

2014 MUNICIPAL DATA SHEET

CAP

(Must accompany 2014 Budget)

MUNICIPALITY: Township of Lawrence

COUNTY: Mercer

Cathleen Lewis	12/31/15
Mayor's Name	Term Expires

Municipal Officials	
Kathleen S. Norcia	{ 07/01/01 Date of Orig. Appt. C-1236 Cert No. T-1336 Cert No. O 0046-0289 Cert No. 554 Lic No.
Municipal Clerk	
Susan E. McCloskey	
Tax Collector	
Richard S. Krawczun	
Chief Financial Officer	
Warren A. Broudy	
Registered Municipal Accountant	
David M. Roskos	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Stephen Brame	12/31/17
James Kownaeki	12/31/17
Dr. David Maffer	12/31/15
Michael Powers	12/31/15

Official Mailing Address of Municipality

2207 Lawrence Road
 P.O. Box 6006
 Lawrence Township, New Jersey 08648
 (609) 844-7005
 Fax #: (609) 895-1668

Please attach this to your 2014 Budget and Mail to:

Director, Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

2014 MUNICIPAL BUDGET

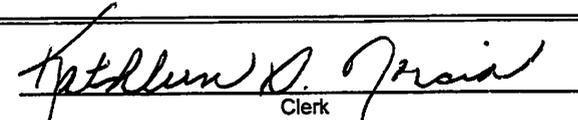
Municipal Budget of the Township of Lawrence, County of Mercer for the Fiscal Year 2014.

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

1st day of April, 2014

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 2nd day of April, 2014


 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 2nd day of April, 2014

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 2nd day of April

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: _____, 2014

By: _____

Dated: _____, 2014

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Lawrence, County of Mercer for the Fiscal Year 2014.

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

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

In the issue of April 22nd, 2014.

The Governing Body of the Township of Lawrence, does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE

(Insert last name)

Ayes

{

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 April 1st, 2014.

A Hearing on the Budget and Tax Resolution will be held at Lawrence Township Municipal Building, on May 6th, 2014 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 - (Continued)

SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Second Utility	Third Utility	Fourth Utility
Budget Appropriations - Adopted Budget	43,017,613.74	0.00	0.00	0.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	486,325.74	0.00	0.00	0.00	0.00
Emergency Appropriations	0.00	0.00	0.00	0.00	0.00
Total Appropriations	43,503,939.48	0.00	0.00	0.00	0.00
Expenditures:					
 Paid or Charged (Including Reserve for Uncollected Taxes)	41,640,389.90	0.00	0.00	0.00	0.00
 Reserved	1,841,549.58	0.00	0.00	0.00	0.00
Unexpended Balances Cancelled	22,000.00	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Cancelled	43,503,939.48	0.00	0.00	0.00	0.00
Overexpenditures *		0.00	0.00	0.00	0.00

* See Budget appropriation items so marked to the right of column "Expended 2013 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.

[Extra Sheet]

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

Office of Township Manager
609.844.7005
E-mail: manager@lawrencetwp.com

2014 MUNICIPAL BUDGET RECOMMENDATION

As presented March 4, 2014

Financial Statements are often referenced as providing a “snap shot” in time depicting the fiscal condition of an organization. Budgets are often referenced as a “plan for action expressed in financial and operational terms”. The 2014 Lawrence Township municipal budget serves both roles, a “snap shot” on selected fiscal matters and a “plan for action”. The budget decisions of the Township Council and Administration during the last few years have raised awareness of select topics that have help form the framework of fiscal discussions. Those topics will be highlighted during this message.

Simultaneously, the weighing of discretionary versus non-discretionary services, and the levels at which those services would be provided, retained a constant presence during budget deliberations. The fundamental question was repeatedly asked; “what can taxpayers afford versus a level of service that is expected”? Services mandated by both federal and state regulations continue to consume resources from the municipal budget, while at the same time limiting how those resources may be obtained. These actions all took place during an epic downturn in the general economy.

Selected highlights from the “snap shot” of the fiscal condition and recommended 2014 budget “actions” of Lawrence Township are the following;

- The 2014 year-end surplus balance is \$5,053,879 versus a 2013 year-end surplus balance of \$4,189,579 an increase of \$864,300.
- Surplus as Anticipated Revenue was \$3,350,000 in the 2013 budget versus \$3,450,000 in budget year 2014 an increase of \$100,000. This is the first increase in revenue from Surplus going back to 2008.

- The Surplus balance remaining available will be \$1,603,879 versus a 2013 available balance of \$839,579 an increase of \$764,300.
- Cash refunds paid for tax appeals in fiscal year 2013 were \$1,100,741.
- Cash reserves for future tax appeal refunds are \$883,000.
- The amount of outstanding debt continues to decrease. The 2010 closing balance was \$30,797,033. The 2013 closing balance was \$26,685,371. This is a decrease of \$4,111,662 over the three year period and includes new authorizations.
- There are no planned work force reductions for fiscal year 2014.
- The number of authorized Police Officer positions is recommended to remain at the same level as the prior year.
- The 2014 amount to be raised by taxation is \$24,139,043 versus fiscal year 2013 in the amount of \$23,501,681 an increase of \$637,362 or 2.7%,
- The amount to be raised in taxation for municipal purposes is \$15,425 below the statutory 2% levy cap.
- The 2014 municipal budget of \$43,168,525 net of all grants is an increase of \$170,436 over the 2013 budget net of all grants, or an increase of .40%. The change includes an increase in the appropriation for the Reserve for Uncollected Taxes of \$131,708. Therefore the increase in operations is \$38,728 or .09%

The following explanation details recommended anticipated revenues and appropriations in the 2014 municipal budget of Lawrence Township.

NOTE:

