

# 2013 MUNICIPAL DATA SHEET

# CAP

MUNICIPALITY: Township of Lawrence

(Must accompany 2013 Budget)

COUNTY: Mercer

James S. Kownacki	12/31/13
Mayor's Name	Term Expires

Municipal Officials	
Kathleen S. Norcia	07/01/01
Municipal Clerk	Date of Orig. Appt. C-1236
	Cert No.
Susan E. McCloskey	T-1336
Tax Collector	Cert No. O 0046-0289
Richard S. Krawczun	
Chief Financial Officer	Cert No. 505
Eugene J. Elias	
Registered Municipal Accountant	Lic No.
David M. Roskos	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Stephen Brame	12/31/13
Cathleen Lewis	12/31/15
Dr. David Maffei	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 2013 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: _____

Municipal Budget of the Township of Lawrence, County of Mercer for the Fiscal Year 2013.

## 2013 MUNICIPAL BUDGET

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 19th day of March, 2013, 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 20th day of March, 2013

  
 Clerk  
 2207 Lawrence Road  
 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 20th day of March, 2013

  
 Eugene J. Elias, CPA, RMA

P.O. Box 7648

Registered Municipal Accountant  
 Princeton, New Jersey 08543-7648  
 Address

(609)689-9700

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 20th day of March

  
 Richard S. Krawczun  
 Chief Financial Officer

DO NOT USE THESE SPACES

### CERTIFICATION OF ADOPTED 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.

Dated: \_\_\_\_\_, 2013

By: \_\_\_\_\_

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

*Do Not Advertise This Certification Form*

### CERTIFICATION OF APPROVED BUDGET

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.

Dated: \_\_\_\_\_, 2013

By: \_\_\_\_\_

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

### MUNICIPAL BUDGET NOTICE

**Section 1.**

Municipal Budget of the \_\_\_\_\_ Township \_\_\_\_\_ of Lawrence \_\_\_\_\_, County of \_\_\_\_\_ Mercer \_\_\_\_\_ for the Fiscal Year 2013.

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 3rd \_\_\_\_\_, 2013.

The Governing Body of the \_\_\_\_\_ Township \_\_\_\_\_ of Lawrence \_\_\_\_\_, does hereby approve the following as the Budget for the year 2013:

#### RECORDED VOTE

(Insert last name)

Ayes



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

Nays



Abstained



Absent



Notice is hereby given that the Budget and Tax Resolution was approved by the \_\_\_\_\_ Township Council \_\_\_\_\_ of the \_\_\_\_\_ Township \_\_\_\_\_ of Lawrence \_\_\_\_\_, County of \_\_\_\_\_ Mercer \_\_\_\_\_, on \_\_\_\_\_ March 19th \_\_\_\_\_, 2013.

A Hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ Lawrence Township Municipal Building \_\_\_\_\_, on \_\_\_\_\_ April 16th \_\_\_\_\_, 2013 at \_\_\_\_\_

(A.M.)

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

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

	<b>YEAR 2013</b>
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxx.xx
<b>1. Appropriations within "CAPS"</b>	xxxxxxxxxx.xx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	28,289,093.00
<b>2. Appropriations excluded from "CAPS"</b>	xxxxxxxxxx.xx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	11,043,636.88
(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)	0.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	11,043,636.88
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated</b>	3,684,883.86
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	43,017,613.74
Building Aid Allowance	2013 - \$ 0.00
for Schools-State Aid	2012 - \$ 0.00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	19,515,932.88
<b>6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	xxxxxxxxxx.xx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	23,501,680.86
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	0.00
(c) Minimum Library Tax	0.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2012 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Second Utility	Third Utility	Fourth Utility
Budget Appropriations - Adopted Budget	44,028,957.69	0.00	0.00	0.00	0.00
Budget Appropriations Added by N.J.S. 40A:4-87	370,565.86	0.00	0.00	0.00	0.00
Emergency Appropriations	1,070,000.00	0.00	0.00	0.00	0.00
Total Appropriations	45,469,523.55	0.00	0.00	0.00	0.00
Expenditures:					
Paid or Charged (Including Reserve for Uncollected Taxes)	44,006,057.64	0.00	0.00	0.00	0.00
Reserved	1,463,465.91	0.00	0.00	0.00	0.00
Unexpended Balances Canceled	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Unexpended Balances Canceled	45,469,523.55	0.00	0.00	0.00	0.00
Overexpenditures *	0.00	0.00	0.00	0.00	0.00

\* See Budget appropriation items so marked to the right of column "Expended 2012 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](mailto:manager@lawrencetwp.com)

**2013 MUNICIPAL BUDGET RECOMMENDATION**

**As presented January 22, 2013**

The Lawrence Township municipal government is responsible for 33,472 full-time residents, tens of thousands of daily visitors, twenty-four hours a day seven days a week police, fire and emergency medical services, two hundred lane miles of roads and associated infrastructure, a thousand acres of parks, land use, health services, recreation programs, fiscal management of a \$130,000,000 of new annual revenue along with a plethora of state and federal mandates. As the budget has changed over the last few years, and 2013 will continue to reflect the same fiscal contractions, there has been no diminishing of the required or expected services that are provided. Identical to private businesses Lawrence Township is doing more with less. There are fewer resources and less employees, for example there were 195 full-time and 17 part-time employees in 2008 and 163 full-time and 18 part-time at the end of 2012.

