



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1108_fba_2017.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
Anthony		Persichilli	12/31/2019	apersichilli@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
Joseph		Lawver	12/31/2018	jlawver@penningtonboro.org
Glen		Griffiths	12/31/2017	ggriffiths@penningtonboro.org
Charles		Marciante	12/31/2019	cmarciante@penningtonboro.org
Catherine		Chandler	12/31/2017	cchandler@penningtonboro.org
Beverly		Mills	12/31/2019	bmills@penningtonboro.org
Deborah		Gnatt	12/31/2018	dgnatt@penningtonboro.org

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	-1.18%	(\$7,993.20)	\$676,557.11	\$668,563.91	\$573,617.91		\$94,946.00					
08	Local Revenue	-0.84%	(\$11,299.76)	\$1,346,747.76	\$1,335,448.00	\$159,000.00		\$1,176,448.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$187,581.00	\$187,581.00	\$187,581.00							
08	Uniform Construction Code Fees	-13.16%	(\$13,643.00)	\$103,643.00	\$90,000.00	\$90,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$5,738.88)	\$5,738.88	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-90.04%	(\$255,943.82)	\$284,257.92	\$28,314.10	\$28,314.10							
08	Other Special Items	-6.15%	(\$3,036.08)	\$49,386.19	\$46,350.11	\$46,350.11							
15	Receipts from Delinquent Taxes	-5.22%	(\$7,817.30)	\$149,817.30	\$142,000.00	\$142,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.07%	(\$90,807.02)	\$2,232,850.00	\$2,142,042.98	\$2,142,042.98							
07	Minimum Library Tax	-1.92%	(\$3,264.03)	\$170,016.56	\$166,752.53	\$166,752.53							
54	Open Space Levy Tax	-0.14%	(\$71.53)	\$49,740.94	\$49,669.41		\$49,669.41						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.60%	(\$399,614.62)	\$5,256,336.66	\$4,856,722.04	\$3,535,658.63	\$49,669.41	\$1,271,394.00	\$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		-23.65%	(\$157,910.59)	\$667,675.00	\$509,764.41	\$460,095.00		\$49,669.41						
21	Land-Use Administration		-1.16%	(\$700.00)	\$60,600.00	\$59,900.00	\$59,900.00								
22	Uniform Construction Code		0.00%	\$0.00	\$63,300.00	\$63,300.00	\$63,300.00								
23	Insurance		-0.07%	(\$400.00)	\$578,400.00	\$578,000.00	\$409,000.00			\$169,000.00					
25	Public Safety		3.43%	\$20,889.01	\$609,535.99	\$630,425.00	\$630,425.00								
26	Public Works		-0.37%	(\$4,167.83)	\$1,126,681.93	\$1,122,514.10	\$679,714.10			\$442,800.00					
27	Health and Human Services		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
28	Parks and Recreation		1.41%	\$100.00	\$7,100.00	\$7,200.00	\$7,200.00								
29	Education (including Library)		-1.92%	(\$3,264.03)	\$170,016.56	\$166,752.53	\$166,752.53								
30	Unclassified		0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
31	Utilities and Bulk Purchases		2.01%	\$8,568.00	\$426,632.00	\$435,200.00	\$116,500.00			\$318,700.00					
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		0.39%	\$1,016.00	\$261,863.00	\$262,879.00	\$221,085.00			\$41,794.00					
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		2.78%	\$4,316.00	\$155,321.00	\$159,637.00	\$159,637.00								
43	Court and Public Defender		3.02%	\$1,100.00	\$36,450.00	\$37,550.00	\$37,550.00								
44	Capital		-49.61%	(\$64,000.00)	\$129,000.00	\$65,000.00	\$65,000.00								
45	Debt		2.06%	\$10,325.00	\$500,775.00	\$511,100.00	\$212,000.00			\$299,100.00					
46	Deferred Charges		#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 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	-3.65%	(\$184,128.44)	\$5,040,850.48	\$4,856,722.04	\$3,535,658.63	\$0.00	\$49,669.41	\$1,271,394.00	\$0.00	\$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)	2.00	1.00	303,017.89	\$233,500.00		\$30,144.85	\$21,510.29	\$17,862.75
Police Officers (Including Superior Officers)	5.00		612,187.78	\$364,000.00	\$64,000.00	\$92,856.40	\$85,125.38	\$6,206.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		454,026.09	\$214,500.00	\$34,400.00	\$27,691.95	\$158,393.29	\$19,040.85
All Other Non-Union Employees not listed above	3.00	14.00	519,349.07	\$386,250.00		\$49,864.88	\$53,686.07	\$29,548.13
Totals	16.00	22.00	1,888,580.83	\$1,198,250.00	\$98,400.00	\$200,558.08	\$318,715.03	\$72,657.73

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	3.00	\$11,652.75	\$34,958.25	2.00	\$11,560.14	\$23,120.28
Parent & Child	2.00	\$21,231.60	\$42,463.20	3.00	\$21,252.84	\$63,758.52
Employee & Spouse (or Partner)	2.00	\$23,722.32	\$47,444.64	2.00	\$23,745.84	\$47,491.68
Family	8.00	\$32,776.23	\$262,209.84	8.00	\$32,809.05	\$262,472.40
Employee Cost Sharing Contribution (enter as negative -)			(\$67,735.73)			(\$63,580.08)
Subtotal	15.00		\$319,340.20	15.00		\$333,262.80
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	3	\$12,668.40	\$38,005.20	3	\$11,746.12	\$35,238.36
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$18,446.59	\$92,232.95	5	\$19,058.54	\$95,292.70
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$130,238.15	8.00		\$130,531.06
GRAND TOTAL	23.00		\$449,578.35	23.00		\$463,793.86

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
YES

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

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$1,911,503.56	\$0.00				
Utility Fund Debt						
Water / Sewer	\$6,124,570.64	\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$2,437,097.97	\$2,437,097.97				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$10,473,172.17	\$2,437,097.97				
Population (2010 census)	<u>2,585</u>					
Per Capita Gross Debt	<u>\$4,051.52</u>					
Per Capita Net Debt	<u>\$942.78</u>					
3 Yr. Average Property Valuation		<u>\$502,599,290.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.48%</u>				
Utility Fund - Principal			\$190,000.00	\$200,000.00	\$205,000.00	\$791,000.00
Utility Fund - Interest			\$50,421.24	\$42,096.25	\$34,871.25	\$179,998.14
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$160,000.00	\$165,000.00	\$170,000.00	\$783,000.00
Bonds - Interest			\$46,626.25	\$41,226.25	\$35,276.25	\$191,451.25
Loans & Other Debt - Principal			\$4,627.75	\$11,941.62	\$11,941.62	\$377,424.01
Loans & Other Debt - Interest			\$5,740.83	\$8,900.00	\$8,750.00	\$130,900.00
Total			\$457,416.07	\$469,164.12	\$465,839.12	\$2,453,773.40
Total Principal			\$354,627.75	\$376,941.62	\$386,941.62	\$1,951,424.01
Total Interest			\$102,788.32	\$92,222.50	\$78,897.50	\$502,349.39
% of Total Current Year Budget			<u>9.42%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	2,010					
Year of Last Rating	AA+					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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