



State of New Jersey
Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 1913 Lafayette Township - County of Sussex Adopted

Municode: 1913Filename: 1913_fba_2016.xlsm

Website: www.lafayettetwp.org

Phone Number: 973-383-1817

Mailing Address: 33 Morris Farm Road

[Email the UFB if not using Outlook](#)Municipality: LafayetteState: NJZip: 07848

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Alan		Henderson	12/31/2017	lavah123@embarqmail.com

Chief Administrative Officer

Anna Rose		Fedish		lafayetteckl@embarqmail.com
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Chief Financial Officer

Gail	D	Magura		lafayettefo@embarqmail.com
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Municipal Clerk

Anna Rose		Fedish		lafayetteckl@embarqmail.com
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Registered Municipal Accountant

Heidi		Wohlleb		hwohlleb@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		D'Angeli	12/31/2018	jada16@embarqmail.com
Richard	J	Bruning	12/31/2016	rjbruning@gmail.com
Richard		Hughes	12/31/2016	hughesr22@gmail.com
Gregory		Corcoran	12/31/2017	gjcor@embarqmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.265	\$865,079.63	9.56%	\$602.57	Municipal Purpose Tax	ACTUAL	\$907,323.83
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.009	\$32,542.00	0.36%	\$20.46	Municipal Open Space	ACTUAL	\$32,911.70
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.271	\$4,143,588.00	45.78%	\$2,890.06	Local School District	ESTIMATED	\$4,226,460.00
Regional School District	0.673	\$2,195,814.00	24.26%	\$1,530.30	Regional School District	ESTIMATED	\$2,239,730.00
County Purposes	0.517	\$1,682,458.54	18.59%	\$1,175.58	County Purposes	ESTIMATED	\$1,716,108.00
County Library	0.028	\$89,519.82	0.99%	\$63.67	County Library	ESTIMATED	\$91,310.00
County Board of Health	0.011	\$34,794.87	0.38%	\$25.01	County Board of Health	ESTIMATED	\$35,491.00
County Open Space	0.003	\$8,131.55	0.09%	\$6.82	County Open Space	ESTIMATED	\$8,753.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2015	\$329,177,015.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment			\$227,384.82		Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		
0.265		0.276	4.15%		95.95%		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	reference the statutory exception used		
\$865,079.63		\$907,323.83	4.88%	\$42,244.20			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2015		
\$602.57		\$627.58	4.15%	\$25.01	Total Tax Levy, CY 2015		
					% of Taxes Collected, CY 2015		
					Delinquent Taxes - December 31, 2015		
Sheet UFB-1							

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.01%	(\$14,000.00)	\$349,000.00	\$335,000.00	\$335,000.00							
08	Local Revenue	-19.78%	(\$17,753.32)	\$89,753.32	\$72,000.00	\$72,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$188,444.00	\$188,444.00	\$188,444.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.00%	\$2,266.12	\$113,305.68	\$115,571.80	\$115,571.80							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-83.58%	(\$70,590.66)	\$84,458.90	\$13,868.24	\$13,868.24							
08	Other Special Items	-49.94%	(\$234,419.40)	\$469,419.40	\$235,000.00	\$235,000.00							
15	Receipts from Delinquent Taxes	4.30%	\$12,361.66	\$287,638.34	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.56%	\$5,058.49	\$902,265.34	\$907,323.83	\$907,323.83							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-4.03%	(\$1,383.18)	\$34,294.88	\$32,911.70		\$32,911.70						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-12.64%	(\$318,460.29)	\$2,518,579.86	\$2,200,119.57	\$2,167,207.87	\$32,911.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	2.00	6.00	1.56%	\$3,740.49	\$240,500.22	\$244,240.71	\$244,240.71								
21	Land-Use Administration	1.00	1.00	10.73%	\$10,057.87	\$93,714.33	\$103,772.20	\$70,860.50		\$32,911.70						
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			22.29%	\$52,944.36	\$237,538.00	\$290,482.36	\$290,482.36								
25	Public Safety			-10.20%	(\$5,777.00)	\$56,622.00	\$50,845.00	\$50,845.00								
26	Public Works	4.00	5.00	-1.52%	(\$7,069.48)	\$464,214.98	\$457,145.50	\$443,277.26	\$13,868.24							
27	Health and Human Services			7.49%	\$475.00	\$6,340.00	\$6,815.00	\$6,815.00								
28	Parks and Recreation		5.00	12.86%	\$4,050.00	\$31,500.00	\$35,550.00	\$35,550.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00								
31	Utilities and Bulk Purchases			-5.34%	(\$3,400.00)	\$63,700.00	\$60,300.00	\$60,300.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-1.22%	(\$1,048.00)	\$85,945.00	\$84,897.00	\$84,897.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			2.00%	\$2,266.12	\$113,305.68	\$115,571.80	\$115,571.80								
43	Court and Public Defender			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00								
44	Capital			-9.92%	(\$34,350.00)	\$346,350.00	\$312,000.00	\$312,000.00								
45	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			-100.00%	(\$4,000.00)	\$4,000.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$375,000.00	\$375,000.00	\$375,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		7.00	17.00	0.82%	\$17,889.36	\$2,182,230.21	\$2,200,119.57	\$2,153,339.63	\$13,868.24	\$32,911.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

