

2015 MUNICIPAL BUDGET


Municipal Budget of the Township of Lawrence, County of Mercer for the Fiscal Year 2015.

It is hereby certified that the Budget and Capital budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

17th day of March, 2015


and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 18th day of March, 2015


 Clerk
2207 Lawrence Road
 Address
Lawrence Township, New Jersey 08648
 Address
(609)844-7005
 Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 18th day of March, 2015


Warren A. Broudy, CPA, RMA P.O. Box 7648
 Registered Municipal Accountant Address
Princeton, New Jersey 08543-7648 (609)689-9700
 Address Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 18th day of March

Richard S. Krawczun
 Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

Do Not Advertise This Certification Form

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2015 By: _____

Dated: _____, 2015 By: _____

TO THE HONORABLE SECRETARY OF DEFENSE
WASHINGTON, D.C. 20301

DATE: _____

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MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Lawrence, County of Mercer for the Fiscal Year 2015.

Be it resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015.

Be It Further Resolved, that said Budget be published in the Trentonian

In the issue of April 8th, 2015.

The Governing Body of the Township of Lawrence, does hereby approve the following as the Budget for the year 2015.

RECORDED VOTE

(Insert last name)

Ayes



Stephen Brame
James Kownacki
Cathleen Lewis
Dr. David Maffei
Michael Powers

Nays



Abstained



Absent



Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Township of Lawrence, County of Mercer, on March 17th, 2015.

A Hearing on the Budget and Tax Resolution will be held at Lawrence Township Municipal Building, on April 21st, 2015 at

6:30 o'clock ^(A.M.) ~~(P.M.)~~ at which time and place objections to said Budget and Tax Resolution for the year may be presented by taxpayers or other interested persons. (Cross out one)

**EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	YEAR 2015
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXX.XX
1. Appropriations within "CAPS" -	XXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	28,458,415.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXX.XX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	10,616,531.19
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	0.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	10,616,531.19
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.95% Percent of Tax Collections	3,777,856.66
4. Total General Appropriations (Item 9, Sheet 29)	42,852,802.85
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	18,949,306.19
6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXX.XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	23,903,496.66
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	0.00
(c) Minimum Library Tax	0.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Second Utility	Third Utility	Fourth Utility
Budget Appropriations - Adopted Budget	43,168,525.63	0.00	0.00	0.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	323,991.62	0.00	0.00	0.00	0.00
Emergency Appropriations	0.00	0.00	0.00	0.00	0.00
Total Appropriations	43,492,517.25	0.00	0.00	0.00	0.00
Expenditures:					
 Paid or Charged (Including Reserve for Uncollected Taxes)	41,141,266.23	0.00	0.00	0.00	0.00
 Reserved	2,141,351.02	0.00	0.00	0.00	0.00
Unexpended Balances Cancelled	209,900.00	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Cancelled	43,492,517.25	0.00	0.00	0.00	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

* See Budget appropriation Items so marked to the right of column "Expended 2014 Reserved."

Explanation of Appropriations for "Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages"

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.

<p>[Extra Sheet]</p>	<p>EXPLANATORY STATEMENT – (Continued) BUDGET MESSAGE</p>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p style="text-align: center;"> Office of Township Manager 609.844.7005 E-mail: manager@lawrencetwp.com </p> <p style="text-align: center;"><u>2015 MUNICIPAL BUDGET RECOMMENDATION</u></p> <p style="text-align: center;"> As presented March 17, 2015 <i>(Original January 20, 2015)</i> </p> <p> 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. </p> <p> 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. </p> <p> The significant fiscal factors that impact the 2015 municipal budget and financial condition of Lawrence Township are as follows: </p> <ul style="list-style-type: none"> • The 2015 year-end surplus balance is \$8,370,000 versus a 2014 year-end surplus balance of \$5,053,000 an increase of \$3,317,000, the highest year-end balance since 2010. </div> <div style="width: 50%;"> <ul style="list-style-type: none"> • 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 \$4,620,000 versus a 2014 available balance of \$1,603,000 and increase of \$3,017,000. • 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 \$23,903,497 versus fiscal year 2014 in the amount of \$24,139,043 a decrease of \$235,546 or (1%). • The amount to be raised in taxation for municipal purposes is \$1,089,353 below the statutory 2% levy cap. • The municipal portion of the tax rate will remain unchanged at .527 for 2015. </div> </div>			

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE LEVY AND APPROPRIATION “CAP” WAS CALCULATED, (Explain in words what the “CAPS” mean and show the figures.)**
2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under “Operations Excluded from “CAPS”” section, combine the figures for purposes of citizen understanding.)**

[Extra Sheet]	EXPLANATORY STATEMENT – (Continued) BUDGET MESSAGE
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<ul style="list-style-type: none"> • The 2015 municipal budget of \$42,594,813 net of all grants is a decrease of (\$374,044) compared to the 2014 budget net of all grants, or a decrease of (1%). <p>The following explanation details recommended anticipated revenues and appropriations in the 2015 municipal budget of Lawrence Township.</p> <p><u>REVENUES</u></p> <p>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.</p> <p>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.</p>	<p>The surplus balance at year-end is \$8,370,000. Regenerated surplus from 2014 Results of Operations was \$6,766,000, 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.</p> <p>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 \$4,620,000 an increase of \$3,017,000 over the prior year. This is the highest remaining balance in the last twenty fiscal years. Surplus is 9% of total budget revenues.</p> <p>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.</p>
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[Extra Sheet]	EXPLANATORY STATEMENT – (Continued) BUDGET MESSAGE
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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. The sewer user fee charge will remain unchanged in 2015.

State Aid for 2015 is anticipated at \$3,982,565 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 \$23,903,496 a decrease of \$235,547. The proposed amount to be raised by taxation is \$1,089,353 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.