The 2013 Lawrence Township municipal budget has been dissected, publicly discussed, analyzed, prodded and probed. The examination of the 2013 municipal budget began in May 2012 immediately following the adoption of the budget for that year. The reason for this early start was the full knowledge of the pending impacts from the negative influences of the economy, appeals of tax assessments and the statutory mandates placed upon the municipality and its' budget. Those influencing factors required deliberative planning. The requirements and mandated levels of municipal services provided to residents, businesses and visitors to Lawrence Township continue as a responsibility. Contrary to some opinions the budget process for 2013 and prior has not been reactionary, it has been proactive. Absent that proactive response the results would have been significantly different. Much of what is included in this recommendation has been thoroughly vetted during those discussions and presentations of fiscal information.

The significant fiscal factors that impact the 2013 municipal budget and financial condition of Lawrence Township are as follows:

- The amount to be raised in taxation for municipal purposes is \$105,404 below the statutory 2% levy cap.
- The amount of tax ratables has decreased \$27,093,823. This decrease results in a 2013 municipal revenue loss of \$254,953.
- There are currently cash tax refunds due in the amount of \$970,000; cash reserves in the amount of \$1,000,000 are available to make said refund payments.
- Surplus anticipated as revenue in the 2012 budget was \$4,440,000. Surplus anticipated as revenue in the 2013 budget is \$3,195,000, a decrease of \$1,245,000. The level of surplus anticipated for 2013 is in line with projections on what is possible to be "regenerated" through the fiscal year and then available for the subsequent budget.
- The amount of available Surplus after applying a portion to anticipated revenue in the 2012 municipal budget was \$580,000; in 2013 the balance will be \$1,000,000. This is an increase in Fund Balance of \$420,000.
- The new bulk collection fee is recommended at \$25.00.
- Position changes include: Purchasing Assistant from full-time to part-time, Planning Department Executive Assistant position eliminated, Deputy Chief of Police position eliminated, Per Diem Firefighters eliminated, Park Maintenance Worker position eliminated.
- No proposed layoffs.
- The recommend municipal tax rate for 2013 is .94, an increase of .05.

The following explanation details recommended anticipated revenues and appropriations in the 2013 municipal budget of Lawrence Township.

NOTE:

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

Sheet 3b

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**

[Extra Sheet]		
<b>REVENUES</b>		
<p>Revenues anticipated in a New Jersey municipal budget are classified into one of four categories although there are multiple sources. The four categories of budget revenue are surplus, miscellaneous revenues, receipts from delinquent taxes and current taxes. The amount of revenue that may be anticipated is regulated by state statute. New Jersey municipal budgets are legally mandated to have revenues equal appropriations. Generally the statutory restrictions are as follows; surplus is restricted to the amount available in cash, miscellaneous revenues are restricted to no more than the amount realized in cash in the immediately preceding fiscal year, receipts from delinquent taxes and current taxes are limited to the collection percentages realized in cash against receivable balances of the prior year.</p> <p>When deciding on the amount of revenue to apply to a budget one must consider what if any impact there may be on future budgets as well as the balance of revenues from each "category". The lack of revenue being available from one category may demand an increase in the amount of revenue needed from an alternate category. The default source is property taxes.</p> <p>Surplus as an anticipated revenue in the municipal budget is available from the excess of quick assets over liabilities. Its' use is limited by the amount held in cash therefore the balance available is known. Surplus may include "non-cash" assets but for purposes of the 2013 budget only cash surplus is being considered. Credits to surplus are revenues realized in excess of anticipated amounts, lapsing of unexpended budget balances from the 2011 budget and miscellaneous revenues not anticipated.</p> <p>The amount of surplus anticipated as revenue in the 2013 budget is \$3,195,000. The trend of declining available surplus as revenue continues, but the amount anticipated for use in 2013 is at a level estimated to be regenerated for future budgets. The 2013 amount of surplus as revenue is \$1,245,000 less than 2012 and is \$2,675,000 less than the amount applied as revenue as recently as 2010. This simply means that the Township budget has had to absorb a decline of \$2,675,000 of this single revenue. Anticipated surplus is 7% of total revenues, a 2.5 % decrease from the prior year.</p>	<p>Miscellaneous revenues are from known and recurring sources. Items in this category include locally generated revenues, such as licenses, court fines, interest on delinquent taxes, funds held in reserve, state aid, sewer user fees payable to the Ewing Lawrence Sewerage Authority and various grants. Statutorily each individual item of revenue is limited to being anticipated up to the amount realized in cash in the prior fiscal year. It is important to note that realized miscellaneous revenues in 2012 exceeded the amount anticipated by \$1,387,000. This result was due in large part to construction permit fees paid by Educational Testing Service and Simon Properties, owners of Quakerbridge Mall. This amount of excess revenue is not expected to repeat at the same level in 2013. A second matter to note is that sewer user fees were realized below the amount anticipated. The shortfall was \$166,532. The difference is attributed to a drop in reported water consumption which sewer user rates are based upon. There is no recommended change in the sewer user rates for 2013. The new residential bulk fee is recommended to be set at \$25. Miscellaneous revenues are 35% of total revenues.</p> <p>State aid for 2013 is anticipated at \$3,980,814 which is the same level as received in 2012. State aid has no specific offsetting appropriation but is applied to reducing the amount of taxation paid by property owners. Once the final amount of state aid is certified it may become necessary to amend the recommended budget accordingly.</p> <p>Receipts from delinquent taxes are the third revenue category. The source for this revenue is from payments of outstanding prior year tax receivables and tax title liens held by the municipality. The year-end tax receivable balance is \$2,148,677. The 2013 budget anticipates \$940,000 in delinquent tax revenue which is 2% of total revenues.</p> <p>The final revenue is current taxes. Property taxes are the amount necessary to balance the budget with revenues to equal appropriations. Property taxes also referred to as the "Amount to be Raised by Taxation" is the difference between the total of all budget appropriations less the total of anticipated revenues. The Amount to be Raised by Taxation includes the statutory appropriation known as the "Reserve for Uncollected Taxes". This "reserve" is a non-spending appropriation that accounts</p>	

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

Sheet 3b-1

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**

[Extra Sheet]

for the difference of what amount of taxes are anticipated to be collected versus one-hundred percent collections. The amount to be raised by taxation in the 2013 budget is \$23,544,416 an increase of \$1,025,826. The proposed amount to be raised by taxation is \$105,404 below the statutory 2% levy cap. The amount of revenue from property taxes is 55% of total revenues.

