



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1107_fbi_2015.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
Cathleen		Lewis	12/31/2015	Clewis@lawrencetwp.com

Chief Administrative Officer

Richard	S.	Krawczun		Rkrawczun@lawrencetwp.com
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Chief Financial Officer

Richard	S.	Krawczun		Rkrawczun@lawrencetwp.com
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Municipal Clerk

Kathleen	S.	Norcia		Clerk@lawrencetwp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Stephen		Brame	12/31/2017	Sbrame@lawrencetwp.com
James		Kownacki	12/31/2017	Jkownacki@lawrencetwp.com
Dr. David		Maffei	12/31/2015	Dmaffei@lawrencetwp.com
Michael		Powers	12/31/2015	Mpowers@lawrencetwp.com

Date Acknowledged:

Acknowledged by:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.527	\$24,139,043.31	20.10%	\$1,486.59	Municipal Purpose Tax	ACTUAL	\$23,903,496.66
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.030	\$1,375,240.00	1.15%	\$84.63	Municipal Open Space	ACTUAL	\$1,360,656.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	1.362	\$62,445,496.00	52.01%	\$3,842.00	Local School District	ESTIMATED	\$64,500,000.00
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		\$0.00
County Purposes	0.613	\$28,077,261.77	23.38%	\$1,729.18	County Purposes	ESTIMATED	\$29,700,000.00
County Library	0.062	\$2,856,734.20	2.38%	\$174.89	County Library	ESTIMATED	\$3,100,000.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.026	\$1,175,724.70	0.98%	\$73.34	County Open Space	ESTIMATED	\$1,300,000.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2014 Budget)	2.620	\$120,069,499.98	100.00%	\$7,390.63	Total ESTIMATED amount to be raised by taxes		\$123,864,152.66
Total Taxable Valuation as of October 1, 2014 <u>\$4,535,517,584.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>18,949,306.19</u>		
Current Year Average Residential Assessment <u>\$282,085.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>39,074,946.19</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$99,960,656.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$120,086,296.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$3,777,856.66</u>		
0.527	0.527	0.00%			Total Amount to be Raised by Taxes <u>\$123,864,152.66</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.95%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$24,139,043.31	\$23,903,496.66	-0.98%	(\$235,546.65)				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2014 <u>119,604,851.94</u>		
\$1,486.59	\$1,486.59	0.00%	\$0.00		Total Tax Levy, CY 2014 <u>120,759,033.49</u>		
					% of Taxes Collected, CY 2014 <u>99.04%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$1,161,309.61</u>		