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[Extra Sheet]	EXPLANATORY STATEMENT – (Continued) BUDGET MESSAGE
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APPROPRIATIONS

The 2015 recommended municipal budget is \$42,852,803. When subtracting all grants from the 2015 and 2014 appropriations, operating appropriations decreased (\$374,000) 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
Red Light Camera Program	(\$331,000)	Program Discontinued
Health Benefits	\$267,000	Premium increase net of employee contributions
M.C. Medical Dispatching	\$ 17,000	Implementation Full Year

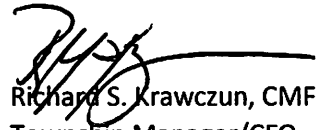
Snow Removal	\$ 62,000	Service Demands
Utilities	\$ 30,000	Utility & Fuel Reimbursement \$10,000/Volunteer Fire Company
Special Events	(\$ 4,000)	Budget Reduction
Pensions – PERS/PFRS	(\$133,000)	Statutory Contribution
Accumulated Absences	(\$ 69,000)	Budget Reduction
Ewing-Lawrence Sewerage Authority	(\$ 111,000)	Estimated Flow Credit
Reserve for Uncollected Taxes	(\$ 38,000)	Statutory Calculation

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 \$267,000 or 7.7% including health benefit waivers. This is a net increase after employee contributions of \$416,000. 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.

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[Extra Sheet]	EXPLANATORY STATEMENT – (Continued) BUDGET MESSAGE		
<p>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 \$17,000 reflects the service costs for twelve months.</p> <p>The Snow Removal Other Expenses appropriation for 2015 reflects an increase of \$62,000 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.</p> <p>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.</p> <p>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.</p> <p>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,</p>		<p>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.</p> <p>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.</p> <p>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 \$111,000.</p> <p>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.</p> <p>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.</p> <p style="text-align: right;">Respectfully submitted,  Richard S. Krawczun, CMFO Township Manager/CFO</p>	

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[Extra Sheet]	EXPLANATORY STATEMENT - (Continued)		BUDGET MESSAGE													
The 2015 Budget was prepared to comply with P.L. 1990 C389 "The Local Government CAP Law" and the calculation of the allowable "CAP" is as follows:			Balance Forward \$ 28,913,568.49													
Total General Appropriations for 2014 \$ 43,168,526.00			Add: Assessed Valuation of New Construction (N.J.S.A. 40A:4-45.2a) \$32,529,200.00													
Lesss Items Excluded from "CAP"			Prior Year Tax Rate .527 per \$100 of Assessed Value \$ 171,428.88													
Total Other Operations \$ 5,697,302.00			Allowable 2015 Operating Appropriations Within "CAP" \$ 29,084,997.37													
Total Interlocal Service Agrmt \$ 28,000.00			"CAP" Bank Utilized \$ -													
Total Additional Operations \$ 622,000.00			Total Allowable \$ 29,084,997.37													
Total Public Private Offset \$ 206,297.28			2015 Appropriations Authorized Within "CAP" (H-1, Sheet 19) \$ 28,458,415.00													
Total Capital Improvement \$ 350,000.00			Prior Year "CAP" Bank Available													
Total Debt Service \$ 3,782,061.00			<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 20%; text-align: right;">Banked</th> <th style="width: 20%; text-align: right;">Utilized</th> <th style="width: 20%; text-align: right;">Balance</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td style="text-align: right;">\$1,010,854.89</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$ 1,010,854.89</td> </tr> <tr> <td>2014</td> <td style="text-align: right;">\$ 848,672.79</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$ 848,672.79</td> </tr> </tbody> </table>			Banked	Utilized	Balance	2013	\$1,010,854.89	0	\$ 1,010,854.89	2014	\$ 848,672.79	0	\$ 848,672.79
	Banked	Utilized	Balance													
2013	\$1,010,854.89	0	\$ 1,010,854.89													
2014	\$ 848,672.79	0	\$ 848,672.79													
Total Deferred Charges \$ 180,000.00																
Reserve for Uncollected Taxes \$ 3,816,591.35																
Total Exceptions \$ 14,682,251.63																
Amount on which 1.5% "CAP" is applied \$ 28,486,274.37																
1.5% "CAP" \$ 427,294.12																
Allowable 2015 Operating Appropriations before Additional Exceptions \$ 28,913,568.49																

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Sheet 3b-v

[Extra Sheet]

Township Of Lawrence [Code 1107], Mercer County - 2015 Budget

(See Management section of Budget Manual)

[Extra Sheet]	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
Split Functions:			
Appropriations Within "CAP"		Appropriations Within "CAP"	
Police Department		Municipal Court	
Salaries and Wages	\$ 6,659,723.00	Salaries and Wages	\$ 369,154.00
Other Expenses	\$ 247,000.00	Other Expenses	\$ 47,000.00
Police Dispatch		Appropriations - Excluded from "CAP"	
Salaries and Wages	\$ 1.00	Municipal Court	
Other Expenses	\$ 736,000.00	Salaries and Wages	\$ 39,048.00
Appropriations - Excluded from "CAP"		Total Municipal Court	
N.J. Safe and Secure Grant		Salaries and Wages	\$ 408,202.00
Police - Salaries and Wages	\$ 60,000.00	Other Expenses	\$ 47,000.00
Total Operations - Police		Appropriations Within "CAP"	
Salaries and Wages	\$ 6,719,724.00	Employee Group Insurance	
Other Expenses	\$ 736,000.00	Other Expenses	\$ 3,700,164.00
Appropriations Within "CAP"		Appropriations - Excluded from "CAP"	
Utilities	\$ 1,570,000.00	Employee Group Insurance	
Appropriations - Excluded from "CAP"		Other Expenses	\$ 120,836.00
Fire Hydrants Contractual	\$ 414,000.00	Total Employee Group Insurance	\$ 3,821,000.00
Total Utilities	\$ 1,984,000.00		

