State of New Jersey Local Government Services

Year:	2017	Municipal User	Friendly B	udget				
MUNICIPALITY:	1108 Pennington Boroug	h - County of Mercer		•	Adopted 💌			
Municode:			Filename:	1108_fba_2017.xlsi	m			
		penningtonboro.org						
	Phone Number:		609-737-0276					
	Mailing Address:		30 North Main Street					
Email the UFB if no	t using Outlook	Municipality:	Pennington	State: NJ Zip:	08534			
	Mayor							
First Name	Middle Name	Last Name	Term Expires	Business Email				
Anthony		Persichilli	12/31/2019	apersichilli@penningtonboro.or	rg			
	Chief Administr	ative Officer						
Eileen		Heinzel		eheinzel@penningtonboro.org				
	Chief Financial	Officer						
Sandra		Webb		swebb@princetonnj.gov				
	Municipal Clerk							
Elizabeth		Sterling		bsterling@penningtonboro.org				
	Registered Mun	icipal Accountant						
Robert		Morrison		rsm@hm-pa.net				
	Governing Body	y Members						
First Name	Middle Name	Last Name	Term Expires	Business Email				
Joseph		Lawver	12/31/2018	jlawver@penningtonboro.org				
Glen		Griffiths	12/31/2017	ggriffiths@penningtonboro.org				
Charles		Marciante	12/31/2019	cmarciante@penningtonboro.o	rg			
Catherine		Chandler	12/31/2017	cchandler@penningtonboro.org	g			
Beverly		Mills	12/31/2019	bmills@penningtonboro.org				
Deborah		Gnatt	12/31/2018	dgnatt@penningtonboro.org				

