



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1107_fba_2021.xlsm

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook **Municipality:** **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Kownacki	12/31/2021	jkownacki@lawrencetwp.com

Chief Administrative Officer

Kevin	P.	Nerwinski		knerwinski@lawrencetwp.com
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Chief Financial Officer

Peter	A.	Kiriakatis		pkiriakatis@lawrencetwp.com
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Municipal Clerk

Kathleen	S.	Norcia		clerk@lawrencetwp.com
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Registered Municipal Accountant

Digesh		Patel		dpatel@mercadien.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Bobbitt	12/31/2021	cbobbitt@lawrencetwp.com
James		Kownacki	12/31/2021	jkownacki@lawrencetwp.com
Cathleen		Lewis	12/31/2023	clewis@lawrencetwp.com
Michael		Powers	12/31/2023	mpowers@lawrencetwp.com
John		Ryan	12/31/2023	iryan@lawrencetwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.597	\$27,644,378.43	20.57%	\$1,685.91	Municipal Purpose Tax	ESTIMATED	\$27,760,451.69
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.030	\$1,389,156.97	1.03%	\$84.72	Municipal Open Space	ESTIMATED	\$1,394,935.43
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	1.571	\$72,737,886.00	54.14%	\$4,435.96	Local School District	ESTIMATED	\$76,374,780.30
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		\$0.00
County Purposes	0.615	\$28,472,824.67	21.19%	\$1,736.43	County Purposes	ESTIMATED	\$29,896,465.90
County Library	0.062	\$2,884,935.68	2.15%	\$175.94	County Library	ESTIMATED	\$3,029,182.46
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.027	\$1,232,427.54	0.92%	\$75.16	County Open Space	ESTIMATED	\$1,294,048.92
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2020 Budget)	2.902	\$134,361,609.29	100.00%	\$8,194.12	Total ESTIMATED amount to be raised by taxes		\$139,749,864.70
Total Taxable Valuation as of October 1, 2020 <u>\$4,630,523,247.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>21,697,682.80</u>		
Current Year Average Residential Assessment <u>\$282,395.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>45,223,713.59</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$111,989,413.01</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$135,515,443.80</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$4,234,420.90</u>		
	0.597	0.597	0.00%		Total Amount to be Raised by Taxes <u>\$139,749,864.71</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.97%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$27,644,378.43	\$27,760,451.69	0.42%	\$116,073.26	<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 2020 <u>134,501,048.49</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2020 <u>135,780,233.86</u>		
	\$1,685.91	\$1,685.90	0.00%	(\$0.01)	% of Taxes Collected, CY 2020 <u>99.06%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$971,729.34</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	\$6,850,000.00	\$6,850,000.00	\$6,850,000.00							
08	Local Revenue	-7.54%	(\$572,797.47)	\$7,600,301.47	\$7,027,504.00	\$7,027,504.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,982,565.00	\$3,982,565.00	\$3,982,565.00							
08	Uniform Construction Code Fees	-16.34%	(\$239,417.00)	\$1,465,417.00	\$1,226,000.00	\$1,226,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-0.55%	(\$3,538.75)	\$643,538.75	\$640,000.00	\$640,000.00							
10	Public and Private Revenue	-86.80%	(\$1,042,061.33)	\$1,200,534.89	\$158,473.56	\$158,473.56							
08	Other Special Items	11.53%	\$101,612.72	\$881,527.52	\$983,140.24	\$983,140.24							