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

**EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE**

Prior Year Amount to be raised by Taxations for Municipal Purposes	24,139,043
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(20,000)
Less: Prior Year Deferred Charges: Emergencies	(160,000)
Less: Prior Year Recycling Tax	(36,000)
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	23,923,043
Plus: 2% Cap Increase	478,461
Adjusted Tax Levy	24,401,504
Plus: Assumption of Service / Function	17,000
Adjusted Tax Levy Prior to Exclusions	24,418,504
Exclusions:	
Allowable Health Insurance Cost Increase	191,916
Recycling Tax Appropriation	36,000
Deferred Charges to Future Taxation Unfunded	15,000
Current Year Deferred Charges: Emergencies	160,000
Add Total Exclusions	402,916
Adjusted Tax Levy After Exclusions	24,821,420
Additions:	
New Ratables - Increase in Valuations (New Construction and Additions)	32,529,200
Pr Year's Local Municipal Purpose Tax Rate (per \$100)	0.527
	171,429
Maximum Allowable Amount to be Raised by Taxation	24,992,849
Amount to be Raised by Taxation for Municipal Purposes	23,903,497
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)	1,089,353

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**
(e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding.)

Explanatory Statement - (continued)
Budget Message

Analysis of Compensated Absence Liability

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Municipal Clerk	451	42,235	X		
Managers Office	234	19,230	X		
Finance	614	66,318	X		
Tax Assessor	437	39,076	X		
Tax Collector	163	26,388	X		
Police	5767	1,974,419	X		
Lawrence Township Fire Services	229	39,571	x		
Division of Housing	162	19,417	X		
Emergency Management	310	31,588	X		
Fire Inspector	510	39,334	X		
Streets & Roads	1164	98,848	X		
Public Works Administration	501	55,912	X		
Maintenance of Vehicles	545	61,539	X		
Buildings & Grounds	196	24,469	X		
Park Maintenance	511	47,689	X		
Recreation	5	764	X		
Office on Aging	359	35,783	X		
Subtotal	12,158 days	\$ 2,622,580			

**Budget Message
Analysis of Compensated Absence Liability**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Health	964	72,120	X		
Animal Control	252	20,268	X		
Community Development	120	24,200	X		
Engineering	492	60,932	X		
Construction	863	79,846	X		
Court	214	25,809	X		
Emergency Management OT	48	7,064	X		
Subtotal	2,953 days	\$ 290,239			
Totals	15,111 days	\$ 2,912,819			
Total Funds Reserved as of end of 2014:		232,781			
Total Funds Appropriated in 2015:		\$ 1,000			

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
1. Surplus Anticipated	08-101	3,750,000.00	3,450,000.00	3,450,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	3,750,000.00	3,450,000.00	3,450,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Licenses:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Alcoholic Beverages	08-103	43,000.00	43,000.00	50,600.00
Other	08-104	77,000.00	77,000.00	84,025.00
Fees and Permits	08-105	243,000.00	243,000.00	286,865.35
Fines and Costs:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110	527,000.00	465,000.00	555,127.25
Other	08-109			
Interest and Costs on Taxes	08-112	320,000.00	320,000.00	1,100,234.05
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	18,000.00	7,000.00	21,719.53
Anticipated Utility Operating Surplus	08-114			
Revenue from Service Charges	08-107	5,553,000.00	5,553,000.00	5,637,594.55

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Payments in Lieu - Non-Profit Housing	08-108	282,000.00	282,000.00	377,508.25
Recreation Program Fees	08-108	290,000.00	294,000.00	332,756.81
CATV Franchise Fees	08-108	269,000.00	269,000.00	414,807.04
Total Section A: Local Revenue - Includes Total of "Group 3." items from Sheet 4	08-001	7,622,000.00	7,553,000.00	8,861,237.83

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Uniform Construction Code Fees	08-160	1,205,000.00	1,155,000.00	1,627,969.49
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.S.A. 5:23-4.17):	xxxxxx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx	xxxxxxxxxxx.xx
Uniform Construction Code Fees	08-160			
	08-161			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,205,000.00	1,155,000.00	1,627,969.49

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Emergency Medical Services - Private Donations			200.00	200.00
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	113,082.19	62,448.08	62,448.04
Drunk Driving Enforcement Fund	10-745		7,850.23	7,850.23
Clean Communities Program	10-770		55,640.23	55,640.23
Alcohol Education and Rehabilitation Fund	10-702		177.24	177.24
Municipal Alliance on Alcoholism and Drug Abuse	10-703	21,708.00	21,695.00	21,695.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	60,000.00		
N.J. Department of Health & Senior Services Tanning Establishment Inspections		200.00	200.00	200.00
Mercer County Donations Emergency Medical Services	10-885		2,500.00	2,500.00
Lawrence Township Education Association T-Ball - Safety Town Grant	10-876			
Morris Hall Home for the Aged Safety Town Grant	10-886			
Bullet Proof Vest Partnership Program	10-887		4,825.35	4,825.35
N.J. DEP Recreation Trails Grant	10-712			
Sustainable Jersey Small Grant - Organic Recycling	10-888		20,000.00	20,000.00
Lawrence Hopewell Trail Johnson Trolley Line Grant	10-889		14,100.50	14,100.50
N.J. Body Armor Grant	10-715		17,103.16	17,103.16
N.J. Division of Highway Traffic Safety, Click It or Ticket	10-797		4,000.00	4,000.00

