



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1108 Pennington Borough - County of Mercer Introduced

Municode: 1108 Filename: 1108_fbi_2019.xlsm

Website: penningtonboro.org

Phone Number:

609-737-0276

Mailing Address:

30 North Main Street

Email the UFB if not using Outlook

Municipality: Pennington State: NJ Zip: 08534

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Lawver	12/31/2019	jlawver@penningtonboro.org

Chief Administrative Officer

Eileen		Heinzel		eheinzel@penningtonboro.org
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Chief Financial Officer

Sandra		Webb		swebb@princetonnj.gov
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Municipal Clerk

Elizabeth		Sterling		bsterling@penningtonboro.org
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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
Catherine		Chandler	12/31/2020	cchandler@penningtonboro.org
Deborah		Gnatt	12/31/2021	dgnatt@penningtonboro.org
Glen		Griffiths	12/31/2020	ggriffiths@penningtonboro.org
Charles		Marciente	12/31/2019	cmarciant@penningtonboro.org
Beverly		Mills	12/31/2019	bmills@penningtonboro.org
Elizabeth		Semple	12/31/2021	esemple@penningtonboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.431	\$2,143,047.81	16.10%	\$0.00	Municipal Purpose Tax	ACTUAL	\$2,310,004.65
Municipal Library	0.034	\$166,627.14	1.25%	\$0.00	Municipal Library	ACTUAL	\$170,588.70
Municipal Open Space	0.010	\$49,915.89	0.38%	\$0.00	Municipal Open Space	ACTUAL	\$50,387.27
Fire Districts (avg. rate/total levies)	0.050	\$248,463.55	1.87%	\$0.00	Fire Districts (total levies)	ESTIMATED	
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.529	\$7,596,431.00	57.08%	\$0.00	Regional School District	ESTIMATED	\$7,748,359.62
County Purposes	0.599	\$2,977,267.29	22.37%	\$0.00	County Purposes	ESTIMATED	\$3,036,812.63
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.025	\$125,584.16	0.94%	\$0.00	County Open Space	ESTIMATED	\$128,095.84
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.678	\$13,307,336.84	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$13,444,248.71
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		1,164,290.07
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		3,399,883.42
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$10,963,655.36
					Amount to be Raised by Taxes - Before RUT		\$13,199,248.71
					Reserve for Uncollected Taxes (RUT)		\$248,138.70
					Total Amount to be Raised by Taxes		\$13,447,387.41
					% of Tax Collections used to Calculate RUT		98.15%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		13,265,703.44
					Total Tax Levy, CY 2018		13,388,465.81
					% of Taxes Collected, CY 2018		99.08%
					Delinquent Taxes - December 31, 2018		\$120,010.12
Sheet UFB-1							

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	-12.52%	(\$87,792.84)	\$701,332.84	\$613,540.00	\$475,000.00		\$138,540.00					
08	Local Revenue	4.65%	\$68,632.26	\$1,474,768.70	\$1,543,400.96	\$252,000.96		\$1,291,400.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$187,581.00	\$187,581.00	\$187,581.00							
08	Uniform Construction Code Fees	-42.94%	(\$75,260.00)	\$175,260.00	\$100,000.00	\$100,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.01%	\$120.00	\$5,969.00	\$6,089.00	\$6,089.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-37.12%	(\$381,846.79)	\$1,028,614.90	\$646,768.11	\$646,768.11							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00								
15	Receipts from Delinquent Taxes	-0.89%	(\$1,031.76)	\$116,031.76	\$115,000.00	\$115,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	7.79%	\$166,956.84	\$2,143,047.81	\$2,310,004.65	\$2,310,004.65							
07	Minimum Library Tax	2.38%	\$3,961.56	\$166,627.14	\$170,588.70	\$170,588.70							
54	Open Space Levy Tax	0.94%	\$471.38	\$49,915.89	\$50,387.27		\$50,387.27						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.06%	(\$305,789.35)	\$6,049,149.04	\$5,743,359.69	\$4,263,032.42	\$50,387.27	\$1,429,940.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Full-Time	Positions 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	Water / Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government			-13.34%	(\$68,578.62)	\$514,065.89	\$445,487.27	\$395,100.00		\$50,387.27						
21	Land-Use Administration			17.41%	\$10,600.00	\$60,900.00	\$71,500.00	\$71,500.00								
22	Uniform Construction Code			5.37%	\$3,400.00	\$63,300.00	\$66,700.00	\$66,700.00								
23	Insurance			-6.82%	(\$36,826.60)	\$539,600.00	\$502,773.40	\$351,433.40			\$151,340.00					
25	Public Safety			-2.29%	(\$15,985.01)	\$696,700.00	\$680,714.99	\$679,760.00	\$954.99							
26	Public Works			-14.00%	(\$304,046.68)	\$2,172,117.00	\$1,868,070.32	\$678,103.47	\$624,066.85		\$565,900.00					
27	Health and Human Services			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
28	Parks and Recreation			-11.11%	(\$800.00)	\$7,200.00	\$6,400.00	\$6,400.00								
29	Education (including Library)			2.38%	\$3,961.56	\$166,627.14	\$170,588.70	\$170,588.70								
30	Unclassified			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
31	Utilities and Bulk Purchases			14.72%	\$66,480.87	\$451,519.13	\$518,000.00	\$120,500.00			\$397,500.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			9.23%	\$27,473.40	\$297,684.00	\$325,157.40	\$277,957.40			\$47,200.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			7.68%	\$12,406.00	\$161,458.00	\$173,864.00	\$173,864.00								
43	Court and Public Defender			2.39%	\$1,000.00	\$41,800.00	\$42,800.00	\$42,800.00								
44	Capital			-80.13%	(\$60,500.00)	\$75,500.00	\$15,000.00	\$15,000.00								
45	Debt			21.63%	\$103,858.38	\$480,141.62	\$584,000.00	\$316,000.00			\$268,000.00					
46	Deferred Charges			#DIV/0!	\$24,803.61		\$24,803.61	\$24,803.61								
48	Debt - Type I 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	-3.89%	(\$232,753.09)	\$5,976,112.78	\$5,743,359.69	\$3,638,010.58	\$625,021.84	\$50,387.27	\$1,429,940.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	122	\$7,363,400.00	1.46%
2 Residential	881	\$435,499,400.00	86.43%
3A/3B Farm			0.00%
4A Commercial	56	\$52,069,300.00	10.33%
4B Industrial	2	\$6,283,800.00	1.25%
4C Apartments	2	\$818,400.00	0.16%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,838,457.00	0.36%
Total	1,064	\$503,872,757.00	100.00%
Average Ratio (%), Assessed to True Value		97.09%	
Equalized Valuation, Taxable Properties		\$518,974,927.39	
Total # of property tax appeals filed in 2018		County Tax Board	8.00
		State Tax Court	1.00
Number of 2018 County Tax Board decisions appealed to Tax Court			
Number of pending property tax appeals in State Tax Court			
Amount paid out by municipality for tax appeals in 2018			

