



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1107_fba_2019.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
Christopher		Bobbitt	12/31/2021	cbobbitt@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

Warren	A.	Broudy		wbroudy@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	12/31/2019	clewis@lawrencetwp.com
Dr. David		Maffei	12/31/2019	dmaffei@lawrencetwp.com
Michael		Powers	12/31/2019	mpowers@lawrencetwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	0.557	\$25,764,066.97	19.90%	\$1,566.76	Municipal Purpose Tax	ACTUAL	\$26,691,541.69
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$1,387,641.92	1.07%	\$84.39	Municipal Open Space	ACTUAL	\$1,387,769.11
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.483	\$68,614,431.00	52.99%	\$4,171.46	Local School District	ESTIMATED	\$72,045,152.55
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.638	\$29,499,732.07	22.78%	\$1,794.60	County Purposes	ESTIMATED	\$30,974,718.67
County Library	0.065	\$2,984,034.92	2.30%	\$182.84	County Library	ESTIMATED	\$3,133,236.67
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$1,244,342.61	0.96%	\$75.95	County Open Space	ESTIMATED	\$1,306,559.74
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.800	\$129,494,249.49	100.00%	\$7,875.98	Total ESTIMATED amount to be raised by taxes		\$135,538,978.43
Total Taxable Valuation as of October 1, 2018 <u>\$4,625,897,046.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>22,491,849.76</u>		
Current Year Average Residential Assessment <u>\$281,285.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>45,076,560.41</u>		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy <u>\$108,847,436.74</u>		
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT <u>\$131,432,147.39</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$4,106,831.05</u>		
0.557	0.577	3.59%			Total Amount to be Raised by Taxes <u>\$135,538,978.44</u>		
Comparison - Municipal Purposes Tax Levy					% 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		
\$25,764,066.97	\$26,691,541.69	3.60%	\$927,474.72		Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2018 <u>128,330,644.23</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 <u>129,800,168.94</u>		
\$1,566.76	\$1,623.01	3.59%	\$56.26		% of Taxes Collected, CY 2018 <u>98.87%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2018 <u>\$1,647,705.22</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	None Utility	None Utility	None Utility	None Utility	None Utility	None Utility
08	Surplus	3.67%	\$200,000.00	\$5,450,000.00	\$5,650,000.00	\$5,650,000.00							
08	Local Revenue	-7.09%	(\$586,963.57)	\$8,273,963.57	\$7,687,000.00	\$7,687,000.00							
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	-50.22%	(\$1,236,950.00)	\$2,462,950.00	\$1,226,000.00	\$1,226,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-3.50%	(\$29,163.35)	\$833,163.35	\$804,000.00	\$804,000.00							
10	Public and Private Revenue	287.39%	\$1,046,300.42	\$364,066.99	\$1,410,367.41	\$1,410,367.41							
08	Other Special Items	-4.66%	(\$43,186.65)	\$926,604.00	\$883,417.35	\$883,417.35							
15	Receipts from Delinquent Taxes	-38.77%	(\$525,472.16)	\$1,355,472.16	\$830,000.00	\$830,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-4.69%	(\$1,313,642.37)	\$28,005,184.06	\$26,691,541.69	\$26,691,541.69							
07	Minimum Library Tax	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.01%	\$127.19	\$1,387,641.92	\$1,387,769.11	\$0.00	\$1,387,769.11						
07	Addition to Local District School Tax	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
