

2010
MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of SUSSEX, County of SUSSEX for the Fiscal Year 2010

It is Hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 16 day of March, 2010 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 16 Day of March, 2010

Phone Number

CATHARINE STEVENSON
Clerk
2 Main Street
Address
Sussex, New Jersey 07461
Address
(973) 875-4831

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained here in are in proof, and the total of anticipated revenues equals the total of appropriations.

Richard W. W. W. W. day of March, 2010
Registered Municipal Accountant
Address
200 Valley Road, Suite 300
Mount Arlington, New Jersey 07856
Address
(973) 328-1825
Phone Number

DO NOT USE THESE SPACES

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.
Certified by me, this 16 day of March, 2010
W. W. W.
Chief Financial Officer

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Direct of the Division of Local Government Services

Date: 10/28/2010 By: C.M. Spivack

DO NOT ENTER THIS CERTIFICATION HERE

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-7b.

STATE OF NEW JERSEY
Department of Community Affairs
Direct of the Division of Local Government Services

Date: 2010 By: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget

_____ Borough _____ of _____ Sussex _____, County of _____ Sussex _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Sussex, County of Sussex for the Fiscal Year 2010

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2010 ;

Be it Further Resolved, that said Budget be published in the New Jersey Herald

In the issue of April 09, 2010

The Governing Body of the Borough of Sussex does hereby approve the following as the Budget for the year 2010 :

()
 Abstained (None
 ()

RECORDED VOTE

(Insert last name) Ayes

(Fransen	(
(LaBar	Abstained (None
(Little	()
(Meyer	Nays (
(Rose	(None
((
((

Absent (Dykstra
 ()

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough
 of Sussex, County of Sussex, on March 16, 2010.

A hearing on the Budget and Tax Resolution will be held at Municipal Building, on April 20, 2010 at
7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2010 may be presented by taxpayers or other
 interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	Year 2010
General Appropriations For : (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXX
1. Appropriations Within "Caps" -	XXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.40A:4-45.2)}	662,177.00
2. Appropriations Excluded from "Caps"	XXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.40A:4-45.3 as amended)}	510,222.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "Caps" (Item O, Sheet 29)	510,222.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>96.70</u> Percent of Tax Collections	115,439.00
4. Total General Appropriations (Item 9, Sheet 29)	1,287,838.00
5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e, Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	561,044.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	726,794.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2009 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water/Sewer Utility	Utility
Budget Appropriations - Adopted Budget	1,290,913.00		1,677,040.00	
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations			25,000.00	
Total Appropriations	1,290,913.00		1,702,040.00	
Expenditures				
Paid or Charged (Including Reserve for Uncollected Taxes)	1,223,228.89		1,682,668.51	
Reserved	67,607.88		19,367.95	
Unexpended Balances Canceled	76.23		3.54	
Total Expenditures and Unexpended Balances Canceled	1,290,913.00		1,702,040.00	
Overexpenditures *				

* See Budget Appropriation Items so marked to the right of column " Expended 2009 Reserved. "

Explanation of Appropriations For
"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses " are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings.

equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to

volunteer fire companies, etc.:

Printing and advertising, utility

services, Insurance and many other items essential to the services rendered by

municipal government.

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

The following Budget is presented for your review as required by the statutes of the State of New Jersey, prior to the actual Budget.

The section entitled "Split Functions" reflects the total appropriation for a specific item of operating expenditure which is included in more than one area of the Budget. In this way, you may readily ascertain the total cost for that particular function of municipal expenditures.

Also included is an analysis of the Municipal Budget "CAP". The "CAP" Law was enacted P.L. 1976, c.68, at which time the CAP required by the statutes only allowed a 5% increase over the previous year's Budget with certain allowable adjustments. However, the "CAP" Law as amended, P.L.2004, c.74 provided that a municipality may in any year in which the cost-of-living adjustment ("COLA") is less than 3.5%, increase of its final appropriations by a percentage rate greater than the "COLA", but not exceeding the 3.5% rate as defined in the mandatory law, when authorized by ordinance.

However, for 2010 the State of New Jersey determined that the "CAP" rate was 2.5%. Therefore, it is necessary to pass an ordinance to establish the 3.5% rate. The governing Body chose to increase the "CAP" to 3.5%.

