

State of New Jersey Local Government Services

Year:	2019	Municipal User	Friendly B	udget	
MUNICIPALITY:	1913 Lafayette Township	- County of Sussex		•	Adopted T
Municode:			Filename:	1913 fba 2019.xls	;m
'		www.lafayettetwp.org			
	Phone Number:		973-383-1817		
	Mailing Address:		33 Morris Farm Roa	nd	
Email the UFB if no	t using Outlook	Municipality:	Lafayette	State: NJ Zip:	07848
	Mayor	•			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Richard		Bruning	12/31/2019	rjbruning@gmail.com	
	Chief Administr	ative Officer	•		
	Chief Financial	Officer			
Toni		Grisaffi		cfo@lafayettetwp.org	
	Municipal Clerk				
Anna Rose		Fedish		lafayetteclk@embarqmail.com	า
	Registered Mun	icipal Accountant	1		
Heidi		Wohlleb		hwohlleb@nisivoccia.com	
	Governing Body				
First Name	Middle Name	Last Name	Term Expires	Business Email	
Gregory	J	Corcoran	12/31/2020	gjcor@embarqmail.com	
Alan		Henderson	12/31/2020	lavah123@embarqmail.com	
Richard		Hughes	12/31/2019	hughesr22@gmail.com	
Kevin		O'Leary	12/31/2021	kol@embarqmail.com	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Proper	tv Tax Levies - ALL	entities levying proper	tv taxes		Current Year 2019 Bud	zet	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.276	\$910,235.99	10.28%	\$841.49	Municipal Purpose Tax	ACTUAL	\$926,167.30
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.009	\$32,848.56	0.37%	\$27.44	Municipal Open Space	ACTUAL	\$32,913.87
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	1.267	\$4,172,275.00	47.13%	\$3,862.92	Local School District	ESTIMATED	\$4,255,721.00
Regional School District	0.528	\$1,742,100.00	19.68%	\$1,609.80	Regional School District	ESTIMATED	\$1,776,942.00
County Purposes	0.567	\$1,864,337.03	21.06%	\$1,728.71	County Purposes	ESTIMATED	\$1,905,897.00
County Library	0.038	\$122,195.89	1.38%	\$115.86	County Library	ESTIMATED	\$124,926.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$7,997.35	0.09%	\$9.15	County Open Space	ESTIMATED	\$8,180.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.688	\$8,851,989.82	100.00%	\$8,195.36	Total ESTIMATED amount to be raised by taxe	s	\$9,030,747.17
Total Taxable Valuation as of	October 1, 2018	\$329,138,740.00			Revenue Anticipated, Excluding Tax Levy		1,400,412.90
(To be used to calculate the current year tax rate)				Budget Appropriations, before Reserve for Unco	ollected Taxes	1,951,580.20
Current Year Average Residential Ass	essment	\$304,887.00			Total Non-Municipal Tax Levy		\$8,104,579.87
	:	·			Amount to be Raised by Taxes - Before RUT		\$8,655,747.17
	Prior Y	Zear to Current Year C	Comparison		Reserve for Uncollected Taxes (RUT)		\$375,000.00
					Total Amount to be Raised by Taxes		\$9,030,747.17
	Composico	n - Municipal Purposes	Tay Data				71,111,111
	Prior Year	Current Year	% Change (+/-)	ī	% of Tax Collections used to Calculate RUT		95.85%
	0.276	0.281	1.81%		70 of Tax Concetions used to Calculate ICC I	=	75.0570
	0.270	0.201	1.01/0	J	If % used exceeds the actual collection % then		
	G	. M	Т				
		n - Municipal Purposes			reference the statutory exception used		
			% Change (+/-)	\$ Change (+/-)			
	\$910,235.99	\$926,167.30	1.75%	\$15,931.31	Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		8,703,688.70
<u>Co</u>		on Avg. Residential Ta			• •		8,873,563.09
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2018	=	98.09%
	\$841.49	\$856.73	1.81%	\$15.24			
					Delinquent Taxes - December 31, 2018		\$138,775.42
				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	-24.48%	(\$177,500.00)	\$725,000.00	\$547,500.00	\$547,500.00							
08	Local Revenue	-35.72%	(\$28,339.77)	\$79,339.77	\$51,000.00	\$51,000.00							
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								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-32.26%	(\$23,216.81)	\$71,963.64	\$48,746.83	\$48,746.83							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-94.20%	(\$279,208.41)	\$296,414.73	\$17,206.32	\$17,206.32							
08	Other Special Items	-21.66%	(\$114,766.40)	\$529,782.15	\$415,015.75	\$415,015.75							
15	Receipts from Delinquent Taxes	-23.84%	(\$41,486.80)	\$173,986.80	\$132,500.00	\$132,500.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-18.21%	(\$206,209.00)	\$1,132,376.30	\$926,167.30	\$926,167.30							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	(\$1.22)	\$32,915.09	\$32,913.87		\$32,913.87						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-26.96%	(\$870,728.41)	\$3,230,222.48	\$2,359,494.07	\$2,326,580.20	\$32,913.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER	FRIENDLY BUDGET SEC	1		IATIONSSU	MIMAKI (ALL	OLEKATING	CINDS)				v r	The state of the s				
		Budgeted				Total Modified	Total	General	Public&Private	Open Space						
FCOA		Full-Time	Part-Time	% Difference	\$ Difference		Appropriation for	Budget	Offsets	Budget	Utility	Utility	Utility	Utility	Utility	Utility
				Current v.	Current v. Prior	for Service Type	Service Type									
				Prior Year	Year	(Prior Year)	(Current Year)									
						(11101 1 car)	(Current rear)									
20	General Government	2.50	7.00	3.74%	\$9,344.02	\$249,917.94	\$259,261.96	\$259,261.96								
21	Land-Use Administration	0.50	1.00	-6.34%	(\$4,746.85)	\$74,827.44	\$70,080.59	\$70,080.59								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			1.33%	\$3,498.00	\$262,600.00	\$266,098.00	\$266,098.00								
25	Public Safety			15.97%	\$8,000.00	\$50,100.00	\$58,100.00	\$58,100.00								
26	Public Works	5.00	3.00	-35.00%	(\$272,249.84)	\$777,893.09	\$505,643.25	\$488,436.93	\$17,206.32							
27	Health and Human Services		0.50	-27.62%	(\$3,555.00)	\$12,870.00	\$9,315.00	\$9,315.00								
28	Parks and Recreation		4.50	-5.15%	(\$1,850.00)	\$35,900.00	\$34,050.00	\$34,050.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			1.64%	\$100.00	\$6,100.00	\$6,200.00	\$6,200.00								
31	Utilities and Bulk Purchases			4.51%	\$2,600.00	\$57,700.00	\$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			6.16%	\$5,794.39	\$94,089.61	\$99,884.00	\$99,884.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-16.61%	(\$26,428.88)	\$159,076.28	\$132,647.40	\$132,647.40								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-11.42%	(\$58,000.00)	\$508,000.00	\$450,000.00	\$450,000.00								
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	8.00	16.00	-12.67%	(\$337,494.16)	\$2,664,074.36	\$2,326,580.20	\$2,309,373.88	\$17,206.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							Shoot HER 3									

