



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**

**Filename:** 1114\_fba\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Elizabeth		Lempert	1/1/2021	llempert@princetonnj.gov

**Chief Administrative Officer**

Marc		Dashield		mdashield@princetonnj.gov
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**Chief Financial Officer**

Sandra		Webb		<a href="mailto:swebb@princetonnj.gov">swebb@princetonnj.gov</a>
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**Municipal Clerk**

Kathleen		Brzezynski		kbrzezynski@princetonnj.gov
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**Registered Municipal Accountant**

Robert	S.	Morrison		rsm@hm-pa.net
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Cohen	1/1/2021	dcohen@princetonnj.gov
Jenny		Crumiller	1/1/2020	jcrumiller@princetonnj.gov
Leticia		Fraga	1/1/2021	lfraga@princetonnj.gov
Heather		Howard	1/1/2019	hhoward@princetonnj.gov
Lance		Liverman	1/1/2019	lliverman@princetonnj.gov
Timothy		Quinn	1/1/2020	tquinn@princetonnj.gov

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<b><u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u></b>					<b><u>Current Year 2018 Budget</u></b>		
	<b><u>Calendar Year</u></b>	<b><u>Calendar Year</u></b>	<b><u>% of</u></b>	<b><u>Avg Residential</u></b>	<b><u>Taxes</u></b>	<b><u>Actual/Estimated</u></b>	<b><u>Tax Levy</u></b>
	<b><u>Tax Rate</u></b>	<b><u>Tax Levy</u></b>	<b><u>Total Levy</u></b>	<b><u>Taxpayer Impact</u></b>			
Municipal Purpose Tax	0.448	\$31,335,751.38	19.47%	\$3,750.09	Municipal Purpose Tax	ACTUAL	\$31,995,935.89
Municipal Library	0.037	\$2,591,009.09	1.61%	\$309.72	Municipal Library	ACTUAL	\$2,671,953.79
Municipal Open Space	0.017	\$1,190,014.00	0.74%	\$142.30	Municipal Open Space	ESTIMATED	\$1,215,126.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.101	\$77,082,107.00	47.90%	\$9,216.18	Local School District	ESTIMATED	\$79,991,481.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.669	\$46,751,312.33	29.05%	\$5,600.03	County Purposes	ESTIMATED	\$47,686,338.58
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$1,980,491.52	1.23%	\$234.38	County Open Space	ESTIMATED	\$2,020,101.35
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.300</b>	<b>\$160,930,685.32</b>	<b>100.00%</b>	<b>\$19,252.70</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$165,580,936.61</b>
Total Taxable Valuation as of October 1, 2017 <span style="float: right; text-align: right;"><u>\$6,999,775,269.00</u></span>					Revenue Anticipated, Excluding Tax Levy <span style="float: right; text-align: right;"><u>30,337,413.36</u></span>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right; text-align: right;"><u>62,091,078.56</u></span>		
Current Year Average Residential Assessment <span style="float: right; text-align: right;"><u>\$837,074.00</u></span>					Total Non-Municipal Tax Levy <span style="float: right; text-align: right;"><u>\$130,913,046.93</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right; text-align: right;"><u>\$162,666,712.13</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Reserve for Uncollected Taxes (RUT) <span style="float: right; text-align: right;"><u>\$2,914,224.48</u></span>		
Prior Year	Current Year	% Change (+/-)					
0.448	0.450	0.45%					
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					Total Amount to be Raised by Taxes <span style="float: right; text-align: right;"><u>\$165,580,936.61</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$31,335,751.38	\$31,995,935.89	2.11%	\$660,184.51				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right; text-align: right;"><u>98.24%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$3,750.09	\$3,766.83	0.45%	\$16.74				
<b>Sheet UFB-1</b>					If % used exceeds the actual collection % then reference the statutory exception used		
					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
					Total Tax Revenue, Collections CY 2017 <span style="float: right; text-align: right;"><u>160,719,837.79</u></span>		
					Total Tax Levy, CY 2017 <span style="float: right; text-align: right;"><u>161,754,824.87</u></span>		
					% of Taxes Collected, CY 2017 <span style="float: right; text-align: right;"><u>99.36%</u></span>		
					Delinquent Taxes - December 31, 2017 <span style="float: right; text-align: right;"><u>\$1,034,987.08</u></span>		

