

State of New Jersey Local Government Services

Year:	2021	Municipal User	Friendly B	udget			
MUNICIPALITY:	1913 Lafayette Township	- County of Sussex		-		Adopted	-
Municode:			Filename:	1913 fba	2021.	xlsm	
	Website:	www.lafayettetwp.org					
	Phone Number:		973-383-1817				
	Mailing Address:		33 Morris Farm Roa	ad			
Email the UFB if no	t using Outlook	Municipality:	Lafayette	State:	NJ Zi	p: 07848	
	Mayor						
First Name	Middle Name	Last Name	Term Expires	Business Em	nail		
Gregory	J	Corcoran	12/31/2023	gjcor@embarqn	nail.com		
	Chief Administr	ative Officer					
	Chief Financial	Officer	_				
Toni		Grisaffi		cfo@lafayettetv	wp.org		
	Municipal Clerk						
AnnaRose		Fedish		lafayetteclk@en	nbarqmail.	com	
	Registered Mun	icipal Accountant					
Heidi		Wohlleb		hwohlleb@nisiv	occia.com		
	Governing Body	/ Members					
First Name	Middle Name	Last Name	Term Expires	Business Em	nail		
Alan		Henderson	12/31/2023	lavah123@emba	arqmail.co	m	
Richard		Bruning	12/31/2022	rjbruning@gmai	il.com		
Richard		Hughes	12/31/2022	hughesr22@gma	ail.com		
Kevin		O'Leary	12/31/2021	kevinoleary@gn	nail.com		
-							