The actual Budget is presented in such a way that you may easily distinguish the prior year's Budget of \$1,290,913.00 in comparison to this year's appropriation of \$1,287,838.00.00. Also, this year's appropriations reflect an decrease of \$3,075.00 or .24% from last year's finally adopted Budget.

SECTION I

Tax Rate

As of the date of introduction of this Budget, the Local School Taxes, Regional High School Taxes and County Tax Rate HAVE NOT been determined. Therefore, the 2010 Tax Rate and levies are subject to revision when final certification is made by the County Board of Taxation.

	2009 Actual		2010 Estimated	
	<u>Levy Amount</u>	<u>Tax Rate</u>	<u>Levy Amount</u>	<u>Tax Rate</u>
County Taxes	\$ 566,540.24	0.711	\$ 589,201.00	0.740
Regional School Taxes	1,334,982.98	1.674	1,424,487.83	1.789
Regional High School Taxes	681,604.56	0.855	657,668.64	0.826
Local Municipal Taxes	614,080.00	0.770	726,794.00	0.913
	<u>\$3,197,207.78</u>	<u>4.010</u>	<u>\$3,398,151.47</u>	<u>4.267</u>
Net Valuation Taxable (NVT)	\$ 79,737,649		\$ 79,634,895	

The following is the ESTIMATED percentage of each agency compared to Total 2010 Tax Rate:

County Taxes	17.34%
Local School	41.92%
Regional School	19.35%
Local Taxes	21.39%
	<u>100%</u>

The Reserve for Uncollected Taxes in the amount of \$115,439 included in the Municipal Levy, accounts for \$.145 of the Local Municipal Tax Rate.

Sheet 3b

NOTE
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF :

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

SECTION II

Recap of Split Functions

In order to comply with statutory and regulatory requirements the amounts appropriated for certain departments or functions, have been split and their parts appear in several places.

The appropriations which have been split, add up as follows:

NONE

On April 20, 2010, a hearing on the Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the Budget adoption process. Information on the 2010 Budget, together with a true copy of the entire Budget, is available to the public for their inspection by contacting Catherine Gleason, Clerk at Sussex Borough Hall (973) 875-4831.

SECTION III

Chapter 68, Public laws of 1976 as amended, places limits on municipal expenditures. Commonly referred to as 5% CAP, its actually calculated by a method established by the Law. However, P.L. 2004, c. 74, amended the CAP Law. The actual calculation is somewhat complex, but in general it works as follows: Starting with the appropriations, the following 2009 Budget figures are subtracted: reserve for uncollected taxes, debt service (including debt service, the municipal government pays), State and Federal Aid, cash deficit (if any) and emergency appropriations up to 3%. Take the resulting figures and multiply it by 3.5 % (according to P.L. 2004, c. 74 and certified by Director of Local Government Services and adopted ordinance by the Mayor and Council) and

this gives you the basic CAP, for the amount of appropriations increase allowed over the 2009 Total General Appropriations.

In addition to the increase allowed above, other increases are allowed:

Increases funded by valuations from new construction on improvements, from new of increased service fees, or from sale of municipal assets, expenditures mandated by State or Federal Governments, amounts required to be paid pursuant to any contract with respect to use, service provision or any project, facility or public improvement, for water, sewer, solid waste, parking or similar purpose, and payments on account of debt service therefore, between municipality and any other municipality, county school or other district, agency, authority, commission, instrumentality, public corporation, body corporate and politic or political subdivision of this state.

NOTE

Sheet 3c

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF :

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

SECTION III (continued)

The actual "CAP" for the Borough of Sussex will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs.

2010 CAP Calculation
Total Appropriation for 2009 \$1,290,913.00

1,290,913.00

Less Exceptions:

Reserve for Uncollected Taxes 116,745.00
Total State & Federal Programs-
Excluded from "CAPS" 5,777.00
Capital Improvements 68,000.00
Municipal Debt Service 89,908.00
Deferred Charges 18,700.00
Interlocal Agreements 177,508.00
Other Operations 18,500.00
Total Exceptions 495,138.00

Amount on which 3.5% "CAP" is applied. 795,775.00
3.5% "CAP" 27,852.13

Allowable Appropriations before additional
Exceptions per (N.J.S.A. 40A:4-45.3) \$ 823,627.13