Sheet 3b

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
---------------	---

<p><u>REVENUES</u></p> <p>New Jersey municipal budgets are supported from multiple revenue sources but are managed through only four categories; Surplus, Miscellaneous Revenues, Delinquent Taxes and Current Taxes. Consideration of amounts of revenues to be anticipated in the municipal budget must be given the same thorough consideration as are levels of appropriation. It is critical to apply the same exhaustive analysis of revenues because present day decisions can significantly impact future budgets. Deliberations on anticipated revenue estimates should take into account; reserve balances and can those reserve balances be regenerated or is their availability finite, economic trends, are fees adequate to cover the cost of a service, are revenues being anticipated in amounts to avoid cash deficits and most importantly is there a long term approach to management of the tax rate. The 2014 anticipated budget revenues are at levels that consider the current as well as future budgets.</p> <p>The source of anticipated surplus as revenue in the municipal budget results from the fiscal activity of the immediate prior fiscal year. The amount of revenue to be applied or “anticipated” to support the budget is from a known balance at year-end. The major credits to surplus are revenues realized in excess over amounts anticipated, lapsing 2012 appropriation reserves and miscellaneous revenues realized and not previously anticipated. Conservative estimating of revenues incorporated into budget development provides for the regeneration of surplus to be utilized in subsequent budgets.</p> <p>The surplus balance at year-end 2013 is \$5,053,879. The amount of surplus regenerated from 2013 fiscal activity was \$4,214,300. I am pleased to report for the first time in six years the amount of surplus regenerated exceeded the amount utilized as revenue in the budget. The same conservative principles are being applied to development of the 2014 budget.</p> <p>The amount of surplus anticipated as revenue in the 2014 recommended municipal budget is \$3,450,000. This amount exceeds by \$100,000 the prior level of Surplus applied as revenue, again an amount of surplus as revenue in excess of the prior year has not occurred in the previous five municipal budgets. 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 \$1,603,879 an increase of \$764,300 over the prior year. This is the highest remaining balance in the last three fiscal years. Surplus is 8% of total budget revenues.</p>	<p>Miscellaneous Revenues are generated from known and recurring sources. Included in this category are local revenues, state aid, grants and other various sources. The Local Budget Law requires that anticipated amounts of an individual item of revenue may not exceed the amount realized in cash for the same revenue in the immediately preceding budget year. The 2014 budget recommendation is submitted with anticipating the same level of state aid as received in 2013 or \$3,976,814.</p> <p>The approach to anticipating individual levels of revenues was fiscally conservative. The purpose for this careful consideration is twofold; as with Surplus the utilization of sources of Miscellaneous Revenues must be weighed for their impact and sustainability in future budgets as excess collections are credited to the regeneration of Surplus. Miscellaneous Revenues as a category have declined by \$564,000 from the previous year. The revenues sources with notable decreases are; Construction Fees and Permits (\$40,000), Ambulance Service Fees (\$41,000), Reserve for Sidewalks (\$110,000), Capital Surplus (\$28,000), Bulk Trash Fee (\$140,000) and Recreation Fees (\$33,000). Anticipated Miscellaneous Revenues are 34% of total revenues, a decrease of 1% from 2013.</p> <p>The 2014 Ewing Lawrence Sewerage Authority Annual Charge apportioned to Lawrence Township is \$5,175,000 a decrease of \$15,000 from the prior year. There will be no increase in the 2014 sewer user rate.</p> <p>The next category of revenue are Receipts from Delinquent Taxes. The source of these receipts is the payment of outstanding prior year tax delinquencies and tax title liens. The year-end 2013 unaudited tax receivable balance is \$1,935,672 a decrease of \$213,005 over the previous year. The decrease may be considered as an indicator of general economic improvement. 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 receivable balance. The total anticipated delinquent tax revenue is \$945,000, a decrease of \$1,000 from the prior year. Receipts from Delinquent Taxes remain 2% of total budget revenues.</p>
--	---

NOTE: Sheet 3b-i

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**

The last category of revenue is Current Real Estate Taxes and shown in the budget document as the Amount to be Raised by Taxation. The Amount to be Raised by Taxation anticipated in the 2014 budget is \$24,139,043. This amount is \$15,000 below the statutory 2% cap on the tax levy. Important to note is that the current change in assessed values resulting from the revaluation of taxable property does not in any way create a windfall of tax revenue. Current Taxes are 56% of total anticipated revenues.

As a result of the revaluation, net valuation taxable is \$4,584,134,874. As a point of reference the 2013 net valuation taxable was \$2,500,748,969. When applying the new net valuation taxable one penny on the tax rate is valued at \$458,413. Based on the new assessed valuation the municipal tax rate is estimated to be fifty-three cents (.53) (actual rate is .527) adjusted downward from the prior year municipal tax rate of ninety-four cents (.94). A residential property owner with a property value at the 2014 average assessment of \$281,970 will pay \$1,486 in municipal property taxes. A residential property owner with a property value at the 2013 average assessment of \$160,262 would have paid \$1,507 in municipal property taxes. The result is a decrease of \$21 annually or (1.39%).

APPROPRIATIONS

The 2014 recommended budget is \$43,168,525. When subtracting all grants for the current and prior year the increase in appropriations is \$170,436, which includes \$131,708 for the change in the appropriation for the Reserve for Uncollected Taxes. The net increase after accounting for grants and the Reserve for Uncollected Taxes is \$38,728 or .09% over 2013 appropriations. Simply, this diminutive change in a budget of \$43,000,000 stridently indicates that the challenge to balance the Lawrence Township budget is weighted toward revenues.

Service demands on the Lawrence Township municipal government remain at the same need or higher in 2014 when compared to previous years. As a service organization we are responsible to serve the over 33,000 full-time residents of our community, the tens of thousands of daily visitors and employees of local businesses, twenty-four hours a day seven days a week the Township provides police, fire and emergency medical services. There are two hundred lane miles of road and infrastructure to be

maintained, one-thousand acres of park land, planning, health, recreational and financial administration all needing to be provided. We do not retreat from the responsibility of implementing each of these services but continue to seek innovative methods to improve the efficiency of delivery.

Lawrence Township, as well as all New Jersey municipalities, is restricted by law to limit designated appropriations by "2.5% or the cost of living adjustment, whichever is less". For fiscal year 2014 the cost of living adjustment was calculated to be .5%. The recommended budget is compliant with the limit.

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

Appropriation	Increase/Decrease	Reason
Salaries	(\$313,252)	Balance of savings from privatization of police dispatch services Various retirements/new hires Labor contract adjustments
Assessment of Taxes O.E.	\$ 15,000	Professional services contract for QBM tax appeal Data processing contract increase
Health Benefits	\$ 85,000	Premium increase net of employee contributions
Solid Waste Collection	(\$ 42,000)	Savings from new contract costs
Apartment Complex Trash	\$ 45,000	Municipal costs increase
Fire Services O.E.	\$ 40,000	Fire Services Study

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
---------------	---

Senior Citizen Program O.E.	\$ 3,500	Fire Suppression System/ Travel Allowance Sr. Clubs (\$600)	<p>The Other Expense appropriation for the Office of the Tax Assessor has increased in the amount of \$15,000 to accommodate the fee for a professional services agreement to update property values of the Quaker Bridge Mall for 2012 as this location is subject to an active tax appeal by the owners. The balance of the increase is to pay for the cost of data processing services related to tax assessment records.</p> <p>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 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 \$85,000 or 2.39%. This is a net increase after employee contributions of \$350,000. 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.</p> <p>At year-end 2013 the contract was re-bid for curbside trash collection. The 2014 cost per ton for the new contract is \$61.45 and is less than the previous contract amount of \$65.75 per ton. The result is a reduction of \$42,000 for this service. At the same time it is necessary to increase the appropriation for the reimbursement of trash collection costs at multi-family units. The statutory requirement is that municipalities must reimburse these entities that have dumpster service in lieu of curbside collection. The 2014 appropriation for Apartment Complex Trash removal is \$265,000, an increase of \$45,000.</p> <p>In 2008 the Environmental Resources Inventory of Lawrence Township was completed. This inventory becomes the basis for the updating the Conservation Element of the Lawrence Township Master Plan. An update of the inventory is proposed during 2014. Three-quarters of the costs are anticipated to be covered by funding from the Delaware Valley Regional Planning Commission with the balance paid by Lawrence Township. The \$8,500 increase in the appropriation for Planning Board Other Expenses is the estimated Township share.</p>
Community Action Program	\$ 4,000	General Program Costs	
Planning Board O.E.	\$ 8,500	Update Environmental Resources Inventory to update Master Plan	
Pensions – PERS/PFRS	(\$70,664)	Statutory Contribution Increase	
Capital Improvement Fund	\$225,000	Increase cash payment to reduce issuance of debt	
Debt Service	(\$255,000)	Retirement of debt	
Emergency Authorization	(\$270,000)	Non-recurring appropriation	
Reserve for Uncollected Taxes	\$131,707	Increase Amount to be Raised by Taxation	
<p>The decrease in salaries from the prior fiscal year is attributed to the final reduction in the appropriation for Police Dispatchers to reflect the full year transition to the privatized service and other new hires at lower salaries replacing employees that have retired. The 2014 recommended budget does not reflect any layoffs. Included is the same staffing level of police officers. The position of Administrative Secretary in the Police Department has been reduced from full-time to part-time. The Clerk position in the Office of the Tax Collector has been reinstated due to workload demands. A new technology position will be created. The retirement of a police officer currently filling this function will be replaced with a civilian employee and the police position will be filled with a sworn officer.</p>			

