



State of New Jersey  
Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 1514 Lakewood Township - County of Ocean Introduced

Municode: 1514 Filename: 1514\_fbi\_2021.xlsm

Website: www.lakewoodnj.gov

Phone Number: 732-364-2500

Mailing Address: 231 Third Street

Email the UFB if not using Outlook Municipality: Lakewood State: NJ Zip: 08701

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Coles	12/31/2021	rcoles@lakewoodnj.gov

Chief Administrative Officer

Patrick		Donnelly		pdonnelly@lakewoodnj.gov
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Chief Financial Officer

William		Rieker		wrieker@lakewoodnj.gov
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Municipal Clerk

Lauren		Kirkman		lkirkman@lakewoodnj.gov
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Registered Municipal Accountant

Kevin		Frenia		kfrenia@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Coles	12/31/2023	rcoles@lakewoodnj.gov
Albert		Akerman	12/31/2022	aakerman@lakewoodnj.gov
Menashe		Miller	12/31/2021	mmiller@lakewoodnj.gov
Meir		Lichtenstein	12/31/2021	mlichtenstein@lakewoodnj.gov
Michael		D'elia	12/31/2023	mdelia@lakewoodnj.gov

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes												
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact								
Municipal Purpose Tax	0.691	\$71,150,104.81	30.41%	\$2,355.14								
Municipal Library			0.00%	\$0.00								
Municipal Open Space			0.00%	\$0.00								
Municipal Arts and Culture			0.00%	\$0.00								
Fire Districts (avg. rate/total levies)	0.067	\$6,861,867.00	2.93%	\$228.36								
Other Special Districts (total levies)			0.00%	\$0.00								
Local School District	1.044	\$107,511,840.00	45.96%	\$3,558.28								
Regional School District			0.00%	\$0.00								
County Purposes	0.394	\$40,514,862.55	17.32%	\$1,342.87								
County Library	0.043	\$4,465,179.60	1.91%	\$146.56								
County Board of Health	0.019	\$1,992,155.07	0.85%	\$64.76								
County Open Space	0.014	\$1,442,612.10	0.62%	\$47.72								
Other County Levies (total)			0.00%	\$0.00								
<hr/>												
Total (Calendar Year 2020 Budget)	2.272	\$233,938,621.13	100.00%	\$7,743.68								
<hr/>												
Total Taxable Valuation as of            October 1, 2020		<u>\$10,453,611,500.00</u>										
(To be used to calculate the current year tax rate)												
Current Year Average Residential Assessment		<u>\$340,831.00</u>										
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<b><u>Prior Year to Current Year Comparison</u></b>												
<hr/>												
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>												
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td></tr><tr><td>0.691</td><td>0.691</td><td>-0.06%</td></tr></table>					Prior Year	Current Year	% Change (+/-)	0.691	0.691	-0.06%		
Prior Year	Current Year	% Change (+/-)										
0.691	0.691	-0.06%										
<hr/>												
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>												
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td><td>\$ Change (+/-)</td></tr><tr><td>\$71,150,104.81</td><td>\$72,194,989.46</td><td>1.47%</td><td>\$1,044,884.65</td></tr></table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$71,150,104.81	\$72,194,989.46	1.47%	\$1,044,884.65
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)									
\$71,150,104.81	\$72,194,989.46	1.47%	\$1,044,884.65									
<hr/>												
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>												
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td><td>\$ Change (+/-)</td></tr><tr><td>\$2,355.14</td><td>\$2,353.78</td><td>-0.06%</td><td>(\$1.36)</td></tr></table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$2,355.14	\$2,353.78	-0.06%	(\$1.36)
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)									
\$2,355.14	\$2,353.78	-0.06%	(\$1.36)									
<hr/>												
<b>Sheet UFB-1</b>												

