



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 2119\_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
Stephen	R.	Ellis	12/31/2019	sellis@phillipsburgnj.org

**Chief Administrative Officer**

Stephen	R.	Ellis		sellis@phillipsburgnj.org
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**Chief Financial Officer**

Robert	J.	Merlo		bmerlo@phillipsburgnj.org
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**Municipal Clerk**

Victoria	L.	Kleiner		vkleiner@phillipsburgnj.org
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**Registered Municipal Accountant**

Robert	W.	Swisher		rswisher@scnco.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Todd		Tersigni	12/31/2017	ttersigni@phillipsburgnj.org
Bernard		Fey	12/31/2017	bfey@phillipsburgnj.org
Randy		Piazza	12/31/2017	rpiazza@phillipsburgnj.org
Joshua		Davis	12/31/2019	jdavis@phillipsburgnj.org
Mark		Lutz	12/31/2019	mlutz@phillipsburgnj.org

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2016 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.516	\$10,776,009.44	38.86%	\$1,671.84
Municipal Library	0.035	\$254,936.63	0.92%	\$38.60
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.604	\$11,400,147.00	41.11%	\$1,768.89
Regional School District			0.00%	\$0.00
County Purposes	0.703	\$4,991,086.48	18.00%	\$775.27
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.044	\$310,858.98	1.12%	\$48.52
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>3.902</b>	<b>\$27,733,038.53</b>	<b>100.00%</b>	<b>\$4,303.13</b>

Total Taxable Valuation as of	October 1, 2016	<u>\$711,670,868.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$110,280.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
1.516		-100.00%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,776,009.44	\$10,845,260.82	0.64%	\$69,251.38

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,671.84	\$0.00	-100.00%	(\$1,671.84)

**Current Year 2017 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,845,260.82
Municipal Library	ACTUAL	\$244,063.83
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$11,628,149.94
Regional School District		
County Purposes	ESTIMATED	\$5,090,908.21
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$317,076.16
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$28,125,458.96</b>

Revenue Anticipated, Excluding Tax Levy	6,214,303.50
Budget Appropriations, before Reserve for Uncollected Taxes	16,037,982.50
Total Non-Municipal Tax Levy	\$17,036,134.31
Amount to be Raised by Taxes - Before RUT	\$26,859,813.31
Reserve for Uncollected Taxes (RUT)	\$1,265,645.65
Total Amount to be Raised by Taxes	\$28,125,458.96

% of Tax Collections used to Calculate RUT 95.50%

If % used exceeds the actual collection % then reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2016	26,894,514.04
Total Tax Levy, CY 2016	27,916,861.86
% of Taxes Collected, CY 2016	96.34%

