



State of New Jersey Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 1913 Lafayette Township - County of Sussex

Adopted

Municode: 1913

Filename: 1913_fba_2021.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	J	Corcoran	12/31/2023	gjcor@embarqmail.com

Chief Administrative Officer

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Chief Financial Officer

Toni		Grisaffi		cfo@lafayettetwp.org
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Municipal Clerk

AnnaRose		Fedish		lafayetteclk@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
Alan		Henderson	12/31/2023	lavah123@embarqmail.com
Richard		Bruning	12/31/2022	rjbruning@gmail.com
Richard		Hughes	12/31/2022	hughesr22@gmail.com
Kevin		O'Leary	12/31/2021	kevinoleary@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
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)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2020					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					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		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2020		
					Total Tax Levy, CY 2020		
					% of Taxes Collected, CY 2020		
					Delinquent Taxes - December 31, 2020		

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								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
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

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	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

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	79	\$5,602,800.00	1.70%
2 Residential	730	\$224,686,500.00	68.02%
3A/3B Farm	455	\$46,877,700.00	14.19%
4A Commercial	55	\$39,131,000.00	11.85%
4B Industrial	17	\$13,980,300.00	4.23%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	1	\$34,000.00	0.01%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	1,338	\$330,312,300.00	100.00%

Average Ratio (%), Assessed to True Value		93.67%
Equalized Valuation, Taxable Properties		\$352,634,034.38

Total # of property tax appeals filed in 2020	County Tax Board	2.00
	State Tax Court	2.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2020	\$7,663.52
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,459,200.00	12.70%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	73	\$13,064,800.00	47.96%
15D Church and Charities	10	\$5,854,700.00	21.49%
15E Cemeteries & Graveyards	3	\$52,300.00	0.19%
15F Other Exempt	11	\$4,807,700.00	17.65%
Total	98	\$27,238,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	8.25%
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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 - **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
Active Employees - Health Benefits - Annual Cost						
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
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	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)?

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

Gross Debt				Current Year Budget		2022 Budget	2023 Budget	All Additional Future Years' Budgets
Deductions				Debt				
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Arts and Culture			\$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
<u>Municipal Purposes</u>								
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					
Total (Current Year)	\$0.00	\$0.00	\$0.00					
Population (2010 census)								
Per Capita Gross Debt	#DIV/0!							
Per Capita Net Debt	#DIV/0!							
3 Yr. Average Property Valuation								
Net Debt as % of 3 Year Avg Property Valuation	#DIV/0!							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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)