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

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 seventy eight one-hundredths percent (6.78%) of their salary for PERS and five and one-half percent (5.5%) for the DCRP. The employer rates of contribution are twenty-four and eighty-five one hundredths percent (24.85%) for police, twelve and sixteen one hundredths percent (12.16%) for PERS and three percent (3%) for the DCRP participants. The 2014 appropriations are; PFRS \$1,694,438, PERS \$699,596 and DCRP \$6,000. 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 appropriation for the Capital Improvement Fund (CIF) is recommended to be funded in 2014 at \$350,000 an increase of \$225,000 over 2013. The Capital Improvement Fund appropriation is charged off to the General Capital Fund for the purpose of providing the statutorily required down payment appropriation for capital project authorizations. The CIF may also be used to pay "cash" for authorized capital projects. Over the course of the last few years the approach to managing funding for new projects has been to issue short term notes versus long term bonds. As the required debt service for bonds decreased the savings were then applied to payment of principal and interest on notes. This strategy was joined with the successful effort of authorizing new authorizations that were less than the amount of bond principal being reduced by payments. The result is outstanding debt has declined \$4.1 million since 2010.

The 2014 debt service appropriation has again decreased. In place of using the savings to accelerate the pay down of note principal, it is recommended to apply an additional amount of cash toward 2014 capital authorizations through the Capital Improvement Fund in order to lessen the need to issue notes to pay for the projects. The intention is to lessen the maturity of debt and the amount of debt issued in turn hedging against rate increases when borrowing.

The 2012 budget included three emergency appropriation authorizations totaling \$270,000 which were required to be funded in the 2013 municipal budget. These items are referred to as Deferred Charges and in accordance with New Jersey budget law it is required that an appropriation be made in the immediate subsequent budget year to replace cash utilized for the emergency matters. Although the amount appears as an appropriation there is no spending of the funds permitted. These Deferred Charges have been appropriated and satisfied in fiscal year 2013 in accordance with the statute.

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. This appropriation is \$3,816,591 in 2014, of which approximately 20% is attributable to the municipal portion of the tax rate.

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 2014 recommended budget. The Township Administration is prepared to fully cooperate in the review of this recommended budget by the Township Council.

Respectfully submitted,


Richard S. Krawczun, CMFO
Township Manager/CFO

NOTE:

Sheet 3b-iv

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	
The 2014 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	\$ 28,430,538.47
Total General Appropriations for 2013	\$ 43,017,614.00	Add: Assessed Valuation of New Construction (N.J.S.A.40A:4-45.2a)	
Less Items Excluded from "CAP"		\$4,279,452.00	
Total Other Operations	\$ 5,581,362.00	Prior Year Tax Rate .940 per \$100 of Assessed Value	\$ 40,226.85
Total Additional Operations	\$ 624,000.00	Allowable 2014 Operating Appropriations Within "CAP"	\$ 28,470,765.32
Total Public Private Offset	\$ 225,822.00	"CAP" Bank Utilized	\$ 15,508.68
Total Capital Improvement	\$ 125,000.00	Total Allowable	\$ 28,486,274.00
Total Debt Service	\$ 4,037,453.00	2014 Appropriations Authorized within "CAP" (H-1, Sheet 19)	\$ 28,486,274.00
Total Deferred Charges	\$ 450,000.00		
Reserve for Uncollected Taxes	\$ 3,684,884.00		
Total Exceptions	\$ 14,728,521.00	Prior Year "CAP" Bank Available	
Amount on which .5% "CAP" is applied	\$ 28,289,093.00		
.5% "CAP"	\$ 141,445.47		
Allowable 2014 Operating Appropriations before Additional Exceptions	\$ 28,430,538.47		
		Banked Utilized Balance	
		2012 \$ 549,313.36 \$ 15,508.68 \$ 533,804.68	
		2013 \$ 1,010,854.89 \$ - \$ 1,010,854.89	

NOTE:

Sheet 3b_v

[Extra Sheet]

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

Township Of Lawrence [Code 1107], Mercer County - 2014 Budget

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.)

(See Management section of Budget Manual)

[Extra Sheet]	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
Split Functions:			
Appropriations Within "CAP"			
Police Department			
Salaries and Wages	\$ 6,694,863.00		
Other Expenses	\$ 232,000.00		
Police Dispatch/911			
Salaries and Wages	\$ 1.00		
Other Expenses	\$ 735,000.00		
Appropriations - Excluded from "CAP"			
Safe & Secure Police			
Salaries and Wages	\$ 60,000.00		
Drunk Driving Enforcement Police			
Salaries and Wages	\$ 3,925.12		
Other Expenses	\$ 3,925.11		
Bullet Proof Vest Partnership Police			
Other Expenses	\$ 4,825.35		
N.J. Body Armor Grant Police			
Other Expenses	\$ 17,103.16		
Total Police Operations			
Salaries and Wages	\$ 6,758,789.12		
Other Expenses	\$ 992,853.62		
Appropriations Within "CAP"			
Utilities			
		\$ 1,540,000.00	
Appropriations - Excluded from "CAP"			
Fire Hydrant Contractual			
		\$ 414,000.00	
Total Utilities			
		\$ 1,954,000.00	
Appropriations Within "CAP"			
Municipal Court			
Salaries and Wages		\$ 362,685.00	
Other Expenses		\$ 47,000.00	
Appropriations - Excluded from "CAP"			
Municipal Court			
Salaries and Wages		\$ 38,302.00	
Total Municipal Court			
Salaries and Wages		\$ 400,987.00	
Other Expenses		\$ 47,000.00	

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.)

