



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2022 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.438	\$17,002,487.34	14.63%	\$2,135.90
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.030	\$1,165,264.29	1.00%	\$146.29
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.109	\$4,244,371.16	3.65%	\$531.54
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.715	\$66,613,923.00	57.31%	\$8,363.16
County Purposes	0.610	\$23,697,084.62	20.39%	\$2,974.65
County Library	0.063	\$2,436,546.14	2.10%	\$307.22
County Board of Health			0.00%	\$0.00
County Open Space	0.028	\$1,080,441.86	0.93%	\$136.54
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2022 Budget)</b>	<b>2.993</b>	<b>\$116,240,118.41</b>	<b>100.00%</b>	<b>\$14,595.30</b>

Total Taxable Valuation as of October 1, 2022 \$3,988,214,565.00  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$487,648.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.438	0.435	-0.68%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,002,487.34	\$17,339,858.65	1.98%	\$337,371.31

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,135.90	\$2,121.27	-0.68%	(\$14.63)

### Current Year 2023 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED		\$17,339,858.65
Municipal Library	ESTIMATED		\$1,199,000.00
Municipal Open Space	ESTIMATED		\$4,500,000.00
Municipal Arts and Culture	ESTIMATED		\$2,500,000.00
Fire Districts (total levies)	ESTIMATED		\$68,500,000.00
Other Special Districts (total levies)	ESTIMATED		\$24,700,000.00
Local School District	ESTIMATED		\$1,100,000.00
Regional School District	ESTIMATED		\$102,499,000.00
County Purposes	ESTIMATED		\$118,628,486.18
County Library	ESTIMATED		\$1,210,372.47
County Board of Health	ESTIMATED		\$8,949,291.33
County Open Space	ESTIMATED		\$25,078,777.51
Other County Levies (total)	ESTIMATED		\$119,838,858.65
<b>Total ESTIMATED amount to be raised by taxes</b>			

Revenue Anticipated, Excluding Tax Levy	8,949,291.33
Budget Appropriations, before Reserve for Uncollected Taxes	25,078,777.51
Total Non-Municipal Tax Levy	\$102,499,000.00
Amount to be Raised by Taxes - Before RUT	\$118,628,486.18
Reserve for Uncollected Taxes (RUT)	\$1,210,372.47
<b>Total Amount to be Raised by Taxes</b>	<b>\$119,838,858.65</b>

% of Tax Collections used to Calculate RUT	98.99%
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If % used exceeds the actual collection % then  
reference the statutory exception used

### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022	118,232,936.63
Total Tax Levy, CY 2022	118,978,586.52
% of Taxes Collected, CY 2022	99.37%
Delinquent Taxes - December 31, 2022	\$614,300.28

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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	46.56%	\$768,561.00	\$1,650,707.00	\$2,419,268.00	\$1,995,000.00			\$55,000.00	\$369,268.00			
08	Local Revenue	-57.68%	(\$2,621,232.43)	\$4,544,352.43	\$1,923,120.00	\$1,630,632.00	\$218,908.00		\$73,580.00				
09	State Aid (without offsetting appropriation)	5.79%	\$94,614.75	\$1,634,157.00	\$1,728,771.75	\$1,728,771.75							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	16.54%	\$93,282.91	\$563,880.53	\$657,163.44	\$657,163.44							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-64.98%	(\$1,140,741.82)	\$1,755,660.89	\$614,919.07	\$614,919.07							
08	Other Special Items	4.52%	\$65,921.16	\$1,456,883.91	\$1,522,805.07	\$1,522,805.07							
15	Receipts from Delinquent Taxes	-47.48%	(\$723,165.29)	\$1,523,165.29	\$800,000.00	\$800,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-11.14%	(\$2,174,592.12)	\$19,514,450.77	\$17,339,858.65	\$17,339,858.65							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.26%	\$3,057.83	\$1,193,406.17	\$1,196,464.00	\$1,196,464.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total		-16.65%	(\$5,634,294.01)	\$33,836,663.99	\$28,202,369.98	\$26,289,149.98	\$1,415,372.00	\$0.00	\$128,580.00	\$369,268.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA	Budgeted Positions Full-Time	Part-Time	% 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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Utility	Utility	Utility
20 General Government	10.00	6.00	3.65%	\$128,337.58	\$3,517,128.42	\$3,645,466.00	\$1,870,000.00		\$285,000.00		\$93,530.00	\$1,396,936.00			
21 Land-Use Administration	4.00		6.17%	\$25,500.00	\$413,000.00	\$438,500.00	\$438,500.00								
22 Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23 Insurance			8.74%	\$279,085.47	\$3,191,667.53	\$3,470,753.00	\$3,470,753.00								
25 Public Safety	42.00	6.00	4.35%	\$170,432.53	\$3,921,319.47	\$4,091,752.00	\$4,091,752.00								
26 Public Works	26.00	1.00	5.97%	\$146,375.00	\$2,453,625.00	\$2,600,000.00	\$2,600,000.00								
27 Health and Human Services	6.00	8.00	11.17%	\$50,600.00	\$453,000.00	\$503,600.00	\$503,600.00								
28 Parks and Recreation	3.00	2.00	-15.60%	(\$37,600.00)	\$241,100.00	\$203,500.00	\$203,500.00								
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-66.97%	(\$1,296,851.82)	\$1,936,446.89	\$639,595.07	\$6,155.00	\$613,240.07							
31 Utilities and Bulk Purchases			-4.95%	(\$32,000.00)	\$647,000.00	\$615,000.00	\$615,000.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			5.24%	\$119,545.00	\$2,279,635.00	\$2,399,180.00	\$2,393,730.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services	4.00	2.00	11.80%	\$99,551.91	\$843,982.53	\$943,534.44	\$943,534.44								
43 Court and Public Defender	2.00	2.00	1.79%	\$4,462.00	\$249,088.00	\$253,550.00	\$253,550.00								
44 Capital			145.58%	\$412,000.00	\$283,000.00	\$695,000.00	\$670,000.00								
45 Debt			3.56%	\$264,060.28	\$7,420,774.72	\$7,684,335.00	\$6,384,263.00								
46 Deferred Charges			-92.06%	(\$222,782.00)	\$242,000.00	\$19,218.00									
48 Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.41%	\$4,922.45	\$1,205,450.02	\$1,210,372.47	\$1,210,372.47								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	97.00	27.00	0.39%	\$115,638.40	\$29,298,717.58	\$29,414,355.98	\$25,655,909.91	\$633,240.07	\$1,415,372.00	\$0.00	\$128,580.00	\$1,581,254.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

