



State of New Jersey Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY:

1108 Pennington Borough - County of Mercer

Introduced

Municode: 1108

Filename: 1108_fbi_2020.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	12/31/2023	jlawver@penningtonboro.org

Chief Administrative Officer

Eileen		Heinzel		eheinzel@penningtonboro.org
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Chief Financial Officer

Sandra		Webb		taxcollector@penningtonboro.org
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Municipal Clerk

Elizabeth		Sterling		bsterling@penningtonboro.org
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Registered Municipal Accountant

Robert	S.	Morrison		rmorrison@pkfod.com
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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	12/31/2022	cmarciente@penningtonboro.org
Beverly		Mills	12/31/2022	bmills@penningtonboro.org
Elizabeth		Semple	12/31/2021	esemple@penningtonboro.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget									
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy							
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact										
Municipal Purpose Tax	0.458	\$2,310,004.65	16.74%	\$0.00	Municipal Purpose Tax	ACTUAL	\$2,401,628.07							
Municipal Library	0.034	\$170,588.70	1.24%	\$0.00	Municipal Library	ACTUAL	\$170,799.54							
Municipal Open Space	0.010	\$50,387.28	0.37%	\$0.00	Municipal Open Space	ACTUAL	\$51,098.47							
Fire Districts (avg. rate/total levies)	0.043	\$212,670.00	1.54%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$223,303.50							
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	1.562	\$7,869,205.00	57.03%	\$0.00	Regional School District	ESTIMATED	\$8,262,665.25							
County Purposes	0.606	\$3,054,764.91	22.14%	\$0.00	County Purposes	ESTIMATED	\$3,207,503.14							
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	\$129,892.78	0.94%	\$0.00	County Open Space	ESTIMATED	\$136,387.42							
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)									
Total (Calendar Year 2019 Budget)					2.739		\$13,797,513.32	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$14,453,385.39		
Total Taxable Valuation as of October 1, 2019										\$503,872,757.00		Revenue Anticipated, Excluding Tax Levy		1,094,749.16
(To be used to calculate the current year tax rate)												Budget Appropriations, before Reserve for Uncollected Taxes		3,417,176.77
Current Year Average Residential Assessment										\$494,300.00		Total Non-Municipal Tax Levy		\$11,880,957.78
<u>Prior Year to Current Year Comparison</u>														
<u>Comparison - Municipal Purposes Tax Rate</u>														
Prior Year		Current Year		% Change (+/-)										
0.458		0.470		2.62%										
<u>Comparison - Municipal Purposes Tax Levy</u>														
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)								
\$2,310,004.65		\$2,401,628.07		3.97%		\$91,623.42								
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>														
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)								
\$0.00		\$2,323.21		#DIV/0!		\$2,323.21								
Sheet UFB-1														
										Delinquent Taxes - December 31, 2019		\$199,974.40		

