

State of New Jersey Local Government Services

Year:	2020	Municipal User	Friendly B	udget			
MUNICIPALITY:	1913 Lafayette Township	- County of Sussex		•			Adopted ~
Municode:			Filename:	1913_fba	202	20.xls	sm
		www.lafayettetwp.org					
	Phone Number:		973-383-1817				
	Mailing Address:		33 Morris Farm Ro	ad			
Email the UFB if no	t using Outlook	Municipality:	Lafayette	State:	NJ	Zip:	07848
	Mayor						
First Name	Middle Name	Last Name	Term Expires	Business Er	mail		
Alan		Henderson	12/31/2020	lavah123@emb	parqma	il.com	
	Chief Administr	ative Officer					
	Chief Financial	Officer	•				
Toni		Grisaffi		cfo@lafayettel	wp.org	l	
	Municipal Clerk		•				
AnnaRose		Fedish		lafayetteclk@e	mbarqr	mail.con	n
	Registered Mun	icipal Accountant	•				
Heidi		Wohlleb		hwohlleb@nisi	voccia.	com	
	Governing Body	y Members					
First Name	Middle Name	Last Name	Term Expires	Business Er	mail		
Richard		Bruning	12/31/2022	rjbruning@gma	il.com		
Gregory	J	Corcoran	12/31/2020	gjcor@embarq	mail.co	m	
Richard		Hughes	12/31/2022	hughesr22@gm	nail.com	1	
Kevin		O'Leary	12/31/2021	kevinoleary@g	mail.co	m	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Proper	rty Tax Levies - ALL	entities levying prope	rty taxes		Current Year 2020 Budget				
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy		
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact					
Municipal Purpose Tax	0.281	\$926,167.30	10.40%	\$855.00	Municipal Purpose Tax	ACTUAL	\$934,862.36		
Municipal Library			0.00%	\$0.00	Municipal Library				
Municipal Open Space	0.010	\$32,913.87	0.37%	\$30.00	Municipal Open Space	ACTUAL	\$32,932.09		
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	1.263	\$4,158,475.00	46.68%	\$3,858.23	Local School District	ESTIMATED	\$4,241,645.00		
Regional School District	0.555	\$1,828,626.00	20.53%	\$1,690.99	Regional School District	ESTIMATED	\$1,865,199.00		
County Purposes	0.556	\$1,827,795.07	20.52%	\$1,816.86	County Purposes	ESTIMATED	\$1,867,415.46		
County Library	0.039	\$125,948.92	1.41%	\$0.00	County Library	ESTIMATED	\$128,682.85		
County Board of Health		\$86.95	0.00%	\$0.00	County Board of Health	ESTIMATED	\$88.69		
County Open Space	0.003	\$7,683.80	0.09%	\$0.00	County Open Space	ESTIMATED	\$7,854.00		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)				
Total (Calendar Year 2019 Budget)	2.707	\$8,907,696.91	100.00%	\$8,251.08	Total ESTIMATED amount to be raised by taxes	3	\$9,078,679.45		
Total Taxable Valuation as of	October 1, 2019	\$329,320,900.00			Revenue Anticipated, Excluding Tax Levy		1,785,192.99		
(To be used to calculate the current year tax rat	· · · · · · · · · · · · · · · · · · ·				Budget Appropriations, before Reserve for Unco	llected Taxes	2,345,055.35		
Current Year Average Residential Ass	sessment	\$304,365.00			Total Non-Municipal Tax Levy	noted Taxes	\$8,143,817.09		
		4001,0000			Amount to be Raised by Taxes - Before RUT		\$8,703,679.45		
	Prior '	Year to Current Year	Comparison		Reserve for Uncollected Taxes (RUT)		\$375,000.00		
	11101	Tear to Current Tear	Comparison		Total Amount to be Raised by Taxes		\$9,078,679.45		
		M '' 1D	T. D.		Total Timount to be Traised by Tuzes		Ψ2,070,072.13		
	Prior Year	on - Municipal Purpose Current Year		1	% of Tax Collections used to Calculate RUT		95.87%		
			% Change (+/-)	-	% of Tax Conections used to Calculate ROT	=	93.81%		
	0.281	0.284	1.07%						
					If % used exceeds the actual collection % then				
	<u>Compariso</u>	on - Municipal Purpose	es Tax Levy		reference the statutory exception used				
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)					
	\$926,167.30	\$934,862.36	0.94%	\$8,695.06	Tax Collections - ACTUAL as of Prior Year				
					Total Tax Revenue, Collections CY 2019		8,754,767.25		
	Comparison - Impac	ct on Avg. Residential	Tax Payment (Mun	<u>icipal Purposes Onl</u>	Total Tax Levy, CY 2019		8,924,413.78		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2019	_	98.10%		
	\$855.00	\$864.40	1.10%	\$9.40		=			
		1 + + + + + + + + + + + + + + + + + + +	1	42.10	Delinquent Taxes - December 31, 2019		\$149,323.67		
				Sheet UFB-1	1	-	, ,, ,, ,,		
				Sheet Of D-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	42.93%	\$235,017.00	\$547,500.00	\$782,517.00	\$782,517.00							
08	Local Revenue	-11.84%	(\$7,785.80)	\$65,785.80	\$58,000.00	\$58,000.00							
09	State Aid (without offsetting appropriation)	1.32%	\$2,483.00	\$188,444.00	\$190,927.00	\$190,927.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-12.45%	(\$5,770.48)	\$46,348.92	\$40,578.44	\$40,578.44							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	0.96%	\$1,771.77	\$184,206.32	\$185,978.09	\$185,978.09							
08	Other Special Items	-50.52%	(\$392,271.54)	\$776,464.00	\$384,192.46	\$384,192.46							
15	Receipts from Delinquent Taxes	5.91%	\$7,976.84	\$135,023.16	\$143,000.00	\$143,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-18.35%	(\$210,089.75)	\$1,144,952.11	\$934,862.36	\$934,862.36							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.11%	(\$35.82)	\$32,967.91	\$32,932.09		\$32,932.09						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-11.81%	(\$368,704.78)	\$3,121,692.22	\$2,752,987.44	\$2,720,055.35	\$32,932.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

