



# State of New Jersey Local Government Services

Year: **2026** **Municipal User Friendly Budget**

MUNICIPALITY: 1913 Lafayette Township - County of Sussex Introduced

Municode: 1913 Filename: 1913\_fbi\_2026.xlsm

Website: www.lafayettetwp.org

Phone Number: 973-383-1817

Mailing Address: 33 Morris Farm Road

Municipality: Lafayette State: NJ Zip: 07848

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Hughes	12/31/2028	rhuges@lafayettetwp.org

### Chief Administrative Officer

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### Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Toni		Grisaffi	N-1685	<a href="mailto:cfo@lafayettetwp.org">cfo@lafayettetwp.org</a>

### Municipal Clerk

First Name	Middle Name	Last Name	Cert. Number	Business Email
AnnaRose		Fedish	C-1227	clerk@lafayettetwp.org

### Registered Municipal Accountant

First Name	Middle Name	Last Name	Cert. Number	Business Email
Heidi		Wohlleb	481	hwohlleb@nisivoccia.com

### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lisa		Carlson	12/31/2026	lcarlson@lafayettetwp.org
Josh		Aikens	12/31/2026	jaikens@lafayettetwp.org
Kevin		O'Leary	12/31/2027	koleary@lafayettetwp.org
Kevin		McGill	12/31/2028	kmcgill@lafayettetwp.org

<b>Government Type:</b>	Township Committee
<b>Election Type:</b>	Non-Partisan (November)

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.318	\$1,068,775.00	10.64%	\$984.12	Municipal Purpose Tax	ESTIMATED	\$1,151,558.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$33,640.24	0.33%	\$30.98	Municipal Open Space	ESTIMATED	\$33,833.00
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	1.351	\$4,544,909.00	45.24%	\$4,184.93	Local School District	ESTIMATED	\$4,681,256.27
Regional School District	0.667	\$2,243,760.00	22.33%	\$2,066.05	Regional School District	ESTIMATED	\$2,311,072.80
County Purposes	0.591	\$1,986,923.49	19.78%	\$1,829.55	County Purposes	ESTIMATED	\$2,026,661.96
County Library	0.048	\$161,738.51	1.61%	\$148.93	County Library	ESTIMATED	\$164,973.28
County Board of Health		\$0.70	0.00%	\$0.00	County Board of Health		\$0.71
County Open Space	0.002	\$7,554.84	0.08%	\$6.96	County Open Space	ESTIMATED	\$7,705.94
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2025 Budget)</b>	<b>2.987</b>	<b>\$10,047,301.78</b>	<b>100.00%</b>	<b>\$9,251.52</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$10,377,061.96</b>
Total Taxable Valuation as of October 1, 2025 <span style="float: right;"><u>\$338,331.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>2,041,437.00</u></span>		
Current Year (2026) Average Residential Assessment <span style="float: right;"><u>\$310,700.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>2,817,995.00</u></span>		
Prior Year (2025) Average Residential Assessment <span style="float: right;"><u>\$309,758.00</u></span>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$9,225,503.96</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$10,002,061.96</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$375,000.00</u></span>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$10,377,061.96</u></span>		
0.318	0.340	7.02%			% of Tax Collections used to Calculate RUT <span style="float: right;"><u>96.38%</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
\$1,068,775.00	\$1,151,558.00	7.75%	\$82,783.00		Total Tax Revenue, Collections CY 2025 <span style="float: right;"><u>9,844,708.43</u></span>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Levy, CY 2025 <span style="float: right;"><u>10,096,257.70</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2025 <span style="float: right;"><u>97.51%</u></span>		
\$984.12	\$1,056.38	7.34%	\$72.26		Delinquent Taxes - December 31, 2025 <span style="float: right;"><u>\$231,247.30</u></span>		