The amount to be raised by taxation combined with a decrease in taxable ratables will result in a municipal tax rate increase of .05, from .89 to .94. The impact upon a residential property owner at the average assessed value of \$160,262 will be \$80.13 or \$6.68 per month. Therefore, a residential property owner with a township average assessed value will pay \$8.76 more monthly when combined with the bulk trash fee.

Net valuation taxable has decreased from 2012 to 2013 in the amount of \$27,093,823. The aggregate six year loss now stands at \$194,413,193. The taxable value of property in Lawrence Township is \$2,500,748,969. A decrease in taxable value simultaneously reduces the value of one penny on the tax rate to \$250,075 from the 2012 level of \$252,784. At the same time this decrease in the value of a penny forces up the tax rate even if there were absolutely no other changes in the budget.

**APPROPRIATIONS**

The recommended budget presented in this package reflects a decrease in 2013 appropriations from 2012 appropriations in an aggregate amount of \$190,000. This point is raised to emphasize that the increase in taxation is not caused by increases in spending but a decrease in surplus as revenue combined with a loss in revenue due to a decline in net taxable value.

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 2013 the cost of living adjustment was calculated to be 2%. The recommended budget is compliant with the limit and is below the threshold by \$609,000.

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

Appropriation	Increase/Decrease	Reason
Salaries	(\$1,161,000)	Balance of Savings Prior Year Layoffs Privatization of Police Dispatchers Fire Services Retirements/New Hires Reduction of Positions Contractual COLA's Included
Health Benefits	196,000	Premium Increase Net of Employee Contributions
Unemployment Insurance	(29,000)	Experience/Trust Balance Available
Police Dispatch Other Expenses	539,000	2013 Apportionment for Privatization
Special Events	(3,000)	Reduction
Police Cars	13,000	Cost Increases
Fire Hydrants	(217,000)	Settlement Credit
Pensions – Public Employees Police & Fire	24,000 100,000	Contribution Increase Contribution Increase
Social Security	(26,000)	Payroll Reductions
Ewing-Lawrence Sewerage Auth.	(50,000)	Flow Credit
Debt Service	(57,000)	Retirement of Debt
Emergency Authorization	270,000	Statutory Deferred Charges
Special Emergency	160,000	First Payment Revaluation
Reserve Uncollected Taxes	87,000	Increase Amount to be Raised by Taxation

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

Sheet 3b-ii

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**

[Extra Sheet]

The decrease in salaries from the prior fiscal year is a combination of savings from the balance of costs from layoffs that occurred in 2012, the reduction of salaries appropriated for police dispatchers with the transition of the service to a private company, a reduction of salaries in Fire Services that reflects two retirements and two new firefighters at lower salaries. This recommendation reflects the elimination of the following positions as identified during the course of reviewing the 2013 budget during 2012: Deputy Police Chief, Executive Assistant – PT Planning & Redevelopment, per diem firefighters and a laborer from Park Maintenance. In addition, the position of Purchasing Assistant in the Finance Department has been reduced to part-time from full-time. The appropriation for salaries and wages does reflect contractual cost of living adjustments or other required wage mandates.

Lawrence Township municipal employees are provided health benefits through the New Jersey State Health Benefits Program (NJSHP). The NJSHP rates increased 8.5% over the previous year. The appropriation for health benefits that is included in the 2013 recommended budget is net of employee contributions or \$215,000. Currently Police and Non-Union employees are contributing in accordance with the "matrix" that was contained in the legislation requiring contributions to be a percentage of the premium for chosen health insurance coverage and the salary of the employee determines the percentage rate. The remaining employees will transition to the "matrix" at the expiration of current collective bargaining agreements, which is December 2013.

The appropriation for Unemployment Insurance is able to be reduced because of a decline in claims experience and an appropriate balance in the Lawrence Township Unemployment Trust Fund.

It is contemplated that police dispatching services will move from being staffed directly by township employees to a private concern. The increase in the appropriation for Police Dispatching Other Expenses accounts for the cost of that contract.

The change in the appropriation for Special Events in the amount of \$3,000 is simply a reduction of programming. The increase for the purchase of police vehicles reflects the rising costs of the product.

During 2012 the litigation against the City of Trenton Water Utility was concluded. As a result of the settlement a credit was issued to Lawrence Township for previously made payments. The reduction of appropriation for Fire Hydrants in the amount of \$217,000 reflects that credit.

The pension programs of which Lawrence Township employees are eligible to receive benefits from at retirement are fully administered and regulated by the State of New Jersey. The required pension contributions are directly billed to the municipality by the New Jersey Division of Pensions. The 2013 pension increase of \$124,000 includes \$100,000 for the Police and Firemen Retirement System (PFRS) and \$24,000 for the Public Employees Retirement System (PERS). The total pension contributions for 2013 are PFRS \$1,747,162 and PERS \$717,536 or a combined total of \$2,464,698.

