



# State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 1107 Lawrence Township - County of Mercer Introduced

Municode: 1107 Filename: 1107\_fbi\_2017.xlsm

Website: www.lawrencetwp.com

Phone Number: (609) 844-7010

Mailing Address: 2207 Lawrence Road

Email the UFB if not using Outlook Municipality: Lawrence Twp State: NJ Zip: 08648

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Dr. David		Maffei	12/31/2017	dmaffei@lawrencetwp.com

### Chief Administrative Officer

Richard	S.	Krawczun		rkrawczun@lawrencetwp.com
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### Chief Financial Officer

Richard	S.	Krawczun		rkrawczun@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	12/31/2017	cbobbitt@lawrencetwp.com
James		Kownacki	12/31/2017	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>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.527	\$23,814,697.26	19.20%	\$1,486.63	Municipal Purpose Tax	ACTUAL	\$23,848,707.78
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$1,355,592.00	1.09%	\$84.63	Municipal Open Space	ACTUAL	\$1,357,695.00
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	1.457	\$65,819,164.00	53.06%	\$4,110.10	Local School District	ESTIMATED	\$67,700,000.00
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.643	\$29,049,696.17	23.42%	\$1,813.86	County Purposes	ESTIMATED	\$30,250,000.00
County Library	0.062	\$2,774,905.25	2.24%	\$174.90	County Library	ESTIMATED	\$3,000,000.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$1,231,695.72	0.99%	\$76.17	County Open Space	ESTIMATED	\$1,250,000.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.746</b>	<b>\$124,045,750.40</b>	<b>100.00%</b>	<b>\$7,746.27</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$127,406,402.78</b>
Total Taxable Valuation as of October 1, 2016 <u>\$4,525,648,829.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>20,508,641.55</u>		
Current Year Average Residential Assessment <u>\$282,093.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>40,496,935.33</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$103,557,695.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$123,545,988.78</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$3,860,414.00</u>		
0.527	0.527	0.00%			Total Amount to be Raised by Taxes <u>\$127,406,402.78</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		
\$23,814,697.26	\$23,848,707.78	0.14%	\$34,010.52		<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 2016 <u>123,174,004.33</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>124,440,280.31</u>		
\$1,486.63	\$1,486.63	0.00%	\$0.00		% of Taxes Collected, CY 2016 <u>98.98%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2016 <u>\$1,222,935.96</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	8.05%	\$350,000.00	\$4,350,000.00	\$4,700,000.00	\$4,700,000.00							
08	Local Revenue	-0.78%	(\$62,368.88)	\$8,011,368.88	\$7,949,000.00	\$7,949,000.00							
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	-44.68%	(\$969,209.00)	\$2,169,209.00	\$1,200,000.00	\$1,200,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-2.92%	(\$26,060.52)	\$892,060.52	\$866,000.00	\$866,000.00							
10	Public and Private Revenue	-69.61%	(\$529,439.49)	\$760,531.82	\$231,092.33	\$231,092.33							
08	Other Special Items	-29.38%	(\$311,971.42)	\$1,061,955.64	\$749,984.22	\$749,984.22							
15	Receipts from Delinquent Taxes	-37.04%	(\$488,258.84)	\$1,318,258.84	\$830,000.00	\$830,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-9.46%	(\$2,493,176.44)	\$26,341,543.91	\$23,848,367.47	\$23,848,367.47							
07	Minimum Library Tax	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.17%	\$2,303.00	\$1,355,592.00	\$1,357,895.00	\$0.00	\$1,357,895.00						