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	Calendar Year	t <u>y taxes</u> % of	Avg Residential	<u>Current Year 2</u> Taxes	Actual/Estimated	Tax Levy
				e	<u>1 axes</u>	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	<u>Tax Levy</u>	Total Levy	Taxpayer Impact	Mailin 1 Damas Ta		¢0 1 40 0 40 0
Municipal Purpose Tax	0.425	\$2,109,025.35	15.77%	\$2,103.08	Municipal Purpose Tax	ACTUAL ACTUAL	\$2,142,042.9
Municipal Library		\$170,016.56	1.27%	\$168.25	Municipal Library	ACTUAL	\$166,752.5
Municipal Open Space	0.010	\$49,636.97	0.37%	\$49.48	Municipal Open Space	ESTIMATED	¢201.000.0
Fire Districts (avg. rate/total levies)	0.041	\$200,404.00	1.50%	\$202.89	Fire Districts (total levies)	ESTIMATED	\$201,000.0
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1 55 4	¢7.712.057.00	0.00%	\$0.00	Local School District		¢ 7 000 000 0
Regional School District	1.554	\$7,712,057.00	57.66%	\$7,689.86	Regional School District	ESTIMATED	\$7,800,000.0
County Purposes	0.606	\$3,006,694.80	22.48%	\$2,997.26	County Purposes	ESTIMATED	\$3,060,000.0
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$127,483.27	0.95%	\$128.66	County Open Space	ESTIMATED	\$140,000.0
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Fotal (Calendar Year 2016 Budget)	2.696	\$13,375,317.95	100.00%	\$13,339.48	Total ESTIMATED amount to be raise	ed by taxes	\$13,509,795.5
Fotal Taxable Valuation as of	October 1, 2016	\$496,369,730.00			Revenue Anticipated, Excluding Tax I	Levy	1,226,863.12
To be used to calculate the current year tax rat	te)				Budget Appropriations, before Reserve	e for Uncollected Taxes	3,290,658.63
					2 duget i ppropriations, cerore reeser :		5,270,050.0.
Current Year Average Residential Ass	sessment	\$494,843.00			Total Non-Municipal Tax Levy		
Current Year Average Residential Ass	sessment	\$494,843.00			Total Non-Municipal Tax Levy		\$11,201,000.00
Current Year Average Residential Ass	_		omparison		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor		\$11,201,000.00 \$13,264,795.5
Current Year Average Residential Ass	_	\$494,843.00	omparison		Total Non-Municipal Tax Levy		\$11,201,000.00 \$13,264,795.51 \$245,000.16
Current Year Average Residential Ass	Prior Ye	ear to Current Year C	<u> </u>		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT)		\$11,201,000.00 \$13,264,795.51 \$245,000.16 \$13,509,795.67
Current Year Average Residential Ass	= <u>Prior Yo</u> <u>Comparison</u>	ear to Current Year Co - Municipal Purposes	Tax Rate	1	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	e RUT	\$11,201,000.00 \$13,264,795.51 \$245,000.16 \$13,509,795.67
Current Year Average Residential Ass	<u>Prior Yo</u> <u>Comparison</u> Prior Year	ear to Current Year Contract of Contract o	Tax Rate % Change (+/-)]	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT)	e RUT	\$11,201,000.00 \$13,264,795.5 \$245,000.16 \$13,509,795.67
Current Year Average Residential Ass	= <u>Prior Yo</u> <u>Comparison</u>	ear to Current Year Co - Municipal Purposes	Tax Rate]	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate	e RUT	\$11,201,000.00 \$13,264,795.51 \$245,000.16
Current Year Average Residential Ass	<u>Prior Yea</u> O.425	ear to Current Year Constraints of the second secon	<u>Tax Rate</u> % Change (+/-) 1.47%]	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection	e RUT	\$11,201,000.00 \$13,264,795.5 \$245,000.16 \$13,509,795.67
Current Year Average Residential Ass	<u>Prior Yo</u> <u>Comparison</u> Prior Year 0.425 <u>Comparison</u>	ear to Current Year Constraints of the second secon	<u>Tax Rate</u> % Change (+/-) 1.47% <u>Tax Levy</u>		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate	e RUT	\$11,201,000.00 \$13,264,795.5 \$245,000.10 \$13,509,795.6
Current Year Average Residential Ass	Prior Yo Comparison Prior Year 0.425 Comparison Prior Year	ear to Current Year Constraints of the second secon	<u>Tax Rate</u> % Change (+/-) 1.47% <u>Tax Levy</u> % Change (+/-)	\$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used	e RUT	\$11,201,000.00 \$13,264,795.5 \$245,000.10 \$13,509,795.6
Current Year Average Residential Ass	<u>Prior Yo</u> <u>Comparison</u> Prior Year 0.425 <u>Comparison</u>	ear to Current Year Constraints of the second secon	<u>Tax Rate</u> % Change (+/-) 1.47% <u>Tax Levy</u>		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used Tax Collections - ACTUAL as of Pr	e RUT e RUT % then ior Year	\$11,201,000.00 \$13,264,795.5 \$245,000.16 \$13,509,795.6 98.199
	Prior Year O.425 Prior Year O.425 Prior Year Prior Year State C \$2,109,025.35	ear to Current Year Constraints of the second secon	<u>Tax Rate</u> % Change (+/-) 1.47% <u>Tax Levy</u> 6 Change (+/-) 1.57%	\$33,017.63	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used <u>Tax Collections - ACTUAL as of Pr</u> Total Tax Revenue, Collections CY 20	e RUT e RUT % then ior Year	\$11,201,000.00 \$13,264,795.5 \$245,000.10 \$13,509,795.6 98.19 13,260,779.0
	Prior Year <u>Comparison</u> Prior Year 0.425 <u>Comparison</u> Prior Year \$2,109,025.35 <u>Comparison - Impact</u>	ear to Current Year Constraints of the second secon	Tax Rate % Change (+/-) 1.47% Tax Levy 6 Change (+/-) 1.57% ax Payment (Mun	\$33,017.63 icipal Purposes Onl	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used Tax Collections - ACTUAL as of Ph Total Tax Revenue, Collections CY 20 Total Tax Levy, CY 2016	e RUT e RUT % then ior Year	\$11,201,000.00 \$13,264,795.5 \$245,000.10 \$13,509,795.6 98.19 13,260,779.0 13,402,760.5
	Prior Year O.425 Prior Year O.425 Prior Year Prior Year \$2,109,025.35 Comparison - Impact Prior Year	ear to Current Year Constraints of the second secon	Tax Rate % Change (+/-) 1.47% Tax Levy 6 Change (+/-) 1.57% ax Payment (Mun 6 Change (+/-)	\$33,017.63 icipal Purposes Onl \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used <u>Tax Collections - ACTUAL as of Ph</u> Total Tax Revenue, Collections CY 20	e RUT e RUT % then ior Year	\$11,201,000.00 \$13,264,795.5 \$245,000.10 \$13,509,795.6 98.19 13,260,779.0 13,402,760.5
	Prior Year <u>Comparison</u> Prior Year 0.425 <u>Comparison</u> Prior Year \$2,109,025.35 <u>Comparison - Impact</u>	ear to Current Year Constraints of the second secon	Tax Rate % Change (+/-) 1.47% Tax Levy 6 Change (+/-) 1.57% ax Payment (Mun	\$33,017.63 icipal Purposes Onl \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used Tax Collections - ACTUAL as of Pr Total Tax Revenue, Collections CY 20 Total Tax Levy, CY 2016 % of Taxes Collected, CY 2016	e RUT RUT % then ior Year 16	\$11,201,000.00 \$13,264,795.5 \$245,000.16 \$13,509,795.67
	Prior Year O.425 Prior Year O.425 Prior Year Prior Year \$2,109,025.35 Comparison - Impact Prior Year	ear to Current Year Constraints of the second secon	Tax Rate % Change (+/-) 1.47% Tax Levy 6 Change (+/-) 1.57% ax Payment (Mun 6 Change (+/-)	\$33,017.63 icipal Purposes Onl \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Befor Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate If % used exceeds the actual collection reference the statutory exception used Tax Collections - ACTUAL as of Ph Total Tax Revenue, Collections CY 20 Total Tax Levy, CY 2016	e RUT RUT % then ior Year 16	\$11,201,000.00 \$13,264,795.5 \$245,000.10 \$13,509,795.6 98.19 13,260,779.0 13,402,760.5

