

TOWNSHIP OF LAWRENCE

2207 LAWRENCE ROAD

LAWRENCE TOWNSHIP, NEW JERSEY 08648

2015 MUNICIPAL BUDGET RECOMMENDATION

Introduction

The 2015 recommended municipal budget reflects a culmination of efforts that were not a single year in the making nor did the efforts consider a single year in planning for future budget needs. The results that are contained in this message reflect the making of difficult choices during the economic downturn referred to as the "great recession". The results further demonstrate the patience that was necessary to allow for the full implementation of those same difficult decisions. Nevertheless, the work is not yet complete as future budgets and the demands against those budgets will continue to exist and those demands will increase in intensity.

Contained in these recommendations for revenues and appropriations is the application of policy which provides for discretionary and non-discretionary levels of service being provided at a cost affordable to the residents of Lawrence Township. This 2015 recommended municipal budget meets all statutory requirements, provides for conservative utilization of revenue to support avoidance of over utilization of resources and provides services at levels which are necessary for the efficient operation of a municipal government.

The significant fiscal factors that impact the 2015 municipal budget and financial condition of Lawrence Township are as follows;

- The 2015 year-end surplus balance is \$8,363,000 versus a 2014 year-end surplus balance of \$5,053,000 an increase of \$3,310,000, the highest year-end balance since 2010.
- Surplus as Anticipated Revenue is \$3,750,000 in the 2015 budget versus \$3,450,000 in budget year 2014 an increase of \$300,000.
- The Surplus balance remaining available after applying a portion as revenue will be \$4,613,000 versus a 2014 available balance of \$1,603,000 and increase of \$3,010,000.
- Cash refunds paid for tax appeals in fiscal year 2014 were \$45,150.
- Cash reserves for future tax appeal refunds are \$2,337,000, a refund of \$871,000 is pending disbursement which will result in a balance of \$1,466,000.
- The amount of outstanding debt continues to decrease. The 2010 closing balance was \$30,797,033. The 2014 closing balance is \$23,228,540. This is a decrease of \$7,568,493 over the five year period and includes new capital improvement authorizations.
- There are no planned work force reductions for fiscal year 2015.
- The number of authorized Police Officer positions is recommended to remain at the same level as the prior year.

- The 2015 amount to be raised by taxation is \$23,902,339 versus fiscal year 2014 in the amount of \$24,139,043 a decrease of \$236,704 or (1%).
- The amount to be raised in taxation for municipal purposes is \$1,101,510 below the statutory 2% levy cap.
- The municipal portion of the tax rate will remain unchanged at .527 for 2015.
- The 2015 municipal budget of \$42,539,904 net of all grants is a decrease of (\$429,000) compared to the 2014 budget net of all grants, or a decrease of (1%).

The following explanation details recommended anticipated revenues and appropriations in the 2015 municipal budget of Lawrence Township.

REVENUES

Municipal budget revenues are categorized into one of four groups, although there are various items of revenue within the categories that support municipal operations. The four categories are; Surplus, Miscellaneous Revenue, Receipts from Delinquent Taxes and Current Taxes. When anticipating the appropriate amount of revenue to be utilized in support of municipal operations consideration must include weighing both the current and future availability of each source of budget revenue. Aggressive over utilization of revenue in a current budget may significantly reduce its future continuance as an anticipated budget resource, in turn negatively impacting future budgets. While applying a conservative fiscal approach to anticipating budget revenues, one must remain cognizant of existing statutory restrictions that are applicable to each of the four revenue categories. In sum, a long term approach to the management of revenues contributes to stable budget conditions and reasonable management of the tax rate.

The source of anticipated surplus as a revenue in the municipal budget results from the fiscal activity of the immediate preceding fiscal year. The major credits to surplus are revenues realized in excess over amounts anticipated, lapsing 2013 appropriation reserves and miscellaneous revenues realized and not previously anticipated. The amount of surplus as a revenue comes from a known available balance. Therefore, the amount of surplus that may be replenished must be considered when deciding how much of the balance should be anticipated as revenue. The practice of conservatively anticipating amounts of revenue for use in a budget lends itself to providing for the regeneration of surplus for utilization in subsequent budgets.

The surplus balance at year-end is \$8,363,000. Regenerated surplus from 2014 Results of Operations was \$6,759,000, the highest single year amount in the past twenty-years. In addition, this will be the second year in a row that the amount of surplus regenerated exceeded the amount utilized as revenue in the prior year budget.

The amount of surplus anticipated as revenue in the 2015 recommended municipal budget is \$3,750,000, an increase of \$300,000 over the prior level of Surplus revenue in the 2014 budget. This higher amount of Surplus revenue is the second year in a row that this revenue has increased in contrast to the prior five years when the anticipated amount decreased year-to-year. It is important to note that the amount of surplus to be used as revenue is expected to be regenerated under normal operating conditions. Applying this amount as revenue will leave an available balance of \$4,613,000 an increase of

\$3,010,000 over the prior year. This is the highest remaining balance in the last twenty fiscal years. Surplus is 9% of total budget revenues.

There is a matter regarding Surplus that is important to expand upon. During Fiscal Year 2014 there were two sources of revenue that were received that positively impacted the year-end balance. The property at 4100 Quakerbridge Road was in bankruptcy and as such there was a large balance due the Township for taxes, sewer and interest. Upon the real estate closing when the site was sold to Costco the following delinquencies were paid to Lawrence Township, \$860,973 for tax and sewer principal and \$504,559 for interest. This is a one year anomaly and use of surplus as budget revenue must unequivocally recognize this single event not being available again in the future.

The next category of revenue for discussion is Miscellaneous Revenues. Miscellaneous Revenues are from known and recurring sources. Included are locally generated revenues such as licenses, court fines, interest on delinquent taxes and sewer user fees. State aid and grants are also included as miscellaneous. Revenues in this category are statutorily limited to be anticipated at a level not to exceed the amount realized in cash during the immediate prior fiscal year. Miscellaneous revenues can also contain new revenues or amounts to be anticipated above what was realized in the prior year with the permission of the Director of the Division of Local Government Services. The level of Miscellaneous Revenues anticipated in a current budget must be weighed for the impact on future budgets as excess collections contribute to the regeneration of surplus balances. Other sources of Miscellaneous Revenues needed to be adjusted to make up for the revenue deficit of \$65,000 which was not received from the Lawrenceville School. Anticipated miscellaneous revenues are 34% of total revenues and remain consistent with prior year apportionments.

The municipal budget includes a Miscellaneous Revenue titled "Sewer Service Charges." This user charge is collected for operation of the Ewing Lawrence Sewerage Authority (ELSA). The Authority submits an amount due from Lawrence Township locations that receive public sewer service. The Township collects the required service fees on behalf of ELSA from the individual property owners and submits the required amount directly to ELSA. As of this time it is anticipated that the sewer user fee charge will remain unchanged in 2015.

State Aid for 2015 is anticipated at \$3,980,814 which is the same level as received in 2014 and has remained at the same level since 2010. It is worthy to note that in 2009 State Aid received by Lawrence Township was \$5,008,934. State Aid has no specific offsetting appropriation but is applied to reducing the amount of taxation paid by property owners. Once the final amount of State Aid is certified it may become necessary to amend the recommended budget accordingly if it is less than expected.

Receipts from delinquent taxes are the third revenue category. The source for this revenue is from payments of outstanding prior year tax receivables and tax title liens held by the municipality. The statutory limit applicable as to how much of the receivable is permitted as anticipated revenue is calculated by applying the percentage of delinquent taxes collected in the prior year against that delinquent tax and tax title lien receivable balance. The year-end tax receivable balance is \$1,161,000. The 2015 budget anticipates \$745,000 in delinquent tax revenue which is a decrease of \$200,000 from the prior year. The decrease in the anticipation of delinquent tax revenues appears to be a negative on the budget, but in reality is a positive due to a \$1,225,000 decrease in the receivable balance. Receipts from Delinquent Taxes remain at 2% of total revenues.