Delinquent Taxes - December 31, 2016 \$971,147.26

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	9.21%	\$119,500.00	\$1,297,500.00	\$1,417,000.00	\$1,000,000.00		\$417,000.00					
08	Local Revenue	0.83%	\$38,260.29	\$4,616,243.71	\$4,654,504.00	\$971,504.00		\$3,683,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,005,401.00	\$2,005,401.00	\$2,005,401.00							
08	Uniform Construction Code Fees	-0.01%	(\$31.00)	\$226,481.00	\$226,450.00	\$226,450.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	2.49%	\$10,848.00	\$436,216.00	\$447,064.00	\$447,064.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-75.15%	(\$1,024,775.92)	\$1,363,660.42	\$338,884.50	\$338,884.50							
08	Other Special Items	-26.67%	(\$100,000.00)	\$375,000.00	\$275,000.00	\$275,000.00							
15	Receipts from Delinquent Taxes	-2.65%	(\$25,880.15)	\$975,880.15	\$950,000.00	\$950,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-2.82%	(\$314,993.39)	\$11,160,254.21	\$10,845,260.82	\$10,845,260.82							
07	Minimum Library Tax	-4.26%	(\$10,872.80)	\$254,936.63	\$244,063.83	\$244,063.83							
54	Open Space 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								
	<b>Total</b>	<b>-5.76%</b>	<b>(\$1,307,944.97)</b>	<b>\$22,711,573.12</b>	<b>\$21,403,628.15</b>	<b>\$17,303,628.15</b>	<b>\$0.00</b>	<b>\$4,100,000.00</b>	<b>\$0.00</b>	<b>\$0.00</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 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	11.75	8.50	1.22%	\$15,067.00	\$1,238,561.00	\$1,253,628.00	\$1,253,628.00							
21	Land-Use Administration			0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00							
22	Uniform Construction Code	5.00	5.00	16.00%	\$60,000.00	\$375,000.00	\$435,000.00	\$435,000.00							
23	Insurance			-9.22%	(\$189,670.00)	\$2,057,150.00	\$1,867,480.00	\$1,867,480.00							
25	Public Safety	38.00	33.00	1.16%	\$48,092.70	\$4,132,613.30	\$4,180,706.00	\$4,061,843.00	\$118,863.00						
26	Public Works	27.00	3.00	-15.60%	(\$432,821.62)	\$2,773,658.12	\$2,340,836.50	\$2,059,300.00	\$281,536.50						
27	Health and Human Services			-82.06%	(\$530,700.00)	\$646,700.00	\$116,000.00	\$116,000.00							
28	Parks and Recreation	1.00	43.00	2.03%	\$5,050.00	\$248,220.00	\$253,270.00	\$253,270.00							
29	Education (including Library)	7.00	11.00	-0.43%	(\$2,331.00)	\$543,563.00	\$541,232.00	\$535,500.00	\$5,732.00						
30	Unclassified			-85.71%	(\$60,000.00)	\$70,000.00	\$10,000.00	\$10,000.00							
31	Utilities and Bulk Purchases			1.44%	\$56,000.00	\$3,882,000.00	\$3,938,000.00	\$735,000.00		\$3,203,000.00					
32	Landfill / Solid Waste Disposal			0.58%	\$3,000.00	\$518,000.00	\$521,000.00	\$521,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			2.69%	\$44,437.00	\$1,653,778.00	\$1,698,215.00	\$1,668,215.00		\$30,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			2.49%	\$10,849.00	\$436,216.00	\$447,065.00	\$447,065.00							
43	Court and Public Defender	3.00	4.00	6.41%	\$19,100.00	\$298,000.00	\$317,100.00	\$317,100.00							
44	Capital			0.00%	\$0.00	\$325,000.00	\$325,000.00	\$175,000.00		\$150,000.00					
45	Debt			1.61%	\$29,855.00	\$1,860,095.00	\$1,889,950.00	\$1,172,950.00		\$717,000.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.65%	\$8,216.58	\$1,257,429.07	\$1,265,645.65	\$1,265,645.65							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>92.75</b>	<b>107.50</b>	<b>-4.10%</b>	<b>(\$915,855.34)</b>	<b>\$22,319,483.49</b>	<b>\$21,403,628.15</b>	<b>\$16,897,496.65</b>	<b>\$406,131.50</b>	<b>\$0.00</b>	<b>\$4,100,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	163	\$11,209,600.00	1.58%	15A Public Schools	21	\$54,131,400.00	24.29%
2 Residential	4,497	\$495,477,200.00	69.62%	15B Other Schools	6	\$15,059,700.00	6.76%
3A/3B Farm	1	\$225.00	0.00%	15C Public Property	143	\$78,839,100.00	35.38%
4A Commercial	348	\$122,780,000.00	17.25%	15D Church and Charities	38	\$66,580,600.00	29.88%
4B Industrial	40	\$45,812,900.00	6.44%	15E Cemeteries & Graveyards	6	\$910,300.00	0.41%
4C Apartments	36	\$33,861,100.00	4.76%	15F Other Exempt	46	\$7,308,600.00	3.28%
5A/5B Railroad	35	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$2,529,843.00	0.36%				
<b>Total</b>	<b>5,121</b>	<b>\$711,670,868.00</b>	<b>100.00%</b>	<b>Total</b>	<b>260</b>	<b>\$222,829,700.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				93.14%			
Equalized Valuation, Taxable Properties				\$764,087,253.60			
Total # of property tax appeals filed in 2016				County Tax Board		41.00	
				State Tax Court		18.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				7.00			
Number of pending property tax appeals in State Tax Court				17.00			
Amount paid out by municipality for tax appeals in 2016				\$110,535.32			
				Percentage of Exempt vs. Non-Exempt Properties			
				31.31%			