**USER FRIENDLY BUDGET SECTION**  
**STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<b>X</b>				American Rescue Plan Revenue	\$928,250.13	use of American Rescue Plan funds to offset government services
<b>X</b>				Municipal Relief Fund State Aid	\$83,543.75	future aid unknown

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

### Property Tax Assessments - Taxable Properties (October 1, 2022 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	324	\$77,068,300.00	1.93%
2 Residential	5,917	\$2,802,849,900.00	70.28%
3A/3B Farm	844	\$252,428,460.00	6.33%
4A Commercial	172	\$508,013,700.00	12.74%
4B Industrial	27	\$338,028,500.00	8.48%
4C Apartments	7	\$4,618,980.00	0.12%
5A/5B Railroad	10	\$0.00	0.00%
6A/6B Business Personal Property	1	\$5,206,725.00	0.13%
<b>Total</b>	<b>7,302</b>	<b>\$3,988,214,565.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	84.74%
Equalized Valuation, Taxable Properties	\$4,706,413,222.80

Total # of property tax appeals filed in 2022	County Tax Board	35.00
	State Tax Court	7.00
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		7.00
Amount paid out by municipality for tax appeals in 2022		\$0.00

### Property Tax Assessments - Exempt Properties (October 1, 2022 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	17	\$60,659,000.00	10.65%
15B Other Schools	5	\$17,359,900.00	3.05%
15C Public Property	254	\$212,361,200.00	37.30%
15D Church and Charities	114	\$240,671,400.00	42.27%
15E Cemeteries & Graveyards	12	\$2,273,500.00	0.40%
15F Other Exempt	26	\$36,050,300.00	6.33%
<b>Total</b>	<b>428</b>	<b>\$569,375,300.00</b>	<b>100.00%</b>

Percentage of Exempt vs.  
Non-Exempt Properties **14.28%**

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full	
				2022 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

### Long Term Tax Exemptions

Long Term Tax Exemptions																								
Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions												
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2022 Total Tax Rate	
Hopewell Gardens 80 (10.03)	Aff. Housing	\$65,000.00	\$11,000,000.00	\$63,210.00																				
Project Freedom 78 (10.04)	Aff. Housing	\$75,000.00	\$9,000,000.00	\$39,150.00																				
Capital Health Systems	Other	\$345,017.00	\$164,758,400.00	\$716,499.04																				
Total Long Term Exemptions - Column Total		445,017.00	183,758,400.00	821,099.04		Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00		Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00		Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00		
Mark "X" if Grand Total						Total Long Term Exemptions - GRAND TOTAL		\$445,017.00	\$188,758,400.00	\$821,090.04		Total Long Term Exemptions - GRAND TOTAL						Total Long Term Exemptions - GRAND TOTAL						