**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	16.67%	\$150,000.00	\$900,000.00	\$1,050,000.00	\$1,050,000.00							
08	Local Revenue	-8.46%	(\$6,075.68)	\$71,775.68	\$65,700.00	\$65,700.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.44	\$191,695.56	\$191,696.00	\$191,696.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	-14.86%	(\$10,216.07)	\$68,758.07	\$58,542.00	\$58,542.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	44.34%	\$74,649.27	\$168,349.43	\$242,998.70	\$242,998.70							
08	Other Special Items	-63.54%	(\$409,566.40)	\$644,566.40	\$235,000.00	\$235,000.00							
15	Receipts from Delinquent Taxes	22.87%	\$36,756.10	\$160,743.90	\$197,500.00	\$197,500.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	-6.41%	(\$78,906.94)	\$1,230,464.94	\$1,151,558.00	\$1,151,558.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>-7.08%</b>	<b>(\$243,359.28)</b>	<b>\$3,436,353.98</b>	<b>\$3,192,994.70</b>	<b>\$3,192,994.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	2.00	8.00	-3.08%	(\$11,434.00)	\$371,399.00	\$359,965.00	\$359,965.00							
21	Land-Use Administration	1.00	1.00	20.10%	\$11,750.00	\$58,450.00	\$70,200.00	\$70,200.00							
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00								
23	Insurance			28.32%	\$110,463.00	\$390,000.00	\$500,463.00	\$500,463.00							
25	Public Safety		2.00	0.00%	\$0.00	\$57,500.00	\$57,500.00	\$57,500.00							
26	Public Works	5.00		16.79%	\$90,049.27	\$536,249.43	\$626,298.70	\$553,300.00	\$72,998.70						
27	Health and Human Services			0.00%	\$0.00	\$10,260.00	\$10,260.00	\$10,260.00							
28	Parks and Recreation			2.78%	\$1,292.86	\$46,540.24	\$47,833.10	\$14,000.00		\$33,833.10					
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			130.00%	\$3,250.00	\$2,500.00	\$5,750.00	\$5,750.00							
31	Utilities and Bulk Purchases			5.37%	\$4,000.00	\$74,500.00	\$78,500.00	\$78,500.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-5.55%	(\$7,055.00)	\$127,062.00	\$120,007.00	\$120,007.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			19.66%	\$26,283.00	\$133,668.00	\$159,951.00	\$159,951.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			5.65%	\$43,600.00	\$771,500.00	\$815,100.00	\$645,100.00	\$170,000.00						
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								
	<b>Total</b>	<b>8.00</b>	<b>11.00</b>	<b>9.21%</b>	<b>\$272,199.13</b>	<b>\$2,954,628.67</b>	<b>\$3,226,827.80</b>	<b>\$2,949,996.00</b>	<b>\$242,998.70</b>	<b>\$33,833.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>




Sheet UFB-4

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2025 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2025 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	72	\$4,778,500.00	1.41%	15A Public Schools	1	\$3,459,200.00	11.01%	
2 Residential	716	\$223,392,800.00	66.02%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	474	\$51,324,700.00	15.17%	15C Public Property	74	\$13,236,800.00	42.14%	
4A Commercial	60	\$42,099,000.00	12.44%	15D Church and Charities	10	\$5,857,000.00	18.65%	
4B Industrial	17	\$16,736,000.00	4.95%	15E Cemeteries & Graveyards	3	\$750,800.00	2.39%	
4C Apartments		\$0.00	0.00%	15F Other Exempt	20	\$8,106,500.00	25.81%	
5A/5B Railroad	1	\$34,000.00	0.01%					
6A/6B Business Personal Property	1	\$0.00	0.00%					
<b>Total</b>	<b>1,341</b>	<b>\$338,365,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>108</b>	<b>\$31,410,300.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		62.30%		Percentage of Exempt vs. Non-Exempt Properties				9.28%
Equalized Valuation, Taxable Properties		\$543,121,990.37						
Total # of property tax appeals filed in 2025		County Tax Board	2.00					
		State Tax Court	6.00					
Number of 2025 County Tax Board decisions appealed to Tax Court		0.00						
Number of pending property tax appeals in State Tax Court		0.00						
Amount paid out by municipality for tax appeals in 2025		\$0.00						

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2025 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		\$1,668.61		
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>1,668.61</b>	<b>0.00</b>	<b>0.00</b>





**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	14,935.85	\$13,426.00		\$469.34		\$1,040.52
Supervisory Staff (Department Heads & Managers)	1.00	1.00	167,516.19	\$92,733.94	\$5,000.00	\$12,580.45	\$50,014.92	\$7,186.88
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	5.00	822,085.75	\$424,932.86	\$15,000.00	\$69,519.02	\$279,701.58	\$32,932.30
<b>Totals</b>	<b>8.00</b>	<b>11.00</b>	<b>1,004,537.79</b>	<b>\$531,092.80</b>	<b>\$20,000.00</b>	<b>\$82,568.80</b>	<b>\$329,716.50</b>	<b>\$41,159.69</b>

Is the Local Government required to comply with N.J.S.A. 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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	0.00		\$0.00	1.00	\$17,944.20	\$17,944.20
Parent & Child	0.00		\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	3.00	\$46,562.28	\$139,686.84	3.00	\$34,378.08	\$103,134.24
Family	4.00	\$61,705.71	\$246,822.84	4.00	\$45,585.78	\$182,343.12
Employee Cost Sharing Contribution (enter as negative - )			(\$56,793.18)			(\$39,957.48)
<b>Subtotal</b>	<b>7.00</b>		<b>\$329,716.50</b>	<b>8.00</b>		<b>\$263,464.08</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>7.00</b>		<b>\$329,716.50</b>	<b>8.00</b>		<b>\$263,464.08</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2027	2028	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt		\$0.00				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Population (2020 census)	<u>2,358</u>					
Per Capita Gross Debt	<u>\$0.00</u>					
Per Capita Net Debt	<u>\$0.00</u>					
3 Year Average Property Valuation	<u>\$495,927,601.67</u>					
Net Debt as % of 3 Year Average Property Valuation	<u>0.00%</u>					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			<u>0.00%</u>			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
<b>Rating</b>						
<b>Year of Last Rating</b>						
<b>Mark "X" if Municipality has no bond rating</b>						







**USER FRIENDLY BUDGET SECTION - Notes**

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