





**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 Utility	ELSA Sewer Utility	SBRSA Sewer Utility	Utility	Utility	Utility
08	Surplus	45.86%	\$741,075.36	\$1,615,811.16	\$2,356,886.52	\$2,265,811.16		\$0.00	\$86,838.25	\$4,237.11			
08	Local Revenue	-19.79%	(\$657,813.13)	\$3,323,500.30	\$2,665,687.17	\$1,442,838.91		\$77,048.26	\$829,200.00	\$316,600.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,634,157.00	\$1,634,157.00	\$1,634,157.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-12.49%	(\$73,390.53)	\$587,518.30	\$514,127.77	\$514,127.77							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$206,403.66	\$0.00	\$206,403.66	\$0.00	\$206,403.66						
10	Public and Private Revenue	-8.66%	(\$29,318.23)	\$338,670.66	\$309,352.43	\$309,352.43							
08	Other Special Items	144.37%	\$1,961,529.19	\$1,358,696.58	\$3,320,225.77	\$3,320,225.77							
15	Receipts from Delinquent Taxes	11.34%	\$78,904.78	\$696,095.22	\$775,000.00	\$775,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.16%	(\$22,780.47)	\$14,376,708.94	\$14,353,928.47	\$14,353,928.47							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	-0.36%	(\$4,333.92)	\$1,194,831.00	\$1,190,497.08	\$0.00	\$1,190,497.08						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	<b>Total</b>	<b>8.76%</b>	<b>\$2,200,276.71</b>	<b>\$25,125,989.16</b>	<b>\$27,326,265.87</b>	<b>\$24,615,441.51</b>	<b>\$1,396,900.74</b>	<b>\$77,048.26</b>	<b>\$916,038.25</b>	<b>\$320,837.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water Utility	ELSA Sewer Utility	SBRSA Sewer Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	13.40	6.00	-9.54%	(\$328,113.98)	\$3,440,983.21	\$3,112,869.3	\$1,800,417.41		\$120,000.00	\$45,647.00	\$884,785.81	\$262,019.00				
21 Land-Use Administration	2.00	1.00	7.41%	\$17,509.30	\$236,415.47	\$253,924.77	\$253,924.77									
22 Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
23 Insurance			-1.80%	(\$50,027.11)	\$2,783,561.00	\$2,733,533.90	\$2,733,533.90									
25 Public Safety	36.00	5.50	6.16%	\$211,044.60	\$3,424,715.40	\$3,635,760.00	\$3,635,760.00									
26 Public Works	25.94	0.00	9.12%	\$241,735.80	\$2,651,199.40	\$2,892,935.20	\$2,892,935.20									
27 Health and Human Services	4.86	1.00	-9.49%	(\$46,409.79)	\$488,907.20	\$442,497.40	\$442,497.40									
28 Parks and Recreation	2.58	1.00	-4.61%	(\$10,455.77)	\$226,597.90	\$216,142.20	\$216,142.20									
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30 Unclassified			-26.58%	(\$159,168.02)	\$598,874.60	\$439,706.60	\$439,706.60									
31 Utilities and Bulk Purchases			-11.78%	(\$103,000.00)	\$874,500.00	\$771,500.00	\$771,500.00									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36 Statutory Expenditures			5.73%	\$95,231.60	\$1,662,754.10	\$1,757,985.80	\$1,755,035.80			\$650.00	\$1,600.00	\$700.00				
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services	2.14	3.50	-7.63%	(\$57,430.23)	\$752,634.00	\$695,203.80	\$695,203.80									
43 Court and Public Defender	4.00	2.00	-0.61%	(\$1,780.63)	\$292,668.50	\$290,887.90	\$290,887.90									
44 Capital			278.71%	\$546,835.50	\$196,202.30	\$743,037.90	\$729,093.10			\$13,944.70						
45 Debt			52.33%	\$2,692,420.30	\$5,144,712.80	\$7,837,133.10	\$6,461,364.60	\$1,276,900.70		\$16,806.50	\$29,652.30	\$52,408.90				
46 Deferred Charges			-74.74%	(\$40,774.37)	\$54,555.40	\$13,781.00	\$8,071.90					\$5,709.10				
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			2.05%	\$29,908.90	\$1,459,457.50	\$1,489,366.50	\$1,489,366.50									
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
<b>Total</b>	<b>90.92</b>	<b>20.00</b>	<b>12.51%</b>	<b>\$3,037,526.30</b>	<b>\$24,288,739.57</b>	<b>\$27,326,265.87</b>	<b>\$24,615,441.51</b>	<b>\$0.00</b>	<b>\$1,396,900.74</b>	<b>\$77,048.26</b>	<b>\$916,038.25</b>	<b>\$320,837.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between; padding: 5px;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Revenues at Risk</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Non-recurring appropriation reductions</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Future Year Appropriation Increases</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Structural Imbalance Offsets</div> </div>				<b>Line Item.</b> <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	<b>Amount</b>	<b>Comment/Explanation</b>
<b>X</b>			Surplus	\$650,000.00	\$150,000 for 2015 Affordable Housing tax rate reduction. \$500,000.00 for 2015 General tax rate reduction.	
<b>X</b>			Miscellaneous Revenue	\$1,734,577.97	These revenues are generated as offsets to debt service expenditures. They represent refunds on projects, cancellations of outstanding balances or premiums received on sales	
<b>X</b>			Operating Transfers	\$847,925.80	Funds received to assist in the payment of COAH operations and/or debt services are expected to be zero by the middle of 2016. Capital premium on the sale of the 2014 notes will be fully utilized in 2016. However in 2015 an additional bond sale will take place that is anticipated to produce premium on the sale.	
	<b>X</b>		Shared Emergency Medical Services Dispatch	\$13,280.00	This is a new item of expense to the budget in 2015. While its nature as a shared services indicates a savings on the expense line it is still a new and unfunded expense in the 2015 budget.	
<b>X</b>			Fire Insurance Funds	\$725,000.00	During early 2015 Hopewell Township sustained a fire to its public works facility. A large number of vehicles as well as the structure itself were damaged. To date we are anticipating \$725,000.00 in reimbursement from our insurance carriers. The majority of these funds are already in had. The funds will be used to replace and repair the damage caused by the fire.	
	<b>X</b>		PW Vehicle Purchases - Capital	\$606,800.00	Funded by the insurance proceeds above, Hopewell Township will be making immediate purchase of 4 dump trucks to replace a portion of the fleet that was damaged in the fire.	
	<b>X</b>		PW Other Expenses	\$118,200.00	The remainder of the insurance funds listed above have been accounted for in Public Works Other Expense and will be used for expenditures related to the fire.	