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$72,194,989.46
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$8,180,170.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$110,000,000.00
Regional School District		
County Purposes	ESTIMATED	\$41,800,000.00
County Library	ESTIMATED	\$4,600,000.00
County Board of Health	ESTIMATED	\$2,100,000.00
County Open Space	ESTIMATED	\$1,500,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$240,375,159.46
Revenue Anticipated, Excluding Tax Levy		36,782,100.88
Budget Appropriations, before Reserve for Uncollected Taxes		100,756,259.88
Total Non-Municipal Tax Levy		\$168,180,170.00
Amount to be Raised by Taxes - Before RUT		\$232,154,329.00
Reserve for Uncollected Taxes (RUT)		\$8,220,830.45
Total Amount to be Raised by Taxes		\$240,375,159.45
% of Tax Collections used to Calculate RUT		<u>96.58%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Total Tax Revenue, Collections CY 2020		229,503,105.00
Total Tax Levy, CY 2020		237,625,385.00
% of Taxes Collected, CY 2020		<u>96.58%</u>
Delinquent Taxes - December 31, 2020		<u>\$7,955,212.00</u>

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	-3.02%	(\$561,267.00)	\$18,563,000.00	\$18,001,733.00	\$18,001,733.00							
08	Local Revenue	-19.41%	(\$503,061.00)	\$2,591,467.00	\$2,088,406.00	\$2,088,406.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,157,607.00	\$5,157,607.00	\$5,157,607.00							
08	Uniform Construction Code Fees	-14.96%	(\$413,520.00)	\$2,764,520.00	\$2,351,000.00	\$2,351,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-81.74%	(\$3,990,727.02)	\$4,881,992.02	\$891,265.00	\$891,265.00							
08	Other Special Items	-15.36%	(\$361,620.00)	\$2,353,710.00	\$1,992,090.00	\$1,992,090.00							
15	Receipts from Delinquent Taxes	-3.79%	(\$248,453.00)	\$6,548,453.00	\$6,300,000.00	\$6,300,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.70%	(\$1,245,696.55)	\$73,440,686.00	\$72,194,989.45	\$72,194,989.45							
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	-6.30%	(\$7,324,344.57)	\$116,301,435.02	\$108,977,090.45	\$108,977,090.45	\$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	36.00	5.00	-31.06%	(\$3,443,571.00)	\$11,087,460.00	\$7,643,889.00	\$6,762,086.00	\$881,803.00							
21	Land-Use Administration			14.08%	\$16,650.00	\$118,250.00	\$134,900.00	\$134,900.00								
22	Uniform Construction Code	28.00	2.00	-8.85%	(\$213,321.00)	\$2,409,813.00	\$2,196,492.00	\$2,196,492.00								
23	Insurance			0.00%	(\$781.00)	\$16,204,789.00	\$16,204,008.00	\$16,204,008.00								
25	Public Safety	201.00	43.00	1.67%	\$425,778.51	\$25,520,906.37	\$25,946,684.88	\$25,937,223.00	\$9,461.88							
26	Public Works	122.00	2.00	-3.31%	(\$456,586.15)	\$13,775,190.15	\$13,318,604.00	\$13,318,604.00								
27	Health and Human Services	3.00		-2.97%	(\$29,791.00)	\$1,004,159.00	\$974,368.00	\$974,368.00								
28	Parks and Recreation	16.00	5.00	-13.39%	(\$193,805.00)	\$1,447,224.00	\$1,253,419.00	\$1,253,419.00								
29	Education (including Library)			0.00%	\$0.00	\$2,667,794.00	\$2,667,794.00	\$2,667,794.00								
30	Unclassified	8.00		-40.52%	(\$749,967.00)	\$1,850,967.00	\$1,101,000.00	\$1,071,000.00	\$30,000.00							
31	Utilities and Bulk Purchases			0.49%	\$20,000.00	\$4,055,000.00	\$4,075,000.00	\$4,075,000.00								
32	Landfill / Solid Waste Disposal			1.09%	\$44,533.00	\$4,095,431.00	\$4,139,964.00	\$4,139,964.00								
35	Contingency			-8.33%	(\$1,000.00)	\$12,000.00	\$11,000.00	\$11,000.00								
36	Statutory Expenditures			11.59%	\$949,820.00	\$8,195,704.00	\$9,145,524.00	\$9,145,524.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	9.00		3.51%	\$25,881.00	\$738,175.00	\$764,056.00	\$764,056.00								
44	Capital			-4.36%	(\$224,666.00)	\$5,158,500.00	\$4,933,834.00	\$4,933,834.00								
45	Debt			-5.62%	(\$371,578.00)	\$6,617,301.00	\$6,245,723.00	\$6,245,723.00								
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			11.12%	\$822,892.15	\$7,397,938.31	\$8,220,830.46	\$8,220,830.46								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		423.00	57.00	-3.01%	(\$3,379,511.49)	\$112,356,601.83	\$108,977,090.34	\$108,055,825.46	\$921,264.88	\$0.00	\$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	2,648	\$483,841,700.00	4.63%
2 Residential	22,627	\$7,711,983,100.00	73.73%
3A/3B Farm	22	\$2,482,300.00	0.02%
4A Commercial	602	\$1,083,423,200.00	10.36%
4B Industrial	169	\$750,948,000.00	7.18%
4C Apartments	97	\$427,349,500.00	4.09%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	26,165	\$10,460,027,800.00	100.00%