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water / Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.18%	(\$7,993.20)	\$676,557.11	\$668,563.91	\$573,617.91		\$94,946.00					
08	Local Revenue	-0.84%	(\$11,299.76)	\$1,346,747.76	\$1,335,448.00	\$159,000.00		\$1,176,448.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$187,581.00	\$187,581.00	\$187,581.00							
08	Uniform Construction Code Fees	-13.16%	(\$13,643.00)	\$103,643.00	\$90,000.00	\$90,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-100.00%	(\$5,738.88)	\$5,738.88	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-90.04%	(\$255,943.82)	\$284,257.92	\$28,314.10	\$28,314.10							
08	Other Special Items	-6.15%	(\$3,036.08)	\$49,386.19	\$46,350.11	\$46,350.11							
15	Receipts from Delinquent Taxes	-5.22%	(\$7,817.30)	\$149,817.30	\$142,000.00	\$142,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.07%	(\$90,807.02)	\$2,232,850.00	\$2,142,042.98	\$2,142,042.98							
07	Minimum Library Tax	-1.92%	(\$3,264.03)	\$170,016.56	\$166,752.53	\$166,752.53							
54	Open Space Levy Tax	-0.14%	(\$71.53)	\$49,740.94	\$49,669.41		\$49,669.41						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.60%	(\$399,614.62)	\$5,256,336.66	\$4,856,722.04	\$3,535,658.63	\$49,669.41	\$1,271,394.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA			Positions Part-Time	% Difference Current v.	\$ Difference Current v. Prior	Total Modified Appropriation for Service Type	Total Appropriation for Service Type	General Budget	Public&Private Offsets	Open Space Budget	Water / Sewer Utility	Utility	Utility	Utility	Utility	Utility
				Prior Year	Year	(Prior Year)	(Current Year)									
20	General Government			-23.65%	(\$157,910.59)	\$667,675.00	\$509,764.41	\$460,095.00		\$49,669.41						
21	Land-Use Administration			-1.16%	(\$700.00)	\$60,600.00	\$59,900.00	\$59,900.00								
22	Uniform Construction Code			0.00%	\$0.00	\$63,300.00	\$63,300.00	\$63,300.00								
23	Insurance			-0.07%	(\$400.00)	\$578,400.00	\$578,000.00	\$409,000.00			\$169,000.00					
25	Public Safety			3.43%	\$20,889.01	\$609,535.99	\$630,425.00	\$630,425.00								
26	Public Works			-0.37%	(\$4,167.83)	\$1,126,681.93	\$1,122,514.10	\$679,714.10			\$442,800.00					
27	Health and Human Services			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
28	Parks and Recreation			1.41%	\$100.00	\$7,100.00	\$7,200.00	\$7,200.00								
29	Education (including Library)			-1.92%	(\$3,264.03)	\$170,016.56	\$166,752.53	\$166,752.53								
30	Unclassified			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
31	Utilities and Bulk Purchases			2.01%	\$8,568.00	\$426,632.00	\$435,200.00	\$116,500.00			\$318,700.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			0.39%	\$1,016.00	\$261,863.00	\$262,879.00	\$221,085.00			\$41,794.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			2.78%	\$4,316.00	\$155,321.00	\$159,637.00	\$159,637.00								
43	Court and Public Defender			3.02%	\$1,100.00	\$36,450.00	\$37,550.00	\$37,550.00								
44	Capital			-49.61%	(\$64,000.00)	\$129,000.00	\$65,000.00	\$65,000.00								
45	Debt			2.06%	\$10,325.00	\$500,775.00	\$511,100.00	\$212,000.00			\$299,100.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$245,000.00	\$245,000.00	\$245,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	-3.65%	(\$184,128.44)	\$5,040,850.48	\$4,856,722.04	\$3,535,658.63	\$0.00	\$49,669.41	\$1,271,394.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	-					
/	Non-recultion at Rist	Future V.	String	Solution Soluti	Amount	Comment/Explanation
				None		