	KIENDLI BUDGEI SEC	Budgeted					l í	General	Public&Private	Open Space						
FCOA		Full-Time	Part-Time	l l	\$ Difference	Total Modified Appropriation	Total Appropriation for	Budget	Offsets	Budget	Utility	Utility	Utility	Utility	Utility	Utility
				Current v. Prior Year	Current v. Prior Year	for Service Type (Prior Year)	Service Type (Current Year)									
20	General Government	2.50	7.00	9.88%	\$24,490.76	\$247,825.96	\$272,316.72	\$272,316.72								
21	Land-Use Administration	0.50	1.00	15.78%	\$9,494.51	\$60,180.59	\$69,675.10	\$69,675.10								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			3.25%	\$8,827.00	\$271,373.00	\$280,200.00	\$280,200.00								
25	Public Safety			40.72%	\$28,579.43	\$70,190.57	\$98,770.00	\$98,770.00								
26	Public Works	5.00	3.00	3.33%	\$23,234.84	\$698,593.25	\$721,828.09	\$535,850.00	\$185,978.09							
27	Health and Human Services		0.50	14.60%	\$1,185.00	\$8,115.00	\$9,300.00	\$9,300.00								
28	Parks and Recreation		4.50	5.44%	\$3,218.22	\$59,113.87	\$62,332.09	\$29,400.00		\$32,932.09						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			19.23%	\$1,000.00	\$5,200.00	\$6,200.00	\$6,200.00								
31	Utilities and Bulk Purchases			-1.99%	(\$1,200.00)	\$60,300.00	\$59,100.00	\$59,100.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-2.89%	(\$2,889.00)	\$99,884.00	\$96,995.00	\$96,995.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-8.81%	(\$10,639.39)	\$120,717.83	\$110,078.44	\$110,078.44								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			31.38%	\$141,192.00	\$450,000.00	\$591,192.00	\$591,192.00								
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	8.96%	\$226,493.37	\$2,526,494.07	\$2,752,987.44	\$2,534,077.26	\$185,978.09	\$32,932.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Funne 1.	Ser. Appropriation t		Amount	Comment/Explanation
			NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessi	ments - Taxable Prop	perties (October 1, 2019 Valu	<u>ie)</u>	Property Tax Asses	sments - Exempt Proj	perties (October 1, 2019 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	79	\$5,402,500.00	1.64%	15A Public Schools	1	\$3,459,200.00	12.71%
2 Residential	730	\$223,578,000.00	67.88%	15B Other Schools			0.00%
3A/3B Farm	455	\$47,229,100.00	14.34%	15C Public Property	72	\$13,043,600.00	47.93%
4A Commercial	55	\$39,131,000.00	11.88%	15D Church and Charities	10	\$5,854,700.00	21.51%
4B Industrial	17	\$13,980,300.00	4.24%	15E Cemeteries & Graveyards	3	\$52,300.00	0.19%
4C Apartments			0.00%	15F Other Exempt	11	\$4,805,100.00	17.66%
5A/5B Railroad	1	\$34,000.00	0.01%				
6A/6B Business Personal Property	1	\$0.00	0.00%		-		
Total	1,338	\$329,354,900.00	100.00%	Total	97	\$27,214,900.00	100.00%
			 -				
Average Ratio (%), Assessed to True V	Value	91.62%					
Equalized Valuation, Taxable Properti	es	\$359,479,262.17		Percentage of Exempt vs.			
				Non-Exempt Properties	8.26%		
Total # of property tax appeals fil	ed in 2019	County Tax Board	5.00				
		State Tax Court	8.00				
Number of 2019 County Tax Board de	cisions appealed to Ta	ax Court	1.00				
Number of pending property tax appear	ls in State Tax Court		9.00				
Amount paid out by municipality for ta	ax appeals in 2019		\$7,609.73				
	11	<u>-</u>	,				

