



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
Todd	M	Tersigni	12/31/2023	ttersigni@phillipsburgnj.org

Chief Administrative Officer

Todd	M	Tersigni		ttersigni@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

Heidi		Wohlleb		hwohlleb@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Randy		Piazza, Jr	12/31/2023	rpiazzajr@phillipsburgnj.org
Frank		McVey	12/31/2021	fmcvvey@phillipsburgnj.org
Danielle		DeGerolamo	12/31/2021	ddegerolamo@phillipsburgnj.org
Robert		Fulper	12/31/2021	rfulper@phillipsburgnj.org
Harry	L.	Wyant, Jr	12/31/2023	hwyant@phillipsburgnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	1.522	\$10,791,975.48	37.92%	\$0.00	Municipal Purpose Tax	ACTUAL	\$10,828,827.70
Municipal Library	0.034	\$243,884.16	0.86%	\$0.00	Municipal Library	ACTUAL	\$244,578.01
Municipal Open Space	0.020	\$141,287.61	0.50%	\$0.00	Municipal Open Space	ACTUAL	\$142,266.19
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	1.751	\$12,415,307.00	43.62%	\$0.00	Local School District	ACTUAL	\$12,660,913.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.660	\$4,681,282.69	16.45%	\$0.00	County Purposes	ESTIMATED	\$4,774,908.34
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	\$186,450.63	0.66%	\$0.00	County Open Space	ESTIMATED	\$190,179.64
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	4.014	\$28,460,187.57	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$28,841,672.88
Total Taxable Valuation as of October 1, 2019 <u>\$709,021,852.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>7,024,695.00</u>		
Current Year Average Residential Assessment <u>\$110,575.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$17,768,267.17		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$10,743,572.17		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$547,622.96		
1.522	1.522	-0.01%			Total Amount to be Raised by Taxes <u>\$11,291,195.13</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.15%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$10,791,975.48	\$10,828,827.70	0.34%	\$36,852.22		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019 27,458,956.39		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 28,498,988.46		
\$0.00	\$1,682.95	#DIV/0!	\$1,682.95		% of Taxes Collected, CY 2019 <u>96.35%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$993,707.46</u>		