A residual benefit of the reduction in salaries and wages is the opportunity to reduce the appropriation for employer paid Social Security and Medicare taxes. The reduction for 2013 is \$26,000. An adjustment between the flows between Ewing Township and Lawrence Township to the Ewing Lawrence Sewerage Authority treatment plant will result in an estimated savings of \$50,000. The amount of required Debt Service is also being reduced as debt is being retired.

The 2012 budget included three emergency appropriation authorizations. One in the amount of \$125,000 for Legal Fees Other Expenses and two emergency authorizations totaling \$145,000 for costs associated with Superstorm Sandy. 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.

During 2012 Lawrence Township entered into a contract with a firm to conduct a complete revaluation of all Township property in compliance with an order of the Mercer County Board of Taxation. The cost of the revaluation is \$800,000. As funding and funding authorization was not available to pay for the contract a "Special Emergency Appropriation" was authorized that provided the needed appropriation. The repayment is permitted to be spread over each of the next five municipal budgets; the first is included in 2013 with the one-fifth amount of \$160,000.

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

Sheet 3b-iii

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**

[Extra Sheet]

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

I would like to thank the Township Department Directors, staff of the Division of Accounts and Control and the Municipal Manager's Office for their professional contributions in developing the 2013 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:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

Sheet 3b-iv

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**

The 2013 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:

Total General Appropriations for 2012	\$ 44,028,958.00
Less Items Excluded from "CAP"	
Total Other Operations	\$ 5,922,099.00
Total Additional Operations	\$ 617,000.00
Total Public-Private Offset	\$ 1,371,321.00
Total Capital Improvement	\$ 125,000.00
Total Debt Service	\$ 4,094,841.00
Total Deferred Charges	\$ 33,816.00
Reserve for Uncollected Taxes	\$ 3,593,531.00
Total Exceptions	\$ 15,757,608.00
Amount on which 2.0% "CAP" is applied	\$ 28,271,350.00
2.0% "CAP"	\$ 565,427.00
Allowable 2013 Operating Appropriations before Additional Exceptions	\$ 28,836,777.00

Balance Forward	\$ 28,836,777.00
Add: Assessed Valuation of New Construction (N.J.S.A. 40A:4-45.2a)	\$ 4,388,400.00
Prior Year Tax Rate .891 per \$100 of Assessed Value	\$ 39,100.64
Allowable 2013 Operating Appropriations within "CAP"	\$ 28,875,877.64
"CAP" Bank Utilized	\$ -
Total Allowable	\$ 28,875,877.64
2013 Appropriations Authorized within "CAP" (H-1 Sheet 19)	\$ 28,289,093.00
Amount Below Allowable "CAP"	\$ 586,784.64
Prior Year "CAP" Bank Available	
2011	\$ 407,391.21
2012	\$ 549,313.36

**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.)
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[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	\$22,518,590
Less: Prior Year Deferred: Emergencies	\$33,816
Less: Prior Year Recycling Tax	\$35,000
<b>Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation</b>	<u>\$22,449,774</u>
Plus: 2% Cap increase	\$ 448,995
<b>Adjusted Tax Levy Prior to Exclusions</b>	<u>\$22,898,769</u>

Exclusions:

Add: Allowable Health Insurance Cost Increase	\$152,180
Add: Allowable Pension Obligation Increase	\$77,647
Add: Allowable LOSAP Increase	\$340
Add: Allowable Capital Improvement Increase	\$0
Add: Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	\$0
Add: Recycling Tax Appropriation	\$36,000
Add: Deferred Charges to Future Taxation Unfunded	\$20,000
Add: Current Year Deferred Charges: Emergencies	\$430,000
<b>Add Total Exclusions:</b>	<u>\$716,167</u>

Adjusted Tax Levy After Exclusions

Additions: New Ratables (\$4,388,400) at Prior Year Local Tax Rate (.891)	\$ 39,101
CY 2012 Cap Bank Utilized in CY 2013	
Maximum Allowable Amount to be Raised by Taxation	\$23,654,038
Amount to be Raised by Taxation for Municipal Purposes	\$ 23,501,681
Amount to be Raised by Taxation Under/Over Cap (+/-)	\$ 152,356.72

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]

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

[Extra Sheet]		
Split Functions:		
Appropriations Within "CAPS"	Appropriations Within "CAPS"	
Police Department	Municipal Court	
Salaries & Wages	Salaries & Wages	\$ 355,596.00
Other Expenses	Other Expenses	\$ 47,000.00
Police Dispatch/911	Appropriations - Excluded from "CAPS"	
Salaries & Wages	Municipal Court	
Other Expenses	Salaries & Wages	\$ 38,302.00
Appropriations - Excluded from "CAPS"	Total Court Operations	
Safe & Secure Communities	Salaries & Wages	\$ 393,898.00
Police	Other Expenses	\$ 47,000.00
Salaries & Wages	Appropriations Within "CAPS"	
Drunk Driving Enforcement	Employee Group Health Insurance	\$ 3,474,640.00
Police	Appropriations - Excluded from "CAPS"	
Salaries & Wages	Employee Group Health Insurance	\$ 85,360.00
N.J. Body Armor Grant	Total Employee Group Health Insurance	\$ 3,560,000.00
Police		
Other Expenses		
\$ 12,708.71		
Total Police Operations		
Salaries & Wages		
Other Expenses		
\$ 7,126,565.96		
\$ 781,258.71		

