



State of New Jersey
Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 1913 Lafayette Township - County of Sussex Adopted

Municode: 1913 Filename: 1913_fba_2017.xlsm

Website: www.lafayettetwp.org

Phone Number: 973-383-1817

Mailing Address: 33 Morris Farm Road

[Email the UFB if not using Outlook](#) Municipality: Lafayette State: NJ Zip: 07848

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gregory		Corcoran	12/31/2017	gjor@embarqmail.com

Chief Administrative Officer

--	--	--	--	--

Chief Financial Officer

Gail	D	Magura		lafayettefo@embarqmail.com
------	---	--------	--	----------------------------

Municipal Clerk

Anna Rose		Fedish		lafayetteclck@embarqmail.com
-----------	--	--------	--	------------------------------

Registered Municipal Accountant

Heidi		Wohlleb		hwohlleb@nisivoiccia.com
-------	--	---------	--	--------------------------

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	12/31/2019	rjbruning@gmail.com
Alan		Henderson	12/31/2017	lavah123@embarqmail.com
Richard		Hughes	12/31/2019	hughesr22@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.275	\$907,323.83	10.05%	\$836.60	Municipal Purpose Tax	ACTUAL	\$907,357.35
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.009	\$32,911.70	0.36%	\$27.38	Municipal Open Space	ACTUAL	\$32,881.00
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	1.275	\$4,196,187.00	46.49%	\$3,878.76	Local School District	ESTIMATED	\$4,280,111.00
Regional School District	0.602	\$1,980,872.00	21.95%	\$1,831.39	Regional School District	ESTIMATED	\$2,020,490.00
County Purposes	0.530	\$1,743,481.55	19.32%	\$1,612.35	County Purposes	ESTIMATED	\$1,792,773.10
County Library	0.034	\$109,622.83	1.21%	\$103.43	County Library	ESTIMATED	\$112,715.29
County Board of Health	0.015	\$47,110.73	0.52%	\$45.63	County Board of Health	ESTIMATED	\$48,439.73
County Open Space	0.003	\$8,102.03	0.09%	\$9.13	County Open Space	ESTIMATED	\$8,330.59
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.743	\$9,025,611.67	100.00%	\$8,344.67	Total ESTIMATED amount to be raised by taxes		\$9,203,098.06
Total Taxable Valuation as of October 1, 2016					Revenue Anticipated, Excluding Tax Levy		1,282,157.41
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		1,814,514.76
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$8,295,740.71
					Amount to be Raised by Taxes - Before RUT		\$8,828,098.06
					Reserve for Uncollected Taxes (RUT)		\$375,000.00
					Total Amount to be Raised by Taxes		\$9,203,098.06
					% of Tax Collections used to Calculate RUT		95.93%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2016		8,795,991.16
					Total Tax Levy, CY 2016		9,074,714.36
					% of Taxes Collected, CY 2016		96.93%
					Delinquent Taxes - December 31, 2016		\$256,554.12
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	14.93%	\$50,000.00	\$335,000.00	\$385,000.00	\$385,000.00							
08	Local Revenue	-30.24%	(\$33,504.76)	\$110,804.76	\$77,300.00	\$77,300.00							
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	0.17%	\$201.36	\$115,579.00	\$115,780.36	\$115,780.36							
08	Additional Revenue Offset by Appropriations	12.73%	\$1,764.81	\$13,868.24	\$15,633.05	\$15,633.05							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-49.12%	(\$241,366.60)	\$491,366.60	\$250,000.00	\$250,000.00							
15	Receipts from Delinquent Taxes	-29.19%	(\$103,037.58)	\$353,037.58	\$250,000.00	\$250,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-12.51%	(\$129,695.55)	\$1,037,052.90	\$907,357.35	\$907,357.35							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.83%	(\$275.71)	\$33,156.71	\$32,881.00		\$32,881.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-17.02%	(\$455,914.03)	\$2,678,309.79	\$2,222,395.76	\$2,189,514.76	\$32,881.00	\$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			-0.37%	(\$916.80)	\$250,290.71	\$249,373.91	\$249,373.91								
21	Land-Use Administration			-0.78%	(\$816.70)	\$104,892.20	\$104,075.50	\$71,194.50		\$32,881.00						
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			-1.76%	(\$4,802.36)	\$273,402.36	\$268,600.00	\$268,600.00								
25	Public Safety			8.31%	\$4,223.00	\$50,845.00	\$55,068.00	\$55,068.00								
26	Public Works			7.82%	\$36,394.49	\$465,145.50	\$501,539.99	\$485,906.94	\$15,633.05							
27	Health and Human Services			3.24%	\$250.00	\$7,715.00	\$7,965.00	\$6,910.00	\$1,055.00							
28	Parks and Recreation			0.11%	\$40.00	\$35,160.00	\$35,200.00	\$35,200.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-18.37%	(\$900.00)	\$4,900.00	\$4,000.00	\$4,000.00								
31	Utilities and Bulk Purchases			-14.59%	(\$8,800.00)	\$60,300.00	\$51,500.00	\$51,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.64%	\$1,396.00	\$84,897.00	\$86,293.00	\$86,293.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.12%	\$208.56	\$175,571.80	\$175,780.36	\$175,780.36								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-1.28%	(\$4,000.00)	\$312,000.00	\$308,000.00	\$308,000.00								
45	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			#DIV/0!	\$0.00		\$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		0.00	0.00	1.01%	\$22,276.19	\$2,200,119.57	\$2,222,395.76	\$2,172,826.71	\$16,688.05	\$32,881.00	\$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, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	83	\$6,046,700.00	1.84%
2 Residential	727	\$221,637,200.00	67.41%
3A/3B Farm	454	\$47,523,400.00	14.45%
4A Commercial	55	\$39,142,800.00	11.90%
4B Industrial	17	\$14,459,900.00	4.40%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,336	\$328,810,000.00	100.00%

