



State of New Jersey Local Government Services

Year: 2022 **Municipal User Friendly Budget**

MUNICIPALITY: 1913 Lafayette Township - County of Sussex Adopted

Municode: 1913 **Filename:** 1913_fba_2022.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
Kevin		O'Leary	12/31/2024	kevinoleary@gmail.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
Richard		Hughes	12/31/2022	hughesr22@gmail.com
Richard		Bruning	12/31/2022	rjbruning@gmail.com
Greg		Corcoran	12/31/2023	gcor@embarqmail.com
Alan		Henderson	12/31/2023	lavah123@embarqmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	0.289	\$953,605.00	9.99%	\$884.25	Municipal Purpose Tax	ESTIMATED	\$972,720.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$33,027.83	0.35%	\$30.60	Municipal Open Space	ESTIMATED	\$32,948.60
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	1.241	\$4,097,429.00	42.91%	\$3,797.09	Local School District	ESTIMATED	\$4,179,378.00
Regional School District	0.723	\$2,389,126.00	25.02%	\$2,212.16	Regional School District	ESTIMATED	\$2,436,909.00
County Purposes	0.584	\$1,929,264.73	20.21%	\$1,786.86	County Purposes	ESTIMATED	\$1,967,850.02
County Library	0.042	\$137,526.59	1.44%	\$128.51	County Library	ESTIMATED	\$140,277.12
County Board of Health	0.000	\$4.00	0.00%	\$0.00	County Board of Health	ESTIMATED	\$4.08
County Open Space	0.002	\$7,825.00	0.08%	\$6.12	County Open Space	ESTIMATED	\$7,981.50
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	2.891	\$9,547,808.15	100.00%	\$8,845.59	Total ESTIMATED amount to be raised by taxes		\$9,738,068.32
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
<u>\$330,278,300.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes		
(To be used to calculate the current year tax rate)					Total Non-Municipal Tax Levy		
Current Year Average Residential Assessment					Amount to be Raised by Taxes - Before RUT		
<u>\$305,970.00</u>					Reserve for Uncollected Taxes (RUT)		
<u>Prior Year to Current Year Comparison</u>					Total Amount to be Raised by Taxes		
<u>Comparison - Municipal Purposes Tax Rate</u>					% of Tax Collections used to Calculate RUT		
Prior Year	Current Year	% Change (+/-)			96.14%		
0.289	0.289	0.00%					
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$953,605.00	\$972,720.00	2.00%	\$19,115.00				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2021		
\$884.25	\$884.25	0.00%	\$0.00		Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		
					Delinquent Taxes - December 31, 2021		