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	335	\$47,397,200.00	1.19%	15A Public Schools	8	\$55,848,700.00	10.51%
2 Residential	5,880	\$2,742,115,000.00	69.10%	15B Other Schools	12	\$15,339,800.00	2.89%
3A/3B Farm	866	\$266,140,000.00	6.71%	15C Public Property	307	\$240,947,200.00	45.34%
4A Commercial	180	\$502,637,700.00	12.67%	15D Church and Charities	14	\$16,552,900.00	3.11%
4B Industrial	27	\$399,286,800.00	10.06%	15E Cemeteries & Graveyards	11	\$1,728,300.00	0.33%
4C Apartments	7	\$5,320,200.00	0.13%	15F Other Exempt	45	\$201,062,000.00	37.83%
5A/5B Railroad	10	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$5,579,058.00	0.14%				
<b>Total</b>	<b>7,306</b>	<b>\$3,968,475,958.00</b>	<b>100.00%</b>	<b>Total</b>	<b>397</b>	<b>\$531,478,900.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		99.89%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$3,972,846,088.70		5.15%			
Total # of property tax appeals filed in 2014		County Tax Board		51.00			
		State Tax Court		12.00			
Number of 2014 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				4.00			
Amount paid out by municipality for tax appeals in 2014		\$128,845.60					

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	22,875.63	\$21,250.00	\$0.00	\$0.00	\$0.00	\$1,625.63
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,445,585.19	\$1,064,571.50	\$0.00	\$126,896.92	\$173,570.10	\$80,546.67
Police Officers (Including Superior Officers)	31.00	0.00	4,987,235.93	\$3,157,588.45	\$220,000.00	\$767,925.51	\$575,340.90	\$266,381.07
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	45.92	2.00	4,479,716.05	\$2,732,154.61	\$270,764.30	\$320,636.99	\$920,890.37	\$235,269.78
All Other Non-Union Employees not listed above	9.00	61.00	1,136,727.44	\$823,388.10	\$15,880.00	\$79,944.37	\$151,706.56	\$65,808.41
<b>Totals</b>	<b>96.92</b>	<b>68.00</b>	<b>12,072,140.24</b>	<b>\$7,798,952.66</b>	<b>\$506,644.30</b>	<b>\$1,295,403.79</b>	<b>\$1,821,507.93</b>	<b>\$649,631.56</b>

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

**No**

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

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>			
Single Coverage	22.00	\$9,967.26	\$219,279.72
Parent & Child	8.00	\$19,294.91	\$154,359.28
Employee & Spouse (or Partner)	17.00	\$22,921.53	\$389,666.01
Family	46.00	\$30,675.25	\$1,411,061.50
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>93.00</b>	<b>\$82,858.95</b>	<b>\$2,174,366.51</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>			
Single Coverage	17	\$9,846.59	\$167,392.03
Parent & Child	1	\$19,315.56	\$19,315.56
Employee & Spouse (or Partner)	12	\$22,980.14	\$275,761.68
Family	2	\$31,127.64	\$62,255.28
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>32.00</b>	<b>\$83,269.93</b>	<b>\$524,724.55</b>
<b>GRAND TOTAL</b>	<b>125.00</b>	<b>\$166,128.88</b>	<b>\$2,699,091.06</b>