**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		5.00	28,145.00	\$25,200.00	\$0.00	\$1,020.00	\$0.00	\$1,925.00
Supervisory Staff (Department Heads & Managers)	14.00	0.00	2,067,150.00	\$1,481,600.00	\$10,000.00	\$255,000.00	\$207,205.00	\$113,345.00
Police Officers (Including Superior Officers)	32.00	0.00	5,607,056.00	\$3,518,952.00	\$165,000.00	\$1,081,404.00	\$572,500.00	\$269,200.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00				\$0.00	
All Other Union Employees not listed above	46.00	2.00	3,475,865.00	\$2,073,000.00		\$355,000.00	\$875,605.00	\$172,260.00
All Other Non-Union Employees not listed above	4.00	53.00	754,561.00	\$562,000.00		\$96,000.00	\$53,561.00	\$43,000.00
<b>Totals</b>	<b>96.00</b>	<b>60.00</b>	<b>11,932,777.00</b>	<b>\$7,660,752.00</b>	<b>\$175,000.00</b>	<b>\$1,788,424.00</b>	<b>\$1,708,871.00</b>	<b>\$599,730.00</b>

Is the Local Government required to comply with N.J.S.A. 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

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	33.00	\$13,883.00	\$458,139.00	31.00	\$12,753.00	\$395,343.00
Parent & Child	2.00	\$53,925.00	\$107,850.00	3.00	\$25,392.00	\$76,176.00
Employee & Spouse (or Partner)	10.00	\$29,156.00	\$291,560.00	12.00	\$28,930.00	\$347,160.00
Family	41.00	\$35,124.00	\$1,440,084.00	34.00	\$39,209.00	\$1,333,106.00
Employee Cost Sharing Contribution (enter as negative - )			(\$520,146.00)			(\$511,727.00)
<b>Subtotal</b>	<b>86.00</b>		<b>\$1,777,487.00</b>	<b>80.00</b>		<b>\$1,640,058.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						\$0.00
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	40	\$13,144.00	\$525,760.00	38	\$11,527.00	\$438,026.00
Parent & Child	1	\$29,035.00	\$29,035.00	1	\$27,069.00	\$27,069.00
Employee & Spouse (or Partner)	16	\$25,967.00	\$415,472.00	17	\$23,571.00	\$400,707.00
Family	8	\$40,742.00	\$325,936.00	6	\$40,836.00	\$245,016.00
Employee Cost Sharing Contribution (enter as negative - )			(\$142,381.00)			(\$119,114.00)
<b>Subtotal</b>	<b>65.00</b>		<b>\$1,153,822.00</b>	<b>62.00</b>		<b>\$991,704.00</b>
<b>GRAND TOTAL</b>	<b>151.00</b>		<b>\$2,931,309.00</b>	<b>142.00</b>		<b>\$2,631,762.00</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 ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit  
(check applicable items)**

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

Sheet UFB-10

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Pennington Borough, Mercer County	Public Safety	EMS / Dispatch		1/1/2023	12/31/2023	\$76,222.00
Lead	Municipality	Pennington Borough, Mercer County	Health Department	Health and Human Services		1/1/2023	12/31/2023	\$37,499.00
Lead	Municipality	Pennington Borough, Mercer County	Animal Control	Animal Control		1/1/2023	12/31/2023	\$11,916.00
Lead	Municipality	Pennington Borough, Mercer County		Recycling		1/1/2023	12/31/2023	\$2,000.00
Lead	Municipality	Pennington Borough, Mercer County	Senior Services	Health and Human Services		1/1/2023	12/31/2023	\$5,100.00
Recipient	Municipality	Pennington Borough, Mercer County		Shared Facilities	senior center cleaning	1/1/2023	12/31/2023	\$0.00
		Pennington Borough, Mercer County		Shared Facilities	Senior center	1/1/2023	12/31/2023	\$5,068.00
Lead	Municipality	Hopewell Borough, Mercer County	Public Safety	Police		1/1/2023	12/31/2023	\$474,826.44
Lead	Municipality	Hopewell Borough, Mercer County	Health Department	Health and Human Services		1/1/2023	12/31/2023	\$31,500.00
Lead	Municipality	Hopewell Borough, Mercer County	Animal Control	Animal Control		1/1/2023	12/31/2023	\$11,000.00
Lead	Municipality	Hopewell Borough, Mercer County		Recycling		1/1/2023	12/31/2023	\$2,000.00
Lead	Municipality	Hopewell Borough, Mercer County	Senior Services	Health and Human Services		1/1/2023	12/31/2023	\$5,100.00
Recipient	Authority	Mercer County Improvement Authority		Recycling		1/1/2023	12/31/2023	\$265,923.00
Recipient	County	County of Mercer	Public Safety	EMS / Dispatch		1/1/2023	12/31/2023	\$15,380.00
Amount Received Page Total								\$657,163.44
Amount Paid Page Total								\$286,371.00
Page Total								\$943,534.44

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

## **USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS**

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

Ewing Lawrence Sewerage Authority  
Stony Brook Regional Sewerage Authority  
Hopewell Township Fire District No. 1  
Hopewell Borough Fire District No. 1  
Pennington Borough Fire District No. 1  
Mercer County Improvement Authority