



State of New Jersey Local Government Services

Year: 2023 **Municipal User Friendly Budget**

MUNICIPALITY: 1909 Hamburg Borough - County of Sussex

Introduced

Municode: 1909

Filename: 1909_fbi_2023.xlsm

Website: www.hamburgnj.org

Phone Number: 973-827-9230

Mailing Address: 11 Wallkill Ave

Municipality: Hamburg **State:** NJ **Zip:** 07419

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Krasnomowitz	12/31/2026	

Chief Administrative Officer

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Chief Financial Officer

Joseph		Brezina		finance@hamburgnj.org
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Municipal Clerk

Doreen		Schott		clerk@hamburgnj.org
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Registered Municipal Accountant

Man		Lee		mlee@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John Haig		Burd	12/31/2025	
John Haig		Haig	12/31/2024	
Russell		Law	12/31/2025	
Joyce		Oehler	12/31/2023	
Mark		Sena	12/31/2024	
George		Endres	12/31/2023	



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	1.044	\$2,649,011.00	23.13%	\$1,651.79	Municipal Purpose Tax	ACTUAL	\$2,738,594.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.003	\$7,533.65	0.07%	\$4.70	Municipal Open Space	ACTUAL	\$7,609.64
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	2.100	\$5,326,398.00	46.50%	\$3,321.27	Local School District	ESTIMATED	\$5,432,926.00
Regional School District	0.690	\$1,751,039.00	15.29%	\$1,091.86	Regional School District	ESTIMATED	\$1,786,060.00
County Purposes	0.630	\$1,598,176.45	13.95%	\$996.54	County Purposes	ESTIMATED	\$1,630,140.10
County Library	0.046	\$115,960.27	1.01%	\$72.31	County Library	ESTIMATED	\$118,279.48
County Board of Health	0.000	\$7.75	0.00%	\$0.00	County Board of Health	ESTIMATED	\$7.91
County Open Space	0.002	\$6,335.80	0.06%	\$3.95	County Open Space	ESTIMATED	\$6,462.52
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	4.516	\$11,454,461.92	100.00%	\$7,142.41	Total ESTIMATED amount to be raised by taxes		\$11,720,079.64
Total Taxable Valuation as of October 1, 2022 <u>\$253,654,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>962,340.23</u>		
Current Year Average Residential Assessment <u>\$158,166.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>3,300,934.23</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$8,981,485.64</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$11,320,079.64</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,521,384.79</u>		
1.044	1.080	3.38%			Total Amount to be Raised by Taxes <u>\$13,841,464.43</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>81.78%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,649,011.00	\$2,738,594.00	3.38%	\$89,583.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2022 <u>11,309,251.88</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2022 <u>11,514,175.45</u>		
\$1,651.79	\$1,707.65	3.38%	\$55.86		% of Taxes Collected, CY 2022 <u>98.22%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$134,218.59</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	0.00%	\$0.00	\$460,000.00	\$460,000.00	\$ 460,000.00							
08	Local Revenue	2.50%	\$2,000.00	\$79,899.00	\$81,899.00	\$81,899.00							
09	State Aid (without offsetting appropriation)	5.91%	\$13,347.06	\$225,924.00	\$239,271.06	\$ 239,271.06							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-97.18%	(\$229,566.12)	\$236,236.29	\$6,670.17	\$6,670.17							
08	Other Special Items	-33.33%	(\$20,000.00)	\$60,000.00	\$40,000.00	\$40,000.00							
15	Receipts from Delinquent Taxes	-7.24%	(\$10,500.00)	\$145,000.00	\$134,500.00	\$134,500.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	3.38%	\$89,583.00	\$2,649,011.00	\$2,738,594.00	\$2,738,594.00							