Sheet 3b_vi

[Extra Sheet]

Township Of Lawrence [Code 1107], Mercer County - 2014 Budget

(See Management section of Budget Manual

[Extra Sheet]	EXPLANATORY STATEMENT - (Continued)						
BUDGET MESSAGE							
Appropriations Within "CAP" Emergency Medical Services (Ambulance)	<table border="0"> <tr> <td style="padding-left: 20px;">Salaries and Wages</td> <td style="text-align: right;">\$ 425,834.00</td> </tr> <tr> <td style="padding-left: 20px;">Other Expenses</td> <td style="text-align: right;">\$ 27,000.00</td> </tr> </table>	Salaries and Wages	\$ 425,834.00	Other Expenses	\$ 27,000.00		
Salaries and Wages	\$ 425,834.00						
Other Expenses	\$ 27,000.00						
Appropriations - Excluded from "CAP" Ambulance Services	<table border="0"> <tr> <td style="padding-left: 20px;">Salaries and Wages</td> <td style="text-align: right;">\$ 229,000.00</td> </tr> <tr> <td style="padding-left: 20px;">Other Expenses</td> <td style="text-align: right;">\$ 62,000.00</td> </tr> </table>	Salaries and Wages	\$ 229,000.00	Other Expenses	\$ 62,000.00		
Salaries and Wages	\$ 229,000.00						
Other Expenses	\$ 62,000.00						
Mercer County Office of Emergency Management Emergency Medical Services	<table border="0"> <tr> <td style="padding-left: 20px;">Other Expenses</td> <td style="text-align: right;">\$ 2,500.00</td> </tr> </table>	Other Expenses	\$ 2,500.00				
Other Expenses	\$ 2,500.00						
Mercer County Medical Dispatch Services	<table border="0"> <tr> <td style="padding-left: 20px;">Other Expenses</td> <td style="text-align: right;">\$ 28,000.00</td> </tr> </table>	Other Expenses	\$ 28,000.00				
Other Expenses	\$ 28,000.00						
Total Emergency Medical Services	<table border="0"> <tr> <td style="padding-left: 20px;">Salaries and Wages</td> <td style="text-align: right;">\$ 654,834.00</td> </tr> <tr> <td style="padding-left: 20px;">Other Expenses</td> <td style="text-align: right;">\$ 119,500.00</td> </tr> </table>	Salaries and Wages	\$ 654,834.00	Other Expenses	\$ 119,500.00		
Salaries and Wages	\$ 654,834.00						
Other Expenses	\$ 119,500.00						

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.)

[Extra Sheet]	EXPLANATORY STATEMENT - (Continued)	
BUDGET MESSAGE		

Tax Levy Calculation Worksheet	
Levy Cap Calculation	
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 23,501,681
Cap Base Adjustment	\$ (117,643)
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	\$ 23,168,038
Plus: 2% Cap Increase	\$ 463,361
Adjusted Tax Levy	\$ 23,631,399
Plus: Assumption of Service Function	\$ 28,000
Adjusted Tax Levy Prior to Exclusions	\$ 23,659,399
Exclusions:	
Add: Allowable Health Insurance Costs	\$ 13,800
Add: Allowable Capital Improvement Increase	\$ 225,000
Add: Recycling Tax Appropriation	\$ 36,000
Add: Deferred Charges to Future Taxation Unfunded	\$ 20,000
Add: Current Year Deferred Charges: Emergencies	\$ 160,000
Add Total Exclusions	\$ 454,800
Adjusted Tax Levy After Exclusions	\$ 24,114,199
Additions: New Ratables (\$4,279,452) at Prior Year Local Tax Rate (.940)	\$ 40,270
Prior Cap Bank Utilitized	\$ -
Maximum Allowable Amount to be Raised by Taxation	\$ 24,154,469
Amount to be Raised by Taxation for Municipal Purposes (6e. Sht. 11)	\$ 24,139,043
Amount to be Raised by Taxation Under/Over Cap (+/-)	\$ 15,425

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

Legal basis for benefit
(check applicable items)

Organization / Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Municipal Clerk	438.00	43,614.00	X		
Managers Office	277.00	32,089.00	X		
Finance	579.00	65,432.00	X		
Tax Assessor	589.00	54,860.00	X		
Tax Collector	110.00	23,474.00	X		
Police	6,367.00	1,073,537.00	X		
Lawrence Township Fire Services	218.00	29,155.00	X		
Division of Housing	144.00	18,276.00	X		
Emergency Management	254.00	35,865.00	X		
Fire Inspector	507.00	42,024.00	X		
Streets & Roads	1,011.00	88,445.00	X		
Public Works Administration	474.00	55,092.00	X		
Maintenance of Vehicles	456.00	55,991.00	X		
Buildings & Grounds	517.00	54,209.00	X		
Park Maintenance	620.00	60,794.00	X		
Recreation	476.00	34,031.00	X		
Office on Aging	328.00	34,764.00	X		
Totals	13,365.00 days	\$ 1,801,652.00			
Total Funds Reserved as of end of 2013 :					
Total Funds Appropriated in 2014 :					

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2014	2013	Cash in 2013
1. Surplus Anticipated	08-101	3,450,000.00	3,350,000.00	3,350,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	3,450,000.00	3,350,000.00	3,350,000.00
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	43,483.00	51,600.00
Other	08-104	77,000.00	77,000.00	79,184.50
Fees and Permits	08-105	243,000.00	243,000.00	278,435.29
Fines and Costs:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110	465,000.00	477,000.00	467,320.45
Other	08-109			
Interest and Costs on Taxes	08-112	320,000.00	330,000.00	456,110.46
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	7,000.00	13,000.00	10,714.76
Anticipated Utility Operating Surplus	08-114			
Revenue from Service Charges	08-107	5,553,000.00	5,553,000.00	5,790,213.71

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Payments in Lieu - Non-Profit Housing	08-108	282,000.00	262,000.00	359,994.24
Recreation Program Fees	08-108	294,000.00	327,000.00	294,960.67
CATV Franchise Fees	08-108	269,000.00	269,000.00	389,603.99
Total Section A: Local Revenue - Includes Total of "Group 3." items from Sheet 4	08-001	7,553,000.00	7,594,483.00	8,178,138.07

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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	1,155,000.00	1,195,000.00	1,543,133.70
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	1,155,000.00	1,195,000.00	1,543,133.70

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
DCA Small Cities Block Grant				
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	62,448.08	66,645.14	66,645.14
Drunk Driving Enforcement Fund	10-745	7,850.23	9,011.96	9,011.96
Clean Communities Program	10-770		109,862.98	109,862.98
Alcohol Education and Rehabilitation Fund	10-702		1,583.24	1,583.24
Municipal Alliance on Alcoholism and Drug Abuse	10-703	10,841.00	21,682.00	21,682.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	60,000.00	60,000.00	60,000.00
N.J. Department of Health and Senior Services Hepatitis B Immunizations	10-814		154.08	154.08
Mercer County Donations Emergency Medical Services	10-885	2,500.00	3,000.00	3,000.00
Lawrence Township Education Association T-Ball - Safety Town Grant	10-876		1,000.00	1,000.00
Morris Hall Home for the Aged Safety Town Grant	10-886		1,000.00	1,000.00
Bullet Proof Vest Partnership Program	10-887	4,825.35		
N.J. DEP Recreation Trails Grant	10-712			
Sustainable Jersey Small Grant - Organic Recycling	10-888	20,000.00		
Lawrence Hopewell Trail Johnson Trolley Line Grant	10-889	14,100.50		
N.J. Body Armor Grant	10-715	17,103.16	12,708.71	12,708.71
N.J. Division of Highway Traffic Safety, Click It or Ticket	10-797			
N.J. Department of Health & Senior Services Tanning Establishment Inspections				