The final revenue is Current Taxes. Property taxes are the amount necessary to balance the budget with revenues equaling appropriations. Property taxes also referred to as the "Amount to be Raised by Taxation" is the difference between the total of all budget appropriations less the total of the first three categories of anticipated revenues. The Amount to be Raised by Taxation includes the statutory appropriation known as the "Reserve for Uncollected Taxes". This "reserve" is a non-spending appropriation that accounts for the difference of what amount of taxes are anticipated to be collected versus one-hundred percent collections. The amount to be raised by taxation in the 2015 budget is \$23,902,339 a decrease of \$236,704. The proposed amount to be raised by taxation is \$1,101,510 below the statutory 2% levy cap. The amount of revenue from property taxes is 55% of total revenues.

The 2015 net valuation taxable is \$4,535,517,584, a decrease of \$48,617,290 from 2014. A decrease in taxable value simultaneously reduces the value of one penny on the tax rate to \$453,551 from the 2014 level of \$458,413. This decrease in the value of a penny forces the tax rate to go up with absolutely no other increases in budget appropriations.

With a decline in 2015 appropriations coupled with an increase in limited items of anticipated revenue the 2015 recommended municipal tax rate of .527 is unchanged from the prior year. A residential property owner with a property valued at the 2015 average residential assessment of \$282,085 will pay \$1,486 in municipal property taxes, the same amount as the prior year.

APPROPRIATIONS

The 2015 recommended municipal budget is \$42,747,894. When subtracting all grants from the 2015 and 2014 appropriations, operating appropriations decreased (\$429,000) or (1%). The concise explanation for this decline is the elimination of some appropriations and the efficient management of Township resources by Department Directors and employees.

As in previously recommended budgets our focus was kept on the need to balance the level of services which the Township is to provide versus the impact upon taxpayers ability to pay. The demand for municipal services has not declined and within some operations have actually increased. The 2015 recommended municipal budget was crafted to continue to meet the demands of Township residents, business and visitors. It proposes no reduction in services or programs.

Lawrence Township, as well as all New Jersey municipalities, is restricted by law to limit designated appropriations from increasing by "2.5% or the cost of living adjustment, whichever is less". For fiscal year 2015 the cost of living adjustment was calculated to be 1.5%. Recommended appropriations are \$657,000 below the statutory limit. The recommended budget is compliant with the law.

A list of major increases, decreases and/or extraordinary changes in spending with explanations is as follows:

Appropriation	Increase/Decrease	Reason
Salaries	(\$ 68,000)	Various retirements/new hires Labor contract adjustments
Red Light Camera Program	(\$331,000)	Program Discontinued

Health Benefits	\$277,000	Premium increase net of employee contributions
M.C. Medical Dispatching	\$ 28,000	Implementation Full Year
Snow Removal	(\$ 48,000)	Budget Reduction
Utilities	\$ 30,000	Utility & Fuel Reimbursement \$10,000/Volunteer Fire Company
Special Events	(\$ 4,000)	Budget Reduction
Pensions – PERS/PFRS	(\$133,000)	Statutory Contribution
Accumulated Absences	(\$ 69,000)	Budget Reduction
Ewing-Lawrence Sewerage Authority	(\$ 25,000)	Estimated Flow Credit
Reserve for Uncollected Taxes	(\$ 38,000)	Statutory Calculation

The decrease in salaries is the result of the net difference of retirements and new hires. The 2015 recommended municipal budget does not propose any staff reductions nor staff increases. Included are the same number of police positions.

During September 2014 Lawrence Township was ordered by the New Jersey Department of Transportation to discontinue participation in the Red Light Camera Pilot Program. The order to discontinue participation resulted from the commercial redevelopment at the intersection of Route 1 and Franklin Corner/Bakers Basin Roads which at said intersection the red light cameras were installed. In December 2014 the pilot program was not renewed by the New Jersey Legislature. The appropriation for this purpose was \$331,000 in 2014.

Lawrence Township municipal employees are provided health benefits or may qualify for a cash payment in lieu of receiving health benefits if the employee complies with the applicable eligibility requirements of the health care program. Health benefits are provided through the New Jersey State Health Benefits Program (NJSHBP), which dictates specific benefits and co-payments. The Employee Group Health Insurance appropriation increased \$277,000 or 7.7% including health benefit waivers. This is a net increase after employee contributions of \$426,000. All municipal employees effective January 1, 2014 are contributing in accordance with the Chapter 78 "matrix". Employees contribute a percentage of the premium for their applicable coverage and these percentage contributions are guided by level of salary.

On July 1, 2014 Capital Health Systems ceased providing medical dispatching services to Mercer County municipalities. The dispatch operation was then transferred to Mercer County Central Dispatch and municipalities were offered the opportunity to join into a shared services agreement for this item. Lawrence Township agreed to participate. The cost of the service for 2014 was for a six month period. The 2015 increase of \$28,000 reflects the service costs for twelve months.

The Snow Removal Other Expenses appropriation for 2015 reflects a decrease of \$48,000 over the original appropriation authorized for 2014. The snow removal function and costs are subject to the dictates of weather and as such, appropriations are subject to change. In addition, during 2014 a larger salt dome was erected at the Lawrence Township Public Works facility which has provided for a larger supply of road salt being available at the start of the year.

The increase to the appropriation for Utilities, Other Expenses reflects a higher offset to the utility bills paid by the Volunteer Fire Companies. It is proposed that each fire company receive an increase of \$5,000 for this purpose. Additionally, it is proposed that each fire company receive \$5,000 to offset apparatus fuel costs.

The appropriation for Special Events, Other Expenses is recommended to decrease in the amount of \$4,000. The 2014 appropriation had included a one-time increase in the event the Township incurred any costs associated with the Special Olympics taking place at township venues.

Lawrence Township employees are members of the Public Employee Retirement System (PERS), Police and Firemen's Retirement System (PFRS) or Defined Contribution Retirement Plan (DCRP). Participation in both of these systems requires contributions from employees and the employer. Police employees contribute ten percent (10%) of their salary and civilian employees contribute six and ninety-two one-hundredths percent (6.92%) of their salary for PERS and five and one-half percent (5.5%) for the DCRP. The employer rates of contribution are as follows: twenty-four and thirty-two one hundredths percent (24.32%) for police employees, eleven and ninety-two one hundredths percent (11.92%) for PERS and three percent (3%) for the DCRP participants. The 2015 appropriations are; PFRS \$1,557,811, PERS \$702,330 and DCRP \$9,000. The pension systems are fully administered by the State of New Jersey. Lawrence Township is billed annually for the amount of pension liability that must be paid to the three systems for the employer share of the contribution. The systems are valued on prior wage levels, two years prior for PERS and three years for PFRS. The decline in the aggregate decline for these retirement systems in the amount of \$133,000 may be attributed to the decline in staffing over the last four years.

The 2015 appropriation for Accumulated Absences has declined by \$69,000. These funds are utilized to pay employees for accrued time off at their retirement. There does remain a need for funding accrued liabilities, but the reduction is nothing other than a budget reduction.

An adjustment between the flows between Ewing Township and Lawrence Township, the level of flows determine each municipalities share of operating costs, to the Ewing Lawrence Sewerage Authority treatment plant is expected to result in an estimated savings of \$25,000.

The reserve for uncollected taxes is a non-spending appropriation mandated by state law to ensure there is adequate cash collected through taxes for the tax levy requirements of the school, county and municipality. The appropriation is needed to close the gap between the amount of current taxes anticipated to be collected and one hundred percent (100%) being collected. The appropriation may change since estimates were used to project the tax levies of the non-municipal tax entities.

I would like to thank the Township Department Directors, staff of the Division of Accounts and Control and the Municipal Manager's Office for their professional contributions in developing the 2015 recommended budget. The Township Administration is prepared to fully cooperate in the review of this recommended budget by the Township Council.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'RSK', with a long horizontal line extending to the right.