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-vii

[Extra Sheet]

[Extra Sheet]

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Split Functions:

Appropriations Within "CAPS"

Emergency Medical Services (Ambulance)

Salaries & Wages	\$ 471,184.00
Other Expenses	\$ 26,000.00

Appropriations - Excluded from "CAPS"

Emergency Medical Services (Ambulance)

Salaries & Wages	\$ 229,000.00
Other Expenses	\$ 67,000.00

Total Emergency Medical Services

Salaries & Wages	\$ 700,184.00
Other Expenses	\$ 93,000.00

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-viii

[Extra Sheet]



**Explanatory Statement - (continued)**  
**Budget Message**

**Analysis of Compensated Absence Liability**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Legal basis for benefit (check applicable items)	
				Local Ordinance	Individual Employment Agreements
Municipal Clerk	399	40,518	X		
Managers Office	219	28,905	X		
Finance	521	64,017	X		
Tax Assessor	560	62,444	X		
Tax Collector	99	18,974	X		
Police	6785	1,017,989	X		
Dispatch	181	16,016	X		
Lawrence Township Fire Services	318	40,566	X		
Division of Housing	129	15,746	X		
Emergency Management	275	33,734	X		
Fire Inspector	484	40,014	X		
Streets & Roads	1394	109,930	X		
Public Works Administration	454	55,434	X		
Maintenance of Vehicles	619	70,850	X		
Buildings & Grounds	567	54,367	X		
Park Maintenance	812	60,659	X		
Recreation	462	32,316	X		
<b>Subtotal</b>	<b>14,278 days</b>	<b>\$ 1,762,479</b>			



**CURRENT FUND - ANTICIPATED REVENUES**

	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
<b>1. Surplus Anticipated</b>	08-101	3,350,000.00	4,440,000.00	4,440,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	3,350,000.00	4,440,000.00	4,440,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Licenses:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Alcoholic Beverages	08-103	43,483.00	43,483.00	51,850.00
Other	08-104	77,000.00	77,000.00	91,981.00
Fees and Permits	08-105	243,000.00	185,000.00	242,666.32
Fines and Costs:	xxxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Municipal Court	08-110	477,000.00	539,000.00	477,714.99
Other	08-109			
Interest and Costs on Taxes	08-112	330,000.00	330,000.00	384,858.15
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	13,000.00	20,000.00	13,706.87
Anticipated Utility Operating Surplus	08-114			
Revenue from Service Charges	08-107	5,553,000.00	5,720,000.00	5,553,467.63









**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

**GENERAL REVENUES**

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:	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
DCA Small Cities Block Grant	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
N.J. Transportation Trust Fund Authority Act	10-865		45,746.00	45,746.00
Recycling Tomange Grant	10-701	66,645.14	60,178.96	60,178.96
Drunk Driving Enforcement Fund	10-745	9,011.96	10,950.69	10,950.69
Clean Communities Program	10-770	50,533.07		
Alcohol Education and Rehabilitation Fund	10-702		3,021.93	3,021.93
Municipal Alliance on Alcoholism and Drug Abuse	10-703	21,682.00	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. Bureau of Radiation Protection	10-801		396.00	396.00
N.J. Department of Law & Public Safety "Drive Sober or Get Pulled Over"			7,250.00	7,250.00
Lawrence Township Education Association T-Ball - Safety Town Grant			2,000.00	2,000.00
Morris Hall Home for the Aged Safety Town Grant			1,000.00	1,000.00
N.J. Department of Health Communicable Disease Services Hepatitis B Immunizations			273.24	273.24
N.J. DEP Recreation Trails Grant	10-712			
Mercer County Office of Emergency Management FEMA Lvl 1 Commodity Distribution Points			11,228.00	11,228.00
N.J. State Police Hazardous Material Emergency Planning	10-820			
N.J. Body Armor Grant	10-715	12,708.71	6,038.54	6,038.54
N.J. Division of Highway Traffic Safety, Click It or Ticket	10-797		12,000.00	12,000.00
N.J. Department of Health & Senior Services Tanning Establishment Inspections			200.00	200.00

**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

**GENERAL REVENUES**

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):	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
N.J. D.C.A. Block Grant	10-866		100,000.00	100,000.00
N.J. Health Officers Association Public Health Emergency Response H1N1 Steering Grant				
N.J. Department of Transportation Safet Corridors	10-799			
N.J. DEP Community Forestry Management Plan			3,000.00	3,000.00
N.J. Department of Law & Public Safety Emergency Management Performance Grant			30,000.00	30,000.00
N.J. Department of Law & Public Safety Emergency Management Grant	10-822		10,000.00	10,000.00
N.J. State Police Emergency Management Assistance Exercise Support Program	10-810		5,000.00	5,000.00
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			248,000.00	248,000.00
DVRPC Transportation and Community Development Initiative	10-865		45,000.00	45,000.00
Lawrence Township Economic Stability and Development			350,000.00	350,000.00
Lawrence Township Affordable Unit Rehabilitation			350,000.00	350,000.00
Lawrence Township Affordable Control Extension			350,000.00	350,000.00
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	xxxxxx 10-001	xxxxxxx.xx 220,580.88	xxxxxxx.xx 1,736,465.36	xxxxxxx.xx 1,736,465.36