**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	Affordable Housing Utility	Parking Utility	N/A Utility	N/A Utility	Utility
08	Surplus	42.96%	\$2,754,233.00	\$6,411,881.00	\$9,166,114.00	\$8,980,000.00	---	---	---	\$186,114.00	---	---	---
08	Local Revenue	-0.72%	(\$136,515.64)	\$19,052,630.44	\$18,916,114.80	\$14,942,385.80	---	---	---	\$3,973,729.00	---	---	---
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,457,276.00	\$2,457,276.00	\$2,457,276.00	---	---	---	---	---	---	---
08	Uniform Construction Code Fees	3.08%	\$6,271.00	\$203,926.00	\$210,197.00	\$210,197.00	---	---	---	---	---	---	---
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
10	Public and Private Revenue	-27.26%	(\$249,634.61)	\$915,591.17	\$665,956.56	\$665,956.56	---	---	---	---	---	---	---
08	Other Special Items	19.87%	\$681,084.80	\$3,427,792.20	\$4,108,877.00	\$2,081,598.00	\$1,430,646.00	---	\$496,633.00	\$100,000.00	---	---	---
15	Receipts from Delinquent Taxes	-11.95%	(\$135,759.39)	\$1,135,759.39	\$1,000,000.00	\$1,000,000.00	---	---	---	---	---	---	---
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-5.51%	(\$1,864,491.84)	\$33,860,427.73	\$31,995,935.89	\$31,995,935.89	---	---	---	---	---	---	---
07	Minimum Library Tax	0.00%	\$0.00	\$2,671,953.79	\$2,671,953.79	\$2,671,953.79	---	---	---	---	---	---	---
54	Open Space Levy Tax	2.15%	\$25,600.00	\$1,190,014.00	\$1,215,614.00	---	\$1,215,614.00	---	---	---	---	---	---
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	<b>Total</b>	<b>1.52%</b>	<b>\$1,080,787.32</b>	<b>\$71,327,251.72</b>	<b>\$72,408,039.04</b>	<b>\$65,005,303.04</b>	<b>\$2,646,260.00</b>	<b>\$0.00</b>	<b>\$496,633.00</b>	<b>\$4,259,843.00</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	Affordable Housing Utility	Parking Utility	N/A Utility	N/A Utility	Utility	
	Full-Time	Part-Time														
20 General Government	31.00	10.00	4.06%	\$240,550.00	\$5,924,540.00	\$6,165,090.00	\$6,165,090.00	---	---	---	---	---	---	---	---	---
21 Land-Use Administration	6.00	1.00	-1.65%	(\$13,655.00)	\$829,495.00	\$815,840.00	\$815,840.00	---	---	---	---	---	---	---	---	---
22 Uniform Construction Code	9.00	1.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---	---
23 Insurance			-3.21%	(\$193,315.00)	\$6,018,751.00	\$5,825,436.00	\$5,825,436.00	---	---	---	---	---	---	---	---	---
25 Public Safety	73.00	3.00	2.28%	\$239,206.11	\$10,512,990.8	\$10,752,197.00	\$10,732,197.00	\$20,000.00	---	---	---	---	---	---	---	---
26 Public Works	56.00	11.00	26.65%	\$2,042,947.7	\$7,665,010.7	\$9,707,958.50	\$5,768,054.00	\$101,876.50	\$2,209,260.00	---	---	\$1,628,768.00	---	---	---	---
27 Health and Human Services	14.00	17.00	1.75%	\$43,139.00	\$2,458,449.00	\$2,501,588.00	\$1,468,529.00	\$536,426.00	---	---	\$496,633.00	---	---	---	---	---
28 Parks and Recreation	13.00	3.00	1.74%	\$16,926.00	\$975,519.00	\$992,445.00	\$992,445.00	---	---	---	---	---	---	---	---	---
29 Education (including Library)			1.50%	\$63,250.00	\$4,212,250.00	\$4,275,500.00	\$4,275,500.00	---	---	---	---	---	---	---	---	---
30 Unclassified			7.26%	\$8,500.00	\$117,000.00	\$125,500.00	\$115,500.00	\$10,000.00	---	---	---	---	---	---	---	---
31 Utilities and Bulk Purchases			-3.01%	(\$186,447.00)	\$6,191,477.00	\$6,005,030.00	\$5,997,376.00	\$7,654.00	---	---	---	---	---	---	---	---
32 Landfill / Solid Waste Disposal			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---	---
35 Contingency			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---	---
36 Statutory Expenditures			2.22%	\$89,500.00	\$4,036,500.00	\$4,126,000.00	\$4,126,000.00	---	---	---	---	---	---	---	---	---
37 Judgements			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---	---
42 Shared Services			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---	---
43 Court and Public Defender	4.00	1.00	0.49%	\$2,075.68	\$420,079.30	\$422,155.00	\$422,155.00	---	---	---	---	---	---	---	---	---
44 Capital			42.86%	\$150,000.00	\$350,000.00	\$500,000.00	\$500,000.00	---	---	---	---	---	---	---	---	---
45 Debt			7.68%	\$947,643.00	\$12,337,431.9	\$13,285,075.00	\$11,885,000.00	---	\$437,000.00	---	---	\$963,075.00	---	---	---	---
46 Deferred Charges			165.10%	\$1,615,484.00	\$978,516.00	\$2,594,000.00	\$2,326,000.00	---	---	---	---	\$268,000.00	---	---	---	---
48 Debt - Type 1 School District			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---	---
50 Reserve for Uncollected Taxes			-0.03%	(\$910.93)	\$2,915,135.4	\$2,914,224.4	\$2,914,224.4	---	---	---	---	---	---	---	---	---
55 Surplus General Budget			0.00%	\$0.00	\$1,400,000.00	\$1,400,000.00	---	---	---	---	---	\$1,400,000.00	---	---	---	---
<b>Total</b>	<b>206.00</b>	<b>47.00</b>	<b>7.52%</b>	<b>\$5,064,893.80</b>	<b>\$67,343,145.24</b>	<b>\$72,408,039.04</b>	<b>\$64,329,346.48</b>	<b>\$675,956.56</b>	<b>\$2,646,260.00</b>	<b>\$0.00</b>	<b>\$496,633.00</b>	<b>\$4,259,843.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	542	\$95,192,100.00	1.33%	15A Public Schools	13	\$83,420,900.00	3.51%
2 Residential	7,072	\$5,864,284,600.00	82.01%	15B Other Schools	290	\$1,814,443,200.00	76.42%
3A/3B Farm	46	\$32,386,800.00	0.45%	15C Public Property	211	\$272,023,900.00	11.46%
4A Commercial	370	\$811,414,900.00	11.35%	15D Church and Charities	74	\$153,329,800.00	6.46%
4B Industrial	2	\$11,759,700.00	0.16%	15E Cemeteries & Graveyards	8	\$4,197,100.00	0.18%
4C Apartments	106	\$326,809,000.00	4.57%	15F Other Exempt	107	\$46,805,500.00	1.97%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	2	\$8,583,276.00	0.12%				
<b>Total</b>	<b>8,140</b>	<b>\$7,150,430,376.00</b>	<b>100.00%</b>	<b>Total</b>	<b>703</b>	<b>\$2,374,220,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
87.31%				33.20%			
Equalized Valuation, Taxable Properties							
\$8,189,703,786.51							
Total # of property tax appeals filed in 2017							
				County Tax Board			
				33.00			
				State Tax Court			
				41.00			
Number of 2017 County Tax Board decisions appealed to Tax Court							
				3.00			
Number of pending property tax appeals in State Tax Court							
				9.00			
Amount paid out by municipality for tax appeals in 2017							