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	-12.42%	(\$76,232.00)	\$613,540.00	\$537,308.00	\$366,000.00		\$171,308.00					
08	Local Revenue	-0.05%	(\$746.85)	\$1,464,146.85	\$1,463,400.00	\$179,100.00		\$1,284,300.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$187,581.00	\$187,581.00	\$187,581.00							
08	Uniform Construction Code Fees	-0.11%	(\$97.00)	\$89,097.00	\$89,000.00	\$89,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	1.99%	\$121.00	\$6,089.00	\$6,210.00	\$6,210.00							
08	Additional Revenue Offset by Appropriations	-99.29%	(\$1,232,064.12)	\$1,240,936.58	\$8,872.46	\$8,872.46							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-34.45%	(\$34,274.24)	\$99,496.12	\$65,221.88	\$65,221.88							
15	Receipts from Delinquent Taxes	61.64%	\$73,506.99	\$119,256.83	\$192,763.82	\$192,763.82							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.31%	(\$108,185.57)	\$2,509,813.64	\$2,401,628.07	\$2,401,628.07							
07	Minimum Library Tax	0.12%	\$210.84	\$170,588.70	\$170,799.54	\$170,799.54							
54	Open Space Levy Tax	1.41%	\$711.19	\$50,387.28	\$51,098.47		\$51,098.47						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-21.02%	(\$1,377,049.76)	\$6,550,933.00	\$5,173,883.24	\$3,667,176.77	\$51,098.47	\$1,455,608.00	\$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			2.51%	\$11,161.19	\$444,387.28	\$455,548.47	\$404,450.00		\$51,098.47						
21	Land-Use Administration			2.45%	\$1,750.00	\$71,500.00	\$73,250.00	\$73,250.00								
22	Uniform Construction Code			17.85%	\$12,350.00	\$69,200.00	\$81,550.00	\$81,550.00								
23	Insurance			4.36%	\$20,726.60	\$475,373.40	\$496,100.00	\$355,000.00			\$141,100.00					
25	Public Safety			3.86%	\$26,879.68	\$695,714.99	\$722,594.67	\$722,594.67								
26	Public Works			-48.30%	(\$1,203,087.27)	\$2,490,985.06	\$1,287,897.79	\$691,797.79			\$596,100.00					
27	Health and Human Services			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
28	Parks and Recreation			0.00%	\$0.00	\$6,400.00	\$6,400.00	\$6,400.00								
29	Education (including Library)			0.12%	\$210.84	\$170,588.70	\$170,799.54	\$170,799.54								
30	Unclassified			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
31	Utilities and Bulk Purchases			-7.77%	(\$40,500.00)	\$521,000.00	\$480,500.00	\$118,500.00			\$362,000.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			0.02%	\$53.60	\$326,157.40	\$326,211.00	\$276,803.00			\$49,408.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			3.60%	\$6,261.77	\$173,864.00	\$180,125.77	\$180,125.77								
43	Court and Public Defender			7.26%	\$3,106.00	\$42,800.00	\$45,906.00	\$45,906.00								
44	Capital			0.00%	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00								
45	Debt			0.34%	\$2,000.00	\$584,000.00	\$586,000.00	\$279,000.00			\$307,000.00					
46	Deferred Charges			-100.00%	(\$24,803.61)	\$24,803.61	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.04%	\$5,000.00	\$245,000.00	\$250,000.00	\$250,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	-18.54%	(\$1,178,891.20)	\$6,359,274.44	\$5,180,383.24	\$3,673,676.77	\$0.00	\$51,098.47	\$1,455,608.00	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	94	\$4,271,700.00	0.84%
2 Residential	912	\$446,599,700.00	87.40%
3A/3B Farm			0.00%
4A Commercial	55	\$50,984,500.00	9.98%
4B Industrial	2	\$6,283,800.00	1.23%
4C Apartments	2	\$818,400.00	0.16%
5A/5B Railroad	12	\$0.00	0.00%
6A/6B Business Personal Property	1	\$2,026,596.00	0.40%
Total	1,078	\$510,984,696.00	100.00%
Average Ratio (%), Assessed to True Value		98.33%	
Equalized Valuation, Taxable Properties		\$519,663,069.26	
Total # of property tax appeals filed in 2019		County Tax Board	45.00
		State Tax Court	1.00
Number of 2019 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		1.00	
Amount paid out by municipality for tax appeals in 2019		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2019 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	16	\$11,295,400.00	18.92%
15E Cemeteries & Graveyards	4	\$1,791,700.00	3.00%
15F Other Exempt	9	\$18,703,800.00	31.34%
Total	61	\$59,689,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 11.68%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abate</u>					
		# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 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/Abate	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

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 2019 Total Tax Rate
None				
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Pavments 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 2019 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

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 2019 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

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 2019 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00