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Proper	ty Tax Levies - ALL	entities levying prope	rty taxes		<u>Current Year 2021 Budget</u>			
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	<u>Actual/Estimated</u>	Tax Levy	
	Tax Rate	<u>Tax Levy</u>	<u>Total Levy</u>	Taxpayer Impact				
Municipal Purpose Tax	0.284	\$934,862.36	9.92%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$953,605.00	
Municipal Library			0.00%	\$0.00	Municipal Library			
Municipal Open Space	0.010	\$32,932.09	0.35%	\$0.00	Municipal Open Space	ESTIMATED	\$33,027.83	
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture			
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	1.259	\$4,146,875.00	43.99%	\$0.00	Local School District	ESTIMATED	\$4,229,813.00	
Regional School District	0.669	\$2,201,682.00	23.36%	\$0.00	Regional School District	ESTIMATED	\$2,245,716.00	
County Purposes	0.596	\$1,961,644.08	20.81%	\$0.00	County Purposes	ESTIMATED	\$2,000,877.00	
County Library	0.043	\$140,808.40	1.49%	\$0.00	County Library	ESTIMATED	\$143,625.00	
County Board of Health	0.000	\$4.15	0.00%	\$0.00	County Board of Health	ESTIMATED	\$4.00	
County Open Space	0.003	\$8,075.81	0.09%	\$0.00	County Open Space	ESTIMATED	\$8,237.00	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)			
	2.064	#0.40	100.000/	¢0.00			#0. (1.4.00.4.02	
Total (Calendar Year 2020 Budget)	2.864	\$9,426,883.89	100.00%	\$0.00	Total ESTIMATED amount to be raised by	y taxes	\$9,614,904.83	
Total Taxable Valuation as of	October 1, 2020	\$329,320,900.00			Revenue Anticipated, Excluding Tax Levy		1,586,315.82	
(To be used to calculate the current year tax rate	e)				Budget Appropriations, before Reserve for	Uncollected Taxes	2,164,920.82	
Current Year Average Residential Ass	sessment	\$305,315.91			Total Non-Municipal Tax Levy		\$8,661,299.83	
			•		Amount to be Raised by Taxes - Before RU	JT	\$9,239,904.83	
	Prior Y	Year to Current Year (<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$375,000.54	
					Total Amount to be Raised by Taxes		\$9,614,905.37	
	Compariso	n - Municipal Purpose	es Tax Rate					
	Prior Year	Current Year	% Change (+/-)	1	% of Tax Collections used to Calculate RU	JT	96.10%	
	0.284	0.289	1.76%			=		
				1	If % used exceeds the actual collection % t	hen		
	Compariso	n - Municipal Purpose	os Tax I avv		reference the statutory exception used			
		Current Year		Change (1/)	reference the statutory exception used			
		\$953,605.00		\$ Change (+/-)	Ter Collections ACTUAL of of Drive	Veen		
	\$934,862.36	\$955,605.00	2.00%	\$18,742.64	Tax Collections - ACTUAL as of Prior	<u>Year</u>	0 201 210 77	
	Companian I	t on Avg Docidortial 7	For Dormont (M	isinal Durnagan Ord	Total Tax Revenue, Collections CY 2020	-	9,281,310.77	
		t on Avg. Residential Current Year		Schange (+/-)	Total Tax Levy, CY 2020 % of Taxes Collected, CY 2020	-	9,439,745.94 98.32%	
					70 01 Taxes Concelled, CT 2020	=	98.32%	
	\$0.00	\$882.36	#DIV/0!	\$882.36			¢124 105 22	
					Delinquent Taxes - December 31, 2020	_	\$134,125.23	
				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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-11.43%	(\$89,417.00)	\$782,517.00	\$693,100.00	\$693,100.00							
08	Local Revenue	0.07%	\$40.00	\$58,000.00	\$58,040.00	\$58,040.00							
09	State Aid (without offsetting appropriation)	-1.30%	(\$2,483.00)	\$190,927.00	\$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	1.89%	\$768.56	\$40,578.44	\$41,347.00	\$41,347.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	12.18%	\$22,656.73	\$185,978.09	\$208,634.82	\$208,634.82							
08	Other Special Items	-27.97%	(\$107,442.46)	\$384,192.46	\$276,750.00	\$276,750.00							
15	Receipts from Delinquent Taxes	-16.08%	(\$23,000.00)	\$143,000.00	\$120,000.00	\$120,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.00%	\$18,742.64	\$934,862.36	\$953,605.00	\$953,605.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.29%	\$95.74	\$32,932.09	\$33,027.83	\$33,027.83							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.54%	(\$180,038.79)	\$2,752,987.44	\$2,572,948.65	\$2,572,948.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA			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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	2.50	7.00	-7.00%	(\$19,670.72)	\$280,996.72	\$261,326.00	\$261,326.00								
21	Land-Use Administration	0.50	1.00	0.41%	\$284.90	\$70,315.10	\$70,600.00	\$70,600.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			4.47%	\$12,303.00	\$275,170.00	\$287,473.00	\$287,473.00								
25	Public Safety			0.00%	\$0.00	\$51,000.00	\$51,000.00	\$51,000.00								
26	Public Works	4.00	3.00	-4.43%	(\$24,443.27)	\$551,828.09	\$527,384.82	\$514,950.00	\$12,434.82							
27	Health and Human Services		0.50	-5.38%	(\$500.00)	\$9,300.00	\$8,800.00	\$8,800.00								
28	Parks and Recreation		4.50	-9.23%	(\$5,754.26)	\$62,332.09	\$56,577.83	\$23,550.00		\$33,027.83						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			47.62%	\$2,000.00	\$4,200.00	\$6,200.00	\$6,200.00								
31	Utilities and Bulk Purchases			4.41%	\$2,500.00	\$56,700.00	\$59,200.00	\$59,200.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-13.32%	(\$17,635.00)	\$132,375.00	\$114,740.00	\$114,740.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-11.53%	(\$14,131.44)	\$122,578.44	\$108,447.00	\$108,447.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-15.11%	(\$114,992.00)	\$761,192.00	\$646,200.00	\$450,000.00	\$196,200.00							
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	7.00	16.00	-6.54%	(\$180,038.79)	\$2,752,987.44	\$2,572,948.65	\$2,331,286.00	\$208,634.82	\$33,027.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

/	Revenues at Righ	Future appropriation	Sir.	Solution Soluti	Amount	Comment/Explanation

					ROPERTY - PROPERTY			luo)
	<u>rroperty lax Assessn</u>		rties (October 1, 2020 Valu		Property 1 ax Asses	i	erties (October 1, 2020 Va	
1	N7 (T 1	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
	Vacant Land	79	\$5,602,800.00	1.70%	15A Public Schools	<u> </u>	\$3,459,200.00	12.70%
2	Residential	730	\$224,686,500.00	68.02%	15B Other Schools	0	\$0.00	0.00%
	3 Farm	455	\$46,877,700.00	14.19%	15C Public Property	73	\$13,064,800.00	47.96%
	Commercial	55	\$39,131,000.00	11.85%	15D Church and Charities	10	\$5,854,700.00	21.49%
4B	Industrial	17	\$13,980,300.00	4.23%	15E Cemeteries & Graveyards	3	\$52,300.00	0.19%
	Apartments	0	\$0.00	0.00%	15F Other Exempt	11	\$4,807,700.00	17.65%
	3 Railroad	1	\$34,000.00	0.01%				
6A/6I	3 Business Personal Property	1	\$0.00	0.00%				
	Total	1,338	\$330,312,300.00	100.00%	Total	98	\$27,238,700.00	100.00%
	Average Ratio (%), Assessed to True V		93.67%					
	Equalized Valuation, Taxable Propertie	es	\$352,634,034.38		Percentage of Exempt vs.			
					Non-Exempt Properties	8.25%		
	Total # of property tax appeals fil	ed in 2020	County Tax Board	2.00				
			State Tax Court	2.00				
	Number of 2020 County Tax Board de	cisions appealed to Tax	k Court	0.00				
	Number of pending property tax appea	ls in State Tax Court		2.00				
	Amount paid out by municipality for ta	ax appeals in 2020		\$7,663.52				
	Prior Budget Year's Paym		PILOT) - 5 Year Exemption	ns/Abatements				
		# of	PILOT	4 137.1	Taxes if Billed in Full			
		Parcels	Billing/Revenue	Assessed Value	2020 Total Tax Rate			
G	Commercial/Industrial Exemption							
	Dwelling Exemption							
	Dwelling Abatement							
K	New Dwelling/Conversion Exemption							
	New Dwelling/Conversion Abatement							
N	Multiple Dwelling Exemption							
0	Multiple Dwelling Abatement							
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