Richard S. Krawczun, CMFO
Township Manager/CFO

LAWRENCE TOWNSHIP BUDGET REVENUES

REVENUE TYPE	ANTICIPATED 2015	ANTICIPATED 2014	REALIZED 2014	EXCESS (DEFICIT)
SURPLUS- CASH	3,750,000.00	3,450,000.00	3,450,000.00	0.00
MISCELLANEOUS				
Alcoholic Beverage Licenses	43,000.00	43,000.00	50,600.00	7,600.00
Other Licenses	77,000.00	77,000.00	84,025.00	7,025.00
Construction Fees & Permits	1,165,000.00	1,155,000.00	1,627,969.49	472,969.49
Other Fees & Permits	243,000.00	243,000.00	286,865.35	43,865.35
Court Fines & Costs	520,000.00	465,000.00	555,127.25	90,127.25
Interest & Costs On Taxes	320,000.00	320,000.00	1,100,234.05	780,234.05
Energy Receipts Tax	3,976,814.00	3,976,814.00	3,976,814.00	0.00
Sewer Service Charges	5,553,000.00	5,553,000.00	5,637,594.55	84,594.55
Rider/Lawrenceville Contribution	30,000.00	95,000.00	30,000.00	(65,000.00)
Interest on Investments	17,000.00	7,000.00	21,719.53	14,719.53
LHT Johnson Trolley Line Grant		14,100.50	14,100.50	
Pymnt In Lieu-Non Profit Housing	282,000.00	282,000.00	377,508.25	95,508.25
Recreation Program Fees	290,000.00	294,000.00	332,756.81	38,756.81
Safe and Secure Grant	60,000.00	60,000.00		(60,000.00)
Uniform Fire Safety Code	150,000.00	150,000.00	197,224.23	47,224.23
CATV Franchise Fee	269,000.00	269,000.00	414,807.04	145,807.04
Red Light Camera Fees		360,000.00	298,550.75	(61,449.25)
Garden State Trust Fund	5,751.00		-	0.00
Clean Communities Grant		55,640.23	55,640.23	0.00
NJ Tanning Inspection Fees	200.00	200.00	200.00	0.00
Drunk Driving Enforcement Fund		7,850.23	7,850.23	0.00
Alcohol Education		177.24	177.24	0.00
Municipal Alliance	21,708.00	21,695.00	21,695.00	0.00
Bullet Proof Vests		4,825.35	4,825.35	0.00
Law Twp Affordable Unit Rehab		200,000.00	200,000.00	0.00
NJ Dept of Law Emerg. Mgmt.	5,000.00	5,000.00	5,000.00	0.00
Recycling Tonnage Grant	113,082.19	62,448.08	62,448.04	(0.04)
EMS Donations		200.00	200.00	0.00
Hotel/Motel Tax Program	130,000.00	130,000.00	196,573.84	66,573.84
QBM Police Agreement	141,000.00	141,000.00	165,742.60	24,742.60
Sustainable Jersey Organic Recycling		20,000.00	20,000.00	
Safe Corridor Grant		44,420.15	44,420.15	0.00
MC Emergency Medical Services Grant		2,500.00	2,500.00	0.00
Ambulance Service Fees	855,000.00	804,000.00	859,857.40	55,857.40
BMS & LTEA & Morris Hall Safety Town		3,500.00	3,500.00	0.00
Reserve for Sidewalks	15,000.00	10,000.00	10,000.00	0.00
Capital Surplus	60,000.00	60,000.00	60,000.00	0.00
Premium on Note Sale				0.00
Body Armor Grant		17,103.16	17,103.16	0.00
Homeland Security Grant K-9	8,000.00			
TOTAL MISCELLANEOUS	14,350,555.19	14,954,473.94	16,743,630.04	1,789,156.10
DELINQUENT TAXES	745,000.00	945,000.00	2,574,451.57	1,629,451.57
SUB-TOTAL ALL REVENUES	18,845,555.19	19,349,473.94	22,768,081.61	3,418,607.67
AMOUNT TO BE RAISED BY TAXES	23,902,339.36	24,139,043.31	25,780,470.30	1,641,426.99
GRAND TOTAL REVENUES	42,747,894.55	43,488,517.25	48,548,551.91	5,060,034.66

2015
**CALCULATION OF RES FOR UNCOLLECTED TAXES
 AND AMOUNT TO BE RAISED BY TAXATION**

			For 2015 Budget	2014 Actual	% Increase
1.	Approp. excl. Reserve for uncollected		38,970,073.19	39,351,934.28	-0.97%
1a.	Municipal Open Space Tax: Actual			1,375,240.00	
		ESTIMATE	1,360,656.00		-1.06%
2.	Local School Taxes: Actual			62,445,496.00	
		ESTIMATE-Inc	64,500,000.00		3.29%
3.	County Taxes:(inc open space) Actual			29,252,986.47	
		ESTIMATE-Inc	31,000,000.00		5.97%
4.	County Library Taxes: Actual			2,856,734.20	
		ESTIMATE-Inc	3,100,000.00		8.52%
5.	Total Approp. and other Taxes		138,930,729.19	135,282,390.95	2.70%
6.	Less total revenues anticip.in Budget		18,845,555.19	19,029,482.32	-0.97%
7.	Cash required from taxes to support budget		120,085,174.00	116,252,908.63	3.30%
8.	Cash required divided by recommended tax collection rate equals total amount to be raised by taxation:				
	RECOMMENDED RATE TO USE	0.9695	123,862,995.36	119,959,662.19	3.25%
	Actual rate	0.9797			
9.	Reserve for Uncollected Taxes(line 8-line 7)		3,777,821.36	3,706,753.56	1.92%
10.	Computation of Local Taxes:				
	Total approp.(line 1)		38,970,073.19	39,351,934.28	-0.97%
	Reserve for Uncollected Taxes		3,777,821.36	3,706,753.56	1.92%
	Sub-total		42,747,894.55	43,058,687.84	-0.72%
	Less Anticipated Revenues		(18,845,555.19)	(19,029,482.32)	-0.97%
	Amount to be Raised by Taxation		23,902,339.36	24,029,205.52	-0.53%

COMPUTATION OF MUNICIPAL TAX RATE

			For 2015 Budget	2014 Actual	% Increase
1.	Amount to be Raised by Taxation		23,902,339.36	24,139,043.31	-0.98%
2.	Assessed Valuations Taxable	48,617,290.00	4,535,517,584.00	4,584,134,874.00	-1.06%
3.	Tax Rate: Line 1 divided by line 2 times 100		453,551.76 0.527	0.527	
		Prev. year rate	0.527		
		Change	0.000		
		Percentage	0.001%		

COMPUTATION OF WHOLE TAX RATE

			For 2015 Budget
1.	Amount to be Raised by Taxation		122,502,339.36
2.	Assessed Valuations Taxable		4,535,517,584.00
3.	Tax Rate: Line 1 divided by line 2 times 100		2.701

Sources of Revenue

	2009	2010	2011	2012	2013	2014
	Totals	Totals	Totals	Totals	Totals	Totals
Amount to be Raised by Taxes	2,362,908.38	1,762,859.30	1,385,250.21	934,230.23	926,635.88	1,641,426.99
MRA	876,898.01	782,435.98	456,648.65	1,387,349.99	1,345,679.21	1,789,156.10
Delinquent Taxes	546,998.11	767,350.00	601,054.23	482,354.38	760,212.23	1,629,451.57
MRNA	622,005.23	574,686.14	422,458.55	610,067.83	451,116.14	631,417.16
Lapses	489,117.33	756,583.22	547,508.67	201,220.98	637,634.99	864,590.58
Other						
Appropriation Cancellations	0.00	0.00	0.00	0.00	22,000.00	289,900.00
Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Charge off PNC/Sun Bank	0.00	0.00	0.00	0.00	0.00	0.00
Chargeoffs	0.00	(0.01)	54.76	0.01	0.01	22,250.51
City of Trenton - Tax Settlement	0.00	0.00	(156.25)	0.00	0.00	(180.00)
Close APJ and Adjs	5,774.66	14,667.26	1,975.00	0.00	122,282.31	0.00
Close Added/Omit	37,999.43	(37,999.43)	0.00	0.00	0.00	0.00
Close Check Reissues/Voids	4,752.00	(4,374.00)	0.00	0.00	0.00	18,494.88
Close NSF	(1,182.09)	(127.00)	0.00	0.00	0.00	(764.72)
Close Refunds	(1,382.24)	(415.00)	(628.75)	(7,632.06)	(47,094.33)	(4,271.31)
FEIMA should Fund Colonial Lake	0.00	0.00	0.00	0.00	0.00	0.00
Fund Municipal Alliance Ch159 Match	0.00	0.00	0.00	0.00	0.00	(2,713.50)
Homeland Security	0.00	0.00	0.00	0.00	0.00	0.00
I/F Reserve	0.00	0.00	0.00	0.00	0.00	(143,221.23)
MCIA Settlement Savings	35,612.54	0.00	0.00	0.00	0.00	0.00
Realize Court RV Adjustment	16,307.35	(2,255.00)	(11,917.31)	(10,430.55)	(15,567.56)	43,678.28
School Taxes Rounding	0.52	(0.25)	0.18	(0.13)	0.52	(0.54)
Tax Collector Short	0.00	0.00	0.00	0.00	0.00	(20.23)
	97,882.17	(30,703.43)	(7,769.92)	(16,231.31)	93,022.09	203,152.14
Surplus Regenerated	5,025,807.23	4,613,221.21	3,405,150.59	3,608,992.10	4,214,300.54	6,759,194.54
Surplus Remaining	3,216,407.96	2,372,215.19	1,615,436.40	580,586.99	839,579.09	1,603,879.63
Surplus Balance 1/1	8,242,215.19	6,985,436.40	5,020,586.99	4,189,579.09	5,053,879.63	8,363,074.17
Surplus used in Adopted Budget	5,870,000.00	5,370,000.00	4,440,000.00	3,350,000.00	3,450,000.00	3,750,000.00
Remaining Surplus After Adopted Budget	2,372,215.19	1,615,436.40	580,586.99	839,579.09	1,603,879.63	4,613,074.17