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Homeland Security Grant K-9	10-892	8,000.00		
Comcast Technology Grant	10-891	50,000.00		
N.J. Department of Transportation Safet Corridors	10-799		44,420.15	44,420.15
N.J. DEP Community Forestry Management Plan				
N.J. Department of Law & Public Safety Emergency Management Performance Grant	10-879	5,000.00	5,000.00	5,000.00
N.J. Department of Law & Public Safety Emergency Management Grant	10-822			
N.J. State Police Emergency Management Assistance Exercise Support Program	10-810			
Bristol Myers Squibb Safety Town Grant	10-846		3,500.00	3,500.00
N.J. Division of Highway Safety Over The Limit Under Arrest	10-825			
N.J. Dept of Law and Public Safety Hazardous Materials Release				
N.J. Dept of Law and Public Safety Div of ABC Cops in Shops				
Lawrence Hopewell Trail DVRPC Sub-Grant				
DVRPC Transportation and Community Development Initiative	10-865			
Lawrence Township Economic Stability and Development				
Lawrence Township Affordable Unit Rehabilitation	10-874		200,000.00	200,000.00
Lawrence Township Affordable Control Extension	10-875			
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	257,990.19	463,659.94	463,659.90

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
SUMMARY OF REVENUES	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	3,750,000.00	3,450,000.00	3,450,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	08-001	7,622,000.00	7,553,000.00	8,861,237.83
Total Section B: State Aid Without Offsetting Appropriations	09-001	3,988,316.00	3,976,814.00	3,976,814.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,205,000.00	1,155,000.00	1,627,969.49
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Shared Services Agreements	11-001	0.00	0.00	0.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations	08-003	855,000.00	1,164,000.00	1,158,408.15
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations	10-001	257,990.19	463,659.94	463,659.90
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	526,000.00	586,000.00	659,540.67
Total Miscellaneous Revenues	13-099	14,454,306.19	14,898,473.94	16,747,630.04
4. Receipts from Delinquent Taxes	15-499	745,000.00	945,000.00	2,574,451.57
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	18,949,306.19	19,293,473.94	22,772,081.61
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	23,903,496.66	24,139,043.31	xxxxxxxxxx.xx
b) Addition to Local District School Tax	07-191	0.00		xxxxxxxxxx.xx
c) Minimum Library Tax	07-192	0.00		0.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	23,903,496.66	24,139,043.31	25,788,066.86
7. Total General Revenues	13-299	42,852,802.85	43,432,517.25	48,560,148.47

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
General Government							
Administrative and Executive							
Township Council	20-110						
Salaries and Wages	20-110-1	60,000.00	60,000.00		60,000.00	57,523.15	2,476.85
Other Expenses	20-110-2	5,875.00	5,875.00		5,875.00	2,680.60	3,194.40
Municipal Manager's Office	20-100						
Salaries and Wages	20-100-1	249,990.00	227,881.00		202,881.00	173,474.34	29,406.66
Other Expenses	20-100-2	20,500.00	19,500.00		19,500.00	16,756.04	2,743.96
Municipal Clerk	20-120						
Salaries and Wages	20-120-1	243,040.00	236,523.00		236,523.00	234,192.80	2,330.20
Other Expenses	20-120-2	90,000.00	90,000.00		90,000.00	84,755.49	5,244.51
Legal Services	20-155						
Other Expenses	20-155-2	245,000.00	245,000.00		245,000.00	121,450.00	123,550.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Finance:							
Financial Administration	20-130						
Salaries and Wages	20-130-1	394,442.00	394,125.00		394,125.00	384,648.07	9,476.93
Other Expenses	20-130-2	74,000.00	73,000.00		73,000.00	63,623.27	9,376.73
Audit Services	20-135						
Other Expenses	20-135-2	51,600.00	50,700.00		50,700.00	50,700.00	
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	231,871.00	304,755.00		287,755.00	285,394.99	2,360.01
Other Expenses	20-150-2	40,000.00	45,000.00		45,000.00	39,814.88	5,185.12
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	198,318.00	189,733.00		189,733.00	187,875.30	1,857.70
Other Expenses	20-145-2	60,000.00	53,000.00		53,000.00	46,579.09	6,420.91
Unemployment Insurance	23-225	82,000.00	85,000.00		85,000.00	85,000.00	
General Liability	23-210-2	300,000.00	295,000.00		295,000.00	243,973.80	51,026.20
Workers Compensation	23-215-2	115,000.00	110,000.00		110,000.00	110,000.00	
Employee Group Health	23-220-2	3,700,164.00	3,645,000.00		3,554,000.00	3,364,551.96	189,448.04
Health Insurance Waivers	23-220-2	53,000.00	43,000.00		43,000.00	41,368.13	1,631.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety Continued:							
Aid to Volunteer Fire Companies	25-255						
Slackwood Volunteer Fire Company	25-255-2	30,000.00	30,000.00		30,000.00	30,000.00	
Lawrence Road Fire Company	25-255-2	30,000.00	30,000.00		30,000.00	30,000.00	
Lawrenceville Fire Company	25-255-2	30,000.00	30,000.00		30,000.00	30,000.00	
Emergency Medical Services	25-265						
Salaries and Wages	25-265-1	457,707.00	425,834.00		425,834.00	425,834.00	
Other Expenses	25-265-2	27,000.00	27,000.00		27,000.00	26,921.28	78.72
Fire Inspection	25-265						
Salaries and Wages	25-265-1	213,535.00	194,826.00		194,826.00	193,697.19	1,128.81
Other Expenses	25-265-2	14,000.00	14,000.00		14,000.00	7,821.26	6,178.74
Municipal Court							
Salaries and Wages	43-490-1	369,154.00	362,685.00		392,685.00	379,821.64	12,863.36
Other Expenses	43-490-2	47,000.00	47,000.00		47,000.00	38,802.43	8,197.57
OSHA Compliance - P.L. 1983, Ch 516							
Fire Inspection	25-269						
Salaries and Wages	25-269-1	10,071.00	9,882.00		9,882.00	9,882.00	
Other Expenses	25-269-2	42,500.00	41,500.00		41,500.00	39,720.91	1,779.09
Public Defender (P.L. 1997, c. 256)	43-495						
Salaries and Wages	43-495-1	8,680.00	8,729.00		8,729.00	8,729.00	
Other Expenses	43-495-2						