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	21.84%	\$151,400.00	\$693,100.00	\$844,500.00	\$844,500.00							
08	Local Revenue	-29.42%	(\$25,057.83)	\$85,182.83	\$60,125.00	\$60,125.00							
09	State Aid (without offsetting appropriation)	-1.29%	(\$2,471.00)	\$190,915.00	\$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	-16.67%	(\$8,431.32)	\$50,588.32	\$42,157.00	\$42,157.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-8.04%	(\$16,783.92)	\$208,634.82	\$191,850.90	\$191,850.90							
08	Other Special Items	-60.22%	(\$355,678.01)	\$590,678.01	\$235,000.00	\$235,000.00							
15	Receipts from Delinquent Taxes	-25.46%	(\$47,825.56)	\$187,825.56	\$140,000.00	\$140,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-16.53%	(\$192,605.98)	\$1,165,325.98	\$972,720.00	\$972,720.00							
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								
	Total	-15.68%	(\$497,453.62)	\$3,172,250.52	\$2,674,796.90	\$2,674,796.90	\$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 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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	2.00	9.00	4.49%	\$11,752.00	\$261,725.00	\$273,477.00	\$273,477.00								
21	Land-Use Administration		1.00	-2.97%	(\$2,100.00)	\$70,600.00	\$68,500.00	\$68,500.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			1.16%	\$3,337.00	\$286,763.00	\$290,100.00	\$290,100.00								
25	Public Safety			4.90%	\$2,500.00	\$51,000.00	\$53,500.00	\$53,500.00								
26	Public Works	5.00	3.00	-0.35%	(\$1,833.92)	\$527,584.82	\$525,750.90	\$509,900.00	\$15,850.90							
27	Health and Human Services			7.49%	\$659.00	\$8,801.00	\$9,460.00	\$9,460.00								
28	Parks and Recreation			36.36%	\$20,570.77	\$56,577.83	\$77,148.60	\$9,200.00	\$35,000.00	\$32,948.60						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$6,200.00	\$6,200.00	\$6,200.00								
31	Utilities and Bulk Purchases			3.69%	\$2,190.00	\$59,310.00	\$61,500.00	\$61,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.00%	\$6,882.00	\$114,740.00	\$121,622.00	\$121,622.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			6.03%	\$6,540.00	\$108,447.00	\$114,987.00	\$114,987.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			13.05%	\$84,300.00	\$646,200.00	\$730,500.00	\$589,500.00	\$141,000.00							
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									
	Total	7.00	13.00	5.24%	\$134,796.85	\$2,572,948.65	\$2,707,745.50	\$2,482,946.00	\$191,850.90	\$32,948.60	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	74	\$5,476,000.00	1.66%	15A Public Schools	1	\$3,459,200.00	11.81%
2 Residential	730	\$225,418,100.00	68.42%	15B Other Schools			0.00%
3A/3B Farm	451	\$45,763,100.00	13.89%	15C Public Property	79	\$13,451,600.00	45.91%
4A Commercial	55	\$38,848,500.00	11.79%	15D Church and Charities	10	\$5,854,700.00	19.98%
4B Industrial	17	\$13,980,300.00	4.24%	15E Cemeteries & Graveyards	3	\$52,300.00	0.18%
4C Apartments			0.00%	15F Other Exempt	15	\$6,483,500.00	22.13%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,327	\$329,486,000.00	100.00%	Total	108	\$29,301,300.00	100.00%
Average Ratio (%), Assessed to True Value				92.66%	Percentage of Exempt vs.		
Equalized Valuation, Taxable Properties				\$355,586,013.38	Non-Exempt Properties		
Total # of property tax appeals filed in 2021				County Tax Board	11.00		
				State Tax Court			
Number of 2021 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				7.00			
Amount paid out by municipality for tax appeals in 2021				\$0.00			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 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 Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				

**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		123,801.00	\$91,547.85		\$12,532.90	\$14,044.28	\$5,675.97
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	7.00	762,955.72	\$509,910.00	\$5,000.00	\$69,806.68	\$146,624.62	\$31,614.42
Totals	7.00	12.00	901,376.45	\$614,883.85	\$5,000.00	\$82,700.90	\$160,668.90	\$38,122.80

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	1.00	\$184,937.90	\$184,937.90	1.00	\$178,704.72	\$178,704.72
Parent & Child	1.00		\$0.00	1.00		\$0.00
Employee & Spouse (or Partner)	0.00		\$0.00	0.00		\$0.00
Family	5.00		\$0.00	5.00		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$24,269.00)			(\$21,530.16)
Subtotal	7.00		\$160,668.90	7.00		\$157,174.56
<u>Elected Officials - 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
<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	7.00		\$160,668.90	7.00		\$157,174.56

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

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

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

	Gross Debt	Deductions	Net Debt					
				Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
			\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$0.00	\$0.00	\$0.00	Total Guarantees - Other				
Population (2020 census)				Total Capital/Equipment Leases				
				Total Other				
Per Capita Gross Debt		#DIV/0!		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt		#DIV/0!		Rating				
3 Year Average Property Valuation				Year of Last Rating				
Net Debt as % of 3 Year Average Property Valuation		#DIV/0!		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Hamburg Borough, Sussex County	Tax	Tax Collection / Assessment		10/1/2019	12/31/2023	\$22,385.00
Lead	Municipality	Andover Township, Sussex County	Land Use	Land-Use Administration		2/1/2019		\$19,772.00
Recipient	County	Sussex County	Public Safety	EMS / Dispatch		1/1/2022	12/31/2022	\$12,830.00
Recipient	Municipality	Frankford Township, Sussex County	Court	Court and Public Defender		1/1/2022	12/31/2022	\$60,000.00
Recipient	Municipality	Vernon Township, Sussex County	Animal Control	Animal Control		1/1/2022	12/31/2022	\$7,500.00
Recipient	Municipality	Andover Township, Sussex County	Finance	Accounting / Finance	CFO/QPA	9/1/2018	12/31/2022	\$29,600.00
Recipient	Municipality	Andover Township, Sussex County	Tax	Tax Collection / Assessment		1/1/2019	12/31/2022	\$49,700.00
	Amount Received Page Total							\$42,157.00
	Amount Paid Page Total							\$159,630.00
	Page Total							\$201,787.00

USER FRIENDLY BUDGET SECTION - Notes

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