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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
N.J. D.C.A. Block Grant	10-866			
N.J. Health Officers Association Public Health Emergency Response H1N1 Steering Grant				
N.J. Department of Transportation Safet Corridors	10-799		90,758.51	90,758.51
N.J. DEP Community Forestry Management Plan				
N.J. Department of Law & Public Safety Emergency Management Performance Grant				
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			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			50,000.00	50,000.00
Lawrence Township Affordable Control Extension			276,000.00	276,000.00
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	199,668.32	706,906.62	706,906.62

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	150,000.00	150,000.00	194,182.69
Hotel/Motel Occupancy Tax	08-162	130,000.00	130,000.00	196,043.61
Quaker Bridge Mall Police Staffing Agreement	08-163	141,000.00	141,000.00	179,338.36
COAH Interest for Debt Service	08-164			
Capital Surplus	08-165	60,000.00	88,000.00	88,000.00
Premium on Note Sale	08-166		1,344.00	1,344.00
Reserve Sale of Municipal Assets	08-167		8,609.00	8,609.00
The Lawrenceville School Contribution	08-168	65,000.00	35,000.00	35,000.00
Rider University Contribution	08-169	30,000.00	60,000.00	60,000.00
Proceeds of Sale of Alcoholic Beverage License	08-170			
Joint Insurance Fund Refund				
Reserve for Sidewalks		10,000.00	120,000.00	120,000.00
Bulk Trash Collection Fee			140,000.00	
Tax Exempt Property Contributions			3,351.00	3,351.00
Federal Emergency Management Assistance - Hurricane Sandy			145,000.00	477,845.05

CURRENT FUND - ANTICIPATED REVENUES (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
SUMMARY OF REVENUES	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
1. Surplus Anticipated (Sheet 4, #1)	08-101	3,450,000.00	3,350,000.00	3,350,000.00
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	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Total Section A: Local Revenues	08-001	7,553,000.00	7,594,483.00	8,178,138.07
Total Section B: State Aid Without Offsetting Appropriations	09-001	3,976,814.00	3,982,565.00	3,976,814.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,155,000.00	1,195,000.00	1,543,133.70
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	08-003	1,164,000.00	1,205,000.00	1,283,411.73
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	199,668.32	706,906.62	706,906.62
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	586,000.00	1,022,304.00	1,363,713.71
Total Miscellaneous Revenues	13-099	14,634,482.32	15,706,258.62	17,052,117.83
4. Receipts from Delinquent Taxes	15-499	945,000.00	946,000.00	1,706,212.23
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	19,029,482.32	20,002,258.62	22,108,330.06
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	24,139,043.31	23,501,680.86	xxxxxxxx.xx
b) Addition to Local District School Tax	07-191			xxxxxxxx.xx
c) Minimum Library Tax	07-192			xxxxxxxx.xx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	24,139,043.31	23,501,680.86	24,428,316.74
7. Total General Revenues	13-299	43,168,525.63	43,503,939.48	46,536,646.80

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Finance:							
Financial Administration	20-130						
Salaries and Wages	20-130-1	394,125.00	377,208.00		364,708.00	347,182.41	17,525.59
Other Expenses	20-130-2	73,000.00	68,000.00		73,000.00	68,475.50	4,524.50
Audit Services	20-135						
Other Expenses	20-135-2	50,700.00	50,700.00		50,700.00	50,700.00	
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	304,755.00	304,755.00		304,755.00	296,581.32	8,173.68
Other Expenses	20-150-2	45,000.00	30,000.00		30,000.00	28,870.73	1,129.27
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	189,733.00	163,182.00		163,182.00	157,276.17	5,905.83
Other Expenses	20-145-2	53,000.00	48,000.00		48,000.00	43,483.46	4,516.54
Unemployment Insurance	23-225	85,000.00	90,000.00		90,000.00	90,000.00	
General Liability	23-210-2	295,000.00	290,000.00		290,000.00	282,527.00	7,473.00
Workers Compensation	23-215-2	110,000.00	110,000.00		110,000.00	110,000.00	
Employee Group Health	23-220-2	3,645,000.00	3,474,640.00		3,474,640.00	3,418,289.72	56,350.28
Health Insurance Waivers	23-220-2	43,000.00	30,000.00		34,000.00	34,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 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	425,834.00	471,184.00		471,184.00	471,184.00	
Other Expenses	25-265-2	27,000.00	26,000.00		26,500.00	26,495.30	4.70
Fire Inspection	25-265						
Salaries and Wages	25-265-1	194,826.00	193,250.00		193,250.00	186,828.29	6,421.71
Other Expenses	25-265-2	14,000.00	14,000.00		14,000.00	10,543.35	3,456.65
Municipal Court							
Salaries and Wages	43-490-1	362,685.00	355,596.00		355,596.00	345,576.98	10,019.02
Other Expenses	43-490-2	47,000.00	47,000.00		47,000.00	29,771.23	17,228.77
OSHA Compliance - P.L. 1983, Ch 516							
Fire Inspection	25-269						
Salaries and Wages	25-269-1	9,882.00	9,882.00		9,882.00	9,718.41	163.59
Other Expenses	25-269-2	41,500.00	41,000.00		41,000.00	34,905.19	6,094.81
Public Defender (P.L. 1997, c. 256)	43-495						
Salaries and Wages	43-495-1	8,729.00	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" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public Works:							
Public Works Administration	26-300						
Salaries and Wages	26-300-1	204,114.00	204,014.00		204,014.00	204,014.00	
Other Expenses	26-300-2	24,500.00	24,000.00		24,000.00	23,986.67	13.33
Streets and Road	26-290						
Salaries and Wages	26-290-1	663,509.00	721,591.00		721,591.00	664,958.24	56,632.76
Other Expenses	26-290-2	87,000.00	66,000.00		66,000.00	62,620.43	3,379.57
Snow Removal	26-300						
Salaries and Wages	26-300-1	74,000.00	60,000.00		60,000.00	20,000.00	40,000.00
Other Expenses	26-300-2	153,000.00	75,000.00		75,000.00	74,732.46	267.54
Vehicle Maintenance	26-315						
Salaries and Wages	26-315-1	306,912.00	326,858.00		326,858.00	311,966.93	14,891.07
Other Expenses	26-315-2	306,000.00	292,000.00		303,000.00	299,498.81	3,501.19
Building and Grounds	26-310						
Salaries and Wages	26-310-1	204,867.00	184,880.00		184,880.00	184,880.00	
Other Expenses	26-310-2	208,000.00	208,000.00		208,000.00	195,919.22	12,080.78
Ecological Center	26-300						
Other Expenses	26-300-2	100.00	300.00		300.00	293.41	6.59
Park Maintenance	28-375						
Salaries and Wages	28-375-1	178,130.00	194,179.00		194,179.00	174,690.95	19,488.05
Other Expenses	28-375-2	84,500.00	84,500.00		84,500.00	81,591.18	2,908.82