								US		BUDGET SECTIO	N								
Prior Budget Ye	ear's Payments in Lie	eu of Tax (PILOT)) - Long Term Tax I	Exemptions	Prior Budget Year	s Payments in Lie	u of Tax (PILOT) - Long Term Ta	x Exemptions	Prior Budget Yea	r's Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget	Year's Payments in Lie	u of Tax (PILOT)	- Long Term Tax Ex	emptions
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
Total Long Term Exemptions	Column Total	0.00	0.00	0.00	Total Long Term Exemptions	Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	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	- Column Total	0.00	0.00	0.00	Total Long Territ Excliptions		30.00	30.00		Pet UFB-6	- Continui Total	30.00	30.00	50.00	Total Long Term Exemption			\$0.00	

Sheet UFB-6

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	14,657.21	\$13,426.00		\$398.80		\$832.41
Supervisory Staff (Department Heads & Managers)	1.00		121,900.31	\$89,314.97		\$13,495.49	\$13,552.32	\$5,537.53
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	11.00	634,228.48	\$380,045.03	\$25,000.00	\$39,105.71	\$156,447.68	\$33,630.06
Totals	7.00	16.00	770,786.00	\$482,786.00	\$25,000.00	\$53,000.00	\$170,000.00	\$40,000.00

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

NO

Note - <u>Base Pav</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
<u> Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	0.00	\$0.00	\$0.00	1.00	\$10,537.44	\$10,537.44
Parent & Child	1.00	\$19,210.80	\$19,210.80	1.00	\$18,861.95	\$18,861.95
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	5.00	\$30,243.50	\$151,217.50	5.00	\$29,694.29	\$148,471.45
Employee Cost Sharing Contribution (enter as negative -)			(\$20,755.68)			(\$19,841.90)
Subtotal	6.00		\$149,672.62	7.00		\$158,028.94
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
<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	6.00		\$149,672.62	7.00		\$158,028.94

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)

	Gross Days of						
	Accumulated	Dollar Value of Compensated	Approved Labor	Local	Individual Employment		
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement		
		Not Applicable	Agreement	Ordinarice	Agreement		
Totals	0.00	\$0.00					
Totals	0.00	\$0.00					
Total Funds Reserved a	s of and of 2020						
Total Funds Appr							
rotal Fullus Appr	opinaleu in 2021						

UFB-9 Accumulated Absence Liability

	USER FRIEN	DLY BUDGET S	ECTION - OUT	STANDING DEBT; PER CA	APITA AND B	UDGET IMPA	СТ	
	Gross		Net		Current Year	2022	2023	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt				Utility Fund - Interest				
			<i>\\</i> 0.00	Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Arts and Culture			\$0.00	Bonds - Principal				
0				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 Lis	sted Above	
Total (Current Year)	\$0.00	\$0.00	\$0.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)				Total Other				
—								_
Per Capita Gross Debt	#DIV/0!			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	#DIV/0!			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation								
	=			Mark "X" if Municipality has r	o bond rating			
Net Debt as % of 3 Year Avg Property	Valuation	#DIV/0!		• • • •				
	=			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

D '1'						
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	\$22,000.00
Providing	Township of Andover	Planning Board Administration		2/1/2019	12/01/2020	\$19,147.00
	1					
Receiving	County of Sussex	911 Dispatching Services		1/1/2020	12/31/2020	\$12,600.00
	Frankford Township	Joint Court		1/1/2020	12/31/2020	\$54,500.00
	Wantage Township	ACO & Pound Services		1/1/2020	12/31/2020	\$9,324.00
Receiving	Andover Township	CFO Services		9/1/2018	12/31/2022	\$26,600.00
Receiving	Andover Township	Tax Collector		1/1/2019	12/31/2022	\$49,000.00
0	1					

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

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

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

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