

MUNICIPALITY: BOROUGH OF SUSSEX

2009 MUNICIPAL DATA SHEET
 (MUST ACCOMPANY 2009 BUDGET)

ADOPTED COPY

SUSSEX COUNTY :

Christian Parrott
 Mayor's Name 12/31/2011
 Term Expires

Municipal Officials	
Catherine Gleason Municipal Clerk	1/1/08 Date of Orig. Appt. C1516 Cert No.
Terry Beshada Tax Collector	T0824 Cert No.
Grant W. Rome Chief Financial Officer	N0248 Cert No.
Kathryn L. Mantell Registered Municipal Accountant	447 Lic No.
John Ursin Municipal Attorney	

Official Mailing Address of Municipality
 Municipal Building
 2 Main Street

Sussex, New Jersey 07461
 Phone # (973) 875-4831
 Fax # (973) 875-6261

Governing Body Members	Name	Term Expires
	Johnathan Rose	12/31/2011
	Bruce LaBar	12/31/2010
	Katherine Little	12/31/2011
	Frank Dykstra	12/31/2010
	Edward Meyer	12/31/2009
	James Fransen	12/31/2009

Please attach this to your 2009 Budget and Mail to :

Division of Local Government Services
 Department of Community Affairs
 P.O.Box 803
 Trenton NJ 08625

Division Use Only
Municode:
Public Hearing Date:

2009
MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of SUSSEX, County of SUSSEX for the Fiscal Year 2009

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 31 day of March, 2009, 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 31 Day of March, 2009

Catherine Blawan
Clerk
2 Main Street
Address
Sussex, New Jersey 07461
Address
(973) 875-4831
Phone Number

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.

Certified by me, this 31 day of March, 2009
[Signature]
Registered Municipal Accountant
Mount Arlington, New Jersey 07856
Address
(973) 328-1825
Phone Number

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 31 day of March, 2009
[Signature]
Chief Financial Officer

DO NOT USE THESE SPACES

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: 9/18/09 2009 By: C.M. Spunk

(Do Not advertise this Certification form)

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:4-79.

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

Date: _____ 2009 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 _____

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	Year 2009
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:4-4.5.2)}	795,775.00
2. Appropriations Excluded from "Caps"	XXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.40A:4-4.5.3 as amended)}	378,393.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "Caps" (Item O, Sheet 29)	378,393.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.54 Percent of Tax Collections	116,745.00
Building Aid Allowance 2009 \$ _____	
for Schools - State Aid 2008 \$ _____	1,290,913.00
4. Total General Appropriations (Item 9, Sheet 29)	
5. Less Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e, Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	676,833.00
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)	614,080.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2008 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water/Sewer Utility	Utility
Budget Appropriations - Adopted Budget	1,818,167.00		1,543,104.00	
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
Total Appropriations	1,818,167.00		1,543,104.00	
<u>Expenditures</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	1,765,248.43		1,488,736.09	
Reserved	51,567.82		22,458.30	
Unexpended Balances Canceled	1,350.75		31,909.61	
Total Expenditures and Unexpended Balances Canceled	1,818,167.00		1,543,104.00	
Overexpenditures *				

* See Budget Appropriation Items so marked to the right of column " Expended 2008 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 2009 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 \$1,818,167.00 in comparison to this year's appropriation of \$1,290,913.00. Also, this year's appropriations reflect an decrease of \$527,254.00 or 29.00% 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 2009 Tax Rate and levies are subject to revision when final certification is made by the County Board of Taxation.

	2008 Actual		2009 Estimated	
	Levy Amount	Tax Rate	Levy Amount	Tax Rate
County Taxes	\$ 585,366.54	0.755%	\$ 608,652.00	0.763%
Regional School Taxes	1,326,366.04	1.685%	1,334,983.00	1.674%
Regional High School Taxes	742,267.00	0.932%	681,605.00	0.855%
Local Municipal Taxes	600,454.00	0.754%	614,080.00	0.770%
	<u>\$3,254,453.58</u>	<u>4.085%</u>	<u>\$3,239,320.00</u>	<u>4.062%</u>
Net Valuation Taxable (NVT)	\$ 79,675,912		\$ 79,737,649	

The following is the ESTIMATED percentage of each agency compared to Total 2009 Tax Rate:

County Taxes	18.79%
Local School	41.21%
Regional School	21.04%
Local Taxes	18.96%
	<u>100%</u>

The Reserve for Uncollected Taxes in the amount of \$116,745.00 included in the Municipal Levy, accounts for \$.146 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 May 4, 2009, 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 2009 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 2008 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 2008 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

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF :

Sheet 3c

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.