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2013	
(A) Operations - within "CAPS" - (continued)	FCOA	for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Solid Waste Collection	26-305						
Other Expenses	26-305-2	850,000.00	892,000.00		892,000.00	824,888.33	67,111.67
Garbage and Trash Disposal - MCIA	32-465						
Other Expenses	32-465-2	1,805,000.00	1,808,000.00		1,711,000.00	1,462,252.55	248,747.45
Apartment Complex Trash Collection	26-306						
Other Expenses	26-306-2	265,000.00	220,000.00		220,000.00	127,691.40	92,308.60
Recreation, Education and							
Senior Citizen Programs							
Recreation Services and Programs	28-370						
Salaries and Wages	28-370-1	317,562.00	311,363.00		305,363.00	287,747.65	17,615.35
Other Expenses	28-370-2	127,000.00	138,000.00		122,000.00	117,712.61	4,287.39
Senior Citizen Program	28-370						
Salaries and Wages	28-370-1	138,020.00	139,170.00		139,170.00	132,497.46	6,672.54
Other Expenses	28-370-2	17,100.00	13,500.00		13,500.00	12,841.10	658.90

CURRENT FUND - APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 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	58,000.00		58,000.00	38,182.34	19,817.66
Planning Board	21-180						
Other Expenses	21-180-2	86,500.00	78,000.00		78,000.00	70,051.58	7,948.42
Community Action Program	28-370						
Other Expenses	28-370-2	102,000.00	98,000.00		98,000.00	89,833.33	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	324.99	675.01
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	400.00	300.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 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	5,175,000.00	5,190,700.00		5,190,700.00	5,188,946.04	1,753.96
Length of Service Award Program	36-476						
Other Expenses	36-476-2	34,000.00	34,000.00		34,000.00	1,700.00	32,300.00
Apartment Complex Trash Collection	26-306						
Other Expenses	26-306-2						
Fire Hydrant Service "Contractual"	31-445-2	414,000.00	197,000.00		197,000.00	178,433.47	18,566.53
Municipal Court	43-490						
Salaries and Wages	43-490-1	38,302.00	38,302.00		38,302.00	25,464.10	12,837.90
NJDEP Recycling Tonnage Tax	32-466						
Other Expenses	32-466-2	36,000.00	36,000.00		36,000.00	31,274.55	4,725.45
Employee Group Health Insurance	23-220						
Other Expenses	23-220-2		85,360.00		85,360.00		85,360.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
	xxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Uniform Construction Code Appropriations	22-999	0.00	0.00	0.00	0.00	0.00	0.00

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
New Jersey Dept. of Health & Senior Services							
Communicable Disease Services-Hepatitis B Immun.							
Other Expenses	41-814-2		154.08		154.08	154.08	
N.J. Department of Public Safety							
Safe Corridors Enhancing Vehicular Safety							
Other Expenses	41-839-1		90,758.51		90,758.51	90,758.51	
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		109,862.98		109,862.98	109,862.98	
Municipal Alliance	41-703						
Other Expenses	41-703-2	10,841.00	21,682.00		21,682.00	21,682.00	
Municipal Match	41-703-2	6,629.00	5,421.00		5,421.00	5,421.00	
Lawrence Township Education Foundation	41-876						
T-Ball/Safety Town Program Grants							
Other Expenses	41-876-2		1,000.00		1,000.00	1,000.00	
Drunk Driving Enforcement	41-705						
Police Department							
Salaries and Wages	41-705-1	3,925.12	9,011.96		9,011.96	9,011.96	
Other Expenses	41-705-2	3,925.11					
Mercer County Office of Emergency Management	41-877						
Emergency Medical Services							
Other Expenses	41-885-2	2,500.00	3,000.00		3,000.00	3,000.00	

CURRENT FUND APPROPRIATIONS

[Extra Sheet]

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" [Extra Sheet]	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Morris Hall Home for the Aged	41-886						
Safety Town Grant							
Other Expenses	41-886-2		1,000.00		1,000.00	1,000.00	
Bullet Proof Vest Partnership Program	41-887						
Police - Other Expenses	41-887-2	4,825.35					
Sustainable Jersey Small Grant	41-888						
Other Expenses	41-888-2	20,000.00					
N.J. Department of Law & Public Safety	41-879						
Emergency Management Performance							
Other Expenses	41-879-2						
N.J. Body Armor Grant							
Police - Other Expenses	41-715-2	17,103.16	12,708.71		12,708.71	12,708.71	
Alcohol Education	41-713						
Municipal Court							
Other Expenses	41-713-1		1,583.24		1,583.24	1,583.24	
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	41-880						
Other Expenses	41-880-2						
N.J. Department of Environmental Protection	41-787						
Recycling Tonnage Grant	41-787-2	62,448.04	66,465.14		66,465.14	66,465.14	

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	2,626,068.00	2,895,000.00		2,895,000.00	2,895,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	646,250.00	567,000.00		567,000.00	567,000.00	XXXXXXXXXX
Interest on Bonds	45-930	379,783.00	476,173.00		476,173.00	476,173.00	XXXXXXXXXX
Interest on Notes	45-935	129,960.00	99,280.00		99,280.00	99,280.00	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
							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	3,782,061.00	4,037,453.00	0.00	4,037,453.00	4,037,453.00	XXXXXXXXXX

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		270,000.00	XXXXXXXXXX	270,000.00	270,000.00	XXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875	160,000.00	160,000.00	XXXXXXXXXX	160,000.00	160,000.00	XXXXXXXXXX
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
Deferred Charge - General Capital		20,000.00	20,000.00	XXXXXXXXXX	20,000.00	20,000.00	XXXXXXXXXX
School Lease	46-877			XXXXXXXXXX			XXXXXXXXXX
Deficit in General Capital Fund				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	180,000.00	450,000.00	XXXXXXXXXX	450,000.00	450,000.00	XXXXXXXXXX
(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			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	10,865,660.28	11,529,962.62	0.00	11,529,962.62	11,101,928.63	428,033.99