15	Receipts from Delinquent Taxes	-22.41%	(\$239,657.61)	\$1,069,657.61	\$830,000.00	\$830,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-12.22%	(\$3,865,954.91)	\$31,626,406.60	\$27,760,451.69	\$27,760,451.69							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.42%	\$5,778.46	\$1,389,156.97	\$1,394,935.43		\$1,394,935.43						
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	-10.33%	(\$5,856,035.89)	\$56,709,105.81	\$50,853,069.92	\$49,458,134.49	\$1,394,935.43	\$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	19.00	8.00	16.72%	\$561,592.46	\$3,358,486.97	\$3,920,079.43	\$3,362,106.00		\$557,973.43					
21	Land-Use Administration			0.00%	\$0.00	\$139,000.00	\$139,000.00	\$139,000.00							
22	Uniform Construction Code	8.00	6.00	-1.38%	(\$18,500.00)	\$1,342,300.00	\$1,323,800.00	\$1,323,800.00							
23	Insurance			-0.04%	(\$1,634.86)	\$4,139,929.01	\$4,138,294.15	\$4,138,294.15							
25	Public Safety	87.00	10.00	2.66%	\$276,147.11	\$10,376,688.04	\$10,652,835.15	\$10,639,201.00	\$13,634.15						
26	Public Works	25.00		2.26%	\$90,997.00	\$4,032,650.00	\$4,123,647.00	\$4,059,750.00		\$63,897.00					
27	Health and Human Services	7.00	1.00	16.15%	\$107,023.90	\$662,552.10	\$769,576.00	\$619,000.00	\$142,236.00		\$8,340.00				
28	Parks and Recreation	16.00		-47.76%	(\$1,466,540.08)	\$3,070,868.49	\$1,604,328.41	\$1,313,250.00	\$2,603.41	\$288,475.00					
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-79.01%	(\$352,000.00)	\$445,501.00	\$93,501.00	\$93,501.00							
31	Utilities and Bulk Purchases			0.50%	\$40,000.00	\$7,934,000.00	\$7,974,000.00	\$7,974,000.00							
32	Landfill / Solid Waste Disposal			-3.13%	(\$60,501.01)	\$1,932,501.01	\$1,872,000.00	\$1,872,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			5.45%	\$193,018.00	\$3,538,583.00	\$3,731,601.00	\$3,731,601.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			0.00%	\$0.00	\$43,000.00	\$43,000.00	\$43,000.00							
43	Court and Public Defender	5.00	4.00	5.38%	\$29,252.00	\$543,748.00	\$573,000.00	\$573,000.00							
44	Capital			-42.54%	(\$755,000.00)	\$1,775,000.00	\$1,020,000.00	\$1,020,000.00							
45	Debt			0.34%	\$14,426.88	\$4,245,560.00	\$4,259,986.88	\$4,133,736.88		\$126,250.00					
46	Deferred Charges			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.78%	\$32,662.22	\$4,201,758.68	\$4,234,420.90	\$4,234,420.90							
55	Surplus General Budget			40.00%	\$100,000.00	\$250,000.00	\$350,000.00	\$0.00		\$350,000.00					
	Total	167.00	29.00	-2.32%	(\$1,209,056.38)	\$52,062,126.30	\$50,853,069.92	\$49,299,660.93	\$158,473.56	\$1,394,935.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	568	\$46,970,300.00	1.01%	15A Public Schools	8	\$73,722,200.00	9.54%
2 Residential	9,907	\$2,797,684,000.00	60.17%	15B Other Schools	23	\$386,097,200.00	49.95%
3A/3B Farm	124	\$30,471,500.00	0.66%	15C Public Property	241	\$135,651,850.00	17.55%
4A Commercial	440	\$1,473,205,200.00	31.68%	15D Church and Charities	53	\$109,153,000.00	14.12%
4B Industrial	28	\$61,357,400.00	1.32%	15E Cemeteries & Graveyards	2	\$314,500.00	0.04%
4C Apartments	20	\$233,295,100.00	5.02%	15F Other Exempt	79	\$68,086,200.00	8.81%
5A/5B Railroad	6	\$44,600.00	0.00%				
6A/6B Business Personal Property	1	\$6,801,280.00	0.15%				
Total	11,094	\$4,649,829,380.00	100.00%	Total	406	\$773,024,950.00	100.00%
Average Ratio (%), Assessed to True Value				91.58%			
Equalized Valuation, Taxable Properties				\$5,077,341,537.45			
Total # of property tax appeals filed in 2020				County Tax Board		16.00	
				State Tax Court		24.00	
Number of 2020 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				14.00			
Amount paid out by municipality for tax appeals in 2020				\$0.00			

