



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**
Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Ryan	12/31/2023	jryan@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	12/31/2025	cbobbitt@lawrencetwp.com
James		Kownacki	12/31/2025	jkownacki@lawrencetwp.com
Cathleen		Lewis	12/31/2023	clewis@lawrencetwp.com
Michael		Powers	12/31/2023	mpowers@lawrencetwp.com
John		Ryan	12/31/2023	jryan@lawrencetwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 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	0.597	\$27,760,451.69	20.29%	\$1,693.40
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.030	\$1,394,935.43	1.02%	\$85.10
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.595	\$74,155,941.00	54.20%	\$4,524.23
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.630	\$29,260,021.04	21.39%	\$1,787.00
County Library	0.064	\$2,973,525.32	2.17%	\$181.54
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.027	\$1,274,567.53	0.93%	\$76.59
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2021 Budget)	2.943	\$136,819,442.01	100.00%	\$8,347.85

Total Taxable Valuation as of October 1, 2021 \$4,649,784,780.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$283,651.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.597	0.627	5.03%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$27,760,451.69	\$29,427,103.63	6.00%	\$1,666,651.94

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,693.40	\$1,778.49	5.03%	\$85.10

Sheet UFB-1

Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$29,427,103.63
Municipal Library		
Municipal Open Space	ESTIMATED	\$1,407,936.32
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$77,863,709.70
Regional School District		
County Purposes	ESTIMATED	\$30,723,022.09
County Library	ESTIMATED	\$3,122,201.59
County Board of Health		
County Open Space	ESTIMATED	\$1,338,295.90
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$143,882,269.23

Revenue Anticipated, Excluding Tax Levy	23,353,169.38
Budget Appropriations, before Reserve for Uncollected Taxes	48,420,640.25
Total Non-Municipal Tax Levy	\$114,455,165.60
Amount to be Raised by Taxes - Before RUT	\$139,522,636.47
Reserve for Uncollected Taxes (RUT)	\$4,359,632.76
Total Amount to be Raised by Taxes	\$143,882,269.23

% of Tax Collections used to Calculate RUT 96.97%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021	137,646,590.56
Total Tax Levy, CY 2021	138,838,196.67
% of Taxes Collected, CY 2021	99.14%