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	-4.02%	(\$155,136.06)	\$3,856,070.29	\$3,700,934.23	\$3,700,934.23	\$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	5.00	7.00	1.45%	\$6,300.00	\$434,500.00	\$440,800.00	\$440,800.00							
21	Land-Use Administration		2.00	0.00%	\$0.00	\$41,600.00	\$41,600.00	\$41,600.00							
22	Uniform Construction Code			-75.00%	(\$18,750.00)	\$25,000.00	\$6,250.00	\$6,250.00							
23	Insurance			7.69%	\$25,838.00	\$336,000.00	\$361,838.00	\$361,838.00							
25	Public Safety	9.00	5.00	-8.58%	(\$124,555.96)	\$1,451,993.13	\$1,327,437.17	\$1,321,700.00	\$5,737.17						
26	Public Works	4.00	2.00	20.80%	\$37,245.57	\$179,087.43	\$216,333.00	\$210,700.00	\$5,633.00						
27	Health and Human Services			-6.29%	(\$500.00)	\$7,950.00	\$7,450.00	\$7,450.00							
28	Parks and Recreation			-33.48%	(\$3,850.00)	\$11,500.00	\$7,650.00	\$7,650.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-100.00%	(\$163,858.62)	\$163,858.62	\$0.00	\$0.00							
31	Utilities and Bulk Purchases			-0.36%	(\$652.94)	\$181,000.00	\$180,347.06	\$180,347.06							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			12.59%	\$52,505.00	\$417,024.00	\$469,529.00	\$469,529.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender		1.00	2.26%	\$1,900.00	\$84,000.00	\$85,900.00	\$85,900.00							
44	Capital			-27.08%	(\$32,500.00)	\$120,000.00	\$87,500.00	\$87,500.00							
45	Debt			15.74%	\$9,290.00	\$59,010.00	\$68,300.00	\$68,300.00							
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	18.00	17.00	-5.41%	(\$211,588.95)	\$3,912,523.18	\$3,700,934.23	\$3,689,564.06	\$11,370.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
					X		
					CURRENT FUND BALANCE	\$460,000.00	NON-RECURRING REVENUE
					STATE-AID ENERGY RECEIPTS/CMPTRA	\$ 460,000.00	FUTURE YEARS MAY CHANGE
		X			PENSION APPROPRIATIONS (PERS)	\$54,708.00	LIABILITY INCREASES ANNUALLY BY STATE-MANDATED FUNDING
		X			PENSION APPROPRIATIONS (PFRS)	\$295,821.00	LIABILITY INCREASES ANNUALLY BY STATE-MANDATED FUNDING
				X	N/A	N/A	NO STRUCTURAL IMBALANCE OFFSETS ANTICIPATED FOR 2023
					GENERAL COMMENTS		THE TOWNSHIP RECOGNIZES THE MUNICIPAL BUDGET IS A DOCUMENT THAT MUST BE PROJECTED OUT FOR FUTURE REVENUE AND APPROPRIATION ITEMS. LONG-TERM CONSEQUENCES OF CURRENT YEAR BUDGET DECISIONS ARE UNDERSTOOD WITH A MULTI-YEAR PERSPECTIVE AND MUNICIPAL PROGRAMS AND SERVICE LEVELS ARE ASSESSED TO DETERMINE SUSTAINABILITY. THE PROCESS INVOLVES POLITICS, COMPROMISE, AND COMPETING VISIONS OF THE GOVERNMENT IN SERVING ITS RESIDENTS AND VISITORS. THE MAYOR AND TOWNSHIP COUNCIL CONTINUE TO FOCUS THEIR DECISIONS TOWARD ACHIEVEMENT OF MUNICIPAL GOALS, WITH CONSTRAINTS OF AVAILABLE RESOURCES.
							THE REVENUES AND APPROPRIATIONS LISTED ABOVE ARE THOSE THAT CANNOT BE PROPERLY FORECAST AT THIS TIME.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	85	\$4,207,600.00	1.66%	15A Public Schools	3	\$10,956,900.00	51.89%
2 Residential	1,372	\$217,004,400.00	85.55%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	3	\$2,200.00	0.00%	15C Public Property	24	\$3,826,100.00	18.12%
4A Commercial	72	\$25,997,000.00	10.25%	15D Church and Charities	5	\$3,608,000.00	17.09%
4B Industrial	2	\$4,988,600.00	1.97%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	3	\$1,455,000.00	0.57%	15F Other Exempt	12	\$2,722,600.00	12.90%
5A/5B Railroad	3	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	1,541	\$253,654,800.00	100.00%	Total	44	\$21,113,600.00	100.00%
Average Ratio (%), Assessed to True Value		75.43%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$336,278,403.82		8.32%			
Total # of property tax appeals filed in 2022		County Tax Board		4.00			
		State Tax Court		1.00			
Number of 2022 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2022		\$0.00					

