



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1913\_fbi\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	J	Hughes	12/31/2019	hughesr22@gmail.com

**Chief Administrative Officer**

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**Chief Financial Officer**

Gail	D	Magura		lafayettefo@embarqmail.com
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**Municipal Clerk**

Anna Rose		Fedish		lafayetteclk@embarqmail.com
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**Registered Municipal Accountant**

Heidi		Wohlleb		hwohlleb@nisivoiccia.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
John		D'Angeli	12/31/2018	jada16@embarqmail.com
Richard	J	Bruning	12/31/2019	rjbruning@gmail.com
Alan		Henderson	12/31/2020	lavah123@embarqmail.com
Gregory		Corcoran	12/31/2020	gjcor@embarqmail.com

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.275	\$907,357.35	10.33%	\$836.60	Municipal Purpose Tax	ACTUAL	\$900,235.99
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.009	\$32,881.00	0.37%	\$27.38	Municipal Open Space	ACTUAL	\$32,848.56
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	1.270	\$4,182,300.00	47.61%	\$3,863.55	Local School District	ESTIMATED	\$4,265,946.00
Regional School District	0.527	\$1,735,848.00	19.76%	\$1,603.22	Regional School District	ESTIMATED	\$1,770,565.00
County Purposes	0.549	\$1,806,652.52	20.57%	\$1,670.15	County Purposes	ESTIMATED	\$1,842,785.57
County Library	0.034	\$111,409.05	1.27%	\$103.43	County Library	ESTIMATED	\$113,627.24
County Board of Health			0.00%	\$0.00	County Board of Health	ESTIMATED	
County Open Space	0.003	\$7,915.13	0.09%	\$9.13	County Open Space	ESTIMATED	\$8,073.44
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.667</b>	<b>\$8,784,363.05</b>	<b>100.00%</b>	<b>\$8,113.46</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$8,934,081.80</b>
Total Taxable Valuation as of October 1, 2017 <u>\$328,810,000.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$304,216.82</u>					Revenue Anticipated, Excluding Tax Levy <u>1,272,663.37</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>2,007,889.36</u> Total Non-Municipal Tax Levy <u>\$8,033,845.81</u> Amount to be Raised by Taxes - Before RUT <u>\$8,769,071.80</u> Reserve for Uncollected Taxes (RUT) <u>\$375,000.00</u> Total Amount to be Raised by Taxes <u>\$9,144,071.80</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					% of Tax Collections used to Calculate RUT <u>95.90%</u>  If % used exceeds the actual collection % then reference the statutory exception used		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2017		<u>8,606,658.55</u>
	0.275	0.276	0.36%		Total Tax Levy, CY 2017		<u>8,797,739.84</u>
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Taxes Collected, CY 2017		<u>97.83%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2017		<u>\$167,859.38</u>
	\$907,357.35	\$900,235.99	-0.78%	(\$7,121.36)			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$836.60	\$839.64	0.36%	\$3.04			

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	S 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	90.91%	\$350,000.00	\$385,000.00	\$735,000.00	\$735,000.00							
08	Local Revenue	-26.90%	(\$27,963.10)	\$103,963.10	\$76,000.00	\$76,000.00							
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								
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	-38.09%	(\$44,903.32)	\$117,882.96	\$72,979.64	\$72,979.64							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$255,000.00		\$255,000.00	\$255,000.00							
10	Public and Private Revenue	-81.56%	(\$67,393.32)	\$82,633.05	\$15,239.73	\$15,239.73							
08	Other Special Items	-49.82%	(\$233,338.50)	\$468,338.50	\$235,000.00	\$235,000.00							
15	Receipts from Delinquent Taxes	-37.67%	(\$96,695.90)	\$256,695.90	\$160,000.00	\$160,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-18.31%	(\$201,772.85)	\$1,102,008.84	\$900,235.99	\$900,235.99							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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>-2.48%</b>	<b>(\$67,066.99)</b>	<b>\$2,704,966.35</b>	<b>\$2,637,899.36</b>	<b>\$2,637,899.36</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 Positions		% 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		5.46%	\$13,649.03	\$250,073.91	\$263,722.94	\$263,722.94									
21	Land-Use Administration		1.88%	\$1,382.94	\$73,444.50	\$74,827.44	\$74,827.44									
22	Uniform Construction Code		#DIV/0!	\$0.00		\$0.00										
23	Insurance		-2.26%	(\$5,900.00)	\$261,600.00	\$255,700.00	\$255,700.00									
25	Public Safety		12.22%	\$6,728.64	\$55,068.00	\$61,796.64	\$61,796.64									
26	Public Works		31.96%	\$181,678.10	\$568,539.99	\$750,218.09	\$479,978.36	\$270,239.73								
27	Health and Human Services		37.93%	\$3,400.00	\$8,965.00	\$12,365.00	\$12,365.00									
28	Parks and Recreation		-1.27%	(\$450.00)	\$35,450.00	\$35,000.00	\$35,000.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		0.00%	\$0.00	\$5,200.00	\$5,200.00	\$5,200.00									
31	Utilities and Bulk Purchases		2.82%	\$1,500.00	\$53,100.00	\$54,600.00	\$54,600.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		9.04%	\$7,796.61	\$86,293.00	\$94,089.61	\$94,089.61									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		-16.16%	(\$28,400.72)	\$175,780.36	\$147,379.64	\$147,379.64									
43	Court and Public Defender		#DIV/0!	\$0.00		\$0.00										
44	Capital		64.94%	\$200,000.00	\$308,000.00	\$508,000.00	\$508,000.00									
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>	0.00	0.00	16.90%	\$381,384.60	\$2,256,514.76	\$2,637,899.36	\$2,367,659.63	\$270,239.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	<b>Amount</b>	<b>Comment/Explanation</b>
				None		

