



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1107_fba_2018.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Bobbitt	12/31/2021	cbobbitt@lawrencetwp.com

Chief Administrative Officer

Kevin	P.	Nerwinski		knerwinski@lawrencetwp.com
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Chief Financial Officer

Peter	A.	Kiriakatis		pkiriakatis@lawrencetwp.com
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Municipal Clerk

Kathleen	S.	Norcia		clerk@lawrencetwp.com
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Registered Municipal Accountant

Warren	A.	Broudy		wbroudy@mercadien.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Bobbitt	12/31/2021	cbobbitt@lawrencetwp.com
James		Kownacki	12/31/2021	jkownacki@lawrencetwp.com
Cathleen		Lewis	12/31/2019	clewis@lawrencetwp.com
Dr. David		Maffei	12/31/2019	dmaffei@lawrencetwp.com
Michael		Powers	12/31/2019	mpowers@lawrencetwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.527	\$23,848,367.47	18.91%	\$1,486.63
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.030	\$1,357,895.00	1.08%	\$84.63
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.484	\$67,174,095.00	53.26%	\$4,186.26
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.654	\$29,599,049.43	23.47%	\$1,844.89
County Library	0.064	\$2,888,246.84	2.29%	\$180.54
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.028	\$1,254,031.91	0.99%	\$78.99
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.787	\$126,121,685.65	100.00%	\$7,861.93

Total Taxable Valuation as of October 1, 2017 \$4,625,473,061.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$282,093.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.527	0.557	5.69%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$23,848,367.47	\$25,764,066.97	8.03%	\$1,915,699.50

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,486.63	\$1,571.26	5.69%	\$84.63

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$25,764,066.97
Municipal Library		
Municipal Open Space	ACTUAL	\$1,387,642.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$70,532,799.75
Regional School District		
County Purposes	ESTIMATED	\$31,079,001.90
County Library	ESTIMATED	\$3,032,659.18
County Board of Health		
County Open Space	ESTIMATED	\$1,316,733.51
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$133,112,903.31

Revenue Anticipated, Excluding Tax Levy	21,122,174.27
Budget Appropriations, before Reserve for Uncollected Taxes	42,852,920.27
Total Non-Municipal Tax Levy	\$107,348,836.34
Amount to be Raised by Taxes - Before RUT	\$129,079,582.34
Reserve for Uncollected Taxes (RUT)	\$4,033,320.97
Total Amount to be Raised by Taxes	\$133,112,903.31

% of Tax Collections used to Calculate RUT 96.97%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	127,610,340.87
Total Tax Levy, CY 2017	128,998,051.36
% of Taxes Collected, CY 2017	98.92%