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxx	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
(I) Type 1 District School Debt Service	xxxxxx	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
Payment of Bond Principal	48-920						XXXXXXXX.XX
Payment of Bond Anticipation Notes	48-925						XXXXXXXX.XX
Interest on Bonds	48-930						XXXXXXXX.XX
Interest on Notes	48-935						XXXXXXXX.XX
							XXXXXXXX.XX
							XXXXXXXX.XX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	0.00	0.00	0.00	0.00	0.00	XXXXXXXX.XX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxxx	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
Emergency Authorizations - Schools	29-406			XXXXXXXX.XX			XXXXXXXX.XX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXX.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	XXXXXXXX.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	XXXXXXXX.XX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	10,865,660.28	11,529,962.62	0.00	11,529,962.62	11,101,928.63	428,033.99
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	39,351,934.28	39,819,055.62	0.00	39,797,055.62	37,955,506.04	1,841,549.58
(M) Reserve for Uncollected Taxes	50-899	3,816,591.35	3,684,883.86	XXXXXXXX.XX	3,684,883.86	3,684,883.86	XXXXXXXX.XX
9. Total General Appropriations	34-499	43,168,525.63	43,503,939.48	0.00	43,481,939.48	41,640,389.90	1,841,549.58

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2013	
		for 2014	for 2013	for 2013 By Emergency Appropriation	Total for 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299 xxxxxx	28,486,274.00	28,289,093.00	0.00	28,267,093.00	26,853,577.41	1,413,515.59 xxxxxxxx.xx
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	5,697,302.00	5,581,362.00	0.00	5,581,362.00	5,425,818.16	155,543.84
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	28,000.00	0.00	0.00	0.00	0.00	0.00
Additional Appropriations Offset by Revs.	34-303	622,000.00	624,000.00	0.00	624,000.00	351,509.85	272,490.15
Public & Private Progs Offset by Revs.	40-999	206,297.28	712,147.62	0.00	712,147.62	712,147.62	0.00
Total Operations - Excluded from "CAPS"	34-305	6,553,599.28	6,917,509.62	0.00	6,917,509.62	6,489,475.63	428,033.99
(C) Capital Improvements	44-999	350,000.00	125,000.00	0.00	125,000.00	125,000.00	0.00
(D) Municipal Debt Service	45-999	3,782,061.00	4,037,453.00	0.00	4,037,453.00	4,037,453.00	xxxxxxxx.xx
(E) Total Deferred Charges (Sheets 28 only)	46-999	180,000.00	450,000.00	xxxxxxxx.xx	450,000.00	450,000.00	xxxxxxxxxxxx
(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	3,816,591.35	3,684,883.86	xxxxxxxx.xx	3,684,883.86	3,684,883.86	xxxxxxxx.xx
Total General Appropriations	34-499	43,168,525.63	43,503,939.48	0.00	43,481,939.48	41,640,389.90	1,841,549.58

DEDICATED ASSESSMENT BUDGET SECOND UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2013
		2014	2013	
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 2013 Paid or Charged
		2014	2013	
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 2013 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, 2013

ASSETS		
Cash and Investments	1110100	11,772,682.24
Due from State of N.J. (c. 20, P.L. 1971)	1111000	60,621.26
Federal and State Grants Receivable	1110200	522,798.62
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX.XX
Taxes Receivable	1110300	1,935,672.73
Tax Title Liens Receivable	1110400	1,625,995.31
Property Acquired by Tax Title Lien Liquidation	1110500	168,410.00
Other Receivables	1110600	562,673.76
Deferred Charges Required to be in 2014 Budget	1110700	160,000.00
Deferred Charges Required to be in Budgets Subsequent to 2014	1110800	480,000.00
Total Assets	1110900	17,288,853.92
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	7,942,222.49
Reserves for Receivables	2110200	4,292,751.80
Surplus	2110300	5,053,879.63
Total Liabilities, Reserves and Surplus		17,288,853.92

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

		YEAR 2013	YEAR 2012
Surplus Balance, January 1st	2310100	4,189,579.09	5,020,586.99
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2013 0.0 %, 2012 0.0 %)	2310200	115,771,098.85	110,876,411.32
Delinquent Taxes	2310300	1,706,212.23	1,432,354.38
Other Revenues and Additions to Income	2310400	20,367,357.92	23,335,952.20
Total Funds	2310500	142,034,248.09	140,665,304.89
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	43,481,939.48	45,469,523.55
School Taxes (Including Local and Regional)	2310700	60,686,911.00	59,452,163.87
County Taxes (Including Added Tax Amounts)	2310800	32,059,219.12	30,794,270.87
Special District Taxes	2310900	752,298.86	759,767.51
Other Expenditures and Deductions from Income	2311000	0.00	
Total Expenditures and Tax Requirements	2311100	136,980,368.46	136,475,725.80
Less: Expenditures to be Raised by Future Taxes	2311200	0.00	
Total Adjusted Expenditures and Tax Requirements	2311300	136,980,368.46	136,475,725.80
Surplus Balance - December 31st	2311400	5,053,879.63	4,189,579.09

* Nearest even percent may be used

Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	5,053,879.63
Current Surplus Anticipated in 2014 Budget	2311600	3,450,000.00
Surplus Balance Remaining	2311700	1,603,879.63

The "Current Surplus" amount is from L

2014

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) Hot pour crack sealer, One (1) Portable light tower, Snow Plowing Equipment, One (1) Truck/Trailer mounted leaf blower, One (1) Leaf turner - Shared with Princeton,

MUNICIPAL BUILDING/PROPERTY IMPROVEMENTS

Limestone cap repair Municipal Building, Police Headquarters roof repair, Oil tank removal Municipal Building, Police Headquarters interior painting, Municipal Building security improvements, Lawrenceville Fire Company HVAC upgrade, Salt storage dome, Twin Pines parking lot paving

ACQUISITION OF FIRE/RESCUE EQUIPMENT

One (1) van style ambulance transport vehicle, Turn-out gear, Paratech airbags and controls (Slackwood F.C.), Self-contained breathing apparatuses

PURCHASE OF COMPUTER/OFFICE EQUIPMENT

Various computer replacements, Two (2) copiers - Tax Collector and Police, Replacement in-car video system - Police, Replacement 9-1-1 System, Police Dispatch consolidation technology upgrades,

VARIOUS PARK/RECREATION FACILITY IMPROVEMENTS

Colonial Lake fence replacement Phase I, Colonial Lake maintenance dredge, Handicapped recreation/playground equipment, Colonial Lake Dam spillway repairs

VARIOUS ROAD IMPROVEMENTS

Street Program - Princeton Pike Mill and Overlay between Darrah Lane and Fairfield Avenue

Road Improvement Program - Cold Soil Road from Carter, Fackler Road Route 206 to Princeton Pike, Manning Lane, Princeton Pike - Fackler to Province Line, Province Line - north to Rosedale, Van Kirk Road - Carter to Tall Timbers, Road repairs winter damage