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2019 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				
О	Multiple Dwelling Abatement	1	\$1,900.15	\$379,000.00	\$10,259.53
	Total 5 Yr Exemptions/Abatements	1	1,900.15	379,000.00	10,259.53

Sheet UFB-5

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Yea	r's Payments in Lie	u of Tax (PILOT)) - Long Term Tax	Exemptions	Prior Budget Yea	r's Payments in Lie	eu of Tax (PILO	Γ) - Long Term Ta	x Exemptions	Prior Budget Ye	ar's Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budge	t Year's Payments in Li	eu of Tax (PILOT)	- Long Term Tax E	Exemptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Ra
																			_
	+																		
ong Term Exemptions -	Column Total	0.00	0.00	0.00	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	Total Long Term Exempti	ns - Column Total	\$0.00	\$0.00	\$0
'X" if Grand Total	Coralin Total	5.00	0.00	0.00	Town Long Term Exemption	. Column Total	\$0.00	1 90.00	ψ0.00	Total Long Term Exemption	Column Total	\$0.00	1 \$0.00		Total Long Term Exemp				

Sheet 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	14,619.73	\$13,426.00		\$361.32		\$832.41
Supervisory Staff (Department Heads & Managers)	1.00		117,671.34	\$87,136.56		\$11,929.00	\$13,203.32	\$5,402.47
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	8.00	655,235.54	\$404,879.41	\$25,000.00	\$55,427.99	\$144,825.62	\$25,102.52
Totals	7.00	13.00	787,526.62	\$505,441.97	\$25,000.00	\$67,718.31	\$158,028.94	\$31,337.40

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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	I
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	1.00	\$10,537.44	\$10,537.44	1.00	\$16,332.60	\$16,332.60
Parent & Child	1.00	\$18,861.95	\$18,861.95	1.00	\$19,703.28	\$19,703.28
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	5.00	\$29,694.29	\$148,471.45	5.00	\$31,018.68	\$155,093.40
Employee Cost Sharing Contribution (enter as negative -)			(\$19,841.90)			(\$31,031.00)
Subtotal	7.00		\$158,028.94	7.00		\$160,098.28
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		\$158,028.94	7.00		\$160,098.28

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)

	ck applicable items)				
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
		Not Applicable			-
		11			
Totals	0.00	\$0.00			
Totals	0.00	30.00			
Total Funds Reserved	as of and of 2010				
Total Funds App	ropriated in 2020				

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

	Gross		Net		Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_								
Local School Debt	\$670,000.00	\$670,000.00		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			\$0.00	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 Li	sted Above	
Total (Current Year)	\$670,000.00	\$670,000.00	\$0.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	2,538			Total Other				
_								
Per Capita Gross Debt	\$263.99			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		\$345,637,270.67						
	=			Mark "X" if Municipality has	no bond rating	X		
Net Debt as % of 3 Year Avg Property Valuation 0.00%								
	´ =	3.3370		Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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
Providing	Borough of Hamburg	Tax Assessment		10/1/2019	12/31/2023	\$21,982.99
Providing	Township of Andover	Planning Board Administration		2/1/2019	1/31/2021	\$18,595.45
	County of Sussex	911 Dispatching Services		1/1/2020	12/31/2020	\$12,169.18
Receiving	Frankford Township	Joint Court		1/1/2020	12/31/2020	\$69,500.00
Receiving	Wantage Township	ACO & Pound Services		1/1/2020	12/31/2020	\$9,141.00
Receiving	Andover Township	CFO Services		9/1/2018	12/31/2022	\$26,010.00
Receiving	Andover Township	Tax Collector		1/1/2019	12/31/2022	\$47,751.30

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)				