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (cont'd)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public Works:							
Public Works Administration	26-300						
Salaries and Wages	26-300-1	216,381.00	204,114.00		204,114.00	204,114.00	
Other Expenses	26-300-2	26,000.00	24,500.00		29,500.00	25,112.01	4,387.99
Streets and Road	26-290						
Salaries and Wages	26-290-1	680,683.00	663,509.00		663,509.00	619,650.77	43,858.23
Other Expenses	26-290-2	89,000.00	87,000.00		87,000.00	84,688.59	2,311.41
Snow Removal	26-300						
Salaries and Wages	26-300-1	114,000.00	74,000.00		74,000.00	74,000.00	
Other Expenses	26-300-2	175,000.00	153,000.00		233,000.00	159,270.61	73,729.39
Vehicle Maintenance	26-315						
Salaries and Wages	26-315-1	319,782.00	306,912.00		306,912.00	303,346.74	3,565.26
Other Expenses	26-315-2	303,000.00	306,000.00		306,000.00	305,942.72	57.28
Building and Grounds	26-310						
Salaries and Wages	26-310-1	176,923.00	204,867.00		204,867.00	204,867.00	
Other Expenses	26-310-2	210,000.00	208,000.00		245,000.00	241,819.89	3,180.11
Ecological Center	26-300						
Other Expenses	26-300-2	100.00	100.00		100.00		100.00
Park Maintenance	28-375						
Salaries and Wages	28-375-1	160,248.00	178,130.00		178,130.00	178,130.00	
Other Expenses	28-375-2	84,500.00	84,500.00		84,500.00	81,729.13	2,770.87

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (cont'd)		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Solid Waste Collection	26-305						
Other Expenses	26-305-2	850,000.00	850,000.00		850,000.00	679,795.64	170,204.36
Garbage and Trash Disposal - MCIA	32-465						
Other Expenses	32-465-2	1,800,000.00	1,805,000.00		1,717,999.00	1,415,188.36	302,810.64
Apartment Complex Trash Collection	26-306						
Other Expenses	26-306-2	265,000.00	265,000.00		265,000.00	47,892.99	217,107.01
Recreation, Education and							
Senior Citizen Programs							
Recreation Services and Programs	28-370						
Salaries and Wages	28-370-1	298,769.00	317,562.00		340,562.00	334,822.46	5,739.54
Other Expenses	28-370-2	130,000.00	127,000.00		127,000.00	107,046.63	19,953.37
Senior Citizen Program	28-370						
Salaries and Wages	28-370-1	140,711.00	138,020.00		139,020.00	138,494.10	525.90
Other Expenses	28-370-2	16,000.00	17,100.00		17,100.00	14,609.89	2,490.11

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - within "CAPS" - (cont'd)	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Separate Boards and Committees:							
Zoning Board of Adjustment	21-185						
Other Expenses	21-185-2	59,000.00	59,000.00		59,000.00	27,557.83	31,442.17
Planning Board	21-180						
Other Expenses	21-180-2	98,000.00	86,500.00		86,500.00	41,733.24	44,766.76
Community Action Program	28-370						
Other Expenses	28-370-2	102,000.00	102,000.00		102,000.00	93,833.33	8,166.67
Landmark Advisory Committee	20-175						
Other Expenses	20-175-2	500.00	500.00		500.00		500.00
Rent Stabilization Board	22-200						
Other Expenses	22-200-2	1,500.00	1,500.00		1,500.00		1,500.00
Cable T.V. Advisory Board	20-100						
Other Expenses	20-100-2	250.00	250.00		250.00		250.00
Public Safety Advisory Committee	25-265						
Salaries and Wages	25-265-1	1,000.00	1,000.00		1,000.00	833.32	166.68
Other Expenses	25-265-2	100.00	100.00		100.00		100.00
Environmental Resources Committee	20-100						
Other Expenses	20-100-2	700.00	700.00		700.00	435.00	265.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Sewer Service-Ewing-Lawrence Sewer Authority	31-455						
Other Expenses - Share of Costs	31-455-2	5,064,000.00	5,175,000.00		5,175,000.00	5,171,578.77	3,421.23
Length of Service Award Program	36-476						
Other Expenses	36-476-2	33,000.00	34,000.00		34,000.00	1,275.00	32,725.00
Apartment Complex Trash Collection	26-306						
Other Expenses	26-306-2						
Fire Hydrant Service "Contractual"	31-445-2	414,000.00	414,000.00		414,000.00	413,723.88	276.12
Municipal Court	43-490						
Salaries and Wages	43-490-1	39,048.00	38,302.00		38,302.00	27,162.04	11,139.96
NJDEP Recycling Tonnage Tax	32-466						
Other Expenses	32-466-2	36,000.00	36,000.00		36,000.00	27,918.27	8,081.73
Employee Group Health Insurance	23-220						
Other Expenses	23-220-2	120,836.00					

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Ambulance Services	25-254						
Salaries and Wages	25-254-1	234,000.00	229,000.00		229,000.00	120,020.41	108,979.59
Other Expenses	25-254-2	60,000.00	62,000.00		62,000.00	36,719.43	25,280.57
Red Light Camera Program	43-498						
Other Expenses	43-498-2		331,000.00		121,100.00	121,098.98	1.02
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	294,000.00	622,000.00	0.00	412,100.00	277,838.82	134,261.18

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
N.J. Department of Public Safety							
Clickit-or-Ticket							
Salaries and Wages	41-797-1		4,000.00		4,000.00	4,000.00	
N.J. Department of Public Safety							
Safe Corridors Enhancing Vehicular Safety							
Other Expenses	41-839-1		44,420.15		44,420.15	44,420.15	
Safe and Secure Communities							
Salaries and Wages	41-704-1	60,000.00	60,000.00		60,000.00	60,000.00	
Clean Communities	41-770						
Other Expenses	41-770-2		55,640.23		55,640.23	55,640.23	
Municipal Alliance	41-703						
Other Expenses	41-703-2	21,708.00	21,695.00		21,695.00	21,695.00	
Municipal Match	41-703-2	5,427.00	6,629.00		6,629.00	6,629.00	
N.J. Department of Health and Senior Services	41-876						
Tanning Establishment Inspections							
Other Expenses	41-884-2	200.00	200.00		200.00	200.00	
Drunk Driving Enforcement	41-705						
Police Department							
Salaries and Wages	41-705-1		3,925.12		3,925.12	3,925.12	
Other Expenses	41-705-2		3,925.11		3,925.11	3,925.11	
Mercer County Office of Emergency Management	41-877						
Emergency Medical Services							
Other Expenses	41-885-2		2,500.00		2,500.00	2,500.00	