<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 2017 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		7.00	96,816.00	\$80,000.00		\$10,696.00		\$6,120.00
Supervisory Staff (Department Heads & Managers)	25.00	1.00	3,580,466.77	\$2,837,344.00	\$21,300.00	\$407,498.85	\$107,610.72	\$206,713.20
Police Officers (Including Superior Officers)	53.00		8,670,183.53	\$5,994,521.00	\$644,547.00	\$1,689,751.92	\$245,097.12	\$96,266.49
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	40.00		3,466,295.70	\$2,396,962.00	\$371,083.00	\$320,473.82	\$166,021.44	\$211,755.44
All Other Non-Union Employees not listed above	88.00	39.00	8,466,705.27	\$6,758,934.00		\$903,669.48	\$271,725.36	\$532,376.43
<b>Totals</b>	<b>206.00</b>	<b>47.00</b>	<b>24,280,467.27</b>	<b>\$18,067,761.00</b>	<b>\$1,036,930.00</b>	<b>\$3,332,090.07</b>	<b>\$790,454.64</b>	<b>\$1,053,231.56</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>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	52.00	\$10,270.46	\$534,063.92	53.00	\$10,965.77	\$581,185.81
Parent & Child	17.00	\$20,033.45	\$340,568.65	19.00	\$19,533.69	\$371,140.11
Employee & Spouse (or Partner)	38.00	\$19,866.99	\$754,945.62	34.00	\$20,691.32	\$703,504.88
Family	83.00	\$26,135.76	\$2,169,268.08	90.00	\$26,388.80	\$2,374,992.00
Employee Cost Sharing Contribution (enter as negative - )			(\$790,454.64)			(\$867,800.16)
<b>Subtotal</b>	<b>190.00</b>		<b>\$3,008,391.63</b>	<b>196.00</b>		<b>\$3,163,022.64</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	26	\$5,572.69	\$144,889.94	24	\$8,607.95	\$206,590.80
Parent & Child	3	\$14,982.48	\$44,947.44	3	\$14,866.12	\$44,598.36
Employee & Spouse (or Partner)	36	\$14,641.86	\$527,106.96	35	\$16,270.95	\$569,483.25
Family	23	\$30,269.89	\$696,207.47	32	\$30,473.11	\$975,139.52
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>88.00</b>		<b>\$1,413,151.81</b>	<b>94.00</b>		<b>\$1,795,811.93</b>
<b>GRAND TOTAL</b>	<b>278.00</b>		<b>\$4,421,543.44</b>	<b>290.00</b>		<b>\$4,958,834.57</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)?**

