



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Robert		Fulper	12/31/2021	rfulper@phillipsburgnj.org
Danielle		DeGerolamo	12/31/2021	ddegerolamo@phillipsburgnj.org
Joshua		Davis	12/31/2019	jdavis@phillipsburgnj.org
Mark		Lutz	12/31/2019	mlutz@phillipsburgnj.org
Frank		McVey	12/31/2021	fmcvey@phillipsburgnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.509	\$10,720,397.45	37.93%	\$1,665.27	Municipal Purpose Tax	ACTUAL	\$10,791,975.48
Municipal Library	0.034	\$244,032.69	0.86%	\$37.52	Municipal Library	ACTUAL	\$243,884.16
Municipal Open Space	0.020	\$142,014.40	0.50%	\$22.07	Municipal Open Space	ACTUAL	\$141,287.61
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	1.710	\$12,140,485.00	42.95%	\$1,887.09	Local School District	ESTIMATED	\$12,383,294.70
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.676	\$4,794,912.96	16.96%	\$746.01	County Purposes	ESTIMATED	\$4,890,811.22
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$222,917.87	0.79%	\$35.31	County Open Space	ESTIMATED	\$227,376.23
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	3.981	\$28,264,760.37	100.00%	\$4,393.27	Total ESTIMATED amount to be raised by taxes		\$28,678,629.40
Total Taxable Valuation as of October 1, 2018 <u>\$709,021,852.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$110,356.00</u>					Revenue Anticipated, Excluding Tax Levy <u>7,207,434.35</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>16,737,665.95</u> Total Non-Municipal Tax Levy <u>\$17,642,769.76</u> Amount to be Raised by Taxes - Before RUT <u>\$27,173,001.36</u> Reserve for Uncollected Taxes (RUT) <u>\$1,505,628.04</u> Total Amount to be Raised by Taxes <u>\$28,678,629.40</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>94.75%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2018		<u>27,005,439.83</u>
	1.509	1.522	0.86%		Total Tax Levy, CY 2018		<u>28,282,373.32</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2018		<u>95.49%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2018		<u>\$1,069,075.18</u>
	\$10,720,397.45	\$10,791,975.48	0.67%	\$71,578.03			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,665.27	\$1,679.62	0.86%	\$14.35			

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	20.57%	\$369,987.00	\$1,798,873.00	\$2,168,860.00	\$1,600,000.00		\$568,860.00					
08	Local Revenue	-0.82%	(\$40,229.69)	\$4,891,002.09	\$4,850,772.40	\$1,182,632.40		\$3,668,140.00					
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	0.00%	\$0.00	\$310,332.00	\$310,332.00	\$310,332.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	0.00%	\$0.00	\$447,500.00	\$447,500.00	\$447,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-97.15%	(\$803,358.41)	\$826,952.36	\$23,593.95	\$23,593.95							
08	Other Special Items	184.59%	\$420,287.00	\$227,688.00	\$647,975.00	\$647,975.00							
15	Receipts from Delinquent Taxes	-1.95%	(\$19,728.73)	\$1,009,728.73	\$990,000.00	\$990,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-0.87%	(\$94,441.55)	\$10,886,417.03	\$10,791,975.48	\$10,791,975.48							
07	Minimum Library Tax	-0.07%	(\$179.67)	\$244,063.83	\$243,884.16	\$243,884.16							
54	Open Space Levy Tax	-0.51%	(\$726.79)	\$142,014.40	\$141,287.61		\$141,287.61						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.74%	(\$168,390.84)	\$22,789,972.44	\$22,621,581.60	\$18,243,293.99	\$141,287.61	\$4,237,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		-8.88%	(\$135,765.00)	\$1,528,025.00	\$1,392,260.00	\$1,392,260.00									
21	Land-Use Administration		0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00									
22	Uniform Construction Code		0.30%	\$1,500.00	\$495,200.00	\$496,700.00	\$496,700.00									
23	Insurance		4.00%	\$74,372.00	\$1,860,200.00	\$1,934,572.00	\$1,934,572.00									
25	Public Safety		4.66%	\$212,627.75	\$4,564,539.20	\$4,777,166.95	\$4,773,118.00	\$4,048.95								
26	Public Works		-0.84%	(\$18,427.76)	\$2,190,672.76	\$2,172,245.00	\$2,152,700.00	\$19,545.00								
27	Health and Human Services		-81.70%	(\$573,500.00)	\$702,000.00	\$128,500.00	\$128,500.00									
28	Parks and Recreation		-1.77%	(\$4,020.00)	\$227,320.00	\$223,300.00	\$223,300.00									
29	Education (including Library)		-1.63%	(\$12,440.00)	\$761,190.00	\$748,750.00	\$745,000.00	\$3,750.00								
30	Unclassified		-60.00%	(\$3,000.00)	\$5,000.00	\$2,000.00	\$2,000.00									
31	Utilities and Bulk Purchases		-0.01%	(\$600.00)	\$4,219,600.00	\$4,219,000.00	\$764,000.00			\$3,455,000.00						
32	Landfill / Solid Waste Disposal		5.76%	\$30,000.00	\$521,000.00	\$551,000.00	\$551,000.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00										
36	Statutory Expenditures		6.67%	\$116,783.08	\$1,749,713.92	\$1,866,497.00	\$1,835,497.00			\$31,000.00						
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00										
42	Shared Services		0.00%	\$0.00	\$469,500.00	\$469,500.00	\$469,500.00									
43	Court and Public Defender		-0.63%	(\$1,875.00)	\$297,000.00	\$295,125.00	\$295,125.00									
44	Capital		80.77%	\$105,000.00	\$130,000.00	\$235,000.00	\$185,000.00			\$50,000.00						
45	Debt		-0.77%	(\$11,000.00)	\$1,430,550.00	\$1,419,550.00	\$718,550.00			\$701,000.00						
46	Deferred Charges		#DIV/0!	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00									
48	Debt - Type I School District		#DIV/0!	\$0.00	\$0.00	\$0.00										
50	Reserve for Uncollected Taxes		5.44%	\$77,691.94	\$1,427,936.10	\$1,505,628.04	\$1,505,628.04									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00										
	Total	0.00	0.00	-0.45%	(\$102,652.99)	\$22,582,946.98	\$22,480,293.99	\$18,215,950.04	\$27,343.95	\$0.00	\$4,237,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	171	\$12,011,300.00	1.69%
2 Residential	4,498	\$496,381,100.00	70.01%
3A/3B Farm	1	\$225.00	0.00%
4A Commercial	350	\$121,047,500.00	17.07%
4B Industrial	38	\$43,536,800.00	6.14%
4C Apartments	36	\$33,461,100.00	4.72%
5A/5B Railroad	35	\$0.00	0.00%
6A/6B Business Personal Property	1	\$2,583,827.00	0.36%
Total	5,130	\$709,021,852.00	100.00%