① Agrees to 12/31/14 Unaudited G/L

**Lawrence Township Availability of Surplus
and Surplus Used in Budget Year**

Year	(A) Surplus Balance as of 1/1	(B) Surplus Used for Budget in Year	(C) Remaining Balance	(D) Surplus Regenerated	(E) Adopted Budget	= (B/E) Surplus used to Support Budget as a % of Adopted	= (B/A) Surplus used to Support Budget as a % of Surplus Balance	= (C/E) Surplus Remaining as a % of Adopted Budget	Change in Surplus Balance from Prior Year
1995	4,612,178.10	2,770,000.00	1,842,178.10	3,835,185.95	24,593,183.86	11.26%	60.06%	7.49%	1,068,494.85
1996	5,677,364.05	3,000,000.00	2,677,364.05	2,810,460.46	26,014,978.00	11.53%	52.84%	10.29%	1,065,185.95
1997	5,487,824.51	3,060,000.00	2,427,824.51	3,359,060.30	26,505,856.71	11.54%	55.76%	9.16%	(189,539.54)
1998	5,786,884.81	3,058,000.00	2,728,884.81	2,977,730.42	28,264,293.64	10.82%	52.84%	9.65%	299,060.30
1999	5,706,615.23	3,158,000.00	2,548,615.23	3,951,877.21	28,298,834.77	11.16%	55.34%	9.01%	(80,269.58)
2000	6,500,492.44	3,975,000.00	2,525,492.44	5,386,854.04	29,557,626.03	13.45%	61.15%	8.54%	793,877.21
2001	7,922,346.48	4,000,000.00	3,922,346.48	4,062,453.80	29,600,636.76	13.51%	50.49%	13.25%	1,421,854.04
2002	7,984,800.28	4,000,000.00	3,984,800.28	4,167,375.15	30,555,762.96	13.09%	50.10%	13.04%	62,453.80
2003	8,152,175.43	4,498,378.73	3,653,796.70	4,575,461.06	31,394,035.09	14.33%	55.18%	11.64%	167,375.15
2004	8,228,257.76	4,897,816.00	3,331,441.76	4,598,638.71	33,213,380.50	14.75%	59.52%	10.03%	77,082.33
2005	7,930,080.47	4,696,000.00	3,234,080.47	6,280,277.84	35,145,492.55	13.36%	59.22%	9.20%	(299,177.29)
2006	9,514,358.31	5,986,000.00	3,518,358.31	5,937,587.49	37,287,228.19	16.08%	63.02%	9.44%	1,584,277.84
2007	9,455,945.80	6,133,000.00	3,322,945.80	6,219,966.81	38,935,983.44	15.75%	64.86%	8.53%	(58,412.51)
2008	9,542,912.61	6,210,000.00	3,332,912.61	6,033,495.35	39,783,172.93	15.61%	65.07%	8.38%	86,966.81
2009	9,366,407.96	6,150,000.00	3,216,407.96	5,025,807.23	40,841,156.77	15.05%	65.66%	7.88%	(176,504.65)
2010	8,242,215.19	5,870,000.00	2,372,215.19	4,628,823.25	41,126,811.27	14.27%	71.22%	5.77%	(1,124,192.77)
2011	6,985,436.40	5,370,000.00	1,615,436.40	3,405,150.59	41,876,460.72	12.82%	76.87%	3.86%	(1,256,778.79)
2012	5,020,586.99	4,440,000.00	580,586.99	3,608,992.10	44,028,957.69	10.08%	88.44%	1.32%	(1,984,849.41)
2013	4,189,579.09	3,350,000.00	839,579.09	4,214,300.54	42,986,598.78	7.79%	79.96%	1.95%	(831,007.90)
2014	5,053,879.63	3,450,000.00	1,603,879.63	6,759,194.54	43,168,525.63	7.99%	68.26%	3.72%	864,300.54
2015	8,363,074.17	3,750,000.00	4,613,074.17	6,759,194.54	42,747,894.55	8.77%	44.84%	10.79%	3,309,194.54

DEPT/UNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED
GEN'L GOVT						
TWP COUNCIL						
	20-110-1	S&W	60,000.00	60,000.00	60,000.00	57,523.15
	20-110-2	O.E.	5,875.00	5,875.00	5,875.00	2,680.60
		TOTAL	65,875.00	65,875.00	65,875.00	3,194.40
MUNICIPAL CLERK						
	20-120-1	S&W	243,040.00	243,040.00	236,523.00	234,192.80
	20-120-2	O.E.	90,000.00	90,000.00	90,000.00	84,755.49
		TOTAL	333,040.00	333,040.00	326,523.00	5,244.51
MUNICIPAL MANAGERS OFFICE						
	20-100-1	S&W	236,242.00	236,242.00	202,881.00	173,474.34
	20-100-2	O.E.	20,500.00	20,500.00	19,500.00	16,756.04
		TOTAL	256,742.00	256,742.00	222,381.00	2,743.96
LEGAL SERVICES						
	20-155-2	O.E.	245,000.00	245,000.00	245,000.00	121,450.00
		TOTAL	245,000.00	245,000.00	245,000.00	123,550.00
DEPARTMENT TOTAL:						
		S&W	539,282.00	539,282.00	499,404.00	465,190.29
		O.E.	361,375.00	361,375.00	360,375.00	225,642.13
		TOTAL	900,657.00	900,657.00	859,779.00	690,832.42

DEPT/UNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED
FINANCE						
FINANCIAL ADMINISTRATION	20-130-1	S&W 394,442.00		394,442.00	394,125.00	384,648.07
	20-130-2	O.E. 74,000.00		74,000.00	73,000.00	63,623.27
		TOTAL 468,442.00		468,442.00	467,125.00	9,476.93
AUDIT SERVICES	20-135-2	O.E. 51,600.00		51,600.00	50,700.00	50,700.00
ASSESSMENT OF TAXES	20-150-1	S&W 231,871.00		231,871.00	287,755.00	285,394.99
	20-150-2	O.E. 40,000.00		40,000.00	45,000.00	39,814.88
		TOTAL 271,871.00		271,871.00	332,755.00	5,185.12
COLLECTION OF TAXES	20-145-1	S&W 198,318.00		198,318.00	189,733.00	187,875.30
	20-145-2	O.E. 60,000.00		60,000.00	53,000.00	46,579.09
		TOTAL 258,318.00		258,318.00	242,733.00	6,420.91
INSURANCE						
Liability Insurance	23-210-2	O.E. 300,000.00		300,000.00	295,000.00	243,973.80
Workers Compensation	23-215-2	O.E. 115,000.00		115,000.00	110,000.00	110,000.00
Employee Group Insurance	23-220-2	O.E. 3,821,000.00		3,821,000.00	3,554,000.00	3,364,551.96
Unemployment Insurance	23-225-2	O.E. 82,000.00		82,000.00	85,000.00	85,000.00
Health Insurance Waivers	23-220-2	O.E. 53,000.00		53,000.00	43,000.00	41,368.13
DEPARTMENT TOTAL:		S&W 824,631.00	0.00	824,631.00	871,613.00	857,918.36
		O.E. 4,596,600.00	0.00	4,596,600.00	4,308,700.00	4,045,611.13
		TOTAL 5,421,231.00	0.00	5,421,231.00	5,180,313.00	4,903,529.49