Average Ratio (%), Assessed to True Value		98.10%
Equalized Valuation, Taxable Properties		\$335,178,389.40

Total # of property tax appeals filed in 2016	County Tax Board	6.00
	State Tax Court	3.00
Number of 2016 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2016	\$0.00
---	--------

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,459,200.00	12.83%
15B Other Schools	0		0.00%
15C Public Property	70	\$12,747,900.00	47.30%
15D Church and Charities	9	\$5,692,300.00	21.12%
15E Cemeteries & Graveyards	1	\$6,500.00	0.02%
15F Other Exempt	12	\$5,046,900.00	18.72%
Total	93	\$26,952,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	8.20%
--	-------

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
I Dwelling Exemption	N/A			
J Dwelling Abatement	N/A			
K New Dwelling/Conversion Exemption	N/A			
L New Dwelling/Conversion Abatement	N/A			
N Multiple Dwelling Exemption	N/A			
O Multiple Dwelling Abatement	N/A			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

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 2016 Total Tax Rate
N/A				
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 2016 Total Tax Rate
N/A				
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 2016 Total Tax Rate
N/A				
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 2016 Total Tax Rate
N/A				
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	14,860.05	\$13,426.00		\$433.26		\$1,000.79
Supervisory Staff (Department Heads & Managers)	1.00		111,460.18	\$73,777.60	\$7,500.00	\$9,524.69	\$14,155.68	\$6,502.21
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	7.00	11.00	586,042.88	\$346,257.69	\$28,500.00	\$39,348.00	\$141,940.19	\$29,997.00
Totals	8.00	16.00	712,363.11	\$433,461.29	\$36,000.00	\$49,305.95	\$156,095.87	\$37,500.00

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

NO

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	2.00	\$9,504.12	\$19,008.24	1.00	\$8,239.68	\$8,239.68
Parent & Child	1.00	\$19,129.32	\$19,129.32	1.00	\$19,148.52	\$19,148.52
Employee & Spouse (or Partner)	1.00	\$21,373.80	\$21,373.80	1.00	\$21,395.07	\$21,395.07
Family	4.00	\$30,190.20	\$120,760.80	5.00	\$30,220.44	\$151,102.20
Employee Cost Sharing Contribution (enter as negative -)			(\$24,176.29)			(\$22,501.68)
Subtotal	8.00		\$156,095.87	8.00		\$177,383.79
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	8.00		\$156,095.87	8.00		\$177,383.79

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

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

				Current Year		2018	2019	All Additional Future
Gross Debt		Deductions	Net Debt	Budget		Budget	Budget	Years' Budgets
Local School Debt	\$1,730,000.00	\$1,730,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$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				Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$1,730,000.00	\$1,730,000.00	\$0.00					
Population (2010 census)	2,538							
Per Capita Gross Debt	\$681.64							
Per Capita Net Debt	\$0.00							
3 Yr. Average Property Valuation		\$344,879,267.67						
Net Debt as % of 3 Year Avg Property Valuation		0.00%						

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)