New Construction
\$460,900. x .770 3,549.93
Cap Bank
2008 Bank 34,777.27
2009 Bank 7,561.41

Total Allowable appropriations with 3.5% "CAP" \$ 869,515.74

The Borough's Total General Appropriations for Municipal Purposes within "CAPS" is \$662,177.00 . Therefore, the Borough is over the "CAP" amount by \$207,338.74

NOTE
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF : Sheet 3d

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM
(e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

SECTION IV (continued)

Future Taxation Unfunded. Take the resulting figure and add a 4% increase. Add/(deduct) the increase/(decrease) in current year budgeted expenditures for debt service, Capital Improvement Fund and Deferred Charges to Future Taxation Unfunded, allowable Pension, Reserve for Uncollected Taxes, and Health Care costs. Add the value of New Construction times the Municipal tax rate, current year amounts approved by referendum and CAP waiver applications. The result is the "Maximum Allowable Amount to be Raised by Taxation" for the current year.

The Borough amount to be raised by Taxation is \$726,794.00

The calculated Tax Levy Cap is (see attached) \$727,552.13

Therefore, the Borough is over the Tax Levy Cap by \$758.13

The Borough's tax levy cap for 2010 is calculated as follows:

Levy Cap Calculation		
Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$614,080.00
Less: One Year Waivers		
Less: Prior Year Capital Improvement Fund & Down Payments		68,000.00
Less: Prior Year Deferred Charges to Future Taxation Unfunded		18,700.00
Changes in Service Provider (+/-)		
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>527,380.00</u>
Plus 4% Cap increase		21,095.20
Plus: Prior Year Extraordinary Aid Award		\$0.00
Adjusted Tax Levy Prior to Exclusions		<u>548,475.20</u>
Exclusions:		
Change in debt service and existing county leases (+/-)	\$20,604.00	
Offsets to State formula aid loss	-	
Allowable pension increases	2,853.00	
Allowable increase in reserve for uncollected taxes	1,052.00	
Allowable increase in health care costs	-	
Capital Improvement Fund & Down Payments	73,000.00	
Deferred Charges to Future Taxation Unfunded	-	
Add Total Exclusions		<u>97,509.00</u>
Less Cancelled or Unexpended Waivers		
Adjusted Tax Levy		645,984.20
Additions:		
Increase in		
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	460,900.00	
New Ratable Adjustment to Levy	0.770	
Amounts approved by Referendum		3,549.93
Waivers Applied for		78,018.00
Maximum Allowable Amount to be Raised by Taxation		<u><u>\$727,552.13</u></u>

NOTE

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF :

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

Current Fund - Anticipated Revenues - (Continued)

General Revenues	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
Summary of Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	100,000.00	200,000.00	200,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4,#2)	08-102			
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08	23,800.00	24,290.00	23,880.00
Total Section B: State Aid Without Offsetting Appropriations	09	287,473.00	321,306.00	321,306.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08	55,000.00	46,000.00	55,056.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Services Agreements	11			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10, 12	10,469.00	5,777.00	5,777.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08	4,302.00	4,460.00	4,302.35
Total Miscellaneous Revenues	40004-00	381,044.00	401,833.00	410,321.35
4. Receipts from Delinquent Taxes		80,000.00	75,000.00	90,004.15
5. Subtotal General Revenues (Items 1,2,3 and 4)	10001-00	561,044.00	676,833.00	700,325.50
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Munc. Purposes Including Reserve for Uncollected Taxes	07-190	726,794.00	614,080.00	XXXXXXX
b) Addition to Local District School Tax	17-191			XXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	40002-00	726,794.00	614,080.00	628,974.75
7. Total General Revenues	40000-00	1,287,838.00	1,290,913.00	1,329,300.25