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	N/A Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility
08	Surplus	8.70%	\$300,000.00	\$3,450,000.00	\$3,750,000.00	\$3,750,000.00							
08	Local Revenue	-13.98%	(\$1,239,237.83)	\$8,861,237.83	\$7,622,000.00	\$7,622,000.00							
09	State Aid (without offsetting appropriation)	0.29%	\$11,502.00	\$3,976,814.00	\$3,988,316.00	\$3,988,316.00							
08	Uniform Construction Code Fees	-25.98%	(\$422,969.49)	\$1,627,969.49	\$1,205,000.00	\$1,205,000.00							
	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	-26.19%	(\$303,408.15)	\$1,158,408.15	\$855,000.00	\$855,000.00							
10	Public and Private Revenue	-44.36%	(\$205,669.71)	\$463,659.90	\$257,990.19	\$257,990.19							
08	Other Special Items	-20.25%	(\$133,540.67)	\$659,540.67	\$526,000.00	\$526,000.00							
15	Receipts from Delinquent Taxes	-71.06%	(\$1,829,451.57)	\$2,574,451.57	\$745,000.00	\$745,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.31%	(\$1,884,570.20)	\$25,788,066.86	\$23,903,496.66	\$23,903,496.66							
07	Minimum Library Tax	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-1.06%	(\$14,584.00)	\$1,375,240.00	\$1,360,656.00	\$0.00	\$1,360,656.00						
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	-11.46%	(\$5,721,929.62)	\$49,935,388.47	\$44,213,458.85	\$42,852,802.85	\$1,360,656.00	\$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	N/A Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	
	Full-Time	Part-Time														
20	General Government	19.00	7.00	0.36%	\$8,990.00	\$2,486,722.00	\$2,495,712.00	\$2,445,712.00	\$50,000.00							
21	Land-Use Administration	0.00	0.00	7.90%	\$11,500.00	\$145,500.00	\$157,000.00	\$157,000.00	\$0.00							
22	Uniform Construction Code	9.00	3.00	-0.20%	(\$2,399.00)	\$1,197,765.00	\$1,195,366.00	\$1,195,366.00	\$0.00							
23	Insurance	0.00	0.00	4.62%	\$193,000.00	\$4,178,000.00	\$4,371,000.00	\$4,371,000.00	\$0.00							
25	Public Safety	78.00	44.00	-0.25%	(\$23,420.89)	\$9,307,446.89	\$9,284,026.00	\$9,211,026.00	\$73,000.00							
26	Public Works	24.00	0.00	0.68%	\$23,226.77	\$3,402,642.23	\$3,425,869.00	\$3,425,869.00	\$0.00							
27	Health and Human Services	5.00	2.00	-26.98%	(\$184,092.00)	\$682,251.00	\$498,159.00	\$470,824.00	\$27,335.00							
28	Parks and Recreation	13.00	0.00	12.92%	\$171,815.50	\$1,330,162.50	\$1,501,978.00	\$932,978.00	\$0.00	\$569,000.00						
29	Education (including Library)	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified	0.00	0.00	-90.35%	(\$88,999.00)	\$98,500.00	\$9,501.00	\$9,501.00	\$0.00							
31	Utilities and Bulk Purchases	0.00	0.00	-1.14%	(\$81,000.00)	\$7,129,000.00	\$7,048,000.00	\$7,048,000.00	\$0.00							
32	Landfill / Solid Waste Disposa	0.00	0.00	2.40%	\$45,634.15	\$1,903,448.04	\$1,949,082.19	\$1,836,000.00	\$113,082.19							
35	Contingency	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	-4.04%	(\$121,893.00)	\$3,014,034.00	\$2,892,141.00	\$2,892,141.00	\$0.00							
37	Judgements	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.00	0.00	60.71%	\$17,000.00	\$28,000.00	\$45,000.00	\$45,000.00	\$0.00							
43	Court and Public Defender	6.00	3.00	-19.74%	(\$114,111.24)	\$577,993.24	\$463,882.00	\$463,882.00	\$0.00							
44	Capital	0.00	0.00	0.00%	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00	\$0.00							
45	Debt	0.00	0.00	-4.31%	(\$182,965.00)	\$4,248,560.00	\$4,065,595.00	\$3,782,230.00	\$0.00	\$283,365.00						
46	Deferred Charges	0.00	0.00	-2.78%	(\$5,000.00)	\$180,000.00	\$175,000.00	\$175,000.00	\$0.00							
48	Debt - Type 1 School District	0.00	0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	-1.01%	(\$38,734.69)	\$3,816,591.35	\$3,777,856.66	\$3,777,856.66	\$0.00							
55	Surplus General Budget	0.00	0.00	-12.55%	(\$72,950.00)	\$581,241.00	\$508,291.00	\$0.00	\$0.00	\$508,291.00						
	Total	154.00	59.00	-1.00%	(\$444,398.40)	\$44,657,857.25	\$44,213,458.85	\$42,589,385.66	\$263,417.19	\$1,360,656.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X				Reserve for Sidewalks	\$15,000.00	Limited remaining reserve balance
X				Capital Surplus	\$60,000.00	Limited remaining reserve balance
	X			Deferred Charge - Emergency Appropriation - Revaluation	\$160,000.00	Year three appropriation toward balance of Five-Year Emergency Appropriation - Revaluation
			X	Employee Health Benefits	\$250,000.00	Projected future annual increases
			X	Reserve for Uncollected Taxes	\$100,000.00	Municipal levy is approximately 21% of total levy. Other taxing district have exclusions from 2% levy cap but full appropriation for Reserve for Uncollected Taxes is not excluded from municipal levy calculation.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	641	\$62,789,500.00	1.38%	15A Public Schools	7	\$73,170,700.00	10.15%
2 Residential	9,873	\$2,785,021,000.00	61.40%	15B Other Schools	21	\$368,699,554.00	51.16%
3A/3B Farm	123	\$30,143,800.00	0.66%	15C Public Property	235	\$115,466,550.00	16.02%
4A Commercial	433	\$1,369,783,000.00	30.20%	15D Church and Charities	31	\$69,162,100.00	9.60%
4B Industrial	36	\$68,895,450.00	1.52%	15E Cemeteries & Graveyards	2	\$314,500.00	0.04%
4C Apartments	19	\$212,583,500.00	4.69%	15F Other Exempt	68	\$93,865,000.00	13.02%
5A/5B Railroad	6		0.00%				
6A/6B Business Personal Property	1	\$6,301,334.00	0.14%				
Total	11,132	\$4,535,517,584.00	100.00%	Total	364	\$720,678,404.00	100.00%