DEPT/UNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED
PUBLIC SAFETY						
POLICE DEPARTMENT	25-240-1 S&W	6,659,723.00		6,659,723.00	6,721,863.00	6,653,868.77
	25-240-2 O.E.	175,000.00		175,000.00	212,000.00	200,060.55
	TOTAL	6,834,723.00		6,834,723.00	6,933,863.00	11,939.45
POLICE DISPATCH/911	25-250-1 S&W	1.00		1.00	1.00	1.00
	25-250-2 O.E.	736,000.00		736,000.00	735,000.00	719,434.05
	TOTAL	736,001.00		736,001.00	735,001.00	15,565.95
SAFE AND SECURE POL S&W	S&W		60,000.00	60,000.00	0.00	0.00
DRUNK DRIVING ENFORCEMENT	S&W			0.00	3,925.12	3,925.12
	O.E.			0.00	3,925.11	3,925.11
	TOTAL			0.00		0.00
SAFE CORRIDORS	O.E.				44,420.15	44,420.15
MUNICIPAL COURT ALCOHOL ED	S&W				177.24	177.24
HOUSING	20-179-1 S&W	67,329.00		67,329.00	64,123.00	63,174.50
	20-179-2 O.E.	1,600.00		1,600.00	1,500.00	434.31
	TOTAL	68,929.00		68,929.00	65,623.00	1,065.69
POLICE CARS	25-240-2 O.E.	72,000.00		72,000.00	70,000.00	70,000.00
	TOTAL	72,000.00		72,000.00		0.00
OFFICE OF EMER. MGMT	25-252-1 S&W	76,416.00		76,416.00	72,875.00	67,539.99
	25-252-2 O.E.	8,000.00		8,000.00	7,000.00	6,897.82
	TOTAL	84,416.00		84,416.00	79,875.00	102.18
LAWRENCE TWP FIRE SERVICES	25-264-1 S&W	266,973.00		266,973.00	249,667.00	245,738.07
	25-264-2 O.E.	65,000.00		65,000.00	75,000.00	46,597.79
	TOTAL	331,973.00		331,973.00	324,667.00	
LOSAP CONTRIBUTION	36-476-2 O.E.		33,000.00	33,000.00	34,000.00	1,275.00
AID TO SLACKWOOD	25-255-2 O.E.	30,000.00		30,000.00	30,000.00	30,000.00
AID TO LAWRENCE ROAD	25-255-2 O.E.	30,000.00		30,000.00	30,000.00	30,000.00
AID TO LAWRENCEVILLE	25-255-2 O.E.	30,000.00		30,000.00	30,000.00	30,000.00

DEPT/UNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED
DIVISION						
N. J. DEPT. OF LAW - EMER MGT	41-857-1 O.E.		5,000.00	5,000.00	5,000.00	5,000.00
PRIVATE DONATION EMS	41-890-1				200.00	200.00
EMERGENCY MED SERVICES	25-253-1 S&W	457,288.00		457,288.00	425,834.00	425,834.00
	25-253-2 O.E.	27,000.00		27,000.00	27,000.00	26,921.28
	TOTAL	484,288.00		484,288.00	452,834.00	
MUNICIPAL COURT	43-490-1 S&W	369,154.00	39,048.00	408,202.00	430,987.00	406,983.68
	43-490-2 O.E.	47,000.00		47,000.00	47,000.00	38,802.43
	TOTAL	416,154.00		455,202.00	477,987.00	8,197.57
PUBLIC DEFENDER	43-495-1 S&W	8,680.00		8,680.00	8,729.00	8,729.00
BULLETPROOF VEST PARTNERSHIP	O.E.			0.00	4,825.35	4,825.35
FIRE INSPECTION	25-268-1 S&W	190,068.00		190,068.00	194,826.00	193,697.19
	25-268-2 O.E.	14,000.00		14,000.00	14,000.00	7,821.26
	TOTAL	204,068.00		204,068.00	208,826.00	6,178.74
PEOSHA	25-265-1 S&W	10,071.00		10,071.00	9,882.00	9,882.00
	25-265-2 O.E.	42,500.00		42,500.00	41,500.00	39,720.91
	TOTAL	52,571.00		52,571.00	51,382.00	1,779.09
EMERGENCY MEDICAL SERVICES	O.E.			0.00	2,500.00	2,500.00
RED LIGHT CAMERA PROGRAM	O.E.			0.00	121,100.00	121,098.98
BODY ARMOR GRANT	O.E.			0.00	17,103.16	17,103.16
AMBULANCE SERVICES	25-254-1 S.W.		234,000.00	234,000.00	229,000.00	120,020.41
	25-254-2 O.E.		60,000.00	60,000.00	62,000.00	36,719.43
	TOTAL		294,000.00	294,000.00	291,000.00	156,739.84
MERCER COUNTY MED DISP	25-282-2 O.E.		56,000.00	56,000.00	28,000.00	15,595.00
CLICK IT OR TICKET	41-797-1 S.W.				4,000.00	4,000.00
HOMELAND SECURITY GRANT K-9	O.E.		8,000.00	8,000.00		
DEPARTMENT TOTAL:	S&W	8,105,703.00	333,048.00	8,438,751.00	8,420,714.71	8,208,395.32
	O.E.	1,278,100.00	162,000.00	1,440,100.00	1,638,248.42	1,494,527.23
	TOTAL	9,383,803.00	495,048.00	9,878,851.00	10,058,963.13	9,702,922.55

H:\rich\EXCEL\Budget 2015\COPY of Levelreq2015aprelim.xls\Budget 2015									
DEPT/UNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED			
PUBLIC WORKS									
STREETS & ROADS	26-290-1	S&W	685,089.00	685,089.00	663,509.00	619,650.77	43,858.23		
	26-290-2	O.E.	89,000.00	89,000.00	87,000.00	84,688.59	2,311.41		
		TOTAL	774,089.00	774,089.00	750,509.00				
PUBLIC WORKS ADMIN	26-300-1	S&W	216,381.00	216,381.00	204,114.00	204,114.00	0.00		
	26-300-2	O.E.	26,000.00	26,000.00	29,500.00	25,112.01	4,387.99		
		TOTAL	242,381.00	242,381.00	233,614.00				
SNOW REMOVAL	26-300-1	S&W	70,000.00	70,000.00	74,000.00	74,000.00	0.00		
	26-300-2	O.E.	105,000.00	105,000.00	233,000.00	159,270.61	73,729.39		
		TOTAL	175,000.00	175,000.00	307,000.00				
VEHICLE/EQUIP MAINT	26-315-1	S&W	319,782.00	319,782.00	306,912.00	303,346.74	3,565.26		
	26-315-2	O.E.	303,000.00	303,000.00	306,000.00	305,942.72	57.28		
		TOTAL	622,782.00	622,782.00	612,912.00				
BUILDINGS AND GROUNDS	26-310-1	S&W	175,797.00	175,797.00	204,867.00	204,867.00	0.00		
	26-310-2	O.E.	210,000.00	210,000.00	245,000.00	241,819.89	3,180.11		
		TOTAL	385,797.00	385,797.00	449,867.00				
ECOLOGICAL CENTER	26-300-2	O.E.	100.00	100.00	100.00	0.00	100.00		
SOLID WASTE COLLECTION	26-305-2	O.E.	850,000.00	850,000.00	850,000.00	679,795.64	170,204.36		
GARBAGE AND TRASH - MCIA	32-465-2	O.E.	1,800,000.00	1,800,000.00	1,717,999.00	1,415,188.36	302,810.64		
APARTMENT COMPLEX TRASH	26-306-2	O.E.	265,000.00	265,000.00	265,000.00	47,892.99	217,107.01		
PARK MAINTENANCE	28-375-1	S&W	160,248.00	160,248.00	178,130.00	178,130.00	0.00		
	28-375-2	O.E.	84,500.00	84,500.00	84,500.00	81,729.13	2,770.87		
		TOTAL	244,748.00	244,748.00	262,630.00				
CLEAN COMMUNITIES GRANT		O.E.			55,640.23	55,640.23	0.00		
SOLID WASTE RECYCLING		O.E.	113,082.19	113,082.19	62,448.04	62,448.04	0.00		
NJDEP RECYCLING TAX		O.E.	36,000.00	36,000.00	36,000.00	27,918.27	8,081.73		
SUSTAINABLE JERSEY/PSE&G		O.E.			20,000.00	20,000.00			
DEPARTMENT TOTAL:		S&W	1,627,297.00	1,627,297.00	1,631,532.00	1,584,108.51			
		O.E.	3,732,600.00	3,881,682.19	3,992,187.27	3,207,446.48			
		TOTAL	5,359,897.00	5,508,979.19	5,623,719.27	4,791,554.99			