CURRENT FUND APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (contin	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Private Donations	41-890-1						
Emergency Medical Services							
Other Expenses	41-890-1		200.00		200.00	200.00	
Bullet Proof Vest Partnership Program	41-887						
Police - Other Expenses	41-887-2		4,825.35		4,825.35	4,825.35	
Sustainable Jersey Small Grant	41-888						
Other Expenses	41-888-2		20,000.00		20,000.00	20,000.00	
N.J. Department of Law & Public Safety	41-879						
Emergency Management Performance							
Other Expenses	41-879-2	5,000.00	5,000.00		5,000.00	5,000.00	
N.J. Body Armor Grant							
Police - Other Expenses	41-715-2		17,103.16		17,103.16	17,103.16	
Alcohol Education	41-713						
Municipal Court							
Other Expenses	41-713-1		177.24		177.24	177.24	
Bristol Myers Squibb							
Safety Town Grant							
Other Expenses	41-846-2		3,500.00		3,500.00	3,500.00	
N.J. DEP Community Forestry Management Plan							
Other Expenses							
N.J. Department of Environmental Protection	41-787						
Recycling Tonnage Grant	41-787-2	113,082.19	62,448.04		62,448.04	62,448.04	0.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	2,485,000.00	2,626,068.00		2,626,068.00	2,626,068.00	XXXXXXXXXX
Payment of Bond Antic. Notes and Capital Notes	45-925	815,000.00	646,250.00		646,250.00	646,250.00	XXXXXXXXXX
Interest on Bonds	45-930	386,650.00	379,783.00		379,783.00	379,783.00	XXXXXXXXXX
Interest on Notes	45-935	95,580.00	129,960.00		129,960.00	129,960.00	XXXXXXXXXX
Green Trust Loan Program:	xxxxxx	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
New Jersey Environmental Infrastructure Trust	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Capital Lease Obligations Approved Prior to 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Capital Lease Obligations Approved After 7/1/2007							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
Total Municipal Debt Service - Excluded from "CAPS"	45-999	3,782,230.00	3,782,061.00	0.00	3,782,061.00	3,782,061.00	XXXXXXXXXX

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875	160,000.00	160,000.00	xxxxxxxxxxx	160,000.00	160,000.00	xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
Deferred Charge - General Capital		15,000.00	20,000.00	xxxxxxxxxxx	20,000.00	20,000.00	xxxxxxxxxxx
School Lease	46-877			xxxxxxxxxxx			xxxxxxxxxxx
Deficit in General Capital Fund				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	175,000.00	180,000.00	xxxxxxxxxxx	180,000.00	180,000.00	xxxxxxxxxxx
(F) Judgements (N.J.S. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	10,616,531.19	11,129,651.90	0.00	10,919,751.90	10,717,441.68	202,310.22

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Payment of Bond Principal	48-920						XXXXXXXXXX.XX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX.XX
Interest on Bonds	48-930						XXXXXXXXXX.XX
Interest on Notes	48-935						XXXXXXXXXX.XX
							XXXXXXXXXX.XX
							XXXXXXXXXX.XX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX.XX			XXXXXXXXXX.XX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX.XX
Total of Deferred Charges and Statutory Expen- ditures-Local School - Excluded from "CAPS"	29-409	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(K) Total Municipal Appropriations for Local District School Purposes {Item (I) and (J)} - Excluded from "CAPS"	29-410	0.00	0.00	0.00	0.00	0.00	XXXXXXXXXX.XX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	10,616,531.19	11,189,651.90	0.00	10,979,751.90	10,777,441.68	202,310.22
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	39,074,946.19	39,675,925.90	0.00	39,466,025.90	37,324,674.88	2,141,351.02
(M) Reserve for Uncollected Taxes	50-899	3,777,856.66	3,816,591.35	XXXXXXXXXX.XX	3,816,591.35	3,816,591.35	XXXXXXXXXX.XX
9. Total General Appropriations	34-499	42,852,802.85	43,492,517.25	0.00	43,282,617.25	41,141,266.23	2,141,351.02

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	28,458,415.00	28,486,274.00	0.00	28,486,274.00	26,547,233.20	1,939,040.80
	xxxxxx			xxxxxxxx.xx			xxxxxxxx.xx
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	5,706,884.00	5,697,302.00	0.00	5,697,302.00	5,641,657.96	55,644.04
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	45,000.00	28,000.00	0.00	28,000.00	15,595.00	12,405.00
Additional Appropriations Offset by Revs.	34-303	294,000.00	622,000.00	0.00	412,100.00	277,838.82	134,261.18
Public & Private Progs Offset by Revs.	40-999	263,417.19	530,288.90	0.00	530,288.90	530,288.90	0.00
Total Operations - Excluded from "CAPS"	34-305	6,309,301.19	6,877,590.90	0.00	6,667,690.90	6,465,380.68	202,310.22
(C) Capital Improvements	44-999	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00
(D) Municipal Debt Service	45-999	3,782,230.00	3,782,061.00	0.00	3,782,061.00	3,782,061.00	xxxxxxxx.xx
(E) Total Deferred Charges (Sheets 28 only)	46-999	175,000.00	180,000.00	xxxxxxxx.xx	180,000.00	180,000.00	xxxxxxxxxxxxxx
(F) Judgements	37-480	0.00	0.00	0.00	0.00	0.00	0.00
(G) Cash Deficit	46-885	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxxx.xx	0.00	0.00	xxxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	3,777,856.66	3,816,591.35	xxxxxxxx.xx	3,816,591.35	3,816,591.35	xxxxxxxx.xx
Total General Appropriations	34-499	42,852,802.85	43,492,517.25	0.00	43,282,617.25	41,141,266.23	2,141,351.02