ASSES	SED PROPER	TY VALUATIONS	- EXEMPT Pl	ROPERTY - PROPERTY '	TAX APPEAL	DATA	
Property Tax Assess	<u>ments - Taxable Prop</u>	erties (October 1, 2016 Val		Property Tax Asses	sments - Exempt Pro	perties (October 1, 2016 Va	
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	51	\$1,645,800.00	0.33%	15A Public Schools	2	\$9,571,300.00	16.04%
2 Residential	871	\$429,968,800.00	86.93%	15B Other Schools	4	\$6,628,700.00	11.11%
3A/3B Farm			0.00%	15C Public Property	26	\$11,698,700.00	19.60%
4A Commercial	56	\$55,552,700.00	11.23%	15D Church and Charities	17	\$12,060,700.00	20.21%
4B Industrial	2	\$6,633,300.00	1.34%	15E Cemeteries & Graveyards	4	\$1,791,700.00	3.00%
4C Apartments	2	\$818,400.00	0.17%	15F Other Exempt	8	\$17,934,300.00	30.05%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	982	\$494,619,000.00	100.00%	Total	61	\$59,685,400.00	100.00%
Average Ratio (%), Assessed to True		97.25%					
Equalized Valuation, Taxable Propert	ies	\$508,605,655.53		Percentage of Exempt vs.			
				Non-Exempt Properties	12.07%		
Total # of property tax appeals fi	led in 2016	County Tax Board	7.00				
		State Tax Court	0.00				
Number of 2016 County Tax Board de	ecisions appealed to Ta	ax Court	0.00				
Number of pending property tax appea	11		0.00				
Amount paid out by municipality for t	ax appeals in 2016		\$0.00				
					1		
Prior Budget Year's Pavr	nents in Lieu of Tax (PILOT) - 5 Year Exemption	ns/Abatements				
<u> </u>	# of	PILOT		Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2016 Total Tax Rate			
G Commercial/Industrial Exemption		6					
I Dwelling Exemption							
J Dwelling Abatement					1		
K New Dwelling/Conversion Exemption					1		
L New Dwelling/Conversion Abatement							
N Multiple Dwelling Exemption							
O Multiple Dwelling Abatement							
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00	1		
	<u></u>		Sheet UFB		4		