Average Ratio (%), Assessed to True Value	85.87%
Equalized Valuation, Taxable Properties	\$12,181,236,520.32

Total # of property tax appeals filed in 2020	County Tax Board	680.00
	State Tax Court	99.00
Number of 2020 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		433.00

Amount paid out by municipality for tax appeals in 2020	\$1,552,186.88
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$102,782,600.00	4.53%
15B Other Schools	249	\$935,235,818.00	41.26%
15C Public Property	906	\$575,198,700.00	25.38%
15D Church and Charities	300	\$407,131,253.00	17.96%
15E Cemeteries & Graveyards	7	\$10,987,800.00	0.48%
15F Other Exempt	630	\$235,126,100.00	10.37%
Total	2,103	\$2,266,462,271.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	21.67%
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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 2020 Total Tax Rate
G Commercial/Industrial Exemption	20	\$754,699.33	\$85,333,600.00	\$1,938,779.39
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	20	754,699.33	85,333,600.00	1,938,779.39

### Long Term Tax Exemption

[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	448,825.77	\$242,352.00	\$13,200.00	\$29,776.00	\$143,948.04	\$19,549.73
Supervisory Staff (Department Heads & Managers)	19.00		3,322,484.03	\$2,281,332.42	\$24,000.00	\$344,709.00	\$503,922.61	\$168,520.00
Police Officers (Including Superior Officers)	160.00	11.00	29,833,759.39	\$18,639,350.81	\$1,232,900.00	\$6,033,557.00	\$3,644,132.58	\$283,819.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	233.00	31.00	25,471,262.73	\$14,801,891.31	\$1,296,131.00	\$2,236,565.77	\$5,905,175.95	\$1,231,498.70
All Other Non-Union Employees not listed above	11.00	10.00	1,909,564.06	\$1,253,572.46	\$1,800.00	\$184,414.79	\$373,740.82	\$96,035.99
Totals	423.00	57.00	60,985,895.98	\$37,218,499.00	\$2,568,031.00	\$8,829,022.56	\$10,570,920.00	\$1,799,423.42