2009 CAP Calculation		
Total Appropriation for 2008		\$1,818,167.00
adjustment to cap base pers	17,147.00	
adjustment to cap base assessor	(11,942.00)	
adjustment to cap base pers	-45,342.00	
		<u>1,778,030.00</u>

Less Exceptions:

Reserve for Uncollected Taxes	109,179.00	
Total State & Federal Programs- Excluded from "CAPS"	605,526.00	
Capital Improvements	66,000.00	
Municipal Debt Service	98,712.00	
Deferred Charges		
Interlocal Agreements	116,428.00	
Other Operations	34,147.00	
Total Exceptions		<u>1,029,992.00</u>

Amount on which 3.5% "CAP" is applied. 748,038.00
 3.5% "CAP" 26,181.33

Allowable Appropriations before additional Exceptions per (N.J.S.A. 40A:4-45.3) \$ 774,219.33

New Construction		127.19
\$16,891. x .753		
Cap Bank		7,897.65
2007 Bank		
2008 Bank		<u>47,483.09</u>

Total Allowable appropriations with 3.5% "CAP" \$ 829,727.26

The Borough's Total General Appropriations for Municipal Purposes within "CAPS" is \$795,775.00. Therefore, the Borough is over the "CAP" amount by \$33,952.26

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 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 \$614,080.00

The calculated Tax Levy Cap is (see attached) \$635,858.19

Therefore, the Borough is over the Tax Levy Cap by \$21,778.19

The Borough's tax levy cap for 2009 is calculated as follows:

Levy Cap Calculation		
Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$600,454.00
Less: One Year Waivers		
Less: Prior Year Capital Improvement Fund & Down Payments		66,000.00
Less: Prior Year Deferred Charges to Future Taxation Unfunded		
Changes in Service Provider (+/-)		
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>534,454.00</u>
Plus 4% Cap increase		<u>17,807.00</u>
Plus: Prior Year Extraordinary Aid Award		
Adjusted Tax Levy Prior to Exclusions		552,261.00
Exclusions:		
Change in debt service and existing county leases (+/-)	(\$8,804.00)	
Offsets to State formula aid loss	4,721.00	
Allowable pension increases	2,853.00	
Allowable increase in reserve for uncollected taxes	-	
Allowable increase in health care costs	-	
Capital Improvement Fund & Down Payments	66,000.00	
Deferred Charges to Future Taxation Unfunded	<u>18,700.00</u>	
Add Total Exclusions		<u>83,470.00</u>
Less Cancelled or Unexpended Waivers		
Adjusted Tax Levy		635,731.00
Additions:		
Increase in		
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	16,891.00	
	0.753	
New Ratable Adjustment to Levy		
Amounts approved by Referendum		<u>127.19</u>
Waivers Applied for		
Maximum Allowable Amount to be Raised by Taxation		<u><u>\$635,858.19</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 2008
		2009	2008	
Summary of Revenues	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	200,000.00	210,000.00	210,000.00
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	24,290.00	24,200.00	25,208.00
Total Section B: State Aid Without Offsetting Appropriations	09	321,306.00	236,027.00	236,027.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08	46,000.00	52,500.00	46,058.00
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	5,777.00	605,526.00	605,526.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08	4,460.00	4,460.00	9,229.85
Total Miscellaneous Revenues	40004-00	401,833.00	922,713.00	922,048.85
4. Receipts from Delinquent Taxes		75,000.00	85,000.00	90,004.15
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	10001-00	676,833.00	1,217,713.00	1,222,053.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Munc. Purposes Including Reserve for Uncollected Taxes	07-190	614,080.00	600,454.00	XXXXXXXXXX
b) Addition to Local District School Tax	17-191			XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	40002-00	614,080.00	600,454.00	628,974.75
7. Total General Revenues	40000-00	1,290,913.00	1,818,167.00	1,851,027.75