								US		BUDGET SECTIO	N								
Prior Budget Yea	ar's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax l	Exemptions	Prior Budget Year'	s Payments in Lie	eu of Tax (PILOT	') - Long Term Ta	x Exemptions	Prior Budget Year	r's Payments in Lie	u of Tax (PILOT)) - Long Term Tax	Exemptions	Prior Budget	Year's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax Ex	<u>xemptions</u>
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
None																			
Total Long Term Exemptions	- Column Total	0.00	0.00	0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptio		\$0.00	\$0.00	
Mark "X" if Grand Total						1	1		Sh	eet UFB-6	1	1			Total Long Term Exempt	ions - GRAND TOTAL	\$0.00	\$0.00	\$0.00 Sheet UFB-6C

Sheet UFB-6

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	0.00					
Supervisory Staff (Department Heads & Managers)	2.00	1.00	303,017.89	\$233,500.00		\$30,144.85	\$21,510.29	\$17,862.75
Police Officers (Including Superior Officers)	5.00		612,187.78	\$364,000.00	\$64,000.00	\$92,856.40	\$85,125.38	\$6,206.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		454,026.09	\$214,500.00	\$34,400.00	\$27,691.95	\$158,393.29	\$19,040.85
All Other Non-Union Employees not listed above	3.00	14.00	519,349.07	\$386,250.00		\$49,864.88	\$53,686.07	\$29,548.13
Totals	16.00	22.00	1,888,580.83	\$1,198,250.00	\$98,400.00	\$200,558.08	\$318,715.03	\$72,657.73

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

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current	Covered Members	Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$11,652.75	\$34,958.25	2.00	\$11,560.14	\$23,120.28
Parent & Child	2.00	\$21,231.60	\$42,463.20	3.00	\$21,252.84	\$63,758.52
Employee & Spouse (or Partner)	2.00	\$23,722.32	\$47,444.64	2.00	\$23,745.84	\$47,491.68
Family	8.00	\$32,776.23	\$262,209.84	8.00	\$32,809.05	\$262,472.40
Employee Cost Sharing Contribution (enter as negative -)			(\$67,735.73)			(\$63,580.08)
Subtotal	15.00		\$319,340.20	15.00		\$333,262.80
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$12,668.40	\$38,005.20	3	\$11,746.12	\$35,238.36
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$18,446.59	\$92,232.95	5	\$19,058.54	\$95,292.70
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$130,238.15	8.00		\$130,531.06
GRAND TOTAL	23.00		\$449,578.35	23.00		\$463,793.86