**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

**GENERAL REVENUES**

**3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with**

**Prior Written Consent of Director of Local Government Services - Other Special**

**Items:**

	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	150,000.00	145,000.00	190,718.14
Hotel/Motel Occupancy Tax	08-162	130,000.00	130,000.00	146,592.16
Quaker Bridge Mall Police Staffing Agreement	08-163	141,000.00	136,000.00	179,737.32
COAH Interest for Debt Service	08-164			
Capital Surplus	08-165	88,000.00	88,000.00	88,000.00
Premium on Note Sale	08-166	1,344.00		
Reserve Sale of Municipal Assets	08-167	8,609.00	99,950.12	99,950.12
The Lawrenceville School Contribution	08-168			
Rider University Contribution	08-169	95,000.00	35,000.00	65,000.00
Proceeds of Sale of Alcoholic Beverage License	08-170			
Joint Insurance Fund Refund			16,470.27	16,562.93
Reserve for Sidewalks		120,000.00	125,000.00	125,000.00
Bulk Trash Collection Fee		140,000.00		
Tax Exempt Property Contributions		3,351.00		
Federal Emergency Management Assistance - Hurricane Sandy		145,000.00		



**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

	FCOA	Anticipated		Realized in
		2013	2012	Cash in 2012
<b>SUMMARY OF REVENUES</b>				
1. Surplus Anticipated (Sheet 4, #1)	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
	08-101	3,350,000.00	4,440,000.00	4,440,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	08-001	7,594,483.00	7,728,483.00	7,747,504.77
Total Section B: State Aid Without Offsetting Appropriations	09-001	3,982,565.00	3,982,565.00	3,982,565.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	1,195,000.00	1,159,000.00	2,032,340.00
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	1,205,000.00	1,119,000.00	1,477,847.94
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	220,580.88	1,736,465.36	1,736,465.36
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,022,304.00	775,420.39	911,560.67
Total Miscellaneous Revenues	13-099	15,219,932.88	16,500,933.75	17,888,283.74
4. Receipts from Delinquent Taxes	15-499	946,000.00	940,000.00	1,432,354.38
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	19,515,932.88	21,880,933.75	23,760,638.12
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	23,501,680.86	22,518,589.80	xxxxxxxxxx.xx
b) Addition to Local District School Tax	07-191			xxxxxxxxxx.xx
c) Minimum Library Tax	07-192			xxxxxxxxxx.xx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	23,501,680.86	22,518,589.80	23,453,642.19
7. Total General Revenues	13-299	43,017,613.74	44,399,523.55	47,214,280.31







**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 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	
Aid to Volunteer First Aid Organization	25-260						
Emergency Medical Services	25-265						
Salaries and Wages	25-265-1	471,184.00	465,243.00		465,243.00	465,243.00	
Other Expenses	25-265-2	26,000.00	20,000.00		23,000.00	22,985.49	14.51
Fire Inspection	25-265						
Salaries and Wages	25-265-1	193,250.00	186,896.00		187,896.00	183,261.43	4,634.57
Other Expenses	25-265-2	14,000.00	13,000.00		13,000.00	12,347.58	652.42
Municipal Court							
Salaries and Wages	43-490-1	355,596.00	380,085.00		380,085.00	362,895.11	17,189.89
Other Expenses	43-490-2	47,000.00	46,000.00		46,000.00	30,522.82	15,477.18
OSHA Compliance - P.L. 1983, Ch 516							
Fire Inspection	25-269						
Salaries and Wages	25-269-1	9,882.00	9,593.00		10,093.00	9,715.39	377.61
Other Expenses	25-269-2	41,000.00	40,000.00		40,000.00	38,668.10	1,331.90
Public Defender (P.L. 1997, c. 256)	43-495						
Salaries and Wages	43-495-1	8,729.00	7,000.00		7,000.00	7,000.00	
Other Expenses	43-495-2						

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Public Works:							
Public Works Administration	26-300						
Salaries and Wages	26-300-1	204,014.00	209,408.00		209,408.00	200,657.91	8,750.09
Other Expenses	26-300-2	24,000.00	23,550.00		23,550.00	23,342.22	207.78
Streets and Road	26-290						
Salaries and Wages	26-290-1	721,591.00	696,666.00	20,000.00	716,666.00	665,650.74	51,015.26
Other Expenses	26-290-2	66,000.00	65,000.00	82,500.00	154,500.00	147,960.04	6,539.96
Snow Removal	26-300						
Salaries and Wages	26-300-1	60,000.00	55,000.00		55,000.00	24,179.41	30,820.59
Other Expenses	26-300-2	75,000.00	70,000.00		70,000.00	53,197.94	16,802.06
Vehicle Maintenance	26-315						
Salaries and Wages	26-315-1	326,858.00	311,524.00		320,024.00	310,761.15	9,262.85
Other Expenses	26-315-2	292,000.00	290,000.00		290,000.00	289,992.28	7.72
Building and Grounds	26-310						
Salaries and Wages	26-310-1	184,880.00	203,833.00		206,833.00	199,958.11	6,874.89
Other Expenses	26-310-2	208,000.00	206,000.00		206,000.00	203,723.82	2,276.18
Ecological Center	26-300						
Other Expenses	26-300-2	300.00	300.00		300.00		300.00
Park Maintenance	28-375						
Salaries and Wages	28-375-1	194,179.00	164,315.00		188,315.00	166,036.20	22,278.80
Other Expenses	28-375-2	84,500.00	84,500.00		84,500.00	83,823.17	676.83

