07	Addition to Local District School Tax	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>-9.01%</b>	<b>(\$4,528,181.59)</b>	<b>\$50,243,085.61</b>	<b>\$45,714,904.02</b>	<b>\$44,357,009.02</b>	<b>\$1,357,895.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	17.00	8.00	5.52%	\$141,068.99	\$2,557,659.00	\$2,698,727.99	\$2,698,727.99								
21	Land-Use Administration			-3.47%	(\$5,000.00)	\$144,000.00	\$139,000.00	\$139,000.00								
22	Uniform Construction Code	9.00	2.00	4.44%	\$53,280.00	\$1,201,058.00	\$1,254,338.00	\$1,254,338.00								
23	Insurance			-7.53%	(\$361,750.00)	\$4,805,000.00	\$4,443,250.00	\$4,443,250.00								
25	Public Safety	79.00	3.00	-0.19%	(\$18,367.62)	\$9,503,143.95	\$9,484,776.33	\$9,375,392.00	\$109,384.33							
26	Public Works	24.00		-1.24%	(\$44,369.12)	\$3,570,624.12	\$3,526,255.00	\$3,472,705.00		\$53,550.00						
27	Health and Human Services	5.00	2.00	3.30%	\$17,751.00	\$537,695.00	\$555,446.00	\$528,311.00	\$27,135.00							
28	Parks and Recreation	14.00		27.03%	\$402,999.00	\$1,490,712.00	\$1,893,711.00	\$1,102,511.00	\$100,000.00	\$691,200.00						
29	Education (including Library)			0.00%	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$9,501.00	\$9,501.00	\$9,501.00								
31	Utilities and Bulk Purchases			4.91%	\$353,000.00	\$7,188,000.00	\$7,541,000.00	\$7,541,000.00								
32	Landfill / Solid Waste Disposal			-0.27%	(\$5,000.00)	\$1,826,000.00	\$1,821,000.00	\$1,821,000.00								
35	Contingency			0.00%	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			2.09%	\$59,222.00	\$2,836,478.00	\$2,895,700.00	\$2,895,700.00								
37	Judgements			0.00%	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-4.44%	(\$2,000.00)	\$45,000.00	\$43,000.00	\$43,000.00								
43	Court and Public Defender	6.00	3.00	-0.28%	(\$1,412.75)	\$503,112.75	\$501,700.00	\$501,700.00								
44	Capital			0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00								
45	Debt			12.75%	\$482,439.00	\$3,784,275.00	\$4,266,714.00	\$3,998,950.00		\$267,764.00						
46	Deferred Charges			5.71%	\$10,000.00	\$175,000.00	\$185,000.00	\$185,000.00								
48	Debt - Type 1 School District			0.00%	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.91%	\$34,868.43	\$3,825,535.26	\$3,860,403.69	\$3,860,403.69								
55	Surplus General Budget			51.43%	\$117,305.97	\$228,075.03	\$345,381.00	\$0.00		\$345,381.00						
	<b>Total</b>	<b>154.00</b>	<b>18.00</b>	<b>2.77%</b>	<b>\$1,234,034.90</b>	<b>\$44,480,869.11</b>	<b>\$45,714,904.02</b>	<b>\$44,120,489.69</b>	<b>\$236,519.33</b>	<b>\$1,357,895.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	632	\$54,621,600.00	1.21%	15A Public Schools	8	\$73,722,200.00	9.84%
2 Residential	9,879	\$2,786,799,700.00	61.58%	15B Other Schools	21	\$372,212,754.00	49.66%
3A/3B Farm	126	\$30,444,900.00	0.67%	15C Public Property	243	\$133,532,950.00	17.82%
4A Commercial	444	\$1,370,811,900.00	30.29%	15D Church and Charities	52	\$108,535,200.00	14.48%
4B Industrial	32	\$64,375,150.00	1.42%	15E Cemeteries & Graveyards	2	\$314,500.00	0.04%
4C Apartments	19	\$212,583,500.00	4.70%	15F Other Exempt	38	\$61,139,700.00	8.16%
5A/5B Railroad	6	\$44,600.00	0.00%				
6A/6B Business Personal Property	1	\$6,012,079.00	0.13%				
<b>Total</b>	<b>11,139</b>	<b>\$4,525,693,429.00</b>	<b>100.00%</b>	<b>Total</b>	<b>364</b>	<b>\$749,457,304.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				90.49%			
Equalized Valuation, Taxable Properties				\$5,001,318,851.81			
Total # of property tax appeals filed in 2016				County Tax Board		16.00	
				State Tax Court		9.00	
Number of 2016 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 2016				\$129,933.48			