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps"	RCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
General Government:							
Administrative and Executive:							
Salaries and Wages	20-100-01	91,670.00	88,000.00		89,000.00	88,377.06	622.94
Other Expenses	20-100-02						
Telephone	20-100-02	9,000.00	9,000.00		9,000.00	8,310.75	689.25
Miscellaneous Other Expenses	20-100-02	19,900.00	19,900.00		18,900.00	15,681.32	3,218.68
Codification of Ordinances	20-120-02	7,000.00	6,500.00		7,000.00	6,809.55	190.45
Elections:							
Other Expenses	20-120-02	1,500.00	2,000.00		1,500.00	924.04	575.96
Financial Administration:							
Salaries and Wages	20-130-01	10,532.00	10,225.00		10,225.00	10,215.14	9.86
Other Expenses	20-130-02	21,200.00	21,200.00		21,200.00	11,723.21	9,476.79
Collection of Taxes:							
Salaries and Wages	20-145-01	20,300.00	19,700.00		19,700.00	19,699.94	0.06
Other Expenses	20-145-02	4,000.00	4,000.00		4,000.00	3,554.00	446.00
Legal Services & Costs:							
Other Expenses	20-155-02	60,000.00	40,000.00		50,000.00	49,520.81	479.19
Engineering Services & Costs:							
Other Expenses	20-165-02	10,000.00	8,000.00		6,000.00	4,620.00	1,380.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Land Use Law : (N.J.S. 40:55D-11):							
Planning Board:							
Salaries and Wages	21-180-01	3,000.00	3,000.00		3,000.00	3,000.00	
Other Expenses	21-180-02	11,700.00	11,200.00		9,200.00	8,139.34	1,060.66
Insurance:							
Group Insurance Plan for Employees	23-220-02	46,680.00	65,200.00		65,200.00	64,342.86	857.14
Workers Compensation Insurance	23-215-02	13,000.00	12,000.00		12,000.00	10,822.30	1,177.70
Surety Bonds	23-210-02	400.00	400.00		400.00		400.00
Other Insurance Premiums	23-210-02	40,000.00	38,275.00		38,275.00	37,291.66	983.34
Public Safety:							
Police:							
Salaries and Wages	25-240-01	18,000.00	21,500.00		21,500.00	21,482.26	17.74
Other Expenses	25-240-02	500.00	500.00		500.00	32.60	467.40
Office of Emergency Management:							
Salaries and Wages	25-252-01	1,030.00	1,000.00		1,000.00	1,000.00	
Other Expenses	25-252-02	1,250.00	1,250.00		1,250.00	1,163.23	86.77
Fire:							
Aid to Volunteer Fire Department	25-255-02	35,020.00	34,000.00		34,000.00	34,000.00	
Streets and Roads:							
Road Repairs and Maintenance:							
Salaries and Wages	26-290-01	43,920.00	155,000.00		155,000.00	154,838.28	161.72
Other Expenses	26-290-02	27,000.00	27,000.00		27,000.00	22,550.76	4,449.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Snow Removal:							
Salaries and Wages	26-290-01	6,300.00	13,000.00		13,000.00	6,388.68	6,611.32
Other Expenses	26-290-02	21,350.00	21,350.00		21,350.00	14,014.65	7,335.35
Street Lighting	26-300-02	36,000.00	36,000.00		36,000.00	30,028.11	5,971.89
Garbage & Trash Removal:							
Other Expenses	26-305-02	2,000.00	4,000.00		4,000.00	3,998.00	2.00
Recycling Program:							
Other Expenses	26-305-02	2,600.00	2,600.00		2,600.00	2,531.87	68.13
Public Buildings and Grounds:							
Salaries & Wages	26-310-01	1,100.00	1,100.00		1,100.00	514.58	585.42
Other Expenses	26-310-02	32,650.00	32,650.00		32,650.00	29,649.83	3,000.17
Health and Welfare:							
Board of Health:							
Salaries and Wages	27-330-01		50.00		50.00	50.00	
Other Expenses	27-330-02	50.00	50.00		50.00	12.25	37.75
Board of Health - H.B.V. Vaccination:							
Other Expenses	27-330-02	500.00	500.00		500.00	150.00	350.00
Health and Welfare:							
Registrar:							
Other Expenses	27-330-02	325.00	325.00		325.00	208.16	116.84