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 2016 Total Tax Rate
G Commercial/Industrial Exemption	1	\$7,308.16	\$808,200.00	\$31,535.96
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>1</b>	<b>7,308.16</b>	<b>808,200.00</b>	<b>31,535.96</b>

**USER FRIENDLY BUDGET SECTION  
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 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Philippian	Aff. Housing	\$7,308.16	\$808,200.00	\$31,535.96															
<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>				
		7,308.16	808,200.00	31,535.96			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>																	<b>\$7,308.16</b>	<b>\$808,200.00</b>	<b>\$31,535.96</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	1.00	5.00	88,463.75	\$81,810.00	\$0.00	\$0.00	\$0.00	\$6,653.75
Supervisory Staff (Department Heads & Managers)	11.00	2.00	1,284,797.98	\$944,688.85	\$20,500.00	\$111,743.83	\$130,276.35	\$77,588.95
Police Officers (Including Superior Officers)	36.00		5,550,880.27	\$3,657,749.19	\$371,000.00	\$933,091.82	\$520,974.40	\$68,064.86
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	40.00	6.00	3,521,141.94	\$2,182,198.60	\$163,450.00	\$271,173.00	\$712,913.43	\$191,406.91
All Other Non-Union Employees not listed above	2.50	87.50	800,028.27	\$683,214.44	\$0.00	\$32,811.36	\$25,967.42	\$58,035.05
<b>Totals</b>	<b>90.50</b>	<b>100.50</b>	<b>11,245,312.21</b>	<b>\$7,549,661.08</b>	<b>\$554,950.00</b>	<b>\$1,348,820.01</b>	<b>\$1,390,131.60</b>	<b>\$401,749.52</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**yes**

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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	11.00	\$11,407.44	\$125,481.84			\$0.00
Parent & Child	11.00	\$20,419.32	\$224,612.52			\$0.00
Employee & Spouse (or Partner)	16.00	\$22,814.88	\$365,038.08			\$0.00
Family	36.00	\$31,826.64	\$1,145,759.04			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$409,949.03)			
<b>Subtotal</b>	<b>74.00</b>		<b>\$1,450,942.45</b>	<b>0.00</b>		<b>\$0.00</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 - )						
<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			\$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>GRAND TOTAL</b>	<b>74.00</b>		<b>\$1,450,942.45</b>	<b>0.00</b>		<b>\$0.00</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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	\$8,500,000.00	\$8,500,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Sewer	\$10,873,729.32	\$10,873,729.32	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$1,283,536.00		\$1,283,536.00			
Notes Outstanding	\$4,284,900.00		\$4,284,900.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt	\$127,462.08		\$127,462.08			
<b>Total (Current Year)</b>	<b>\$25,069,627.40</b>	<b>\$19,373,729.32</b>	<b>\$5,695,898.08</b>			
Population (2010 census)	<u>14,950</u>					
Per Capita Gross Debt	<u>\$1,676.90</u>					
Per Capita Net Debt	<u>\$381.00</u>					
3 Yr. Average Property Valuation		<u>\$765,338,029.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.74%</u>				
Utility Fund - Principal			\$557,191.75	\$567,191.75	\$577,191.75	\$8,225,490.07
Utility Fund - Interest			\$159,656.50	\$142,644.00	\$124,018.25	\$851,072.50
Bond Anticipation Notes - Principal			\$1,011,400.00			
Bond Anticipation Notes - Interest			\$68,000.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$13,061.54	\$13,324.07	\$13,591.89	\$87,484.59
Loans & Other Debt - Interest			\$2,484.26	\$2,221.73	\$1,953.90	\$5,790.21
<b>Total</b>			<b>\$1,811,794.05</b>	<b>\$725,381.55</b>	<b>\$716,755.79</b>	<b>\$9,169,837.37</b>
Total Principal			\$1,581,653.29	\$580,515.82	\$590,783.64	\$8,312,974.66
Total Interest			\$230,140.76	\$144,865.73	\$125,972.15	\$856,862.71
% of Total Current Year Budget			8.46%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$56,454.78	\$24,475.84	\$0.00	\$0.00
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		<b>X</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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