Delinquent Taxes - December 31, 2017 \$1,305,376.64

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	None Utility	None Utility	None Utility	None Utility	None Utility	None Utility
08	Surplus	15.96%	\$750,000.00	\$4,700,000.00	\$5,450,000.00	\$5,450,000.00							
08	Local Revenue	-5.57%	(\$465,182.65)	\$8,346,182.65	\$7,881,000.00	\$7,881,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,982,565.00	\$3,982,565.00	\$3,982,565.00							
08	Uniform Construction Code Fees	-30.69%	(\$531,419.00)	\$1,731,419.00	\$1,200,000.00	\$1,200,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-12.33%	(\$121,810.51)	\$987,810.51	\$866,000.00	\$866,000.00							
10	Public and Private Revenue	-70.09%	(\$460,707.86)	\$657,317.13	\$196,609.27	\$196,609.27							
08	Other Special Items	-22.56%	(\$208,632.84)	\$924,632.84	\$716,000.00	\$716,000.00							
15	Receipts from Delinquent Taxes	-36.42%	(\$475,376.64)	\$1,305,376.64	\$830,000.00	\$830,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-6.74%	(\$1,861,973.24)	\$27,626,040.21	\$25,764,066.97	\$25,764,066.97							
07	Minimum Library Tax	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	2.19%	\$29,747.00	\$1,357,895.00	\$1,387,642.00	\$0.00	\$1,387,642.00						
07	Addition to Local District School Tax	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-6.48%	(\$3,345,355.74)	\$51,619,238.98	\$48,273,883.24	\$46,886,241.24	\$1,387,642.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		3.30%	\$88,461.00	\$2,676,728.00	\$2,765,189.00	\$2,765,189.00									
21	Land-Use Administration		0.00%	\$0.00	\$139,000.00	\$139,000.00	\$139,000.00									
22	Uniform Construction Code		4.82%	\$60,485.00	\$1,254,338.00	\$1,314,823.00	\$1,314,823.00									
23	Insurance		4.61%	\$205,000.00	\$4,443,250.00	\$4,648,250.00	\$4,648,250.00									
25	Public Safety		4.47%	\$427,899.59	\$9,567,346.33	\$9,995,245.92	\$9,890,672.00	\$104,573.92								
26	Public Works		5.65%	\$200,049.00	\$3,540,655.00	\$3,740,704.00	\$3,687,154.00		\$53,550.00							
27	Health and Human Services		6.92%	\$38,572.00	\$557,446.00	\$596,018.00	\$568,883.00	\$27,135.00								
28	Parks and Recreation		35.66%	\$556,680.58	\$1,561,062.77	\$2,117,743.35	\$1,204,416.00	\$70,327.35	\$843,000.00							
29	Education (including Library)		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
30	Unclassified		1478.79%	\$140,500.00	\$9,501.00	\$150,001.00	\$150,001.00									
31	Utilities and Bulk Purchases		1.24%	\$93,500.00	\$7,541,000.00	\$7,634,500.00	\$7,634,500.00									
32	Landfill / Solid Waste Disposal		1.30%	\$23,450.00	\$1,797,550.00	\$1,821,000.00	\$1,821,000.00									
35	Contingency		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		7.55%	\$218,500.00	\$2,895,700.00	\$3,114,200.00	\$3,114,200.00									
37	Judgements		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender		3.35%	\$16,917.97	\$505,303.03	\$522,221.00	\$522,221.00									
44	Capital		300.00%	\$750,000.00	\$250,000.00	\$1,000,000.00	\$1,000,000.00									
45	Debt		10.87%	\$434,657.23	\$3,998,950.00	\$4,433,607.23	\$4,160,575.00		\$273,032.23							
46	Deferred Charges		-83.78%	(\$155,000.00)	\$185,000.00	\$30,000.00	\$30,000.00									
48	Debt - Type I School District		0.00%	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		4.48%	\$172,917.28	\$3,860,403.69	\$4,033,320.97	\$4,033,320.97									
55	Surplus General Budget		-36.86%	(\$127,321.23)	\$345,381.00	\$218,059.77	\$0.00		\$218,059.77							
	Total	0.00	0.00	6.97%	\$3,145,268.42	\$45,128,614.82	\$48,273,883.24	\$46,684,204.97	\$202,036.27	\$1,387,642.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	726	\$46,919,900.00	1.01%	15A Public Schools	8	\$73,722,200.00	9.79%
2 Residential	9,873	\$2,783,359,900.00	60.17%	15B Other Schools	22	\$375,037,117.00	49.78%
3A/3B Farm	126	\$30,810,200.00	0.67%	15C Public Property	243	\$133,460,550.00	17.71%
4A Commercial	441	\$1,479,861,400.00	31.99%	15D Church and Charities	52	\$107,945,200.00	14.33%
4B Industrial	31	\$62,391,650.00	1.35%	15E Cemeteries & Graveyards	2	\$314,500.00	0.04%
4C Apartments	19	\$215,961,300.00	4.67%	15F Other Exempt	53	\$62,901,500.00	8.35%
5A/5B Railroad	6	\$44,600.00	0.00%				
6A/6B Business Personal Property	1	\$6,168,711.00	0.13%				
Total	11,223	\$4,625,517,661.00	100.00%	Total	380	\$753,381,067.00	100.00%
Average Ratio (%), Assessed to True Value				93.34%			
Equalized Valuation, Taxable Properties				\$4,955,557,811.23			
Total # of property tax appeals filed in 2017				County Tax Board			
				22.00			
				State Tax Court			
				9.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2017				\$89,245.00			