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded From "Caps"							
(1) Deferred Charges:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorization	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13))	46-871			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:				XXXXXXXXXX			XXXXXXXXXX
Ordinance #	46-880		18,700.00	XXXXXXXXXX	18,700.00	18,700.00	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded From "CAPS"	60024-00		18,700.00		18,700.00	18,700.00	
(F) Judgments	37-480			XXXXXXXXXX			XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1&17.3)	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Proceeding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	600025-00	510,222.00	378,393.00		378,393.00	375,210.99	3,105.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purpose - Excluded From "Caps"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded From "Caps"	60006-00						XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded From "Caps"	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406						XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures- Local School - Excluded From "Caps"	60007-00						XXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes { Items (I) and (J) } - Excluded From "Caps"	60008-00						XXXXXXXXXX
(O) Total General Appropriations - Excluded From "Caps"	60010-00	510,222.00	378,393.00		378,393.00	375,210.99	3,105.78
(L) Subtotal General Appropriations { Items (H-1) and (O) }	30009-00	1,172,399.00	1,174,168.00		1,174,168.00	1,106,483.89	67,607.88
(M) Reserve for Uncollected Taxes	50-899	115,439.00	116,745.00		116,745.00	116,745.00	
9. Total General Appropriations	30000-00	1,287,838.00	1,290,913.00		1,290,913.00	1,223,228.89	67,607.88

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009		
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved	
(A) Operations:								
(A+B) Within "Caps" - Including Contingent	30001-00	629,327.00	742,275.00		748,275.00	691,992.52	56,282.48	
Statutory Expenditures	XXXXXX	32,850.00	53,500.00		47,500.00	39,280.38	8,219.62	
(A) Operations - Excluded From "Caps"	XXXXXX	XXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
Other Operations	XXXXXX	35,258.00	18,500.00		18,500.00	15,424.22	3,075.78	
Uniform Construction Code	XXXXXX							
Interlocal Municipal Service Agreements	XXXXXX	285,983.00	177,508.00		177,508.00	177,478.00	30.00	
Additional Appropriations Offset by Revenues	XXXXXX							
Public & Private Programs Offset by Revenues	XXXXXX	10,469.00	5,777.00		5,777.00	5,777.00		
Total Operations - Excluded From "Caps"	60023-00	331,710.00	201,785.00		201,785.00	198,679.22	3,105.78	
(C) Capital Improvements	60002-77	68,000.00	68,000.00		68,000.00	68,000.00		
(D) Municipal Debt Service	60003-00	110,512.00	89,908.00		89,908.00	89,831.77		
(E) Total Deferred Charges (Sheet 18+ 28)	XXXXXX		18,700.00		18,700.00	18,700.00		
(F) Judgments	37-480							
(G) Cash Deficit	46-885							
(K) Local District School Purposes	60008-00							
(N) Transferred to Board of Education	29-405							
(M) Reserve for Uncollected Taxes	50-899	115,439.00	116,745.00		116,745.00	116,745.00		
Total General Appropriations	300000-00	1,287,838.00	1,290,913.00		1,290,913.00	1,223,228.89	67,607.88	

Dedicated Water Utility Budget - (Continued)

11. Appropriations for Water / Sewer Utility	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deferred Charges:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Statutory Expenditures :	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To :							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et.seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
Total Water Utility Appropriations	92109-00						

Dedicated Water/Sewer Utility Budget

10. Dedicated Revenues from Water/Sewer Utility	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Water/Sewer Rents	08-503	1,515,513.00	1,428,000.00	1,428,000.00
Fire Hydrant Service	08-504			
Miscellaneous	08-505	46,239.00	18,040.00	65,644.98
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Additional Rents - Rate Increase	08-503	333,192.00	175,000.00	87,513.02
Water/Sewer Connection Fees	08-505		56,000.00	56,340.00
Settlement Clove Hill Manor	08-506	40,000.00		
Deficit (General Budget)	08-549			
Total Water / Sewer Utility Revenues	91107-00	1,934,944.00	1,677,040.00	1,637,498.00

Dedicated Water / Sewer Utility Budget - (continued)