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

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

YES	
YES	

Debi Deductions Debt Badge Badge Radge Year B Last School Debt \$\$1901,003.05 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,033.56 \$\$1911,013.56 \$\$1911,		Gross		Net		Current Year	2018	2019	All Additional Future
Regional School Debt \$1,911,503.56 \$		Debt	Deductions	Debt					Years' Budgets
Regional School Debt \$1,911,503.56 \$1,911,503.56 \$1,911,503.56 \$1,901,503.56 \$				¢0.00		¢100.000.00	¢200.000.00	¢205 000 00	¢701.000.0
Bond Anticipation Notes - Principal Bond Anticipation Notes - Principal Bond Anticipation Notes - Principal Bond Anticipation Notes - Principal Bond Anticipation Notes - Principal Bonds - Interest Bond Anticipation Notes - Principal Bonds - Interest S160_000_00 \$165_000_00 \$170_000_00 \$150_00_00 \$150_00_00 \$150_00_00 \$150_00_00 \$150_00_00 \$150_00_00 \$150_00_00 \$150_00_00 \$150_00_00 \$150_00_00 \$150_00_0		¢1 011 502 5C	¢1.011.502.5C		· · ·				
UtilityFand Debt Bond Anticipation Notes - Interest Gond Anticipation Notes - Interest Sold Anticipa	Regional School Debt	\$1,911,503.56	\$1,911,503.56	\$0.00		\$50,421.24	\$42,096.25	\$34,871.25	\$179,998.1
Water / Sewer \$6,124,570.64 \$6,124,570.64 \$6,000 \$16,000.00 \$16,000.00 \$17,000.00 \$55 0 \$6,004 \$6,004 \$6,004 \$5,602,525 \$\$1,226,25 \$\$1,226,25 \$\$1,226,25 \$\$1,226,25 \$\$1,226,25 \$\$1,21,241,26 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$1,041,62 \$\$5 \$\$1,041,62 \$\$1	Litility Fund Daht								
0 1 500 Bonds - Interest \$46,626,25 \$41,226,25 \$35,276,25 \$35 0 0 0 000 \$4,627,75 \$11,941,62 \$15,951,52 \$15,951,52		\$6 124 570 64	\$6 124 570 64	00.02	-	\$160,000,00	\$165,000,00	\$170,000,00	\$783,000.0
0 Image: Constraint of the second of the		\$0,124,570.04	\$0,124,370.04		-	· · · · · · · · · · · · · · · · · · ·			\$191,451.2
011						· · · · · · · · · · · · · · · · · · ·			\$377,424.0
0 1 5000 0 1 1 1000					· · ·	· · ·			\$130,900.0
0 1 1 5					Loans & Other Debt - Interest	ψ3,740.03	ψ0,700.00	\$0,750.00	\$130,900.0
Municipal Purposes Subscription State of the state o					Total	\$457.416.07	\$469,164,12	\$465.839.12	\$2,453,773.4
Debt Authorized \$2,437,097.97 Total Principal \$3354,627.75 \$376,941.62 \$336,941.62 \$1.4 Notes Outstanding Image: Constraint of the section of t	Municipal Purposes			<i>40.00</i>		<i>Q</i> . <i>O</i> , 10107	<i>\(\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	¢	<i><i><i>q</i>₂, <i>ic</i>₀, <i>i</i>, <i>i</i>, <i>c</i>₁</i></i>
Notes Outstanding Bonds Outstanding Loans and Other DebtIndexStorate StateStorate		\$2,437,097.97		\$2,437,097.97	Total Principal	\$354,627.75	\$376,941.62	\$386,941.62	\$1,951,424.0
Bonds Outstanding Image: Standard & Poors Standard & Poors Standard & Poors Standard & Poors Loans and Other Debt Image: Standard & Poors Image: Standard & Poors <t< td=""><td>Notes Outstanding</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Notes Outstanding								
Image: DescriptionDescriptionDebt Not Listed AboveTotal (Current Year)\$10,473,172.17\$8,036,074.20\$2,437,097.97Total Guarantees - GovernmentalImage: Debt Not Listed AbovePopulation (2010 census)2,585Image: Debt Not Listed AboveImage: Debt Not Listed AboveImage: Debt Not Listed AbovePopulation (2010 census)2,585Image: Debt Not Listed AboveImage: Debt Not Listed AboveImage: Debt Not Listed AbovePer Capita Gross Debt\$4,051.52Image: Debt Not Listed AboveImage: Debt Not Listed AboveImage: Debt Not Listed AbovePer Capita Net Debt\$942.78Image: Debt Not Listed AboveImage: Debt Not Listed AboveImage: Debt Not Listed Above3 Yr. Average Property Valuation\$502,599,290.67Image: Debt Not Listed AboveImage: Debt Not Listed AboveMark "X" if Municipality has no bond ratingImage: Debt Not Listed AboveImage: Debt Not Listed Above	<u> </u>								
Total (Current Year) \$10,473,172.17 \$8,036,074.20 \$2,437,097.07 Total Guarantees - Governmental Image: Constraint of the c	Loans and Other Debt			\$0.00			3		
Population (2010 census)\$2,585Total Guarantees - OtherImage: Constant of the consta	—				Description		Debt Not Liste	d Above	
Population (2010 census)2,585Total Capital/Equipment LeasesImage: Constraint of the constraint	Total (Current Year)	\$10,473,172.17	\$8,036,074.20	\$2,437,097.97	Total Guarantees - Governmental				
Population (2010 census)2,585Per Capita Gross Debt\$4,051.52Per Capita Net Debt\$942.783 Yr. Average Property Valuation\$502,599,290.67Mark ''X'' if Municipality has no bond ratingImage: Constraint of the second sec					Total Guarantees - Other				
Per Capita Gross Debt \$4,051.52 Per Capita Net Debt \$942.78 3 Yr. Average Property Valuation \$502,599,290.67 Mark ''X'' if Municipality has no bond rating Image: Capita Gross Debt of the second sec					Total Capital/Equipment Leases				
Per Capita Net Debt \$942.78 3 Yr. Average Property Valuation \$502,599,290.67 Mark ''X'' if Municipality has no bond rating	Population (2010 census)	2,585			Total Other				
Per Capita Net Debt \$942.78 3 Yr. Average Property Valuation \$502,599,290.67 Mark ''X'' if Municipality has no bond rating	Par Capita Gross Daht	\$4,051,52			Bond Pating	Moody's	Standard & Doors	Fitch	l
3 Yr. Average Property Valuation \$502,599,290.67 Mark ''X'' if Municipality has no bond rating	-						Standard & FOOIS	<u>I'ltell</u>	
3 Yr. Average Property Valuation \$502,599,290.67 Mark "X" if Municipality has no bond rating	Per Capita Net Debt	\$942.78							
Mark "X" if Municipality has no bond rating	3 Yr. Average Property Valuation		\$502,599,290.67		Year of Last Rating	AA+			
		=	¢¢ «2,0>>,2> «««		Mark ''X'' if Municipality has n	o bond rating			
Net Debt as % of 3 Year Avg Property Valuation 0.48%	Net Debt as % of 3 Year Avg Property	Valuation	0.48%			0			