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Revenues at Rist	Future	Sear Appropriation	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessr	nents - Taxable Prop	perties (October 1, 2018 Valu	ie)	Property Tax Asses	sments - Exempt Pro	perties (October 1, 2018 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	80	\$5,549,700.00	1.69%	15A Public Schools	1	\$3,459,200.00	12.62%
2 Residential	730	\$222,705,800.00	67.66%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	453	\$46,959,900.00	14.27%	15C Public Property	72	\$13,043,600.00	47.59%
4A Commercial	54	\$39,280,400.00	11.93%	15D Church and Charities	10	\$5,854,700.00	21.36%
4B Industrial	17	\$13,980,300.00	4.25%	15E Cemeteries & Graveyards	3	\$52,300.00	0.19%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	12	\$4,998,200.00	18.24%
5A/5B Railroad	1	\$34,000.00	0.01%				
6A/6B Business Personal Property	1	\$662,640.00	0.20%		_		
Total	1,336	\$329,172,740.00	100.00%	_Total	98	\$27,408,000.00	100.00%
							
Average Ratio (%), Assessed to True V	Value	97.40%					
Equalized Valuation, Taxable Propertion	es	\$337,959,691.99		Percentage of Exempt vs.			
				Non-Exempt Properties	8.33%		
Total # of property tax appeals file	ed in 2018	County Tax Board	4.00				
		State Tax Court	3.00				
Number of 2018 County Tax Board de	cisions appealed to Ta	ıx Court	0.00				
Number of pending property tax appea	ls in State Tax Court		1.00				
		E					
Amount paid out by municipality for ta	ax appeals in 2018		\$28,815.19				
	**	<u>L</u>	<u> </u>				