Eggert Crossing Drainage repairs at Ewing Township border

Princeton Pike Middle School Crosswalk

Concrete Program

**CAPITAL BUDGET (Current Year Action)
2014**

Local Unit: Township of Lawrence

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Purchase of Equipment	1	1,803,000.00			12,050.00			65,950.00	1,725,000.00
Municipal Building/Property Improvements	2	2,250,000.00			37,500.00			712,500.00	1,500,000.00
Acquisition Fire/Rescue Equipment	3	2,216,850.00			216,850.00				2,000,000.00
Acquisition of Computer/Office Equipment	4	1,462,000.00			36,350.00			690,650.00	735,000.00
Park and Recreational Facility Improvements	5	802,000.00			10,100.00			191,900.00	600,000.00
Various Road Improvements	6	6,296,150.00			41,310.00		220,000.00	784,840.00	5,250,000.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
TOTALS - ALL PROJECTS	33-199	14,830,000.00	0.00	0.00	354,160.00	0.00	220,000.00	2,445,840.00	11,810,000.00

5 YEAR CAPITAL PROGRAM 2014 - 2018
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 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
Purchase of Equipment	1	1,803,000.00	2018	78,000.00	350,000.00	400,000.00	400,000.00	375,000.00	200,000.00
Municipal Building/Property Improvements	2	2,250,000.00	2018	750,000.00	400,000.00	250,000.00	250,000.00	350,000.00	250,000.00
Acquisition Fire/Rescue Equipment	3	2,216,850.00	2018	216,850.00	250,000.00	250,000.00	600,000.00	500,000.00	400,000.00
Acquisition of Computer/Office Equipment	4	1,462,000.00	2018	727,000.00	75,000.00	75,000.00	85,000.00	100,000.00	400,000.00
Park and Recreational Facility Improvements	5	802,000.00	2018	202,000.00	100,000.00	100,000.00	100,000.00	150,000.00	150,000.00
Various Road Improvements	6	6,296,150.00	2018	1,046,150.00	1,000,000.00	1,000,000.00	1,250,000.00	1,000,000.00	1,000,000.00
...							
...							
...							
...							
...							
...							
...							
...							
...							
...							
...							
...							
...							
...							
...							
TOTALS - ALL PROJECTS	33-299	14,830,000.00		3,020,000.00	2,175,000.00	2,075,000.00	2,685,000.00	2,475,000.00	2,400,000.00

5 YEAR CAPITAL PROGRAM 2014 - 2018
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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Purchase of Equipment	1,803,000.00	...		101,600.00			1,701,400.00				
Municipal Building/Property Improvements	2,250,000.00	...		112,500.00			2,137,500.00				
Acquisition Fire/Rescue Equipment	2,216,850.00	...		316,850.00			1,900,000.00				
Acquisition of Computer/Office Equipment	1,462,000.00	...		73,100.00			1,388,900.00				
Park and Recreational Facility Improvements	802,000.00	...		40,100.00			761,900.00				
Various Road Improvements	6,296,150.00	...		259,850.00		1,100,000.00	4,936,300.00				
									
									
									
									
									
									
									
									
									
									
									
									
									
									
TOTALS - ALL PROJECTS	33-399	14,830,000.00	0.00	0.00	904,000.00	0.00	1,100,000.00	12,826,000.00	0.00	0.00	0.00

SECTION 2 - UPON ADOPTION FOR YEAR 2014

(Only to be included in the Budget as Finally Adopted)

RESOLUTION

Be it Resolved by the Township Council of the Township of Lawrence, County of Mercer that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 24,139,043.31 (Item 2 below) for municipal purposes, and
- (b) \$ 0.00 (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ 0.00 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 1,375,240.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0.00 (Sheet 38) Minimum Library Levy

<p>RECORDED VOTE (Insert last name)</p>	}	<p>Ayes</p>	{	<p>Stephen Brame Cathleen Lewis Dr. David Maffei Michael Powers</p>	}	<p>Nays</p>	{	<p>Abstained</p>	}	<p>Absent</p>	{	<p>James Kownacki</p>
---	---	-------------	---	---	---	-------------	---	------------------	---	---------------	---	-----------------------

1. General Revenues		SUMMARY OF REVENUES	
Surplus Anticipated	08-100	\$	3,450,000.00
Miscellaneous Revenues Anticipated	13-099	\$	14,634,482.32
Receipts from Delinquent Taxes	15-499	\$	945,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190		\$ 24,139,043.31
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	0.00
Item 6(b), sheet 11 (N.J.S. 40A:4-14)	07-191	\$	0.00
Total Amount to be Raised by Taxation for School: 5			0.00
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	0.00
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192		0.00
Total Revenues	13-299	\$	43,168,525.63

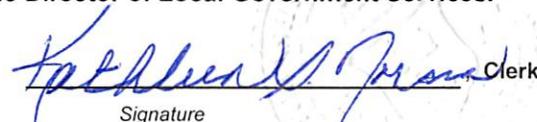
SUMMARY OF APPROPRIATIONS

2014

5. GENERAL APPROPRIATIONS	xxxxxxx	xxxxxxxxxx.xx
Within "CAPS"	xxxxxxx	xxxxxxxxxx.xx
(a&b) Operations Including Contingent	34-201	\$ 25,506,240.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 2,980,034.00
(g) Cash Deficit	46-885	\$ 0.00
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxx.xx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 6,553,599.28
(c) Capital Improvements	44-999	\$ 350,000.00
(d) Municipal Debt Service	45-999	\$ 3,782,061.00
(e) Deferred Charges - Municipal	46-999	\$ 180,000.00
(f) Judgements	37-480	\$ 0.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$ 0.00
(g) Cash Deficit	46-885	\$ 0.00
(k) For Local District School Purposes	29-410	\$ 0.00
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 3,816,591.35
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$ 0.00
Total Appropriations	34-499	\$ 43,168,525.63

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 6th day of May, 2014. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 7th day of May, 2014


 Clerk.
 Signature

**Local Unit: TOWNSHIP OF LAWRENCE [CODE 1107], MERCER COUNTY - 2014 BUDGET
MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013	
		2014	2013				for 2014	for 2013	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	1,375,240.00	750,224.00	752,298.86	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	26.00	195.20	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	277,500.00	283,500.00	258,007.13	25,492.87
					Other Expenses	54-375-2	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	1,375,250.00	750,250.00	752,494.06	Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-906-2		xxxxxxx.xx		
					Debt Service:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Year Referendum Passed / Implemented			1999		Payment of Bond Principal	54-920-2	298,234.00	298,234.00	298,233.82	xxxxxxx.xx
Rate Assessed:		\$	0.0300		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx.xx
Total Tax Collected to date		\$	10,275,261.53		Interest on Bonds	54-930-2	168,265.00	168,265.00	168,264.51	xxxxxxx.xx
Total Expended to date:		\$	9,598,539.20		Interest on Notes	54-935-2				xxxxxxx.xx
Total Acreage Preserved to date			281.000		Reserve for Future Use	54-950-2	581,256.00	251.00	0.00	251.00
Recreation land preserved in 2013:		*	(Acres)		Total Trust Fund Appropriations:	54-499	1,375,255.00	750,250.00	724,505.46	25,743.87
Farmland preserved in 2013:			0.000							
			(Acres)							

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

Contracting Unit: Lawrence Township

Year Ending: December 31, 2013

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.

4/2/2014

Date

Clerk of the Governing Body