<b>YES</b>
<b>YES</b>

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



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

	Gross	Deductions	Net	Current Year	2019	2020	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$27,000,000.00	\$27,000,000.00	\$0.00	Utility Fund - Principal	\$605,000.00	\$625,000.00	\$725,000.00	\$6,645,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$358,075.00	\$333,875.00	\$305,975.00	\$1,211,350.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water			\$0.00	Bond Anticipation Notes - Interest	\$39,915.00			
Affordable Housing			\$0.00	Bonds - Principal	\$8,975,000.00	\$8,690,000.00	\$6,835,000.00	\$49,995,000.00
Parking	\$8,918,000.00	\$8,918,000.00	\$0.00	Bonds - Interest	\$2,075,650.00	\$1,798,513.00	\$1,545,163.00	\$5,889,337.50
N/A			\$0.00	Loans & Other Debt - Principal	\$993,536.18	\$920,732.96	\$1,022,720.00	\$8,956,033.61
N/A			\$0.00	Loans & Other Debt - Interest	\$153,822.47	\$136,028.31	\$211,138.00	\$908,192.00
0			\$0.00	<b>Total</b>	<b>\$13,200,998.65</b>	<b>\$12,504,149.27</b>	<b>\$10,644,996.00</b>	<b>\$73,604,913.11</b>
<u>Municipal Purposes</u>				Total Principal	\$10,573,536.18	\$10,235,732.96	\$8,582,720.00	\$65,596,033.61
Debt Authorized	\$21,159,849.32	\$1,616,423.37	\$19,543,425.95	Total Interest	\$2,627,462.47	\$2,268,416.31	\$2,062,276.00	\$8,008,879.50
Notes Outstanding	\$1,774,000.00		\$1,774,000.00	% of Total Current Year Budget	18.23%			
Bonds Outstanding	\$80,553,724.45		\$80,553,724.45					
Loans and Other Debt	\$6,363,486.39		\$6,363,486.39					
<b>Total (Current Year)</b>	<b>\$145,769,060.16</b>	<b>\$37,534,423.37</b>	<b>\$108,234,636.79</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	28,572			Total Guarantees - Governmental				
Per Capita Gross Debt	\$5,101.82			Total Guarantees - Other				
Per Capita Net Debt	\$3,788.14			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$7,791,480,516.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.39%		<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
				Rating	Aaa	AAA		
				Year of Last Rating	2017	2016		
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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