00							
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>-5.44%</b>	<b>(\$226,906.39)</b>	<b>\$4,168,570.39</b>	<b>\$3,941,664.00</b>	<b>\$1,543,927.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,397,737.00</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	2.00	8.00	-7.44%	(\$163,813.00)	\$2,200,993.00	\$2,037,180.00	\$288,253.00				\$1,748,927.00					
21		3.00	6.15%	\$5,650.00	\$91,850.00	\$97,500.00	\$97,500.00									
22			#DIV/0!	\$0.00		\$0.00										
23			3.65%	\$5,551.00	\$152,000.00	\$157,551.00	\$157,551.00									
25		3.00	-5.62%	(\$4,490.00)	\$79,940.00	\$75,450.00	\$75,450.00									
26	4.00		-40.76%	(\$177,580.00)	\$435,630.00	\$258,050.00	\$258,050.00									
27			0.00%	\$0.00	\$575.00	\$575.00	\$575.00									
28			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00									
29			#DIV/0!	\$0.00		\$0.00										
30			0.00%	\$0.00	\$9,501.00	\$9,501.00	\$9,501.00									
31			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00									
32			-77.51%	(\$19,818.81)	\$25,568.81	\$5,750.00	\$5,750.00									
35			#DIV/0!	\$0.00		\$0.00										
36			-0.43%	(\$422.00)	\$98,232.00	\$97,810.00	\$62,205.00				\$35,605.00					
37			#DIV/0!	\$0.00		\$0.00										
42			7.08%	\$8,699.00	\$122,936.00	\$131,635.00	\$131,635.00									
43			#DIV/0!	\$0.00		\$0.00										
44			0.00%	\$0.00	\$184,850.00	\$184,850.00	\$184,850.00									
45			-2.92%	(\$21,389.00)	\$732,444.00	\$711,055.00	\$97,850.00				\$613,205.00					
46			#DIV/0!	\$0.00		\$0.00										
48			#DIV/0!	\$0.00		\$0.00										
50			4.28%	\$6,941.00	\$162,316.00	\$169,257.00	\$169,257.00									
55			#DIV/0!	\$0.00		\$0.00										
Total	6.00	14.00	-8.38%	(\$360,671.81)	\$4,302,335.81	\$3,941,664.00	\$1,543,927.00	\$0.00	\$0.00	\$0.00	\$2,397,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center"><b>Amount</b></p>	<p align="center"><b>Comment/Explanation</b></p>
			NONE			

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

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	40	\$2,203,800.00	1.78%	15A Public Schools	1	\$3,274,000.00	15.92%
2 Residential	451	\$80,808,900.00	65.10%	15B Other Schools	1	\$2,427,900.00	11.80%
3A/3B Farm	5	\$660,900.00	0.53%	15C Public Property	51	\$7,679,000.00	37.33%
4A Commercial	69	\$25,188,500.00	20.29%	15D Church and Charities	15	\$5,442,800.00	26.46%
4B Industrial	2	\$787,300.00	0.63%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	12	\$14,484,100.00	11.67%	15F Other Exempt	4	\$1,747,800.00	8.50%
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>\$124,133,500.00</b>	<b>100.00%</b>	<b>Total</b>	<b>72</b>	<b>\$20,571,500.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
94.00%				16.57%			
Equalized Valuation, Taxable Properties							
\$132,056,914.89							
Total # of property tax appeals filed in 2020							
			County Tax Board				5.00
			State Tax Court				0.00
Number of 2020 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 2020							
\$0.00							

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 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption		NONE		
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>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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>					<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 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
NONE					NONE					NONE					NONE				
<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>				
		0.00	0.00	0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>				
							\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$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	0.00					
Supervisory Staff (Department Heads & Managers)	2.00		0.00					
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	4.00	7.00	0.00					
<b>Totals</b>	6.00	14.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**

	<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	3.00	\$10,732.32	\$32,196.96	3.00	\$10,537.44	\$31,612.32
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$21,464.64	\$21,464.64	1.00	\$21,071.88	\$21,071.88
Family	2.00	\$29,943.12	\$59,886.24	2.00	\$29,399.40	\$58,798.80
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	6.00		\$113,547.84	6.00		\$111,483.00
<b><u>Elected Officials - 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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<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)	3	\$18,532.16	\$55,596.48	3	\$9,680.40	\$29,041.20
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	3.00		\$55,596.48	3.00		\$29,041.20
<b>GRAND TOTAL</b>	<b>9.00</b>		<b>\$169,144.32</b>	<b>9.00</b>		<b>\$140,524.20</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>YES</b>
<b>YES</b>

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

**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
NONE					
<b>Totals</b>	0.00	\$0.00			
<b>Total Funds Reserved as of end of 2020</b>					
<b>Total Funds Appropriated in 2021</b>					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$290,000.00	\$290,000.00	\$310,000.00	\$3,123,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$128,970.00	\$129,112.50	\$119,212.50	\$795,287.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$65,000.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$34,700.00			
WATER/SEWER	\$8,281,319.35	\$8,281,319.35	\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$84,805.00	\$51,986.43	\$51,986.43	\$171,350.41
0			\$0.00	Loans & Other Debt - Interest	\$9,730.00	\$36,947.06	\$46,147.07	\$241,327.41
0			\$0.00					
			\$0.00	<b>Total</b>	\$613,205.00	\$508,045.99	\$527,346.00	\$4,330,965.32
<b>Municipal Purposes</b>				<b>Total Principal</b>	\$439,805.00	\$341,986.43	\$361,986.43	\$3,294,350.41
Debt Authorized			\$0.00	<b>Total Interest</b>	\$173,400.00	\$166,059.56	\$165,359.57	\$1,036,614.91
Notes Outstanding	\$617,500.00		\$617,500.00	<b>% of Total Current Year Budget</b>	15.56%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$8,898,819.35</b>	<b>\$8,281,319.35</b>	<b>\$617,500.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 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>\$4,177.85</u>			Rating	A2			
Per Capita Net Debt	<u>\$289.91</u>			Year of Last Rating	2012			
3 Yr. Average Property Valuation		<u>\$129,667,630.33</u>						
Net Debt as % of 3 Year Avg Property Valuation		<u>0.48%</u>		<b>Mark "X" if Municipality has no bond rating</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
<b>Receiving</b>	Township of Wantage	Animal Control Seervices		1/1/2020	12/31/2023	\$10,815.00
<b>Receiving</b>	Township of Wantage	Tax Collector Services		1/1/2017	NONE	\$9,565.00
<b>Receiving</b>	Township of Wantage	Tax Assessor Services		1/1/2018	12/31/2021	\$11,925.00
<b>Receiving</b>	Township of Wantage	Municipal Court Services		1/1/2018	12/31/2021	\$44,800.00
<b>Receiving</b>	Township of Hardyston	Construction		1/1/2019	12/31/2022	\$5,000.00
<b>Receiving</b>	Borough of Ogdensburg	CFO Services		1/1/2019	12/31/2022	\$38,000.00
<b>Receiving</b>	County of Sussex	"911" Dispatching		1/1/2020	1/1/2023	\$11,530.00

**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



**USER FRIENDLY BUDGET SECTION - Notes**

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

NONE	