DEDICATED ASSESSMENT BUDGET SECOND UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Assessment Cash	53-101			
Deficit (Second Utility Budget)	53-885			
Total Second Utility Assessment Revenues	53-899	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Second Utility Assessment Appropriations	53-999	0.00	0.00	0.00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Program, Neighborhood Preservation Program, Rental Rehabilitation Program, Accumulated Sick Leave Compensation, Subdivision and Site Plan Review and Inspection Escrow Fees, Senior Citizen Recreation Activities, Disposal of Forfeited Property, Fair Housing Act, Self-Insurance Programs, Parking Offenses Adjudication Act, Local Law Enforcement Block Grant, Distribution of Tobacco To Minors: Penalty Monies, Municipal Public Defender, Maintenance of Shade Trees: Donations, Open Space, Recreation, Farmland and Historic Preservation, Adopt-A-Cop, Snow Removal Trust Fund, Uniform Fire Safety Act Penalty Monies, Outside Employment of Off-Duty Municipal Police Officers are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENTS

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	17,364,035.51
Due from State of N.J. (c. 20, P.L. 1971)	1111000	68,217.82
Federal and State Grants Receivable	1110200	284,178.07
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX.XX
Taxes Receivable	1110300	1,161,309.61
Tax Title Liens Receivable	1110400	1,447,637.81
Property Acquired by Tax Title Lien Liquidation	1110500	168,410.00
Other Receivables	1110600	392,307.81
Deferred Charges Required to be in 2015 Budget	1110700	160,000.00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	320,000.00
Total Assets	1110900	21,366,096.63
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	9,682,539.44
Reserves for Receivables	2110200	3,312,886.46
Surplus	2110300	8,370,670.73
Total Liabilities, Reserves and Surplus		21,366,096.63

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	5,053,879.60	4,189,579.09
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2014 ##### %, 2013 ##### %)	2310200	119,691,090.41	115,771,098.85
Delinquent Taxes	2310300	2,574,451.57	1,706,212.23
Other Revenues and Additions to Income	2310400	20,342,665.47	20,367,357.92
Total Funds	2310500	147,662,087.05	142,034,248.09
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	43,282,617.25	43,481,939.48
School Taxes (Including Local and Regional)	2310700	62,445,496.00	60,686,911.00
County Taxes (Including Added Tax Amounts)	2310800	32,178,346.78	32,059,219.12
Special District Taxes	2310900	1,384,956.29	752,298.89
Other Expenditures and Deductions from Income	2311000	0.00	
Total Expenditures and Tax Requirements	2311100	139,291,416.32	136,980,368.49
Less: Expenditures to be Raised by Future Taxes	2311200	0.00	
Total Adjusted Expenditures and Tax Requirements	2311300	139,291,416.32	136,980,368.49
Surplus Balance - December 31st	2311400	8,370,670.73	5,053,879.60

* Nearest even percent may be used

Proposed Use of Current Fund Surplus in 2015 Budget

School Tax Levy Unpaid	2220100	0.00
Less: School Tax Deferred	2220200	0.00
*Balance Included in Above "Cash Liabilities"	2220300	0.00

Surplus Balance December 31, 2014	2311500	8,370,670.73
Current Surplus Anticipated in 2015 Budget	2311600	3,750,000.00
Surplus Balance Remaining	2311700	4,620,670.73

2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

___ years. (Exceeding minimum time period)

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

1

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

PURCHASE OF EQUIPMENT

One (1) Single Axle Dump Truck with plow and salt spreader, One (1) forty-five feet telescopic aerial truck, Composting facility equipment.

MUNICIPAL BUILDING/PROPERTY IMPROVEMENTS

Police and Courts Building door lock system, Village and Veteran's Park facility entry doors, Senior Center restroom replacement/upgrades and flooring, Lawrence Community Center entrance improvements, Department of Public Works vehicle maintenance garage exhaust extraction system.

ACQUISITION OF FIRE/RESCUE EQUIPMENT

Self-contained breathing apparatuses and associated equipment, turn-out gear.

ACQUISITION OF FIRE APPARATUS

ACQUISITION OF VARIOUS COMMUNICATION EQUIPMENT

Emergency Medical Services mobile and portable radios, fire company pagers.

ACQUISITION OF VARIOUS COMPUTER AND OFFICE EQUIPMENT

Miscellaneous computer/software upgrades and replacements, Police Department computers, Technology improvements Emergency Operations Center, Emergency Medical Services toughbook computers, Health Inspector software module.

VARIOUS PARK AND RECREATIONAL FACILITY IMPROVEMENTS

Twin Pine fields lighting.

ACQUISITION OF VARIOUS PUBLIC SAFETY EQUIPMENT

One (1) Police pick-up truck, One (1) Public Safety enclosed box trailer, One (1) Sport Utility Vehicle - Health Department, One (1) animal shelter trailer with emergency generator.

VARIOUS ROAD IMPROVEMENTS

Street Program - Cold Soil Road from Keefe Road to Carter, excluding Van Kirk to curve mill and overlay.

Road Improvement Program - Ashwood & Pheasant Intersection, Keefe Road (limited repairs), Meriline Avenue, Princess Road, Princeton Pike & Texas Avenue Intersection, Quakerbridge Mall Access Road, Reeder Avenue, Tall Timbers Drive, Tiffany Woods (Kent to Spruce), Toftrees Court.