Average Ratio (%), Assessed to True Value	97.04%
Equalized Valuation, Taxable Properties	\$730,649,064.30

Total # of property tax appeals filed in 2018	County Tax Board	62.00
	State Tax Court	7.00
Number of 2018 County Tax Board decisions appealed to Tax Court		6.00
Number of pending property tax appeals in State Tax Court		13.00

Amount paid out by municipality for tax appeals in 2018	\$450,814.81
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	21	\$54,869,500.00	24.62%
15B Other Schools	6	\$15,089,700.00	6.77%
15C Public Property	150	\$79,171,000.00	35.52%
15D Church and Charities	380	\$66,292,800.00	29.74%
15E Cemeteries & Graveyards	6	\$910,300.00	0.41%
15F Other Exempt	43	\$6,548,200.00	2.94%
Total	606	\$222,881,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 31.44%

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	1	\$8,186.40	\$808,200.00	\$32,174.44
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	1	8,186.40	808,200.00	32,174.44

**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	87,388.05	\$80,810.00				\$6,578.05
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,252,837.99	\$906,402.70	\$26,500.00	\$117,745.06	\$127,795.97	\$74,394.26
Police Officers (Including Superior Officers)	37.00	0.00	6,358,032.52	\$4,001,584.36	\$535,000.00	\$1,179,266.91	\$566,218.38	\$75,962.87
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	48.00	2.00	4,139,143.21	\$2,569,816.92	\$164,975.00	\$357,269.99	\$824,276.24	\$222,805.06
All Other Non-Union Employees not listed above	2.00	101.00	993,926.93	\$873,801.50	\$2,500.00	\$25,840.24	\$18,342.10	\$73,443.09
Totals	97.00	110.00	12,831,328.70	\$8,432,415.48	\$728,975.00	\$1,680,122.20	\$1,536,632.69	\$453,183.33

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

	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	19.00	\$10,660.68	\$202,552.92	13.00	\$11,407.44	\$148,296.72
Parent & Child	9.00	\$23,278.39	\$209,505.51	11.00	\$20,419.32	\$224,612.52
Employee & Spouse (or Partner)	13.00	\$20,767.56	\$269,978.28	13.00	\$22,814.88	\$296,593.44
Family	39.00	\$31,832.11	\$1,241,452.29	38.00	\$31,826.64	\$1,209,412.32
Employee Cost Sharing Contribution (enter as negative -)			(\$461,170.82)			(\$420,901.67)
Subtotal	80.00		\$1,462,318.18	75.00		\$1,458,013.33
<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			\$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
GRAND TOTAL	80.00		\$1,462,318.18	75.00		\$1,458,013.33

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$7,560,000.00	\$7,560,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Sewer	\$9,561,755.82	\$9,561,755.82	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$4,731,575.00		\$4,731,575.00			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$5,602,000.00		\$5,602,000.00			
Loans and Other Debt	\$101,076.47		\$101,076.47			
Total (Current Year)	\$27,556,407.29	\$17,121,755.82	\$10,434,651.47			
Population (2010 census)	14,950					
Per Capita Gross Debt	\$1,843.24					
Per Capita Net Debt	\$697.97					
3 Yr. Average Property Valuation		\$729,473,323.00				
Net Debt as % of 3 Year Avg Property Valuation		1.43%				
Utility Fund - Principal			\$577,191.75	\$582,191.75	\$592,191.75	\$7,051,106.57
Utility Fund - Interest			\$123,268.25	\$113,855.00	\$105,355.00	\$631,862.50
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$505,000.00	\$515,000.00	\$525,000.00	\$4,057,000.00
Bonds - Interest			\$156,051.26	\$135,851.26	\$115,251.26	\$358,502.56
Loans & Other Debt - Principal			\$13,591.89	\$13,865.08	\$14,143.77	\$59,475.71
Loans & Other Debt - Interest			\$1,953.90	\$1,680.72	\$1,402.02	\$2,707.49
Total			\$1,377,057.05	\$1,362,443.81	\$1,353,343.80	\$12,160,654.83
Total Principal			\$1,095,783.64	\$1,111,056.83	\$1,131,335.52	\$11,167,582.28
Total Interest			\$281,273.41	\$251,386.98	\$222,008.28	\$993,072.55
% of Total Current Year Budget			6.13%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$37,728.00	\$56,592.00	\$18,864.00	
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AA-				
Year of Last Rating		2017				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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