Average Ratio (%), Assessed to True Value	94.54%
Equalized Valuation, Taxable Properties	\$4,797,458,836.47

Total # of property tax appeals filed in 2014	County Tax Board	54.00
	State Tax Court	28.00

Number of 2014 County Tax Board decisions appealed to Tax Court	2.00
Number of pending property tax appeals in State Tax Court	30.00

Amount paid out by municipality for tax appeals in 2014	\$45,150.34
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Percentage of Exempt vs. Non-Exempt Properties	3.17%
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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 2014 Total Tax Rate
G Commercial/Industrial Exemption	5	\$359,062.33	\$48,237,000.00	\$1,263,809.40
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	5	359,062.33	48,237,000.00	1,263,809.40

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate
Lawrence Plaza	Comm./Indust.	\$144,911.00	\$9,300,000.00	\$243,660.00															
Eggerts Crossing Village	Comm./Indust.	\$110,000.00	\$12,544,300.00	\$328,660.66															
Brookshire Senior Apartments	Comm./Indust.	\$69,175.00	\$12,646,700.00	\$331,343.54															
HV at Lawrence Urban Renewal	Comm./Indust.	\$34,976.33	\$8,057,500.00	\$211,106.50															
Project Freedom at Lawrence	Comm./Indust.	\$0.00	\$5,688,500.00	\$149,038.70															
Total Long Term Exemptions - Column Total		359,062.33	48,237,000.00	1,263,809.40	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																			
		Total Long Term Exemptions - GRAND TOTAL	\$359,062.33	\$48,237,000.00															\$1,263,809.40

**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	64,590.00	\$56,108.00	\$3,892.00		\$0.00	\$4,590.00
Supervisory Staff (Department Heads & Managers)	17.00	0.00	2,607,554.63	\$2,208,917.00	\$400.00		\$252,690.63	\$145,547.00
Police Officers (Including Superior Officers)	59.00	0.00	8,652,240.00	\$5,728,684.00	\$451,950.00	\$1,557,811.00	\$828,262.00	\$85,533.00
Fire Fighters (Including Superior Officers)	4.00	0.00	333,188.00	\$254,872.00	\$14,100.00		\$57,878.00	\$6,338.00
All Other Union Employees not listed above	63.00	8.00	4,641,807.32	\$3,397,801.00	\$229,535.00		\$996,911.89	\$17,559.43
All Other Non-Union Employees not listed above	11.00	46.00	2,257,021.00	\$1,311,610.00	\$6,400.00	\$702,330.00	\$135,853.23	\$100,827.77
Totals	154.00	59.00	18,556,400.95	\$12,957,992.00	\$706,277.00	\$2,260,141.00	\$2,271,595.75	\$360,395.20

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	40.00	\$11,166.36	\$446,654.40
Parent & Child	11.00	\$19,529.80	\$214,827.80
Employee & Spouse (or Partner)	19.00	\$22,563.60	\$428,708.40
Family	51.00	\$33,777.22	\$1,722,638.22
Employee Cost Sharing Contribution (enter as negative -)			(\$434,658.00)
Subtotal	121.00	\$87,036.98	\$2,378,170.82
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	18	\$9,325.03	\$167,850.54
Parent & Child	5	\$20,189.52	\$100,947.60
Employee & Spouse (or Partner)	15	\$23,988.29	\$359,824.35
Family	22	\$34,091.36	\$750,009.92
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	60.00	\$87,594.20	\$1,378,632.41
GRAND TOTAL	181.00	\$174,631.18	\$3,756,803.23

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