H:\rich\EXCEL\Budget 2015\COPY of Levelreq2015aprelim.xls\Budget 2015									
DEPT/UNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED			
RECREATION									
RECREATION SERVICES	28-370-1	S&W 302,579.00		302,579.00	340,562.00	334,822.46			5,739.54
	28-370-2	O.E. 130,000.00		130,000.00	127,000.00	107,046.63			19,953.37
		TOTAL 432,579.00		432,579.00	467,562.00				
SENIOR CITIZEN PROGRAM	28-370-1	S&W 140,711.00		140,711.00	139,020.00	138,494.10			525.90
	28-370-2	O.E. 16,000.00		16,000.00	17,100.00	14,609.89			2,490.11
		TOTAL 156,711.00		156,711.00	156,120.00				
SPECIAL EVENTS (unclassified)	30-420-2	O.E. 8,500.00		8,500.00	12,500.00	6,655.08			5,844.92
MORRIS HALL SAFETY TOWN		O.E.							
BMS SAFETY TOWN GRANT		O.E.				3,500.00			
LTEA SAFETY TOWN GRANT		O.E.							
DEPARTMENT TOTAL:		S&W 443,290.00	0.00	443,290.00	479,582.00	473,316.56			
		O.E. 154,500.00	0.00	154,500.00	160,100.00	131,811.60			
		TOTAL 597,790.00	0.00	597,790.00	639,682.00	605,128.16			

DEPT/UNIT DIVISION	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED
COMMUNITY DEVELOPMENT						
COMM DEV DIR/PLANNER	20-170-1	S&W 99,312.00		99,312.00	110,064.00	110,055.93
	20-170-2	O.E. 8,000.00		8,000.00	8,000.00	4,720.06
		TOTAL 107,312.00		107,312.00	118,064.00	3,279.94
ENGINEERING SERVICES	20-165-1	S&W 279,165.00		279,165.00	270,522.00	247,087.06
	20-165-2	O.E. 20,500.00		20,500.00	22,000.00	19,089.65
		TOTAL 299,665.00		299,665.00	292,522.00	2,910.35
CONSTRUCTION OFFICIAL	22-195-1	S&W 733,566.00		733,566.00	710,965.00	695,315.69
	22-195-2	O.E. 460,000.00		460,000.00	460,000.00	391,482.15
		TOTAL 1,193,566.00		1,193,566.00	1,170,965.00	68,517.85
AFFORDABLE UNIT REHABILITATION		O.E.		0.00	200,000.00	200,000.00
AFFORDABLE CONTROL EXTENSIONS		O.E.		0.00	0.00	0.00
PLANNING & REDEVELOP	20-171-1	S&W 6,368.00		6,368.00	6,271.00	5,915.78
	20-171-2	O.E. 2,200.00		2,200.00	2,200.00	1,171.11
		TOTAL 8,568.00		8,568.00	8,471.00	1,028.89
LHT JOHNSON TROLLEY LINE	41-889-1	O.E.		0.00	14,100.50	14,100.50
DEPARTMENT TOTAL:		S&W 1,118,411.00	0.00	1,118,411.00	1,097,822.00	1,058,374.46
		O.E. 490,700.00	0.00	490,700.00	706,300.50	630,563.47
		TOTAL 1,609,111.00	0.00	1,609,111.00	1,804,122.50	1,688,937.93

H:\rich\EXCEL\Budget 2015\COPY of Levelreq2015aprelim.xls\Budget 2015									
DEPT/JUNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED			
BOARDS & COMMITTEES									
ZONING BOARD	21-185-2	O.E.	59,000.00		59,000.00	27,557.83			31,442.17
PLANNING BOARD	21-180-2	O.E.	84,000.00		84,000.00	41,733.24			44,766.76
COMMUNITY ACTION PRGM	28-372-2	O.E.	102,000.00		102,000.00	93,833.33			8,166.67
HISTORIC PRESERVATION COMMI	20-175-2	O.E.	500.00		500.00	0.00			500.00
RENT STABILIZATION BOARD	22-200-2	O.E.	1,500.00		1,500.00	0.00			1,500.00
CABLE T.V. ADVISORY BOARD	20-101-2	O.E.	250.00		250.00	0.00			250.00
PUBLIC SAFETY ADVIS. COMM.	25-270-1	S&W	1,000.00		1,000.00	833.32			166.68
	25-270-2	O.E.	100.00		100.00	0.00			100.00
		TOTAL	1,100.00		1,100.00				
ENVIRONMENTAL RESOUR.	20-178-2	O.E.	700.00		700.00	435.00			265.00
HISTORIAN	20-175-2	S&W	3,400.00		3,400.00	3,120.00			80.00
		O.E.	1,700.00		1,700.00	980.00			520.00
		TOTAL	5,100.00		5,100.00				
SHADE TREE ADV. COMMITTEE	28-376-2	S&W	0.00		0.00	0.00			0.00
		O.E.	750.00		750.00	580.00			170.00
		TOTAL	750.00		750.00				
CONST BOARD OF APPEALS	22-200-1	S&W	200.00		200.00	0.00			200.00
	22-200-2	O.E.	100.00		100.00	0.00			100.00
		TOTAL	300.00		300.00				
MUNICIPAL ALLIANCE		O.E.							
			27,135.00		27,135.00	31,037.50			0.00
GROWTH & REDEVELOPMENT COMMITTEE	20-170-1	S&W	1,300.00		1,300.00	1,191.63			108.37
	20-170-2	O.E.	2,500.00		2,500.00	1,356.00			1,144.00
		TOTAL	3,800.00		3,800.00				
DEPARTMENT TOTAL:		S&W	5,900.00		5,900.00	5,144.95			
		O.E.	253,100.00		280,235.00	197,512.90			
		TOTAL	259,000.00		286,135.00	202,657.85			
			27,135.00		27,135.00	31,037.50			

H:\rich\EXCEL\Budget 2015\COPY of Levelreq2015aprelim.xls\Budget 2015									
DEPT/UNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED			
UTILITIES									
ALL	900	1,570,000.00		1,570,000.00	1,540,000.00	1,330,489.95			209,510.05
FIRE HYDRANT SERVICE		0.00	414,000.00	414,000.00	414,000.00	413,723.88			276.12
DEPARTMENT TOTAL:		1,570,000.00	414,000.00	1,984,000.00	1,954,000.00	1,744,213.83			
STATUTORY EXPENDITURES									
P.E.R.S.	36-471-2	702,330.00		702,330.00	699,596.00	699,595.58			0.42
SOCIAL SECURITY	36-472-2	590,000.00		590,000.00	580,000.00	533,795.74			46,204.26
CONSOL POL & FIRE RS	36-474-2								0.00
POLICE & FIRE R.S.	36-475-2	1,557,811.00		1,557,811.00	1,694,438.00	1,694,437.45			0.55
DEFINED CONTRIBUTION PLAN									
DEPARTMENT TOTAL:		2,859,141.00	0.00	2,859,141.00	2,982,034.00	2,935,061.64			767.13
UNCLASSIFIED									
ACCUMULATED ABSENCES									
SALARY ADJUSTMENTS	30-421-1	1.00		1.00	1.00	0.00			1.00
E.L.S.A.	31-455-2		5,150,000.00	5,150,000.00	5,175,000.00	5,171,578.77			3,421.23
DEPARTMENT TOTAL:		1,001.00	0.00	1,001.00	70,001.00	70,000.00			0.00
		0.00	5,150,000.00	5,150,000.00	5,175,000.00	5,171,578.77			
TOTAL		1,001.00	5,150,000.00	5,151,001.00	5,245,001.00	5,241,578.77			