STRUCTURAL BUDGET IMBALANCES

Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	88	\$6,715,300.00	2.04%
2 Residential	722	\$220,130,800.00	66.87%
3A/3B Farm	457	\$47,955,900.00	14.57%
4A Commercial	54	\$39,293,100.00	11.94%
4B Industrial	17	\$14,459,900.00	4.39%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	1	\$34,000.00	0.01%
6A/6B Business Personal Property	1	\$588,015.00	0.18%
Total	1,340	\$329,177,015.00	100.00%

Average Ratio (%), Assessed to True Value		94.87%
Equalized Valuation, Taxable Properties		\$346,976,931.59

Total # of property tax appeals filed in 2015	County Tax Board	2.00
	State Tax Court	3.00
Number of 2015 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2015	\$5,400.00
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,459,200.00	12.80%
15B Other Schools			0.00%
15C Public Property	70	\$12,747,900.00	47.16%
15D Church and Charities	9	\$5,692,300.00	21.06%
15E Cemeteries & Graveyards	1	\$6,500.00	0.02%
15F Other Exempt	12	\$5,126,000.00	18.96%
Total	93	\$27,031,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		8.21%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
				None
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total			\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL			\$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		5.00	14,453.18	\$13,426.08				\$1,027.10
Supervisory Staff (Department Heads & Managers)	1.00		104,894.13	\$71,968.00	\$3,979.00	\$8,967.22	\$14,169.96	\$5,809.95
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	6.00	12.00	552,286.52	\$292,282.75	\$54,085.64	\$42,492.38	\$134,580.48	\$28,845.27
Totals	7.00	17.00	671,633.83	\$377,676.83	\$58,064.64	\$51,459.60	\$148,750.44	\$35,682.32

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	1.00	\$8,239.68	\$8,239.68	0.00		\$0.00
Parent & Child	1.00	\$19,148.52	\$19,148.52	2.00	\$17,407.32	\$34,814.64
Employee & Spouse (or Partner)	1.00	\$21,395.07	\$21,395.07	1.00	\$20,600.28	\$20,600.28
Family	5.00	\$30,220.44	\$151,102.20	4.00	\$28,402.56	\$113,610.24
Employee Cost Sharing Contribution (enter as negative -)			(\$22,501.68)			(\$19,164.48)
Subtotal	8.00		\$177,383.79	7.00		\$149,860.68
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	8.00		\$177,383.79	7.00		\$149,860.68

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

Yes
Yes

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)**

[illegible]

UFB-9 Accumulated Absence Liability

	Gross Debt	Deductions	Net Debt		Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,070,000.00	\$2,070,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$2,070,000.00	\$2,070,000.00	\$0.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	2,538							
Per Capita Gross Debt	\$815.60			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$0.00			Rating				
				Year of Last Rating				
3 Yr. Average Property Valuation		\$357,825,508.00						
Net Debt as % of 3 Year Avg Property Valuation		0.00%		Mark "X" if Municipality has no bond rating	X			
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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