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$9,571,300.00	16.04%
15B Other Schools	4	\$6,628,700.00	11.11%
15C Public Property	26	\$11,698,700.00	19.60%
15D Church and Charities	17	\$12,060,700.00	20.21%
15E Cemeteries & Graveyards	4	\$1,791,700.00	3.00%
15F Other Exempt	8	\$17,934,300.00	30.05%
Total	61	\$59,685,400.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.85%	

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 2018 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	0.00					
Supervisory Staff (Department Heads & Managers)	2.00	1.00	346,660.43	\$266,707.00		\$37,632.35	\$21,918.00	\$20,403.08
Police Officers (Including Superior Officers)	5.00	4.00	760,407.70	\$412,263.00	\$102,000.00	\$121,493.90	\$85,309.68	\$39,341.12
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		789,375.38	\$447,680.00	\$50,000.00	\$63,167.65	\$190,455.21	\$38,072.52
All Other Non-Union Employees not listed above	2.00	11.00	392,586.36	\$299,100.00		\$42,203.01	\$28,402.20	\$22,881.15
Totals	15.00	23.00	2,289,029.87	\$1,425,750.00	\$152,000.00	\$264,496.91	\$326,085.09	\$120,697.87

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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	\$11,324.16	\$45,296.64	4.00	\$11,704.86	\$46,819.44
Parent & Child	2.00	\$42,401.52	\$84,803.04	2.00	\$21,231.60	\$42,463.20
Employee & Spouse (or Partner)	1.00	\$24,172.08	\$24,172.08	2.00	\$23,722.32	\$47,444.64
Family	7.00	\$33,527.07	\$234,689.49	7.00	\$32,731.01	\$229,117.07
Employee Cost Sharing Contribution (enter as negative -)			(\$62,876.16)			(\$68,085.12)
Subtotal	14.00		\$326,085.09	15.00		\$297,759.23
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	4	\$5,556.87	\$22,227.48	3	\$12,269.36	\$36,808.08
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$11,935.74	\$47,742.96	5	\$17,407.36	\$87,036.80
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$69,970.44	8.00		\$123,844.88
GRAND TOTAL	22.00		\$396,055.53	23.00		\$421,604.11

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)?

YES

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

YES

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA	30.00	\$9,220.80	X		
Teamsters	30.00	\$7,279.20	X		
Totals	60.00	\$16,500.00			
Total Funds Reserved as of end of 2018					
Total Funds Appropriated in 2019					

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt						
Regional School Debt						
Utility Fund Debt						
Water / Sewer						
0						
0						
0						
0						
0						
0						
Municipal Purposes						
Debt Authorized						
Notes Outstanding						
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)						
Population (2010 census)						
Per Capita Gross Debt						
Per Capita Net Debt						
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation						
Utility Fund - Principal			\$205,000.00	\$60,000.00	\$60,000.00	\$671,000.00
Utility Fund - Interest			\$37,000.00	\$28,571.25	\$26,621.25	\$124,805.36
Bond Anticipation Notes - Principal			\$100,000.00			
Bond Anticipation Notes - Interest			\$10,000.00			
Bonds - Principal			\$170,000.00	\$60,000.00	\$60,000.00	\$663,000.00
Bonds - Interest			\$36,000.00	\$29,226.25	\$27,276.25	\$134,948.75
Loans & Other Debt - Principal			\$11,941.62	\$11,941.62	\$11,941.62	\$107,474.58
Loans & Other Debt - Interest			\$8,900.00	\$8,750.00	\$8,550.00	\$63,750.00
Total			\$578,841.62	\$198,489.12	\$194,389.12	\$1,764,978.69
Total Principal			\$486,941.62	\$131,941.62	\$131,941.62	\$1,441,474.58
Total Interest			\$91,900.00	\$66,547.50	\$62,447.50	\$323,504.11
% of Total Current Year Budget			10.08%			
Description			Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating			Moody's	Standard & Poors	Fitch	
Rating			2,010			
Year of Last Rating			AA+			
Mark "X" if Municipality has no bond rating						
Sheet UFB-10						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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