Percentage of Exempt vs.
Non-Exempt Properties 16.62%

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				
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
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	73,503.41	\$61,784.00	\$3,892.00	\$2,803.20	\$0.00	\$5,024.21
Supervisory Staff (Department Heads & Managers)	18.00	1.00	3,158,869.96	\$2,361,539.00	\$5,250.00	\$359,548.00	\$251,473.60	\$181,059.36
Police Officers (Including Superior Officers)	64.00		10,037,610.60	\$6,638,890.00	\$405,400.00	\$2,149,008.69	\$742,169.70	\$102,142.21
Fire Fighters (Including Superior Officers)	5.00		461,641.18	\$308,548.00	\$13,000.00	\$81,617.70	\$49,290.32	\$9,185.16
All Other Union Employees not listed above	68.00	9.00	6,419,192.51	\$4,402,604.00	\$301,270.00	\$592,478.02	\$762,994.13	\$359,846.36
All Other Non-Union Employees not listed above	12.00	14.00	2,162,191.15	\$1,695,518.00	\$13,350.00	\$149,087.21	\$173,507.54	\$130,728.40
Totals	167.00	29.00	22,313,008.81	\$15,468,883.00	\$742,162.00	\$3,334,542.82	\$1,979,435.29	\$787,985.70

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	43.00	\$9,871.65	\$424,480.95	43.00	\$8,722.53	\$375,068.79
Parent & Child	10.00	\$19,511.05	\$195,110.50	14.00	\$17,326.67	\$242,573.38
Employee & Spouse (or Partner)	16.00	\$19,836.83	\$317,389.28	16.00	\$19,501.17	\$312,018.72
Family	57.00	\$27,468.69	\$1,565,715.33	53.00	\$26,892.92	\$1,425,324.76
Employee Cost Sharing Contribution (enter as negative -)			(\$634,784.00)			(\$622,235.00)
Subtotal	126.00		\$1,867,912.06	126.00		\$1,732,750.65
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	12	\$8,453.36	\$101,440.32	13	\$6,842.39	\$88,951.07
Parent & Child	2	\$14,076.62	\$28,153.24	3	\$10,485.26	\$31,455.78
Employee & Spouse (or Partner)	13	\$18,480.96	\$240,252.48	10	\$15,817.42	\$158,174.20
Family	20	\$27,793.93	\$555,878.60	19	\$25,387.54	\$482,363.26
Employee Cost Sharing Contribution (enter as negative -)			(\$46,143.96)			(\$12,506.49)
Subtotal	47.00		\$879,580.68	45.00		\$748,437.82
GRAND TOTAL	173.00		\$2,747,492.74	171.00		\$2,481,188.47

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		Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$36,280,000.00	\$36,280,000.00	\$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				
Municipal Purposes							
Debt Authorized	\$9,847,180.36	\$0.00	\$9,847,180.36				
Notes Outstanding	\$10,598,150.00	\$1,005,594.91	\$9,592,555.09				
Bonds Outstanding	\$525,000.00	\$0.00	\$525,000.00				
Loans and Other Debt	\$0.00	\$0.00	\$0.00				
Total (Current Year)	\$57,250,330.36	\$37,285,594.91	\$19,964,735.45				
Population (2010 census)	33,472						
Per Capita Gross Debt	\$1,710.39						
Per Capita Net Debt	\$596.46						
3 Yr. Average Property Valuation		\$4,983,623,769.33					
Net Debt as % of 3 Year Avg Property Valuation		0.40%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$3,570,150.00			
Bond Anticipation Notes - Interest				\$114,551.88			
Bonds - Principal				\$425,000.00	\$0.00	\$0.00	\$0.00
Bonds - Interest				\$0.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$4,109,701.88	\$0.00	\$0.00	\$0.00
Total Principal				\$3,995,150.00	\$0.00	\$0.00	\$0.00
Total Interest				\$114,551.88	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				8.08%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases				\$19,035.00	\$19,035.00	\$19,035.00	\$19,035.00
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating	Aa1						
Year of Last Rating	2019						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
*Within Sheet UFB-3, FCOA 55 "Surplus General Budget" (for the purposes of Lawrence Township, Mercer County NJ UFB)
should be entitled "Open Space Reserved for Future Use". These amounts originate from the Open Space Fund NOT the General Fund.
There is no other applicable line item to enter these amounts.

UFB-8 Prior Year calculations rolled forward from 2020 UFB-8 Current Year

Sheet UFB-7 column R does not include: Retired Employees Health Benefits, Life Insurance Premiums and Dental Premiums.

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