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)	3.00		356,079.16	\$276,203.27		\$37,812.23	\$20,934.11	\$21,129.55
Police Officers (Including Superior Officers)	5.00		693,382.54	\$370,905.60	\$122,000.00	\$110,529.87	\$52,239.79	\$37,707.28
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		567,610.76	\$327,059.20	\$67,000.00	\$44,774.40	\$98,631.63	\$30,145.53
All Other Non-Union Employees not listed above	2.00	18.00	657,050.35	\$512,955.16		\$70,223.56	\$34,630.56	\$39,241.07
Totals	16.00	25.00	2,274,122.81	\$1,487,123.23	\$189,000.00	\$263,340.06	\$206,436.09	\$128,223.43

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	3.00	\$10,824.00	\$32,472.00	4.00	\$11,324.16	\$45,296.64
Parent & Child	2.00	\$20,245.02	\$40,490.04	2.00	\$21,200.76	\$42,401.52
Employee & Spouse (or Partner)	3.00	\$23,087.04	\$69,261.12	1.00	\$24,172.08	\$24,172.08
Family	4.00	\$31,880.73	\$127,522.92	7.00	\$33,527.07	\$234,689.49
Employee Cost Sharing Contribution (enter as negative -)			(\$63,309.99)			(\$62,876.16)
Subtotal	12.00		\$206,436.09	14.00		\$283,683.57
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	\$11,836.56	\$47,346.24	4	\$5,556.87	\$22,227.48
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$5,484.99	\$21,939.96	4	\$11,935.74	\$47,742.96
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$69,286.20	8.00		\$69,970.44
GRAND TOTAL	20.00		\$275,722.29	22.00		\$353,654.01

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)?

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	\$9,403.20	X		
Teamsters	30.00	\$7,572.00	X		
Totals	60.00	\$16,975.20			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

UFB-9 Accumulated Absence Liability

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

		Gross Debt	Deductions	Net Debt	Current Year Budget		2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt				\$0.00	Utility Fund - Principal	\$60,000.00	\$60,000.00	\$65,000.00	\$606,000.00
Regional School Debt		\$4,350,818.73	\$4,350,818.73	\$0.00	Utility Fund - Interest	\$30,000.00	\$26,621.25	\$24,508.75	\$100,296.89
Utility Fund Debt					Bond Anticipation Notes - Principal	\$349,000.00			
Water & Sewer		\$2,362,374.64	\$2,362,374.64	\$0.00	Bond Anticipation Notes - Interest	\$16,800.00			
0				\$0.00	Bonds - Principal	\$60,000.00	\$60,000.00	\$65,000.00	\$598,000.00
0				\$0.00	Bonds - Interest	\$31,500.00	\$27,276.25	\$25,326.25	\$522,488.75
0				\$0.00	Loans & Other Debt - Principal	\$22,260.54	\$22,260.54	\$22,260.54	\$601,784.44
0				\$0.00	Loans & Other Debt - Interest	\$16,439.46	\$14,050.00	\$13,600.00	\$181,550.00
0				\$0.00					
0				\$0.00	Total	\$586,000.00	\$210,208.04	\$215,695.54	\$2,610,120.08
<u>Municipal Purposes</u>									
Debt Authorized		\$3,283,659.00		\$3,283,659.00	Total Principal	\$491,260.54	\$142,260.54	\$152,260.54	\$1,805,784.44
Notes Outstanding		\$804,000.00		\$804,000.00	Total Interest	\$94,739.46	\$67,947.50	\$63,435.00	\$804,335.64
Bonds Outstanding		\$783,000.00		\$783,000.00	% of Total Current Year Budget	11.31%			
Loans and Other Debt				\$0.00					
Total (Current Year)		\$11,583,852.37	\$6,713,193.37	\$4,870,659.00					
Population (2010 census)		2,585							
Per Capita Gross Debt		\$4,481.18							
Per Capita Net Debt		\$1,884.20							
3 Yr. Average Property Valuation		\$506,202,000.00							
Net Debt as % of 3 Year Avg Property Valuation		0.96%							

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)