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)?**

**NO**

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

**NO**



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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$50,559.00	\$164,240.00	\$85,000.00	\$1,246,000.00
Regional School Debt	\$23,886,210.55	\$23,886,210.55	\$0.00	Utility Fund - Interest	\$48,308.80	\$46,818.60	\$42,905.00	\$290,212.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,744,531.00	\$5,799,108.54	\$0.00	\$0.00
Water	\$96,150.00	\$96,150.00	\$0.00	Bond Anticipation Notes - Interest	\$96,987.00	\$86,980.93	\$0.00	\$0.00
ELSA Sewer	\$410,895.75	\$410,895.75	\$0.00	Bonds - Principal	\$3,620,000.00	\$4,000,000.00	\$4,230,000.00	\$54,972,000.00
SBRSA Sewer	\$984,513.25	\$984,513.25	\$0.00	Bonds - Interest	\$2,277,126.39	\$2,243,002.50	\$2,105,827.50	\$12,791,467.08
0			\$0.00	Loans & Other Debt - Principal	\$40,371.95	\$41,183.43	\$42,011.21	\$199,748.37
0			\$0.00	Loans & Other Debt - Interest	\$6,265.44	\$5,453.97	\$4,626.18	\$10,119.91
0			\$0.00	<b>Total</b>	<b>\$7,884,149.58</b>	<b>\$12,386,787.97</b>	<b>\$6,510,369.89</b>	<b>\$69,509,547.86</b>
<u>Municipal Purposes</u>				Total Principal	\$5,455,461.95	\$10,004,531.97	\$4,357,011.21	\$56,417,748.37
Debt Authorized	\$551,000.00	\$0.00	\$551,000.00	Total Interest	\$2,428,687.63	\$2,382,256.00	\$2,153,358.68	\$13,091,799.49
Notes Outstanding	\$12,160,690.00	\$2,386,861.00	\$9,773,829.00	% of Total Current Year Budget	28.85%			
Bonds Outstanding	\$59,330,000.00	\$14,759,138.03	\$44,570,861.97	Description	Debt Not Listed Above			
Loans and Other Debt	\$323,314.96	\$0.00	\$323,314.96	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$97,742,774.51</b>	<b>\$42,523,768.58</b>	<b>\$55,219,005.93</b>	Total Guarantees - Other				
Population (2010 census)	17,304			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$5,648.57			Total Other				
Per Capita Net Debt	\$3,191.11			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$3,954,601,507.67		Rating		AAA		
Net Debt as % of 3 Year Avg Property Valuation		1.40%		Year of Last Rating		2015		
				<b>Mark "X" if Municipality has no bond rating</b>				

**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
<b>Providing</b>	Hopewell Borough, Mercer	Municipal Alliance		1/1/2015	12/31/2015	\$1,170.00
<b>Providing</b>	Pennington Borough, Mercer	Municipal Alliance		1/1/2015	12/31/2015	\$1,500.00
<b>Providing</b>	Pennington Borough, Mercer	Police Dispatch		1/1/2015	12/31/2015	\$66,300.00
<b>Providing</b>	Pennington Borough, Mercer	Police Dispatch		1/1/2016	12/31/2016	\$67,626.00
<b>Providing</b>	Hopewell Borough, Mercer	Police Services		1/1/2015	12/31/2015	\$435,157.77
<b>Providing</b>	Hopewell Borough, Mercer	Police Services		1/1/2016	12/31/2020	not available
<b>Providing</b>	Hopewell Borough, Mercer	Senior Services Coordinator		1/1/2015	12/31/215	\$5,000.00
<b>Providing</b>	Pennington Borough, Mercer	Senior Services Coordinator		1/1/2015	12/31/2015	\$5,000.00
<b>Receiving</b>	MCIA	Recycling Services		1/1/2015	12/31/2015	\$163,295.00
<b>Receiving</b>	MCIA	Recycling Services		1/1/2016	12/31/2016	\$166,319.00
<b>Receiving</b>	MCIA	Recycling Services		1/1/2017	12/31/2017	\$169,404.00
<b>Receiving</b>	MCIA	Recycling Services		1/1/2018	12/31/2018	\$172,550.00
<b>Receiving</b>	Pennington Borough, Mercer	Senior Services Bldg Maint.		1/1/2015	12/31/2015	\$4,501.05
<b>Receiving</b>	County of Mercer	Emergency Medical Dispatch		1/1/2015	12/31/2015	\$13,280.00
<b>Receiving</b>	County of Mercer	Emergency Medical Dispatch		1/1/2016	12/31/2016	not available
<b>Receiving</b>	County of Mercer	Public Health Preparedness		9/1/2014	8/31/2017	\$0.00



**USER FRIENDLY BUDGET SECTION - Notes**

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