	Deficit General Budget	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-4.69%	(\$2,488,950.49)	\$53,041,611.05	\$50,552,660.56	\$49,164,891.45	\$1,387,769.11	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		4.61%	\$129,430.11	\$2,809,689.00	\$2,939,119.11	\$2,933,500.00		\$5,619.11							
21	Land-Use Administration		7.34%	\$9,500.00	\$129,500.00	\$139,000.00	\$139,000.00									
22	Uniform Construction Code		4.20%	\$53,477.00	\$1,271,823.00	\$1,325,300.00	\$1,325,300.00									
23	Insurance		-6.25%	(\$282,550.00)	\$4,523,550.00	\$4,241,000.00	\$4,241,000.00									
25	Public Safety		0.04%	\$3,950.00	\$10,054,519.92	\$10,058,469.92	\$9,992,401.00	\$66,068.92								
26	Public Works		-5.06%	(\$206,554.00)	\$4,085,704.00	\$3,879,150.00	\$3,825,600.00		\$53,550.00							
27	Health and Human Services		1.53%	\$9,117.00	\$596,018.00	\$605,135.00	\$578,000.00	\$27,135.00								
28	Parks and Recreation		146.43%	\$2,770,574.00	\$1,892,136.00	\$4,662,710.00	\$1,277,250.00	\$1,256,860.00	\$2,128,600.00							
29	Education (including Library)		-100.00%	(\$0.00)	\$0.00	\$0.00	\$0.00									
30	Unclassified		20.35%	\$35,000.00	\$172,001.00	\$207,001.00	\$207,001.00									
31	Utilities and Bulk Purchases		1.32%	\$100,500.00	\$7,634,500.00	\$7,735,000.00	\$7,735,000.00									
32	Landfill / Solid Waste Disposal		0.66%	\$12,630.87	\$1,914,099.62	\$1,926,730.49	\$1,861,000.00	\$65,730.49								
35	Contingency		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		9.27%	\$288,566.00	\$3,114,200.00	\$3,402,766.00	\$3,402,766.00									
37	Judgements		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender		0.97%	\$5,135.58	\$528,612.42	\$533,748.00	\$533,748.00									
44	Capital		30.00%	\$300,000.00	\$1,000,000.00	\$1,300,000.00	\$1,300,000.00									
45	Debt		0.61%	\$27,092.77	\$4,433,607.23	\$4,460,700.00	\$4,260,700.00		\$200,000.00							
	Deferred Charges		0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00									
	Debt - Type I School District		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		1.82%	\$73,510.07	\$4,033,320.97	\$4,106,831.04	\$4,106,831.04									
55	Surplus General Budget		-100.00%	(\$218,059.69)	\$218,059.69	\$0.00	\$0.00									
	Total	0.00	0.00	6.42%	\$3,111,319.71	\$48,441,340.85	\$51,552,660.56	\$47,749,097.04	\$1,415,794.41	\$2,387,769.11	\$0.00	\$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, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	701	\$46,526,600.00	1.01%	15A Public Schools	8	\$73,722,200.00	9.66%
2 Residential	9,863	\$2,774,499,900.00	59.98%	15B Other Schools	22	\$381,898,300.00	50.04%
3A/3B Farm	125	\$32,228,000.00	0.70%	15C Public Property	243	\$133,361,450.00	17.47%
4A Commercial	440	\$1,481,486,000.00	32.03%	15D Church and Charities	52	\$108,732,700.00	14.25%
4B Industrial	30	\$61,685,450.00	1.33%	15E Cemeteries & Graveyards	2	\$314,500.00	0.04%
4C Apartments	19	\$223,202,800.00	4.83%	15F Other Exempt	78	\$65,175,600.00	8.54%
5A/5B Railroad	6	\$44,600.00	0.00%				
6A/6B Business Personal Property	1	\$6,268,296.00	0.14%				
Total	11,185	\$4,625,941,646.00	100.00%	Total	405	\$763,204,750.00	100.00%
Average Ratio (%), Assessed to True Value				92.28%			
Equalized Valuation, Taxable Properties				\$5,012,940,665.37			
Total # of property tax appeals filed in 2018				County Tax Board		20.00	
				State Tax Court		12.00	
Number of 2018 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 2018				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 16.50%			