**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues	xxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
New Jersey Dept. of Health & Senior Services							
Communicable Disease Services-Hepatitis B Immun.							
Other Expenses	41-814-2		273.24		273.24	273.24	
DCA - Small Cities Block Grant							
Homefront Roof Replacement Program							
Other Expenses	41-863-2		45,746.00		45,746.00	45,746.00	
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	50,533.07					
Municipal Alliance	41-703						
Other Expenses	41-703-2	21,682.00	21,682.00		21,682.00	21,682.00	
Municipal Match	41-703-2	5,421.00	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		2,000.00		2,000.00	2,000.00	
Drunk Driving Enforcement	41-705						
Police Department							
Salaries and Wages	41-705-1	9,011.96	10,950.69		10,950.69	10,950.69	
Mercer County Office of Emergency Management	41-877						
FEMA Level 1 Commodity Distribution Points							
Other Expenses	41-877-2		11,228.00		11,228.00	11,228.00	

**CURRENT FUND APPROPRIATIONS**

[Extra Sheet]

**8. GENERAL APPROPRIATIONS**

(A) Operations - Excluded from "CAPS" [Extra Sheet]

	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Delaware Valley Regional Planning Commission	41-878						
Lawrence Hopewell Trail - Lewisville Road							
Other Expenses	41-878-2		248,000.00		248,000.00	248,000.00	
N.J. State Police							
Division of Highway Traffic Safety	41-797						
Click-It or Ticket							
Police							
Salaries and Wages	41-797-1		12,000.00		12,000.00	12,000.00	
N.J. Department of Law & Public Safety	41-879						
Emergency Management Performance							
Other Expenses	41-879-2		30,000.00		30,000.00	30,000.00	
N.J. Body Armor Grant							
Police - Other Expenses	41-715-2	12,708.71	6,038.54		6,038.54	6,038.54	
Alcohol Education	41-713						
Municipal Court							
Other Expenses	41-713-1		3,021.93		3,021.93	3,021.93	
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		3,000.00		3,000.00	3,000.00	
N.J. Department of Environmental Protection	41-787						
Recycling Tonnage Grant	41-787-2	66,465.14	60,178.96		60,178.96	60,178.96	

















**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299 xxxxxx	28,289,093.00 xxxxxx	28,271,350.00 xxxxxx	1,070,000.00 xxxxxx	29,341,350.00 xxxxxx	28,138,021.30 xxxxxx	1,203,328.70 xxxxxx
(A) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Other Operations	34-300	5,581,362.00	5,922,099.00	0.00	5,922,099.00	5,833,620.23	88,478.77
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Shared Service Agreements	42-999	0.00	0.00	0.00	0.00	0.00	0.00
Additional Appropriations Offset by Revs.	34-303	624,000.00	617,000.00	0.00	617,000.00	445,341.56	171,658.44
Public & Private Progs Offset by Revs.	40-999	225,821.88	1,741,886.36	0.00	1,741,886.36	1,741,886.36	0.00
Total Operations - Excluded from "CAPS"	34-305	6,431,183.88	8,280,985.36	0.00	8,280,985.36	8,020,848.15	260,137.21
(C) Capital Improvements	44-999	125,000.00	125,000.00	0.00	125,000.00	125,000.00	0.00
(D) Municipal Debt Service	45-999	4,037,453.00	4,094,841.07	0.00	4,094,841.07	4,094,841.07	xxxxxxx.xx
(E) Total Deferred Charges (Sheets 28 only)	46-999	450,000.00	33,816.11	xxxxxxx.xx	33,816.11	33,816.11	xxxxxxx.xx
(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	xxxxxxx.xx	0.00	0.00	xxxxxxx.xx
(K) Local District School Purposes	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxx.xx
(N) Transferred to Board of Education	29-405	0.00	0.00	xxxxxxx.xx	0.00	0.00	xxxxxxx.xx
(M) Reserve for Uncollected Taxes	50-899	3,684,883.86	3,593,531.01	xxxxxxx.xx	3,593,531.01	3,593,531.01	xxxxxxx.xx
Total General Appropriations	34-499	43,017,613.74	44,399,523.55	1,070,000.00	45,469,523.55	44,006,057.64	1,463,465.91

**DEDICATED ASSESSMENT BUDGET SECOND UTILITY**

**NOT APPLICABLE**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
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 2012 Paid or Charged
		2013	2012	
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)*

**NOT APPLICABLE**

**APPENDIX TO BUDGET STATEMENTS**  
**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN**  
**CURRENT SURPLUS**

**ASSETS**

Cash and Investments	1110100	10,755,797.55
Due from State of N.J. (c. 20, P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	1,017,426.19
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX.XX
Taxes Receivable	1110300	2,148,677.43
Tax Title Liens Receivable	1110400	1,543,262.26
Property Acquired by Tax Title Lien Liquidation	1110500	193,410.00
Other Receivables	1110600	603,803.31
Deferred Charges Required to be in 2013 Budget	1110700	430,000.00
Deferred Charges Required to be in Budgets Subsequent to 2013	1110800	640,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>17,332,376.74</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	8,710,901.26
Reserves for Receivables	2110200	4,431,896.39
Surplus	2110300	4,189,579.09
<b>Total Liabilities, Reserves and Surplus</b>		<b>17,332,376.74</b>