Percentage of Exempt vs. Non-Exempt Properties 16.56%

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 2016 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	68,180.00	\$57,108.00	\$3,892.00	\$2,513.00	\$0.00	\$4,667.00
Supervisory Staff (Department Heads & Managers)	18.00		2,550,293.00	\$1,898,641.00	\$0.00	\$245,115.00	\$261,291.00	\$145,246.00
Police Officers (Including Superior Officers)	58.00		8,600,710.00	\$5,947,588.00	\$346,075.00	\$1,517,230.00	\$698,559.00	\$91,258.00
Fire Fighters (Including Superior Officers)	4.00		350,227.00	\$235,704.00	\$17,600.00	\$53,540.00	\$36,079.00	\$7,304.00
All Other Union Employees not listed above	60.00	6.00	5,648,595.00	\$3,612,020.00	\$269,405.00	\$438,610.00	\$1,031,631.00	\$296,929.00
All Other Non-Union Employees not listed above	14.00	7.00	2,181,450.00	\$1,654,518.00	\$10,825.00	\$188,137.00	\$200,571.00	\$127,399.00
<b>Totals</b>	<b>154.00</b>	<b>18.00</b>	<b>19,399,455.00</b>	<b>\$13,405,579.00</b>	<b>\$647,797.00</b>	<b>\$2,445,145.00</b>	<b>\$2,228,131.00</b>	<b>\$672,803.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	39.00	\$11,645.09	\$454,158.51	42.00	\$11,648.32	\$489,229.44
Parent & Child	12.00	\$21,096.22	\$253,154.64	11.00	\$20,252.29	\$222,775.19
Employee & Spouse (or Partner)	15.00	\$23,661.82	\$354,927.30	16.00	\$23,185.94	\$370,975.04
Family	58.00	\$32,074.46	\$1,860,318.68	55.00	\$32,543.34	\$1,789,883.70
Employee Cost Sharing Contribution (enter as negative - )			(\$694,427.68)			(\$565,842.00)
<b>Subtotal</b>	<b>124.00</b>		<b>\$2,228,131.45</b>	<b>124.00</b>		<b>\$2,307,021.37</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	19	\$10,788.82	\$204,987.58	19	\$9,940.61	\$188,871.59
Parent & Child	3	\$19,193.12	\$57,579.36	5	\$19,053.31	\$95,266.55
Employee & Spouse (or Partner)	14	\$26,019.25	\$364,269.50	13	\$29,067.53	\$377,877.89
Family	18	\$39,090.21	\$703,623.78	23	\$35,999.31	\$827,984.13
Employee Cost Sharing Contribution (enter as negative - )			(\$3,510.06)			
<b>Subtotal</b>	<b>54.00</b>		<b>\$1,326,950.16</b>	<b>60.00</b>		<b>\$1,490,000.16</b>
<b>GRAND TOTAL</b>	<b>178.00</b>		<b>\$3,555,081.61</b>	<b>184.00</b>		<b>\$3,797,021.53</b>

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)?**

<b>YES</b>
<b>YES</b>

**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	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
Local School Debt	\$23,000,000.00	\$23,000,000.00	\$0.00					
Regional School Debt			\$0.00					
Utility Fund Debt								
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
<u>Municipal Purposes</u>								
Debt Authorized	\$9,863,121.99	\$33,984.22	\$9,829,137.77					
Notes Outstanding	\$8,750,000.00		\$8,750,000.00					
Bonds Outstanding	\$8,310,000.00		\$8,310,000.00					
Loans and Other Debt	\$237,089.16		\$237,089.16					
<b>Total (Current Year)</b>	<b>\$50,160,211.15</b>	<b>\$23,033,984.22</b>	<b>\$27,126,226.93</b>					
Population (2010 census)	<u>33,472</u>							
Per Capita Gross Debt	<u>\$1,498.57</u>							
Per Capita Net Debt	<u>\$810.42</u>							
3 Yr. Average Property Valuation		<u>\$4,936,940,043.67</u>						
Net Debt as % of 3 Year Avg Property Valuation		<u>0.55%</u>						
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal				\$1,210,000.00				
Bond Anticipation Notes - Interest				\$175,000.00				
Bonds - Principal				\$2,385,000.00				
Bonds - Interest				\$227,750.00				
Loans & Other Debt - Principal				\$160,000.00				
Loans & Other Debt - Interest				\$1,200.00				
<b>Total</b>				<b>\$4,158,950.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Total Principal				\$3,755,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$403,950.00	\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				9.10%				
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				Aa2				
Year of Last Rating				2016				
<b>Mark "X" if Municipality has no bond rating</b>								





**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.

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