Guide Rail Replacement

Concrete Program

**CAPITAL BUDGET (Current Year Action)
2015**

Local Unit: Township of Lawrence

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Purchase of Equipment	1	2,045,000.00			18,500.00			351,500.00	1,675,000.00
Municipal Building/Property Improvements	2	1,650,500.00			13,775.00			261,725.00	1,375,000.00
Acquisition Fire/Rescue Equipment	3	2,207,225.00			5,361.00			101,864.00	2,100,000.00
Acquisition of Fire Apparatus	4	1,558,000.00			15,400.00			292,600.00	1,250,000.00
Acquisition of Communication Equipment	5	759,000.00			18,689.00			40,311.00	700,000.00
Acquisition of Computer/Office Equipment	6	799,100.00			174,100.00			0.00	625,000.00
Park and Recreation Facility Improvements	7	1,506,500.00			15,325.00			291,175.00	1,200,000.00
Acquisition of Pubic Safety Equipment	8	1,097,000.00			4,850.00			92,150.00	1,000,000.00
Road Improvements	9	6,990,000.00			54,500.00			1,035,500.00	5,900,000.00
TOTALS - ALL PROJECTS	33-199	18,612,325.00	0.00	0.00	320,500.00	0.00	0.00	2,466,825.00	15,825,000.00

5 YEAR CAPITAL PROGRAM 2015 - 2019
Anticipated Project Schedule and Funding Requirements

Local Unit Township of Lawrence

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Purchase of Equipment	1	2,045,000.00	2020	370,000.00	400,000.00	400,000.00	375,000.00	200,000.00	300,000.00
Municipal Building/Property Improvements	2	1,650,500.00	2020	275,500.00	250,000.00	250,000.00	350,000.00	250,000.00	275,000.00
Acquisition Fire/Rescue Equipment	3	2,207,225.00	2020	107,225.00	250,000.00	600,000.00	500,000.00	400,000.00	350,000.00
Acquisition of Fire Apparatus	4	1,558,000.00	2020	308,000.00	300,000.00	100,000.00	250,000.00	400,000.00	200,000.00
Acquisition of Communication Equipment	5	759,000.00	2020	59,000.00	100,000.00	100,000.00	150,000.00	150,000.00	200,000.00
Acquisition of Computer/Office Equipment	6	799,100.00	2020	174,100.00	150,000.00	150,000.00	100,000.00	100,000.00	125,000.00
Park and Recreation Facility Improvements	7	1,506,500.00	2020	306,500.00	350,000.00	200,000.00	200,000.00	225,000.00	225,000.00
Acquisition of Public Safety Equipmnet	8	1,097,000.00	2020	97,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Road Improvements	9	6,990,000.00	2020	1,090,000.00	1,100,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
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TOTALS - ALL PROJECTS	33-299	18,612,325.00		2,787,325.00	3,100,000.00	3,200,000.00	3,325,000.00	3,125,000.00	3,075,000.00

5 YEAR CAPITAL PROGRAM 2015 - 2019
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit: Township of Lawrence

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Purchase of Equipment	2,045,000.00	...		102,250.00			1,942,750.00				
Municipal Building/Property Improvements	1,650,500.00	...		82,525.00			1,567,975.00				
Acquisition Fire/Rescue Equipment	2,207,225.00	...		110,362.00			2,096,863.00				
Acquisition of Fire Apparatus	1,558,000.00	...		77,900.00			1,480,100.00				
Acquisition of Communication Equipment	759,000.00	...		37,950.00			721,050.00				
Acquisition of Computer/Office Equipment	799,100.00	...		205,350.00			593,750.00				
Park and Recreation Facility Improvements	1,506,500.00	...		75,325.00			1,431,175.00				
Acquisition of Pubic Safety Equipment	1,097,000.00	...		54,850.00			1,042,150.00				
Road Improvements	6,990,000.00	...		294,500.00		1,100,000.00	5,595,500.00				
									
									
									
									
									
									
									
									
									
									
									
TOTALS - ALL PROJECTS	33-399	18,612,325.00	0.00	0.00	1,041,012.00	0.00	1,100,000.00	16,471,313.00	0.00	0.00	0.00

Local Unit: **TOWNSHIP OF LAWRENCE [CODE 1107], MERCER COUNTY - 2015 BUDGE]**
MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014				for 2015	for 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	1,360,656.00	1,375,240.00		Development of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-385-1				
Interest Income	54-113	10.00	10.00		Other Expenses	54-385-2				
Other Miscellaneous					Maintenance of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Reserve Funds:					Salaries & Wages	54-375-1	299,000.00	277,500.00	182,354.93	95,145.07
					Other Expenses	54-375-2	270,000.00	50,000.00		50,000.00
					Historic Preservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues	54-299	1,360,666.00	1,375,250.00	0.00	Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-906-2		xxxxxxx.xx		
Year Referendum Passed / Implemented			1999		Debt Service:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Rate Assessed:		\$	<small>(Date)</small> 0.0300		Payment of Bond Principal	54-920-2	218,970.00	298,234.00	298,233.42	xxxxxxx.xx
Total Tax Collected to date		\$	11,666,520.93		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx.xx
Total Expended to date:		\$	10,275,261.53		Interest on Bonds	54-930-2	64,395.00	168,265.00	168,264.55	xxxxxxx.xx
Total Acreage Preserved to date			281.000		Interest on Notes	54-935-2				xxxxxxx.xx
Recreation land preserved in 2014:			<small>(Acres)</small> 0.000		Reserve for Future Use	54-950-2	508,301.00	581,251.00		581,251.00
Farmland preserved in 2014:			<small>(Acres)</small> 0.000		Total Trust Fund Appropriations:	54-499	1,360,666.00	1,375,250.00	648,852.90	726,396.07
			<small>(Acres)</small>							

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Lawrence Township

Year Ending: December 31, 2014

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et.seq. Please identify each change order by name of the project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here

and certify below.

Date

Clerk of the Governing Body