11. Appropriations for Water / Sewer Utility	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501	51,420.00	97,689.00		88,689.00	88,000.29	688.71
Other Expenses	55-502	1,273,930.00	1,028,327.00	25,000.00	1,065,024.00	1,046,421.17	18,602.83
Capital Improvements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payment on Improvements	55-510			XXXXXXXXXX			
Capital Improvement Fund	55-511	10,000.00	10,000.00		10,000.00	10,000.00	
Capital Outlay	55-512	10,000.00	5,000.00		5,000.00	5,000.00	
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520	60,000.00	60,000.00		60,000.00	60,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522	42,885.00	48,100.00		48,100.00	48,100.00	XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
FHA Principal Payment	55-524	133,333.00	127,361.91		127,361.91	127,361.91	XXXXXXXXXX
FHA Interest Payment	55-525	259,242.00	265,212.09		265,212.09	265,212.09	XXXXXXXXXX
NJIT Principal and Interest	55-526	19,155.00					XXXXXXXXXX

Dedicated Water / Sewer Utility Budget - (continued)

11. Appropriations for Water / Sewer Utility	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deferred Charges:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530	25,000.00		XXXXXXXXXX			XXXXXXXXXX
Prior Year's Operating Deficit	55-530	37,610.00	21,250.00	XXXXXXXXXX	21,250.00	21,246.46	XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
Statutory Expenditures :	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To :							
Public Employees' Retirement System	55-540	7,569.00	5,600.00		4,203.00	4,203.00	
Social Security System (O.A.S.I.)	55-541	4,000.00	7,500.00		6,600.00	6,527.74	72.26
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et.seq.)	55-542	800.00	1,000.00		600.00	595.85	4.15
Judgments	55-531						
Deficit in Operations in Prior Years	55-532						XXXXXXXXXX
Surplus (General Budget)	55-545						XXXXXXXXXX
Total Water/Sewer Utility Appropriations	92109-00	1,934,944.00	1,677,040.00	25,000.00	1,702,040.00	1,682,668.51	19,367.95

DEDICATED ASSESSMENT BUDGET

14. Dedicated Revenues From	FOCA	Anticipated		Realized in Cash in 2009
		2010	2009	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2009 Paid or Charged
		2010	2009	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. Dedicated Revenues From	FOCA	Anticipated		Realized in Cash in 2009
		2010	2009	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2009 Paid or Charged
		2010	2009	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

Dedicated Assessment Budget

		Utility		
		Anticipated	2009	
14. Dedicated Revenues From	FCOA	2010	2009	
Assessment Cash	53-101			
Deficit () Utility Budget	53-885			
Total () Utility Assessment Revenues	53-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2009 Paid or Charged
Payment of Bond Principal	53-920	2010	2009	
Payment of Bond Anticipation Notes	53-925			
Total () Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2010 from Dog Licenses, State or Federal Aid for Maintenance of Library

Bequest, Escheat; Federal Grant; Construction code fees due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police

Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act

Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Contributions; Developers Escrow Fund

Municipal Court POAA Funds, Plumbing Inspections, Elevator Inspections, and Community Development Block Grant, Public Defender Funds, Recreation Funds

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

Appendix to Budget Statement

Current Fund Balance Sheet - December 31, 2009

ASSETS		
Cash and Investments	1110100	268,002.86
Due from State of N.J. (c. 29, P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivable with Offsetting Reserves:	XXXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	95,243.12
Tax Title Liens Receivable	1110400	9,532.63
Property Acquired by Tax Title Lien Liquidation	1110500	322,100.00
Other Receivable	1110600	747.64
Deferred Charges Required to be in 2010 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2010	1110800	
Total Assets	1110900	695,626.25

LIABILITIES, RESERVES AND SURPLUS		
* Cash Liabilities	2110100	98,653.87
Reserves for Receivable	2110200	427,623.39
Surplus	2110300	169,348.90
Total Liabilities, Reserves and Surplus	2110400	695,626.16

School Tax Levy Unpaid	2220100	NONE
Less: School Tax Deferred	2220200	
* Balance Include in Above "Cash Liabilities"	2220300	NONE

(Important: This appendix must be included in advertisement of budget.)