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

		(che	eck applicable	e items)	
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Police	30.00	\$8,666.40			
Totals	30.00	\$8,666.40			
Totals	30.00	φο,000.40			
Total Funds Reserved	as of and of 2016				
	ropriated in 2017				

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Hopewell Township	Emergency 911 & Dispatch		1/1/2017	12/31/2017	\$70,417.00
Receiving	Montgomery Township	Health Services		1/1/2017	12/31/2017	\$39,720.00
Receiving	MCIA	Recycling Agreement		1/1/2017	12/31/2017	\$25,000.00
Receiving	Hopewell Township	Municipal Alliance Program		1/1/2017	12/31/2017	\$1,500.00
Receiving	Montgomery Township	Animal Control		1/1/2017	12/31/2017	\$11,000.00
Receiving	Hopewell Twp. Fire District	Basic Life Support Services		1/1/2017	12/31/2017	\$3,000.00
Receiving	Hopewell Township	Senior Services		1/1/2017	12/31/2017	\$5,000.00
Receiving	Mercer County	Emergency Mgt. Services		1/1/2017	12/31/2017	\$4,000.00

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Pennington Fire District #1	
Stony Brook Regional Sewerage Authority	

Please set forth below the names of all authorities and fire districts that serve your municipality

USER FRIENDLY BUDGET SECTION - Notes

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

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