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

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN**  
**CURRENT SURPLUS**

	YEAR 2012	YEAR 2011	
Surplus Balance, January 1st	2310100	5,020,586.99	8,242,215.19
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes	2310200	110,876,411.32	108,770,269.25
*Percentage collected: 2012 0.0 %, 2011 0.0 %)	2310300	1,432,354.38	1,507,197.16
Delinquent Taxes	2310400	23,335,952.20	18,076,911.25
Other Revenues and Additions to Income	2310500	140,665,304.89	136,596,592.85
<b>Total Funds</b>		<b>140,665,304.89</b>	<b>136,596,592.85</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	45,469,523.55	42,927,067.29
School Taxes (Including Local and Regional)	2310700	59,452,163.87	59,729,747.70
County Taxes (Including Added Tax Amounts)	2310800	30,794,270.87	28,149,332.87
Special District Taxes	2310900	759,767.51	769,858.00
Other Expenditures and Deductions from Income	2311000		
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>136,475,725.80</b>	<b>131,576,005.86</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>136,475,725.80</b>	<b>131,576,005.86</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>4,189,579.09</b>	<b>5,020,586.99</b>

\* Nearest even percent may be used

**Proposed Use of Current Fund Surplus in 2013 Budget**

Surplus Balance December 31, 2012	2311500	4,189,579.09
Current Surplus Anticipated in 2013 Budget	2311600	3,350,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>839,579.09</b>

The "Current Sur amount is from L

**2013  
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) Backhoe with claw, One (1) refuse truck, One (1) 4x4 pick-up with snow removal accessories, One (1) Police Incident Commander SUV.

Municipal Building/Property Improvements

Slackwood Fire House roof replacement, restoration/waterproofing EIFS wall at Department of Public Works facility, building/HVAC repairs Lawrenceville Fire House, building/HVAC repairs Lawrence Road Fire House.

Acquisition of Fire/Rescue Equipment

Turn-out gear, Self-Contained Breathing Apparatus replacement/repair, fire hose replacement, Aerial Fire Apparatus Replacement (additional appropriation) Slackwood Fire Company.

Purchase of Computers/Office Equipment

Computer Upgrades/Replacements, One (1) copier - Municipal Court, Migration to County Wide 500 Mhz Communications System - Department of Public Safety.

One (1) Automatic Vehicle/Crime Mapping equipment/program, Communication Equipment Upgrade - Department of Public Works

Various Park/Recreational Facility Improvements

Central Park ball field improvements, irrigation booster pump upgrades - Village Park, Heritage Park Improvements, Village Park Tennis/Basketball Court improvements, miscellaneous park improvements.

Various Road Improvements

Province Line Road - Route 206 to Princeton Pike

Road Improvement Program: Federal City Road (Route 295 to culvert), Harding and Joffe Avenue, Lawn Park Avenue, Pretty Brook Road, Princeton Pike (Fairfield to Harney's Corner including piping repair at Texas Avenue.

Concrete Improvement Program









SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS		XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"		XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent		34-201	\$ 25,241,995.00
(e) Deferred Charges and Statutory Expenditures - Municipal		34-209	\$ 3,047,098.00
(g) Cash Deficit		46-885	\$
Excluded from "CAPS"		XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 6,431,183.88
(c) Capital Improvements		44-999	\$ 125,000.00
(d) Municipal Debt Service		45-999	\$ 4,037,453.00
(e) Deferred Charges - Municipal		46-999	\$ 450,000.00
(f) Judgements		37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		29-405	\$
(g) Cash Deficit		46-885	\$
(k) For Local District School Purposes		29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)		50-899	\$ 3,684,883.86
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		07-195	\$
Total Appropriations		34-499	\$ 43,017,613.74

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 \_\_\_\_\_ 16th \_\_\_\_\_ day of \_\_\_\_\_ April \_\_\_\_\_, 2013. 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 2013 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 17th day of April, 2013  
  
 \_\_\_\_\_, Clerk  
 Deputy Municipal Clerk

**Local Unit: TOWNSHIP OF LAWRENCE [CODE 1107], MERCER COUNTY - 2013 BUDGET  
MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2012	APPROPRIATIONS	FCOA	Appropriated		Expended 2012	
		2013	2012				for 2013	for 2012	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	750,224.00	758,352.00	759,174.16	Development of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
					Salaries & Wages	54-385-1				
Interest Income	54-113	26.00	100.00	297.83	Other Expenses	54-385-2				
Other Miscellaneous			3,250.00	3,250.00	Maintenance of Lands for Recreation and Conservation:		xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Reserve Funds:					Salaries & Wages	54-375-1	283,500.00	252,784.00	252,784.00	0.00
					Other Expenses	54-375-2		3,659.19	3,659.19	0.00
					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				
					Acquisition of Farmland	54-916-2				
Total Trust Fund Revenues	54-299	750,250.00	761,702.00	762,721.99	Down Payments on Improvements	54-906-2		xxxxxxx.xx		
<b>Summary of Program</b>					Debt Service:					
Year Referendum Passed / Implemented				1999	Payment of Bond Principal	54-920-2	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx	xxxxxxx.xx
Rate Assessed:				(Date) 0.0300	Payment of Bond Anticipation Notes and Capital Notes	54-925-2	298,234.00	167,207.31	167,207.31	xxxxxxx.xx
Total Tax Collected to date				\$ 9,522,767.57	Interest on Bonds	54-930-2	168,265.00	338,368.69	338,368.69	xxxxxxx.xx
Total Expended to date:				\$ 8,840,872.24	Interest on Notes	54-935-2				xxxxxxx.xx
Total Acreage Preserved to date				281.000	Reserve for Future Use	54-950-2	251.00	92.00	92.00	0.00
Recreation land preserved in 2012:				(Acre) 0.000	Total Trust Fund Appropriations:	54-499	750,250.00	762,111.19	762,111.19	0.00
Farmland preserved in 2012:				(Acre) 0.000						

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

Contracting Unit: Lawrence Township

Year Ending: December 31, 2012

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

3/20/2013

Date

and certify below.

  
Clerk of the Governing Body