Comparative Statement of Current Fund Operations and Changes in Current Surplus

	Year 2009	Year 2008
Surplus Balance, January 1 st	2310100	264,820.62
CURRENT REVENUE ON A CASH BASIS:		335,529.42
Current Taxes		
* (Percentage collected: 2009 97.17%, 2008 97.49%)	2310200	3,113,291.21
Delinquent Taxes	2310300	78,295.16
Other Revenues and Additions to Income	2310400	478,843.97
Total Funds	2310500	3,935,250.96
EXPENDITURES AND TAX REQUIREMENTS:		4,626,701.05
Municipal Appropriations	2310600	1,174,091.77
School Taxes (Including Local and Regional)	2310700	2,016,587.54
County Taxes (Including Added Tax Amounts)	2310800	567,718.62
Special District Taxes	2310900	
Other Expenditures and Deductions from Income	2311000	7,504.04
Total Expenditures and Tax Requirements	2311100	3,765,901.97
Less: Expenditures to be Raised by Future Taxes	2311200	
Total Adjusted Expenditures and Tax Requirements	2311300	3,765,901.97
Surplus Balance - December 31 st	2311400	169,348.99

Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2010 Budget

Surplus Balance December 31, 2009	2311500	169,348.99
Current Surplus Anticipated in 2010 Budget	2311600	100,000.00
Surplus Balance Remaining	2311700	69,348.99

2010
Capital Budget and Capital Improvement Program

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is Included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund Capital Line Items and Down Payments on Improvements

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi - year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

_____ years. (Exceeding minimum time period)

Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

Narrative for Capital Improvement Program

The Mayor and Council continue to plan their Capital Improvement Projects and try to maintain a pay as you go attitude. The following is the Capital Program for the next 6 years.

Summary of Appropriations

5. GENERAL APPROPRIATIONS:	
Within "Caps"	XXXXXXXXXX
(a&b) Operations Including Contingent	XXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal	629,327.00
(g) Cash Deficit	32,850.00
Excluded from "CAPS"	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	XXXXXXXXXX
(c) Capital Improvements	331,710.00
(d) Municipal Debt Service	68,000.00
(e) Deferred Charges - Municipal	110,512.00
(f) Judgments	
(n) Transfer to Board of Education for Use of Local Schools (N.J.S.40:48-17.1 & 17.3)	
(g) Cash Deficit	
(k) For Local District School Purposes	
(m) Reserve for Uncollected Taxes (Included Other Reserves if Any)	115,439.00
6. SCHOOL APPROPRIATIONS - Type 1 School Districts only (N.J.S. 40A:4-13)	
Total Appropriations	1,287,838.00

It is hereby certified that the within budget is a true copy budget finally adopted by resolution of the Governing Body on the 19th day of October 2010
 It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2010 approved
 budget and all amendments thereto, to if any, which have been previously approved by the Director of Local Government Services


 Clerk

Certified by me
 This 19th day of October, 2010

MUNICIPALITY

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA Acct #	Anticipated		Realized in Cash in 2008	APPROPRIATIONS	FCOA Acct #	Appropriated		Expended 2008	
		2009	2008				for 2009	for 2008	Paid or Charged	Reserved
Amount To Be Raised	54-190				Development of Lands for Recreation and Conservation:		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
By Taxation					Salaries & Wages					
Interest Income	54-113				Other Expenses					
					Maintenance of Lands for Recreation and Conservation:		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Reserve Funds	54-100				Salaries & Wages					
					Other Expenses					
Public & Private Revenues:					Historic Preservation:		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
					Salaries & Wages					
					Other Expenses					
Total Trust Fund Revenues	54-299									

SUMMARY OF PROGRAM

Year Referendum Passed/Implemented	(Date)	Acquisition of Lands for Recreation and Conservation	54-915-2						
Rate Assessed	\$	Acquisition of Farmland	54-916-2						
Total Tax Collected to Date	\$	Down Payments on Improvements	54-902-2						
Total Expended to Date	\$	Debt Service:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total Acreage Preserved to Date	(Acres)	Payment of Bond Principal	54-920-2						XXXXXXXX
Recreation Land Preserved in 2008	(Acres)	Payment of Bond Anticipation Notes and Capital Notes	54-925-2						XXXXXXXX
Farmland Preserved in 2008	(Acres)	Interest on Bonds	54-930-2						XXXXXXXX
		Interest on Notes	54-935-2						XXXXXXXX
		Reserve for Future Use	54-950-2						
		Total Trust Fund Appropriations	54-499						

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: _____ Borough of Sussex _____

Year Ending: _____ December 31, 2009 _____

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.S.A. 5:30-11.1 et. seq. Please identify each change order by name of the project.

1. NONE

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.S.A. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

10-20-10
Date

Catherine Weaver
Clerk of the Governing Body