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 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				
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 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 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															Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	

**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		7.00	0.00			\$0.00		\$0.00
Supervisory Staff (Department Heads & Managers)	4.00	3.00	183,395.49			\$183,395.49		\$0.00
Police Officers (Including Superior Officers)			1,276,387.22			\$1,276,387.22		\$0.00
Fire Fighters (Including Superior Officers)			0.00			\$0.00		\$0.00
All Other Union Employees not listed above			4,232,704.33			\$4,232,704.33		\$0.00
All Other Non-Union Employees not listed above			49,206.17			\$49,206.17		\$0.00
Totals	4.00	10.00	5,741,693.21	\$0.00	\$0.00	\$5,741,693.21	\$0.00	\$0.00

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	9.00	\$13,847.28	\$124,625.52	9.00	\$11,484.34	\$103,359.06
Parent & Child	0.00	\$0.00	\$0.00		\$0.00	\$0.00
Employee & Spouse (or Partner)	3.00	\$27,694.29	\$83,082.87	3.00	\$22,968.00	\$68,904.00
Family	3.00	\$38,634.00	\$115,902.00	3.00	\$32,040.00	\$96,120.00
Employee Cost Sharing Contribution (enter as negative -)			(\$83,172.48)			(\$79,165.87)
Subtotal	15.00		\$240,437.91	15.00		\$189,217.19
<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	15.00		\$240,437.91	15.00		\$189,217.19

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
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
Department of Public Works	52.75	\$9,733.51	x		
Administration- Non-Union Employees	17.42	\$4,792.02		x	
Police Department- PBA	122.00	\$35,281.36	x		
Totals	192.17	\$49,806.89			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2024	2025	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$4,045,000.00	\$4,045,000.00	\$0.00	Utility Fund - Principal	\$72,000.00	\$71,394.00	\$46,884.53	\$375,829.45
Regional School Debt	\$897,956.23	\$897,956.23	\$0.00	Utility Fund - Interest	\$16,700.00	\$17,830.30	\$16,280.30	\$88,328.04
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$58,000.00			
	\$926,107.98	\$926,107.98	\$0.00	Bond Anticipation Notes - Interest	\$10,300.00			
			\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
			\$0.00	Total	\$157,000.00	\$89,224.30	\$63,164.83	\$464,157.49
<u>Municipal Purposes</u>								
Debt Authorized (BNI)			\$0.00	Total Principal	\$130,000.00	\$71,394.00	\$46,884.53	\$375,829.45
Notes Outstanding	\$278,000.00		\$278,000.00	Total Interest	\$27,000.00	\$17,830.30	\$16,280.30	\$88,328.04
Bonds Outstanding	\$0.00		\$0.00	% of Total Current Year Budget	4.24%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$6,147,064.21	\$5,869,064.21	\$278,000.00	<u>Description</u>	<u>Debt Not Listed Above</u>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	3,266			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$1,882.14			Rating				
Per Capita Net Debt	\$85.12			Year of Last Rating				
3 Year Average Property Valuation		\$304,178,834.67						
Net Debt as % of 3 Year Average Property Valuation		0.09%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	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
	Amount Received Total							\$224,795.60
	Amount Paid Total							\$0.00
	Total							\$224,795.60

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