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriation	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
General Government:							
Administrative and Executive:							
Salaries and Wages	20-100-01	88,000.00	76,000.00		84,000.00	83,638.46	361.54
Other Expenses	20-100-02						
Telephone	20-100-02	9,000.00	10,000.00		8,500.00	7,801.30	698.70
Miscellaneous Other Expenses	20-100-02	19,900.00	24,600.00		25,600.00	24,633.33	966.67
Codification of Ordinances	20-120-02	6,500.00	3,500.00		3,800.00	3,791.80	8.20
Elections:							
Other Expenses	20-120-02	2,000.00	2,000.00		1,500.00	986.56	513.44
Financial Administration:							
Salaries and Wages	20-130-01	10,225.00	10,225.00		10,325.00	10,289.48	35.52
Other Expenses	20-130-02	21,200.00	19,800.00		19,300.00	10,669.60	8,630.40
Collection of Taxes:							
Salaries and Wages	20-145-01	19,700.00	20,275.00		20,175.00	19,109.72	1,065.28
Other Expenses	20-145-02	4,000.00	3,900.00		3,400.00	3,146.74	253.26
Assessment of Taxes:							
Salaries and Wages	20-150-01		9,450.00		5,078.22	5,078.22	
Other Expenses	20-150-02		2,440.00		6,863.28	6,863.28	
Maintenance of Tax Maps	20-150-02		500.00		0.50		0.50
Legal Services & Costs:							
Other Expenses	20-155-02	40,000.00	35,000.00		40,000.00	38,683.14	1,316.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriation	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
Engineering Services & Costs:							
Other Expenses	20-165-02	8,000.00	5,000.00		1,500.00	41.00	1,459.00
Municipal Land Use Law : (N.J.S. 40:55D-11):							
Planning Board:							
Salaries and Wages	21-180-01	3,000.00	5,500.00		5,500.00	5,499.26	0.74
Other Expenses	21-180-02	11,200.00	12,950.00		12,150.00	8,079.63	4,070.37
Insurance:							
Group Insurance Plan for Employees	23-220-02	65,200.00	66,000.00		62,000.00	60,725.79	1,274.21
Workers Compensation Insurance	23-215-02	12,000.00	12,000.00		11,000.00	10,724.00	276.00
Surety Bonds	23-210-02	400.00	1,000.00		400.00	311.00	89.00
Other Insurance Premiums	23-210-02	38,275.00	36,000.00		36,448.00	36,366.76	81.24
Public Safety:							
Police:							
Salaries and Wages	25-240-01	21,500.00	24,000.00		26,500.00	26,101.09	398.91
Other Expenses	25-240-02	500.00	900.00		1,600.00	1,347.75	252.25
Office of Emergency Management:							
Salaries and Wages	25-252-01	1,000.00	750.00		750.00	749.75	0.25
Other Expenses	25-252-02	1,250.00	1,250.00		550.00	19.25	530.75
Fire:							
Aid to Volunteer Fire Department	25-255-02	34,000.00	27,810.00		27,810.00	27,810.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriation	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
Streets and Roads:							
Road Repairs and Maintenance:							
Salaries and Wages	26-290-01	155,000.00	154,500.00		146,500.00	141,899.11	4,600.89
Other Expenses	26-290-02	27,000.00	30,150.00		21,650.00	16,613.35	5,036.65
Snow Removal:							
Salaries and Wages	26-290-01	13,000.00	13,000.00		11,500.00	8,505.54	2,994.46
Other Expenses	26-290-02	21,350.00	9,900.00		13,900.00	12,296.67	1,603.33
Street Lighting	26-300-02	36,000.00	35,000.00		35,000.00	31,918.37	3,081.63
Garbage & Trash Removal:							
Other Expenses	26-305-02	4,000.00	4,000.00		4,000.00	2,420.94	1,579.06
Recycling Program:							
Other Expenses	26-305-02	2,600.00	3,100.00		2,100.00	887.22	1,212.78
Public Buildings and Grounds:							
Salaries & Wages	26-310-01	1,100.00	1,100.00		1,100.00	900.00	200.00
Other Expenses	26-310-02	32,650.00	24,250.00		26,750.00	25,117.49	1,632.51
Health and Welfare:							
Board of Health:							
Salaries and Wages	27-330-01	50.00					
Other Expenses	27-330-02	50.00	700.00		700.00	19.40	680.60
Board of Health - H.B.V. Vaccination:							
Other Expenses	27-330-02	500.00	500.00		500.00		500.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "Caps" - (Continued)	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriation	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
Health and Welfare:							
Registrar:							
Other Expenses	27-330-02	325.00	575.00		575.00	355.05	219.95
Board of Recreation:							
Other Expenses	28-370-02	2,800.00	3,000.00		3,000.00	2,295.75	704.25
Shade Tree:							
Other Expenses	26-313-02	400.00					
Property Maintenance Board:							
Salaries and Wages	22-195-01	14,300.00	11,000.00		11,000.00	10,236.01	763.99
Other Expenses	22-195-02	300.00	300.00		300.00	131.84	168.16
Celebration of Public Events:							
Other Expenses	30-420-02	2,000.00	2,000.00		2,000.00	1,646.71	353.29
Municipal Court:							
Salaries and Wages	43-490-01		32,200.00		23,131.61	23,131.61	
Salaries and Wages Prosecutor	25-275-01		4,200.00		2,952.20	2,952.20	
Other Expenses	43-490-02		3,950.00		16,919.34	16,919.04	0.30
Public Defender:							
Salaries and Wages	43-495-01		3,300.00		2,339.15	2,339.15	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriation	Total for 2008 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			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					
(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 Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	600025-00	378,393.00	920,813.00		920,813.00	919,461.65	0.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriation	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purpose - Excluded From "Caps"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(D) 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
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	29-407						XXXXXXXXXX
N.J.S. 18A:22-20							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 (J) and (I) } - Excluded From "Caps"	60008-00						XXXXXXXXXX
(O) Total General Appropriations - Excluded From "Caps"	60010-00	378,393.00	920,813.00		920,813.00	919,461.65	0.60
(L) Subtotal General Appropriations { Items (H-1) and (O) }	30009-00	1,174,168.00	1,708,988.00		1,708,988.00	1,656,069.43	51,567.82
(M) Reserve for Uncollected Taxes	50-899	116,745.00	109,179.00		109,179.00	109,179.00	
9. Total General Appropriations	30000-00	1,290,913.00	1,818,167.00		1,818,167.00	1,765,248.43	51,567.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriation	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations:							
(A+B) Within "Caps" - Including Contingent	30001-00	742,275.00	757,575.00		756,575.00	707,208.29	49,366.71
Statutory Expenditures	XXXXXXX	53,500.00	30,600.00		31,600.00	29,399.49	2,200.51
(A) Operations - Excluded From "Caps"	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	XXXXXXXX	18,500.00	34,147.00		34,147.00	34,146.40	0.60
Uniform Construction Code	XXXXXXXX						
Interlocal Municipal Service Agreements	XXXXXXXX	177,508.00	116,428.00		116,428.00	116,428.00	
Additional Appropriations Offset by Revenues	XXXXXXX						
Public & Private Programs Offset by Revenues	XXXXXXX	5,777.00	605,526.00		605,526.00	605,526.00	
Total Operations - Excluded From "Caps"	60023-00	201,785.00	756,101.00		756,101.00	756,100.40	0.60
(C) Capital Improvements	60002-77	68,000.00	66,000.00		66,000.00	66,000.00	
(D) Municipal Debt Service	60003-00	89,908.00	98,712.00		98,712.00	97,361.25	
(E) Total Deferred Charges (Sheet 18+ 28)	XXXXXXXX	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	116,745.00	109,179.00		109,179.00	109,179.00	
Total General Appropriations	300000-00	1,290,913.00	1,818,167.00		1,818,167.00	1,765,248.43	51,567.82