H:\rich\EXCEL\Budget 2015\COPY of Levelreq2015aprelim.xls\Budget 2015									
DEPT/UNIT	NO.	IN CAP	O/S CAP	INTRODUCED BUDGET	2014 BUDGET AS MODIFIED	2014 BUDGET PAID/CHARGED			
CAPITAL IMPROVEMENT	44-900-2	O.E.	350,000.00	350,000.00	350,000.00	350,000.00	0.00		0.00
DEPARTMENT TOTAL:		O.E.	350,000.00	350,000.00	350,000.00	350,000.00			
DEBT SERVICE	45-920-2	O.E.	2,485,000.00	2,485,000.00	2,626,068.00	2,626,068.00	0.00		0.00
BOND PRINCIPAL	45-925-2	O.E.	815,000.00	815,000.00	646,250.00	646,250.00	0.00		0.00
BOND INTEREST	45-930-2	O.E.	386,650.00	386,650.00	379,783.00	379,783.00	0.00		0.00
BAN/EMRGNY NOTE INTEREST	45-935-2	O.E.	95,580.00	95,580.00	129,960.00	129,960.00	0.00		0.00
GREEN ACRES LOAN	45-940-2	O.E.	0.00	0.00	0.00	0.00	0.00		0.00
INFRASTRUCTURE LOAN		O.E.	0.00	0.00	0.00	0.00	0.00		0.00
DEPARTMENT TOTAL:		O.E.	3,782,230.00	3,782,230.00	3,782,061.00	3,782,061.00			
DEFERRED CHARGES									
EMERGENCY AUTHORIZATION	46-870-2	O.E.	0.00	0.00	0.00	0.00	0.00		0.00
SPECIAL EMERGENCY-REVAL	46-871-2	O.E.	160,000.00	160,000.00	160,000.00	160,000.00	0.00		0.00
DEFICIT IN CAPITAL CASH	46-872-2	O.E.	15,000.00	15,000.00	20,000.00	20,000.00	0.00		0.00
DEPARTMENT TOTAL:		O.E.	175,000.00	175,000.00	180,000.00	180,000.00			
RESERVE FOR UNCOLLECTED TAXES									
RES FOR UNCOLL TAXES	50-899-2	O.E.	3,777,821.36	3,777,821.36	3,816,591.35	3,816,591.35	0.00		0.00
DEPARTMENT TOTAL:		O.E.	3,777,821.36	3,777,821.36	3,816,591.35	3,816,591.35			
GRAND TOTALS:									
S&W			13,080,262.00	13,413,310.00	13,482,095.71	13,125,666.01			
O.E.			15,347,116.00	13,987,468.55	29,743,235.04	27,958,313.72			
TOTAL			28,427,378.00	14,320,516.55	43,225,330.75	41,083,979.73			2,141,351.02

MUNICIPAL OPEN SPACE TRUST FUND

	<u>2014</u>	<u>2015</u>
<u>REVENUES</u>		
Amount Raised by Taxes	1,375,240.00	1,360,656.00
Interest Income	10.00	10.00
Total Revenues	<u>1,375,250.00</u>	<u>1,360,666.00</u>
<u>APPROPRIATIONS</u>		
<u>Salaries and Wages</u>		
Public Works Administration		11,500.00
Buildings & Grounds	10,500.00	37,500.00
Park Maintenance	32,500.00	250,000.00
	234,500.00	
<u>Other Expenses</u>		
Colonial Lake Maintenance Dredge	50,000.00	60,000.00
Veterans Park Path		100,000.00
Colonial Lake Path		25,000.00
Hamnet Park Walkways & Court		60,000.00
		25,000.00
Payment of Bond Principal	298,234.00	218,970.00
Payment of Interest on Bonds	168,265.00	64,394.84
Reserve for Future Use	581,256.00	508,301.16
TOTAL APPROPRIATIONS	<u>1,375,255.00</u>	<u>1,360,666.00</u>

TABLE OF ORGANIZATION

		POSITIONS BUDGETED SALARY	DIVISION TOTALS BASE SALARY		
Township Council-110					
Mayor	1.00	13,724			
Councilpersons	4.00	42,384			
Marriages		3,892		60,000	
Manager-100					
Municipal Manager	0.50	175,094			
Account Clerk	0.50	9,421			
Principal Tech Management Info Systems	1.00	51,726		236,241	
Township Clerk-120					
Municipal Clerk	1.00	127,337			
Deputy Municipal Clerk	1.00	76,629			
Clerk 1	1.00	34,074	238,040	OVERTIME	<u>5,000</u>
					<u>5,000</u>
Finance-130					
Director of Finance	0.50	21,285			
Executive Secretary	1.00	74,196			
Payroll Supervisor	1.00	79,512			
Comptroller	1.00	112,701			
Supervisor of Accounts	1.00	76,747			
Account Clerk	1.00	30,000	394,441		
Tax/ Sewer Fee Collector-145					
Tax Collector	1.00	101,013			
Assistant Tax Collector	1.00	67,364			
Clerk 1		29,940			
			198,317		
Tax Assessor-150					
Tax Assessor	1.00	113,001			
Deputy Tax Assessor	1.00	78,418			
Keyboarding Clerk 2	1.00	40,452			
			231,871		
Engineering-165					
Municipal Engineer	1.00	132,182		OVERTIME	3,000
Assistant Municipal Engineer	1.00	71,035		CAPITAL CONTRIB	(7,000)
Public Works Inspector	1.00	36,291		TRUST FUND CREDITS-	(35,000)
Secretarial Assistant	1.00	64,909		UNIFORM ALLOWANCE	0
Account Clerk	0.50	13,748	318,165		<u>(39,000)</u>

Community Development-170

Principal Planner	1.00	99,312	99,312	GRANT CHARGE	0
					<u>0</u>

Planning & Redevelopment-171

ZONING OFFICER	5,068
SECRETARY	1,300
	<u>6,368</u>

Division of Housing-179

Housing Inspector	1.00	66,079	66,079	UNIFORM ALLOWANCE	250
				OVERTIME	1,000
					<u>1,250</u>

Construction Official-195

Construction Official	1.00	108,079			
Fire Protection Subcode Official	0.85	84,110			
Plumbing Subcode Official	1.00	95,465			
Supervising Building Inspector	1.00	80,592			
Electrical Sub-Code Official	1.00	97,753			
Technical Assistant	1.00	41,116			
Keyboarding Clerk 3	1.00	45,713			
Keyboarding Clerk 2	1.00	37,828			
Building Subcode Official	1.00	98,053		OUT OF TITLE	0
Electrical Inspector Part Time	0.50	11,406		OVERTIME	8,000
Plumbing Inspector Part Time	0.50	15,000		UNIFORM ALLOWANCE	450
Inspector	0.50	10,000	725,116		<u>8,450</u>

Police Department - 240

Police Chief	1.00	170,175			
Captain	1.00	0			
Lieutenant	4.00	399,001			
Sergeant	7.00	769,787			
Police Officer- Authorized	47.00	4,559,897		GRANT CHARGES	(3,000)
Confidential Secretary	1.00	53,112		DIFF POLICE TO SGT	
Administrative Clerk	1.00	56,383		CROSSING GUARDS	109,766
Clerk Transcriber	2.00	67,448		OUT OF TITLE	1,000
Armed Court Attendant	1.00	22,901		OVERTIME	350,000
Prosecutor	1.00	62,303	6,161,006	UNIFORM	100,950
					<u>558,716</u>

Emergency Management OT-252

Emergency Management Coordinator	1.00	78,415	78,415	GRANT CHARGES	(2,000)
					<u>(2,000)</u>

Emergency Medical Services-253

Emergency Medical Technician	8.00	401,853		BUILT IN OVERTIME	87,785
Emergency Medical Technician Supervisor	1.00	79,199	481,052	REPLACEMENTS	100,000
				OVERTIME	13,000
				UNIFORMS	9,450
					<u>210,235</u>

Lawrence Township Fire Services-264

Fire Lieutenant	1.00	71,421		OUT OF TITLE	2,000
Firefighter	3.00	161,451	232,872	REPLACEMENTS	22,000
				OVERTIME	6,500
				UNIFORM ALLOWANCE	3,600
					<u>34,100</u>