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

**YES**

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	114.00	\$15,072.00	\$1,718,208.00	102.00	\$15,252.00	\$1,555,704.00
Parent & Child	45.00	\$21,612.00	\$972,540.00	47.00	\$21,864.00	\$1,027,608.00
Employee & Spouse (or Partner)	56.00	\$32,676.00	\$1,829,856.00	52.00	\$33,048.00	\$1,718,496.00
Family	163.00	\$38,076.00	\$6,206,388.00	165.00	\$38,520.00	\$6,355,800.00
Employee Cost Sharing Contribution (enter as negative - )			(\$300,020.04)			(\$558,034.68)
Subtotal	378.00		\$10,426,971.96	366.00		\$10,099,573.32
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$32,676.00	\$32,676.00	1	\$33,048.00	\$33,048.00
Family	3	\$38,076.00	\$114,228.00	3	\$38,520.00	\$115,560.00
Employee Cost Sharing Contribution (enter as negative - )			(\$2,955.96)			(\$2,898.36)
Subtotal	4.00		\$143,948.04	4.00		\$145,709.64
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	159	\$8,551.32	\$1,359,659.88	159	\$10,943.16	\$1,739,962.44
Parent & Child	3	\$20,072.00	\$60,216.00	3	\$20,420.00	\$61,260.00
Employee & Spouse (or Partner)	18	\$38,637.96	\$695,483.28	26	\$39,756.92	\$1,033,679.92
Family	18	\$39,705.33	\$714,695.94	17	\$40,557.00	\$689,469.00
Employee Cost Sharing Contribution (enter as negative - )			(\$82,920.00)			(\$64,704.00)
Subtotal	198.00		\$2,747,135.10	205.00		\$3,459,667.36
<b>GRAND TOTAL</b>	580.00		\$13,318,055.10	575.00		\$13,704,950.32

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)?

NO

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

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
Lakewood Township Local 71 Policeman's Benevolent Assn	4583.59	\$2,702,920.10	X		
Lakewood Township Superior Officer's Association	3366.70	\$2,116,575.86	X		
Local 97 International Brotherhood of Teamsters	3431.73	\$685,189.96	X		
AFSCME Council 3790	2507.78	\$505,100.30	X		
Local 469 International Brotherhood of Teamsters	641.57	\$176,145.92	X		
Firemen's Mutual Benevolent Association Local 380	471.37	\$111,345.61	X		
Chief of Police	177.69	\$156,803.46			X
Township Manager	61.32	\$45,985.68		X	
Personnel Director	80.32	\$39,514.93		X	
Chief Financial Officer	53.63	\$31,556.43		X	
Director of Public Works	52.31	\$28,730.00		X	
Acting Director of Code Enforcement and Zoning	49.89	\$28,537.93		X	
Director of Economic Development	45.15	\$26,774.69		X	
Municipal Court Director	49.34	\$20,268.07		X	
Purchasing Official	46.03	\$17,530.07		X	
Tax Collector	29.54	\$13,891.54		X	
Township Clerk	27.00	\$10,177.65		X	
Tax Assessor	21.59	\$8,705.67		X	
Supervisory Employees	646.93	\$239,309.29		X	
Other Non-union Employees	175.79	\$42,600.86		X	
<b>Totals</b>	16519.27	\$7,007,664.02			
<b>Total Funds Reserved as of end of 2020</b>		\$22,403.82			
<b>Total Funds Appropriated in 2021</b>		\$0.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt	Deductions	Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt	\$27,925,000.00	\$27,925,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$24,534,438.00		\$24,534,438.00			
Notes Outstanding	\$18,825,000.00		\$18,825,000.00			
Bonds Outstanding	\$29,380,000.00	\$50,000.00	\$29,330,000.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$100,664,438.00	\$27,975,000.00	\$72,689,438.00			
Population (2010 census)	92,843					
Per Capita Gross Debt	\$1,084.24					
Per Capita Net Debt	\$782.93					
3 Yr. Average Property Valuation	\$11,484,831,355.67					
Net Debt as % of 3 Year Avg Property Valuation	0.63%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal	\$1,200,000.00					
Bond Anticipation Notes - Interest	\$314,485.00					
Bonds - Principal	\$3,665,000.00	\$3,580,000.00	\$3,575,000.00	\$18,570,000.00		
Bonds - Interest	\$1,066,238.00	\$955,043.76	\$815,006.26	\$2,385,481.00		
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total	\$6,245,723.00	\$4,535,043.76	\$4,390,006.26	\$20,955,481.00		
Total Principal	\$4,865,000.00	\$3,580,000.00	\$3,575,000.00	\$18,570,000.00		
Total Interest	\$1,380,723.00	\$955,043.76	\$815,006.26	\$2,385,481.00		
% of Total Current Year Budget	5.73%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Aa3	A+				
Year of Last Rating	2017					
Mark "X" if Municipality has no bond rating						
Sheet UFB-10						



**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)