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 2018 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 (PILOD) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOD) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOD) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOD) - Long Term Tax Exemptions														
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate										
Lawrence Plaza	Comm./Resident	\$195,903.00	\$9,300,000.00	\$280,400.00																									
Experts Crossing Village	Comm./Resident	\$89,175.00	\$12,544,300.00	\$351,240.40																									
Brookshire Senior Apartments	Comm./Resident	\$103,025.00	\$12,646,700.00	\$354,107.60																									
HIV at Lawrence Urban Renewal	Comm./Resident	\$29,603.40	\$8,057,500.00	\$225,610.00																									
Project Freedom at Lawrence	Comm./Resident	\$12,371.76	\$5,688,500.00	\$159,278.00																									
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - GRAND TOTAL														
430,278.16					48,237,000.00					1,350,636.00					430,278.16					48,237,000.00					1,350,636.00				

**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	0.00	5.00	70,514.23	\$59,387.00	\$3,892.00	\$2,692.12	\$0.00	\$4,543.11
Supervisory Staff (Department Heads & Managers)	18.00	0.00	2,833,285.60	\$2,112,103.00	\$0.00	\$298,017.73	\$261,588.99	\$161,575.88
Police Officers (Including Superior Officers)	62.00	0.00	9,177,398.43	\$6,148,718.00	\$343,792.00	\$1,812,027.20	\$783,704.82	\$89,156.41
Fire Fighters (Including Superior Officers)	5.00	0.00	439,795.26	\$308,632.00	\$9,400.00	\$80,184.35	\$35,245.97	\$6,332.94
All Other Union Employees not listed above	68.00	12.00	5,792,298.96	\$3,697,592.00	\$247,800.00	\$625,169.00	\$919,915.47	\$301,822.49
All Other Non-Union Employees not listed above	15.00	7.00	2,481,849.78	\$1,600,648.00	\$366,030.00	\$162,665.94	\$202,054.84	\$150,451.00
Totals	168.00	24.00	20,795,142.26	\$13,927,080.00	\$970,914.00	\$2,980,756.34	\$2,202,510.09	\$713,881.83

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	33.00	\$11,896.71	\$392,591.43	32.00	\$11,683.78	\$373,880.96
Parent & Child	13.00	\$21,434.02	\$278,642.26	13.00	\$21,057.24	\$273,744.12
Employee & Spouse (or Partner)	15.00	\$24,107.54	\$361,613.10	18.00	\$23,671.91	\$426,094.38
Family	58.00	\$33,637.19	\$1,950,957.02	57.00	\$32,029.73	\$1,825,694.61
Employee Cost Sharing Contribution (enter as negative -)			(\$759,242.00)			(\$645,891.00)
Subtotal	119.00		\$2,224,561.81	120.00		\$2,253,523.07
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	17	\$6,961.39	\$118,343.63	18	\$10,772.99	\$193,913.82
Parent & Child	5	\$12,332.38	\$61,661.90	5	\$20,318.86	\$101,594.30
Employee & Spouse (or Partner)	11	\$18,313.27	\$201,445.97	12	\$30,985.57	\$371,826.84
Family	19	\$24,780.83	\$470,835.77	20	\$39,457.35	\$789,147.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,882.83)			(\$3,728.56)
Subtotal	52.00		\$847,404.44	55.00		\$1,452,753.40
GRAND TOTAL	171.00		\$3,071,966.25	175.00		\$3,706,276.47

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	2020	2021	All Additional Future
		Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$42,230,000.00	\$42,230,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,600,000.00			
None			\$0.00	Bond Anticipation Notes - Interest	\$356,850.00			
None			\$0.00	Bonds - Principal	\$2,300,000.00			
None			\$0.00	Bonds - Interest	\$3,850.00			
None			\$0.00	Loans & Other Debt - Principal				
None			\$0.00	Loans & Other Debt - Interest				
None			\$0.00	Total	\$4,260,700.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$3,900,000.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$9,013,280.36		\$9,013,280.36	Total Interest	\$360,700.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$11,895,000.00	\$136,417.35	\$11,758,582.65	% of Total Current Year Budget	8.26%			
Bonds Outstanding	\$3,455,000.00	\$490,066.37	\$2,964,933.63	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$66,593,280.36	\$42,856,483.72	\$23,736,796.64	Total Guarantees - Other				
Population (2010 census)	<u>33,472</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$1,989.52</u>			Total Other				
Per Capita Net Debt	<u>\$709.15</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$4,944,940,686.00</u>		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.48%</u>		Year of Last Rating	2016			
				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, PCOA 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.

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

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