Delinquent Taxes - December 31, 2021 \$909,551.65

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	0.95%	\$65,000.00	\$6,850,000.00	\$6,915,000.00	\$6,915,000.00							
08	Local Revenue	-3.25%	(\$233,522.51)	\$7,185,622.51	\$6,952,100.00	\$6,952,100.00							
09	State Aid (without offsetting appropriation)	-0.08%	(\$3,105.00)	\$3,985,670.00	\$3,982,565.00	\$3,982,565.00							
08	Uniform Construction Code Fees	-22.31%	(\$352,119.00)	\$1,578,119.00	\$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	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-7.59%	(\$52,541.99)	\$692,541.99	\$640,000.00	\$640,000.00							
10	Public and Private Revenue	199.30%	\$1,285,537.09	\$645,022.71	\$1,930,559.80	\$1,930,559.80							
08	Other Special Items	-23.12%	(\$263,675.60)	\$1,140,620.18	\$876,944.58	\$876,944.58							
15	Receipts from Delinquent Taxes	-21.06%	(\$221,400.25)	\$1,051,400.25	\$830,000.00	\$830,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.73%	(\$824,786.97)	\$30,251,890.60	\$29,427,103.63	\$29,427,103.63							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$1,907,936.32	\$0.00	\$1,907,936.32	\$0.00	\$1,907,936.32						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	2.45%	\$1,307,322.09	\$53,380,887.24	\$54,688,209.33	\$52,780,273.01	\$1,907,936.32	\$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	20.00	7.00	69.36%	\$2,332,028.60	\$3,362,106.00	\$5,694,134.60	\$3,445,800.00	\$1,697,462.28	\$550,872.32					
21	Land-Use Administration			0.00%	\$0.00	\$139,000.00	\$139,000.00	\$139,000.00							
22	Uniform Construction Code	10.00	3.00	3.93%	\$52,000.00	\$1,323,800.00	\$1,375,800.00	\$1,375,800.00							
23	Insurance			9.34%	\$386,520.30	\$4,138,294.15	\$4,524,814.45	\$4,524,814.45							
25	Public Safety	95.00	12.00	4.90%	\$523,540.95	\$10,685,235.15	\$11,208,776.10	\$11,063,401.00	\$145,375.10						
26	Public Works	27.00		4.30%	\$174,400.00	\$4,059,750.00	\$4,234,150.00	\$4,180,600.00		\$53,550.00					
27	Health and Human Services	7.00	1.00	-48.54%	(\$542,891.50)	\$1,118,456.50	\$575,565.00	\$559,300.00	\$16,265.00						
28	Parks and Recreation	20.00	77.00	111.94%	\$1,478,321.01	\$1,320,653.41	\$2,798,974.42	\$1,420,750.00	\$74,710.42	\$1,303,514.00					
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-31.02%	(\$29,000.00)	\$93,501.00	\$64,501.00	\$64,501.00							
31	Utilities and Bulk Purchases			3.80%	\$303,000.00	\$7,974,000.00	\$8,277,000.00	\$8,277,000.00							
32	Landfill / Solid Waste Disposal			-4.69%	(\$92,128.65)	\$1,964,128.65	\$1,872,000.00	\$1,872,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			0.66%	\$24,635.00	\$3,731,601.00	\$3,756,236.00	\$3,756,236.00							
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	4.00	4.00	-2.53%	(\$14,500.00)	\$573,000.00	\$558,500.00	\$558,500.00							
44	Capital			155.88%	\$1,590,000.00	\$1,020,000.00	\$2,610,000.00	\$2,610,000.00							
45	Debt			-37.21%	(\$1,538,241.88)	\$4,133,736.88	\$2,595,495.00	\$2,595,495.00							
46	Deferred Charges			-97.90%	(\$29,370.00)	\$30,000.00	\$630.00	\$630.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			2.96%	\$125,211.86	\$4,234,420.90	\$4,359,632.76	\$4,359,632.76							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	183.00	104.00	9.50%	\$4,743,525.69	\$49,944,683.64	\$54,688,209.33	\$50,846,460.21	\$1,933,812.80	\$1,907,936.32	\$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, 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	616	\$41,161,700.00	0.88%	15A Public Schools	8	\$74,920,900.00	9.61%
2 Residential	9,949	\$2,822,041,000.00	60.13%	15B Other Schools	21	\$392,567,900.00	50.33%
3A/3B Farm	121	\$29,984,800.00	0.64%	15C Public Property	238	\$135,558,050.00	17.38%
4A Commercial	437	\$1,456,598,600.00	31.04%	15D Church and Charities	52	\$109,175,800.00	14.00%
4B Industrial	29	\$103,316,600.00	2.20%	15E Cemeteries & Graveyards	2	\$314,500.00	0.04%
4C Apartments	20	\$233,295,100.00	4.97%	15F Other Exempt	76	\$67,456,300.00	8.65%
5A/5B Railroad	6	\$44,600.00	0.00%				
6A/6B Business Personal Property	1	\$6,723,265.00	0.14%				
Total	11,179	\$4,693,165,665.00	100.00%	Total	397	\$779,993,450.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
88.82%				Non-Exempt Properties			
Equalized Valuation, Taxable Properties				16.62%			
\$5,283,906,400.59							
Total # of property tax appeals filed in 2021				County Tax Board			
				6.00			
				State Tax Court			
				29.00			
Number of 2021 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
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				
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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions														
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										
Lawrence Plaza	Comm./Retail	\$229,607.20	\$9,900,000.00	\$291,357.00																									
Excerpt Crossing Village	Comm./Retail	\$170,786.55	\$12,444,300.00	\$369,178.75																									
Brookshire Senior Apartments	Comm./Retail	\$72,575.60	\$12,646,700.00	\$372,192.38																									
117 41 Lawrence Urban Renewal	Comm./Retail	\$24,914.63	\$8,057,500.00	\$237,132.23																									
Project Freedom at Lawrence	Comm./Retail	\$11,748.00	\$5,688,500.00	\$167,412.56																									
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - GRAND TOTAL														
509,631.18					48,837,000.00					1,437,272.91					509,631.18					48,837,000.00					1,437,272.91				