Fire Inspection-268

Fire Official	1.00	65,893		
Fire Prevention Specialist	1.00	67,603		OVERTIME 3,000
Fire Prevention Subcode Official	0.15	14,843		UNIFORM ALLOWANCE <u>900</u>
Keyboarding Clerk2	1.00	37,828	186,167	<u>3,900</u>

OSHA Compliance-269

Safety Coordinator		10,071	10,071	
--------------------	--	--------	--------	--

Streets & Roads-290

Road Repairer Supervisor	1.00	66,891		
Heavy Equipment Operator	3.00	186,769		SEASONAL 10,000
Road Repairer 1	5.00	226,423		OVERTIME 15,000
Asst. Supervisor Traffic Maint	1.00	52,226		OUT OF TITLE <u>3,000</u>
Mason	1.00	44,508		<u>28,000</u>
Laborer	2.00	80,271	657,089	

Public Works Administration-300

Director of Public Works	1.00	142,607		OPEN SPACE CREDIT (11,500)
Recycling Coordinator		4,000		UNIFORM ALLOWANCE <u>400</u>
Confidential Secretary	1.00	80,874	227,481	<u>(11,100)</u>

Buildings & Grounds-310

Maintenance Repairer	1.00	41,350		
Supervisor Building Services	1.00	85,893		OPEN SPACE CREDIT (37,500)
Building Service Worker	1.00	32,761		OVERTIME <u>7,500</u>
Asst Supervisor Maintenance Repairer	1.00	45,793	205,797	<u>(30,000)</u>

Vehicle/Equipment Maintenance-315

Manager Motors	1.00	87,959		
Sr. Mechanic	1.00	70,602		
Mechanic Diesel/Hydraulics	3.00	155,221		OVERTIME 5,500
			313,782	OUT OF TITLE <u>500</u>
				<u>6,000</u>

Health-330

Health Officer	1.00	127,337		CLINIC EXTRA HOURS 5,700
Registered Environmental Health Specialist	2.00	126,150		GRANT CHARGES (1,000)
Pr. Clerk Typist/Registrar Vital Stats	1.00	57,529		OUT OF TITLE 500
Public Health Nurse (part-time)	1.00	42,516		OVERTIME 4,100
			353,532	UNIFORM ALLOWANCE <u>150</u>
				<u>9,450</u>

Animal Control-340

Animal Control Officer	1.00	58,066		OVERTIME 3,000
Assistant Animal Control Officer PT	1.00	5,948		TRUST FUND CREDIT (16,000)
			64,014	UNIFORM ALLOWANCE <u>750</u>
				<u>(12,250)</u>

Recreation-370

Recreation Leader	1.00	39,790		
Superintendent of Recreation	1.00	100,488		

JUNE-AUG AIDE	6,000
SECRETARY	1,300
SEASONALS	150,000
OVERTIME	5,000
	<u>162,300</u>

140,278**Office on Aging-371**

Executive Director Office on Aging	1.00	74,801		
Sr. Citizen Program Aide	1.00	34,674		
Recreation Attendant	1.00	24,236		

PROGRAM STAFF	7,000
SECRETARY	0
	<u>7,000</u>

133,711**Park Maintenance-375**

Assistant Director of Public Works	1.00	95,864		
Sr Park/Maintenance Wkr/Sr. Recreation Main	1.00	56,679		
Senior Park/Maintenance Worker	1.00	54,824		
Laborer	5.00	184,881		

OPEN SPACE CHARGE (250,000.00)	
GRANT CHARGES	0
SEASONALS	15,000
OVERTIME	3,000
	<u>(232,000)</u>

392,248**Municipal Court-490**

Municipal Judge	1.00	95,072		
Acting Municipal Court Administrator	1.00	84,224		
Deputy Municipal Court Admin	1.00	40,155		
Sr Account Clerk	1.00	37,582		
Cashier	1.00	28,083		
Account Clerk	1.00	35,037		
Vacant PT	0.50	6,000		

OUT OF TITLE	0
OVERTIME	43,000
	<u>43,000</u>

326,153**Municipal Court O/S Caps-493**

Municipal Court Attendants	2.00	38,548		
----------------------------	------	--------	--	--

UNIFORM ALLOWANCE	500
	<u>500</u>

38,548**Legal-495**

Public Defender	1.00	49,680		
-----------------	------	--------	--	--

TRUST FUND CREDIT	(41,000)
	<u>(41,000)</u>

49,680

DISPATCH

0

174.00	12,619,480	12,619,480	716,919
---------------	-------------------	-------------------	----------------

Census of Employees

	2007	2008	2009	2010	2011	2012	2013	2014	2015
Council	5	5	5	5	5	5	5	5	5
Manager	1	1	1	1	1	1	1	1	1
Clerk	3	3	3	3	3	3	3	3	3
Finance	5	5	5	5	5	5	5	5	5
Tax Collector	4	4	3.5	3	3	3	2	3	3
Tax Assessor	4	4	4	4	4	4	4	4	3
Engineering	5	5	5	4	4	4	5	5	4
Community Development	2	2	2	2	1	1	1	1	1
Planning & Redevelopment	2	2	1	1	1	2	0	0	0
Housing	2	1	1	1	1	1	1	1	1
Construction	16	16	14.5	13	11	11	11	11	12
Police Uniformed	70	71	69	68	66	66	59	59	59
Police Civilian	7	6	6	6	6	6	5	5	5
Police Dispatch	9	9	9	9	9	9	9	0	0
Emergency Management	1	1	1	1	1	1	1	1	1
Fire Services	5	5	5	8	7	5	4	4	4
Fire Inspection	4	4	4	4	3	3	3	3	3
Streets & Roads	12	13	13	13	13	14	13	13	13
PW Administration	2	2	2	2	2	2	2	2	2
Buildings & Grounds	7	7	7	6	4	4	4	4	4
Vehicle Maintenance	5	5	5	5	5	5	5	5	5
Health	7	7	7	7	6	6	5	5	5
Animal Control	2	2	2	2	2	2	2	2	2
Recreation	3	3	3	3	3	3	2	2	2
Office on Aging	3	3	3	3	3	3	3	3	3
Park Maintenance	11	10	10	9	9	9	8	8	8
Municipal Court	9	9	8	7	7	6	6	6	6
Municipal Court O/S Caps	2	2	2	2	2	2	2	2	2
Legal	1	1	1	1	1	1	1	1	1
Subtotal:	209	208	202	198	188	187	172	164	163
Emergency Medical Services	4	4	9	9	9	9	9	9	9
Total:	213	212	211	207	197	196	181	173	172
2015 Construction reflects additional parttime position									

2015 CAPITAL/PRIORITY PKG BUDGET REQUESTS		PROJECT/ EQUIPMENT	PROJECTED COSTS	CAPITAL MANAGER RECOMMENDATION	OPERATING MANAGER RECOMMENDATION	OPEN SPACE MANAGER RECOMMENDATION
DEPARTMENT	QTY					
Street Prog		Cold Soil Road				
		Keefe to Carter (excl. Van Kirk to Curve				
		Construction	245,000.00			
		Design & Inspection	15,000.00			
		Transportation Trust	(220,000.00)	40,000.00		
Improvement Program		Improvement Program				
		Reeder Avenue	75,000.00	75,000.00		
		Mall Access Road	70,000.00	70,000.00		
		Tall Timbers Drive	85,000.00	85,000.00		
		Toftrees Court	125,000.00	125,000.00		
		Keefe Road (Limited Repairs)	25,000.00	25,000.00		
		Ashwood & Pheasant Intersection	25,000.00	25,000.00		
		Princess Road	100,000.00	100,000.00		
		Meriline Avenue	130,000.00	130,000.00		
		Tiffany Woods (Kent to Spruce)	25,000.00	25,000.00		
		Princeton Pike & Texas Ave Intersect	45,000.00	45,000.00		
		Design Included				
		Miscellaneous Guide Rail Replacemt	25,000.00	25,000.00		
		Concrete Program	30,000.00	30,000.00		
		Striping	20,000.00	20,000.00		
		Total Road Program	820,000.00	820,000.00		
		Section 20 Roads	57,400.00	47,675.00		
		Total Non Road Program	3,506,712.00	1,881,825.00		
		Section 20 non-road	245,469.84	25,500.00		
		Grand Total New Authorizations	4,629,581.84	2,775,000.00	0.00	
		Less - Amount of Debt Principal Retiring		3,155,000.00		