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	81	\$5,724,800.00	1.74%	15A Public Schools	1	\$3,459,200.00	12.83%	
2 Residential	731	\$223,146,500.00	67.88%	15B Other Schools	0		0.00%	
3A/3B Farm	449	\$46,427,700.00	14.12%	15C Public Property	70	\$12,747,900.00	47.30%	
4A Commercial	54	\$38,980,400.00	11.86%	15D Church and Charities	9	\$5,692,300.00	21.12%	
4B Industrial	17	\$14,459,900.00	4.40%	15E Cemeteries & Graveyards	1	\$6,500.00	0.02%	
4C Apartments			0.00%	15F Other Exempt	12	\$5,046,900.00	18.72%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
<b>Total</b>	<b>1,332</b>	<b>\$328,739,300.00</b>	<b>100.00%</b>	<b>Total</b>	<b>93</b>	<b>\$26,952,800.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				98.10%	Percentage of Exempt vs. Non-Exempt Properties			8.20%
Equalized Valuation, Taxable Properties				\$335,106,320.08				
Total # of property tax appeals filed in 2017				County Tax Board	16.00			
				State Tax Court	3.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				3.00				
Amount paid out by municipality for tax appeals in 2017				\$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 2017 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
I Dwelling Exemption	N/A			
J Dwelling Abatement	N/A			
K New Dwelling/Conversion Exemption	N/A			
L New Dwelling/Conversion Abatement	N/A			
N Multiple Dwelling Exemption	N/A			
O Multiple Dwelling Abatement	N/A			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**USER FRIENDLY BUDGET SECTION  
Long Term Tax Exemptions**

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	
N/A					N/A					N/A					N/A					
<b>Total Long Term Exemptions - Column Total</b>		0.00	0.00	0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	
<b>Mark "X" if Grand Total</b>					<b>Mark "X" if Grand Total</b>					<b>Mark "X" if Grand Total</b>					<b>Mark "X" if Grand Total</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	14,823.46	\$13,426.00		\$370.37		\$1,027.09
Supervisory Staff (Department Heads & Managers)	1.00		113,859.09	\$75,628.80	\$8,000.00	\$9,763.68	\$13,964.40	\$6,502.21
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	627,052.20	\$384,434.76	\$28,500.00	\$43,574.33	\$138,035.60	\$32,507.51
<b>Totals</b>	<b>8.00</b>	<b>16.00</b>	<b>755,734.75</b>	<b>\$473,489.56</b>	<b>\$36,500.00</b>	<b>\$53,708.38</b>	<b>\$152,000.00</b>	<b>\$40,036.81</b>

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**

	<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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	2.00	\$9,504.12	\$19,008.24	2.00	\$9,504.12	\$19,008.24
Parent & Child	1.00	\$19,129.32	\$19,129.32	1.00	\$19,129.32	\$19,129.32
Employee & Spouse (or Partner)	1.00	\$21,373.80	\$21,373.80	1.00	\$21,373.80	\$21,373.80
Family	4.00	\$30,190.20	\$120,760.80	4.00	\$30,190.20	\$120,760.80
Employee Cost Sharing Contribution (enter as negative - )			(\$24,193.37)			(\$24,176.29)
<b>Subtotal</b>	<b>8.00</b>		<b>\$156,078.79</b>	<b>8.00</b>		<b>\$156,095.87</b>
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</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>8.00</b>		<b>\$156,078.79</b>	<b>8.00</b>		<b>\$156,095.87</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)?**

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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
N/A					
<b>Totals</b>	0.00	\$0.00			
<b>Total Funds Reserved as of end of 2017</b>					
<b>Total Funds Appropriated in 2018</b>					

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,385,000.00	\$0.00				
Regional School Debt		\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$1,385,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Population (2010 census)	2,538					
Per Capita Gross Debt	\$545.71					
Per Capita Net Debt	\$0.00					
3 Yr. Average Property Valuation		\$339,604,086.00				
Net Debt as % of 3 Year Avg Property Valuation		0.00%				
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>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Principal</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Interest</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>% of Total Current Year Budget</b>			0.00%			
<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>			
Rating						
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>				

### 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
<b>Receiving</b>	Frankford Township	Joint Court				\$74,400.00
<b>Providing</b>						
<b>Providing</b>	Borough of Hamburg	Tax Assessment		10/1/2017	9/30/2018	\$20,905.80
<b>Providing</b>	Andover Township	CFO Services		1/1/2015	8/31/2018	\$52,074.00
<b>Providing</b>						
<b>Receiving</b>	Andover Township	Tax Collector		1/1/2015	12/31/2018	\$44,995.00
<b>Receiving</b>	Wantage Township	ACO & Pound Services		1/1/2017	12/31/2017	\$8,786.00
<b>Receiving</b>	County of Sussex	911 Dispatching Services		1/1/2017	12/31/2017	\$11,697.00
<b>Receiving</b>	Andover Township	CFO Services		9/1/2018	12/31/2022	\$8,334.00



**USER FRIENDLY BUDGET SECTION - Notes**

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