**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	0.00	5.00	75,213.88	\$63,112.00	\$3,892.00	\$3,084.07	\$0.00	\$5,125.81
Supervisory Staff (Department Heads & Managers)	18.00	1.00	3,201,613.09	\$2,429,752.00	\$0.00	\$390,959.00	\$193,339.09	\$187,563.00
Police Officers (Including Superior Officers)	64.00	0.00	10,250,095.15	\$6,720,603.00	\$405,400.00	\$2,234,600.00	\$786,165.15	\$103,327.00
Fire Fighters (Including Superior Officers)	7.00	6.00	663,573.20	\$450,133.00	\$13,000.00	\$133,345.00	\$54,052.20	\$13,043.00
All Other Union Employees not listed above	69.00	6.00	6,575,598.14	\$4,321,978.00	\$301,658.00	\$694,232.00	\$902,308.14	\$355,422.00
All Other Non-Union Employees not listed above	25.00	86.00	2,498,089.75	\$1,937,259.00	\$13,700.00	\$187,581.74	\$211,348.70	\$148,200.31
Totals	183.00	104.00	23,264,183.21	\$15,922,837.00	\$737,650.00	\$3,643,801.81	\$2,147,213.28	\$812,681.12

Is the Local Government required to comply with N.J.S.A. 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	51.00	\$10,167.60	\$518,547.60	43.00	\$9,871.65	\$424,480.95
Parent & Child	12.00	\$18,200.04	\$218,400.48	10.00	\$19,511.05	\$195,110.50
Employee & Spouse (or Partner)	16.00	\$20,335.20	\$325,363.20	16.00	\$19,836.83	\$317,389.28
Family	53.00	\$28,367.64	\$1,503,484.92	57.00	\$27,468.69	\$1,565,715.33
Employee Cost Sharing Contribution (enter as negative -)			\$654,480.00			(\$634,784.00)
Subtotal	132.00		\$3,220,276.20	126.00		\$1,867,912.06
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	14	\$9,605.78	\$134,480.92	12	\$8,453.36	\$101,440.32
Parent & Child	2	\$21,217.80	\$42,435.60	2	\$14,076.62	\$28,153.24
Employee & Spouse (or Partner)	12	\$21,905.51	\$262,866.12	13	\$18,480.96	\$240,252.48
Family	20	\$35,609.47	\$712,189.40	20	\$27,793.93	\$555,878.60
Employee Cost Sharing Contribution (enter as negative -)			\$59,764.44			(\$46,143.96)
Subtotal	48.00		\$1,211,736.48	47.00		\$879,580.68
GRAND TOTAL	180.00		\$4,432,012.68	173.00		\$2,747,492.74

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 - 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	\$32,551,000.00	\$32,551,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$2,420,150.00					
	\$0.00	\$0.00	\$0.00	Bond Anticipation Notes - Interest	\$156,310.00					
	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00	\$0.00	\$0.00	Total	\$2,576,460.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Municipal Purposes</u>				Total Principal	\$2,420,150.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Authorized (BNI)	\$1,218,547.79	\$0.00	\$1,218,547.79	Total Interest	\$156,310.00	\$0.00	\$0.00	\$0.00	\$0.00	
Notes Outstanding	\$15,631,000.00	\$1,578,446.22	\$14,052,553.78	% of Total Current Year Budget	4.75%					
Bonds Outstanding	\$0.00	\$0.00	\$0.00	Description		Debt Not Listed Above				
Loans and Other Debt	\$0.00	\$0.00	\$0.00	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
				Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total (Current Year)	\$49,400,547.79	\$34,129,446.22	\$15,271,101.57	Total Capital/Equipment Leases	\$19,035.00	\$19,035.00	\$16,497.00	\$0.00	\$0.00	
				Total Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Population (2010 census)	33,472			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Per Capita Gross Debt	\$1,475.88			Rating	Aa1					
Per Capita Net Debt	\$456.24			Year of Last Rating	2019					
3 Year Average Property Valuation		\$5,057,510,294.00		Mark "X" if Municipality has no bond rating						
Net Debt as % of 3 Year Average Property Valuation		0.30%								

USER FRIENDLY BUDGET SECTION - Notes

(Press Alt-T-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 2021 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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