Dedicated Water/Sewer Utility Budget

10. Dedicated Revenues from Water/Sewer Utility	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
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	1,428,000.00	1,430,640.00	1,332,001.12
Fire Hydrant Service	08-504			
Miscellaneous	08-505	18,040.00	16,464.00	57,757.35
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Rents - Rate Increase	08-503	175,000.00	96,000.00	96,000.00
Water/Sewer Connection Fees	08-505	56,000.00		
Deficit (General Budget)	08-549			
Total Water / Sewer Utility Revenues	91107-00	1,677,040.00	1,543,104.00	1,485,758.47

Dedicated Water / Sewer Utility Budget - (continued)

11. Appropriations for Water / Sewer Utility	PCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriation	Total for 2008 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deferred Charges:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
Prior Year's Operating Deficit	55-530	21,250.00		XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded	55-530		394.00	XXXXXXXXXX	394.00	393.39	XXXXXXXXXX
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
Statutory Expenditures :	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To :							
Public Employees' Retirement System	55-540	5,600.00	5,600.00		5,600.00	5,600.00	
Social Security System (O.A.S.I.)	55-541	7,500.00	7,889.00		7,889.00	7,865.70	23.30
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et.seq.)	55-542	1,000.00	800.00		800.00	797.55	2.45
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	1,677,040.00	1,543,104.00		1,543,104.00	1,488,736.09	22,458.30

DEDICATED ASSESSMENT BUDGET

14. Dedicated Revenues From	FOCA	Anticipated		Realized in Cash in 2008
		2009	2008	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2008 Paid or Charged
		2009	2008	
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 2008
		2009	2008	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2008 Paid or Charged
		2009	2008	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