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements													
		# of	PILOT		Taxes if Billed in Full									
		Parcels	Billing/Revenue	Assessed Value	2018 Total Tax Rate									
G	Commercial/Industrial Exemption													
I	Dwelling Exemption													
J	Dwelling Abatement													
K	New Dwelling/Conversion Exemption													
L	New Dwelling/Conversion Abatement													
N	Multiple Dwelling Exemption													
O	Multiple Dwelling Abatement													
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00									

Sheet UFB-5

USER FRIENDLY BUDGET SECTION

									Long Term	Tax Exemptions									
Prior Budget Year	's Payments in Li	eu of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Year	's Payments in Lie	eu of Tax (PILO	T) - Long Term T	ax Exemptions	Prior Budget Yea	r's Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget	Year's Payments in Lie	of Tax (PILOT)	- Long Term Tax E	<u>kemptions</u>
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Total Long Term Exemptions -	Column Total	0.00	0.00	0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	S0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	Total	0.00	0.00	0.00			30.00	30.00	90.00			30.00	30.00	30.00	Total Long Term Exempt			\$0.00	
									Sh	eet UFB-6									Sheet UFB-6C

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	14,630.82	\$13,426.00		\$372.41		\$832.41
Supervisory Staff (Department Heads & Managers)	1.00		116,570.61	\$85,428.00		\$12,053.89	\$13,792.18	\$5,296.54
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	606,404.45	\$352,176.48	\$26,359.00	\$49,692.10	\$146,305.82	\$31,871.05
Totals	8.00	16.00	737,605.88	\$451,030.48	\$26,359.00	\$62,118.40	\$160,098.00	\$38,000.00

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

NO

Note - <u>Base Pay</u> 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	(Medical & Rx)	Employee	Teal Cost	(Medical & Rx)	(Average)	Cost
Single Coverage	1.00	\$16,332.60	\$16,332.60	2.00	\$9,504.12	\$19,008.24
Parent & Child	1.00	\$19,703.28	\$19,703.28	1.00	\$19,129.32	\$19,129.32
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	1.00	\$21,373.80	\$21,373.80
Family	5.00	\$31,018.68	\$155,093.40	4.00	\$30,190.20	\$120,760.80
Employee Cost Sharing Contribution (enter as negative -)		40 -,0 - 0.00	(\$31,031.00)		40 0,20 0.20	(\$24,193.37)
Subtotal	7.00		\$160,098.28	8.00		\$156,078.79
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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	7.00		\$160,098.28	8.00		\$156,078.79

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

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	I	T						
	Gross Days of		Approved		Individual			
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment			
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement			
Organization/mulviduals Eligible for Bellent	Absence		Agreement	Ordinance	Agreement			
		Not Applicable						
T-4-1-	0.00	#0.00						
Totals	0.00	\$0.00						
Total Funds Reserved	as of end of 2018							
	Total Funds Appropriated in 2019							
Total i ulius App								

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

	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_								
Local School Debt	\$1,030,000.00	\$1,030,000.00		Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0				Bonds - Principal				
0								
0				Loans & Other Debt - Principal				
0			·	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized			4		\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00		\$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 Lis	sted Above	
Total (Current Year)	\$1,030,000.00	\$1,030,000.00	\$0.00	Total Guarantees - Governmental				
	.			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	2,538			Total Other				
_								
Per Capita Gross Debt	\$405.83			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$0.00			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation		\$337,770,060.00						
	=			Mark "X" if Municipality has	no bond rating	X		
Net Debt as % of 3 Year Avg Propert	y Valuation	0.00%	ŀ					
Į grafia.	´ =	2.3070		Sheet UFR-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

D				I	<u> </u>	
Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Borough of Hamburg	Tax Assessment		10/1/2015	9/30/2019	\$21,446.83
Providing	Township of Andover	Planning Board Administration		2/1/2019	1/31/2021	\$27,300.00
Receiving	County of Sussex	911 Dispatching Services		1/1/2019	12/31/2019	\$11,930.57
	Frankford Township	Joint Court		1/1/2019	12/31/2019	\$71,970.00
Receiving	Wantage Township	ACO & Pound Services		1/1/2019	12/31/2019	\$8,961.72
Receiving	Andover Township	CFO Services		9/1/2018	12/31/2022	\$25,500.00
	Andover Township	Tax Collector		1/1/2019	12/31/2022	\$46,815.00

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					

USER FRIENDLY BUDGET SECTION - Notes

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