Percentage of Exempt vs. Non-Exempt Properties 16.29%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	69,426.30	\$58,224.00	\$3,892.00	\$2,558.30	\$0.00	\$4,752.00
Supervisory Staff (Department Heads & Managers)	18.00	0.00	2,664,638.76	\$2,053,180.00	\$0.00	\$274,510.00	\$179,880.76	\$157,068.00
Police Officers (Including Superior Officers)	60.00	0.00	9,130,263.96	\$6,268,649.00	\$347,400.00	\$1,714,476.00	\$703,805.96	\$95,933.00
Fire Fighters (Including Superior Officers)	5.00	0.00	394,438.97	\$278,408.00	\$13,000.00	\$59,666.00	\$35,519.97	\$7,845.00
All Other Union Employees not listed above	68.00	9.00	5,926,137.89	\$3,724,597.00	\$268,850.00	\$596,649.00	\$1,030,542.89	\$305,499.00
All Other Non-Union Employees not listed above	12.00	6.00	2,258,660.35	\$1,400,984.00	\$363,622.00	\$140,576.00	\$218,486.35	\$134,992.00
Totals	163.00	20.00	20,443,566.23	\$13,784,042.00	\$996,764.00	\$2,788,435.30	\$2,168,235.93	\$706,089.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

Yes

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	32.00	\$11,683.78	\$373,880.96	39.00	\$11,645.09	\$454,158.51
Parent & Child	13.00	\$21,057.24	\$273,744.12	12.00	\$21,096.22	\$253,154.64
Employee & Spouse (or Partner)	18.00	\$23,671.91	\$426,094.38	15.00	\$23,661.82	\$354,927.30
Family	57.00	\$32,029.73	\$1,825,694.61	58.00	\$32,074.46	\$1,860,318.68
Employee Cost Sharing Contribution (enter as negative -)			(\$645,891.00)			(\$694,427.68)
Subtotal	120.00		\$2,253,523.07	124.00		\$2,228,131.45
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	18	\$10,772.99	\$193,913.82	19	\$10,788.82	\$204,987.58
Parent & Child	5	\$20,318.86	\$101,594.30	3	\$19,193.12	\$57,579.36
Employee & Spouse (or Partner)	12	\$30,985.57	\$371,826.84	14	\$26,019.25	\$364,269.50
Family	20	\$39,457.35	\$789,147.00	18	\$39,090.21	\$703,623.78
Employee Cost Sharing Contribution (enter as negative -)			(\$3,728.56)			(\$3,510.06)
Subtotal	55.00		\$1,452,753.40	54.00		\$1,326,950.16
GRAND TOTAL	175.00		\$3,706,276.47	178.00		\$3,555,081.61

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets	
Local School Debt	\$44,630,540.00	\$44,630,540.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,450,000.00			
None			\$0.00	Bond Anticipation Notes - Interest	\$200,000.00			
None			\$0.00	Bonds - Principal	\$2,370,000.00			
None			\$0.00	Bonds - Interest	\$140,575.00			
None			\$0.00	Loans & Other Debt - Principal				
None			\$0.00	Loans & Other Debt - Interest				
None			\$0.00	Total	\$4,160,575.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$3,820,000.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$10,650,478.84		\$10,650,478.84	Total Interest	\$340,575.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$10,000,000.00		\$10,000,000.00	% of Total Current Year Budget	8.62%			
Bonds Outstanding	\$5,875,000.00		\$5,875,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$94,191.44		\$94,191.44	Total Guarantees - Governmental				
Total (Current Year)	\$71,250,210.28	\$44,630,540.00	\$26,619,670.28	Total Guarantees - Other				
Population (2010 census)	33,472			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$2,128.65			Total Other				
Per Capita Net Debt	\$795.28			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$4,989,920,509.20		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		0.53%		Year of Last Rating	2016			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

"Within Sheet UFB-3, FCOA 55 "Surplus General Budget" (for the purposes of Lawrence Township, Mercer County NJ UFB) should be entitled "Open Space Reserved for Future Use". These amounts originate from the Open Space Fund NOT the General Fund. There is no other applicable line item to enter these amounts.

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