Dedicated Assessment Budget

Utility

14. Dedicated Revenues From	FCOA	Anticipated		Realized in
		2009	2008	Cash in 2008
Assessment Cash	53-101			
Deficit () Utility Budget	53-885			
Total () Utility Assessment Revenues	53-899			
15. Appropriations for Assessment Debt		Appropriated		Expended 2008
Payment of Bond Principal	53-920	2009	2008	Paid or Charged
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 2009 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, 2008

ASSETS		
Cash and Investments	1110100	395,838.61
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	84,747.07
Tax Title Liens Receivable	1110400	6,876.96
Property Acquired by Tax Title Lien Liquidation	1110500	322,100.00
Other Receivable	1110600	
Deferred Charges Required to be in 2009 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2009	1110800	
Total Assets	1110900	809,562.64

LIABILITIES, RESERVES AND SURPLUS		
* Cash Liabilities	2110100	132,688.03
Reserves for Receivable	2110200	413,724.03
Surplus	2110300	263,150.58
Total Liabilities, Reserves and Surplus	2110400	809,562.64

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 2008	Year 2007
Surplus Balance, January 1 st	2310100	335,529.42
CURRENT REVENUE ON A CASH BASIS:		338,790.66
Current Taxes	2310200	3,173,795.33
* (Percentage collected: 2008 97.49%, 2007 97.18%)	2310300	90,004.15
Delinquent Taxes	2310400	1,026,809.26
Other Revenues and Additions to Income	2310500	4,626,138.16
Total Funds	2310600	1,115,137.74
EXPENDITURES AND TAX REQUIREMENTS:		2,079,242.58
Municipal Appropriations	2310700	2,068,633.04
School Taxes (Including Local and Regional)	2310800	585,366.54
County Taxes (Including Added Tax Amounts)	2310900	
Special District Taxes	2311000	
Other Expenditures and Deductions from Income	2311100	3,761,940.10
Total Expenditures and Tax Requirements	2311200	4,362,987.58
Less: Expenditures to be Raised by Future Taxes	2311300	4,362,987.58
Total Adjusted Expenditures and Tax Requirements	2311400	3,761,940.10
Surplus Balance - December 31 st	2311500	336,069.46

Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2009 Budget

Surplus Balance December 31, 2008	2311500	263,150.58
Current Surplus Anticipated in 2009 Budget	2311600	200,000.00
Surplus Balance Remaining	2311700	63,150.58

2009

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.

MUNICIPALITY _____

OPEN SPACE, RECREATION, FARM LAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA Acct #	Anticipated		Realized in Cash in 2008
		2009	2008	
Amount To Be Raised By Taxation	54-190			
Interest Income	54-113			
Reserve Funds	54-100			
Public & Private Revenues:				
Total Trust Fund Revenues	54-299			

SUMMARY OF PROGRAM

Year Referendum Passed/Implemented	(Date)
Rate Assessed	\$ _____
Total Tax Collected to Date	\$ _____
Total Expended to Date	\$ _____
Total Acreage Preserved to Date	(Acres)
Recreation Land Preserved in 2008	(Acres)
Farmland Preserved in 2008	(Acres)

APPROPRIATIONS	FCOA Acct #	Appropriated		Expended 2008	
		for 2009	for 2008	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries & Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Lands for Recreation and Conservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries & Wages	54-375-1				
Other Expenses	54-385-2				
Historic Preservation:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Salaries & Wages	54-176-1				
Other Expenses	54-176-2				
Acquisition of Lands for Recreation and Conservation	54-915-2				
Acquisition of Farmland	54-916-2				
Down Payments on Improvements	54-902-2				
Debt Service:		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Payment of Bond Principal	54-920-2				XXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXX
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, 2008

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.
- 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.

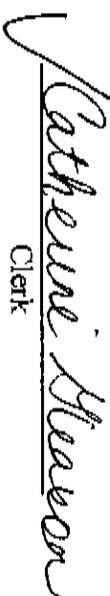
4/2/09
Date

Clerk of the Governing Body

Summary of Appropriations

5. GENERAL APPROPRIATIONS:		
Within "Caps"	XXXXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	XXXXXXXXXX	XXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal		742,275.00
(g) Cash Deficit		53,500.00
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		201,785.00
(c) Capital Improvements		68,000.00
(d) Municipal Debt Service		89,908.00
(e) Deferred Charges - Municipal		18,700.00
(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)		116,745.00
6. SCHOOL APPROPRIATIONS - Type 1 School Districts only (N.J.S. 40A:4-13)		
Total Appropriations		1,290,913.00

It is hereby certified that the within budget is a true copy budget finally adopted by resolution of the Governing Body on the 1st day of September 2009
 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 2009 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 1st day of September, 2009