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	-9.17%	(\$198,860.00)	\$2,168,860.00	\$1,970,000.00	\$1,485,000.00		\$485,000.00					
08	Local Revenue	-4.99%	(\$262,472.68)	\$5,258,749.68	\$4,996,277.00	\$1,045,277.00		\$3,951,000.00					
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	-19.53%	(\$145,594.60)	\$745,594.60	\$600,000.00	\$600,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-34.24%	(\$233,422.54)	\$681,822.54	\$448,400.00	\$448,400.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$1,580,672.32)	\$1,580,672.32	\$0.00								
08	Other Special Items	-8.85%	(\$57,358.00)	\$647,975.00	\$590,617.00	\$590,617.00							
15	Receipts from Delinquent Taxes	-32.71%	(\$413,186.43)	\$1,263,186.43	\$850,000.00	\$850,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.34%	\$36,852.22	\$10,791,975.48	\$10,828,827.70	\$10,828,827.70							
07	Minimum Library Tax	0.28%	\$693.85	\$243,884.16	\$244,578.01	\$244,578.01							
54	Open Space Levy Tax	0.58%	\$824.41	\$141,441.78	\$142,266.19		\$142,266.19						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-11.18%	(\$2,853,196.09)	\$25,529,562.99	\$22,676,366.90	\$18,098,100.71	\$142,266.19	\$4,436,000.00	\$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	14.00	6.00	6.16%	\$85,810.00	\$1,392,260.00	\$1,478,070.00	\$1,478,070.00								
21	Land-Use Administration			600.00%	\$3,000.00	\$500.00	\$3,500.00	\$3,500.00								
22	Uniform Construction Code	6.00	3.00	0.20%	\$1,000.00	\$496,700.00	\$497,700.00	\$497,700.00								
23	Insurance			1.42%	\$27,653.34	\$1,942,846.66	\$1,970,500.00	\$1,970,500.00								
25	Public Safety	38.00	33.00	-3.96%	(\$189,374.95)	\$4,782,642.95	\$4,593,268.00	\$4,593,268.00								
26	Public Works	30.00		-26.35%	(\$820,227.71)	\$3,112,832.71	\$2,292,605.00	\$2,292,605.00								
27	Health and Human Services	1.00		-85.52%	(\$615,000.00)	\$719,100.00	\$104,100.00	\$79,100.00	\$25,000.00							
28	Parks and Recreation	1.00	20.00	-22.95%	(\$43,200.00)	\$188,200.00	\$145,000.00	\$145,000.00								
29	Education (including Library)	6.00	9.00	-14.75%	(\$112,240.00)	\$760,990.00	\$648,750.00	\$645,000.00	\$3,750.00							
30	Unclassified			#DIV/0!	\$25,500.00		\$25,500.00	\$25,500.00								
31	Utilities and Bulk Purchases	1.00		2.19%	\$92,770.00	\$4,227,000.00	\$4,319,770.00	\$759,300.00		\$3,560,470.00						
32	Landfill / Solid Waste Disposal			-0.88%	(\$5,000.00)	\$571,000.00	\$566,000.00	\$566,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			8.07%	\$151,586.00	\$1,878,497.00	\$2,030,083.00	\$1,954,553.00		\$75,530.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services		3.00	-32.38%	(\$227,922.54)	\$703,822.54	\$475,900.00	\$475,900.00								
43	Court and Public Defender	4.00	1.00	-3.11%	(\$9,175.00)	\$295,125.00	\$285,950.00	\$285,950.00								
44	Capital			-42.80%	(\$116,000.00)	\$271,000.00	\$155,000.00	\$55,000.00		\$100,000.00						
45	Debt			2.15%	\$30,464.00	\$1,419,550.00	\$1,450,014.00	\$750,014.00		\$700,000.00						
46	Deferred Charges			90.00%	\$36,000.00	\$40,000.00	\$76,000.00	\$76,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-5.93%	(\$89,237.33)	\$1,505,628.04	\$1,416,390.71	\$1,416,390.71								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	101.00	75.00	-7.30%	(\$1,773,594.19)	\$24,307,694.90	\$22,534,100.71	\$18,069,350.71	\$28,750.00	\$0.00	\$4,436,000.00	\$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, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	165	\$15,693,100.00	2.21%	15A Public Schools	20	\$54,102,000.00	24.33%
2 Residential	4,498	\$497,364,700.00	69.92%	15B Other Schools	6	\$13,616,600.00	6.12%
3A/3B Farm	1	\$225.00	0.00%	15C Public Property	150	\$79,171,000.00	35.60%
4A Commercial	348	\$120,724,200.00	16.97%	15D Church and Charities	39	\$67,777,800.00	30.48%
4B Industrial	30	\$41,557,700.00	5.84%	15E Cemeteries & Graveyards	6	\$910,300.00	0.41%
4C Apartments	36	\$33,407,200.00	4.70%	15F Other Exempt	46	\$6,790,000.00	3.05%
5A/5B Railroad	35	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$2,583,827.00	0.36%				
Total	5,114	\$711,330,952.00	100.00%	Total	267	\$222,367,700.00	100.00%

Average Ratio (%), Assessed to True Value	96.62%
Equalized Valuation, Taxable Properties	\$736,215,019.66

Total # of property tax appeals filed in 2019	County Tax Board	36.00
	State Tax Court	4.00
Number of 2019 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2019	\$61,719.81
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Percentage of Exempt vs. Non-Exempt Properties	31.26%
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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 2019 Total Tax Rate
G Commercial/Industrial Exemption	1	\$6,583.00	\$808,200.00	\$32,449.23
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	6,583.00	808,200.00	32,449.23

**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	89,442.51	\$72,729.00		\$1,755.00	\$8,998.51	\$5,960.00
Supervisory Staff (Department Heads & Managers)	9.00	1.00	1,244,580.99	\$898,056.07	\$25,500.00	\$114,512.01	\$132,472.07	\$74,040.84
Police Officers (Including Superior Officers)	37.00	0.00	6,328,309.37	\$4,066,725.05	\$457,000.00	\$1,211,884.06	\$516,907.12	\$75,793.14
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	49.00	2.00	4,305,464.98	\$2,703,057.07	\$155,825.00	\$365,496.87	\$848,203.33	\$232,882.71
All Other Non-Union Employees not listed above	3.00	68.00	809,918.81	\$693,931.95	\$300.00	\$30,379.19	\$27,451.47	\$57,856.20
Totals	99.00	76.00	12,777,716.66	\$8,434,499.14	\$638,625.00	\$1,724,027.13	\$1,534,032.50	\$446,532.89

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	21.00	\$11,077.72	\$232,632.12	19.00	\$10,660.68	\$202,552.92
Parent & Child	11.00	\$19,903.20	\$218,935.20	9.00	\$23,278.39	\$209,505.51
Employee & Spouse (or Partner)	14.00	\$22,220.13	\$311,081.82	13.00	\$20,767.56	\$269,978.28
Family	38.00	\$30,311.91	\$1,151,852.58	39.00	\$31,832.11	\$1,241,452.29
Employee Cost Sharing Contribution (enter as negative -)			(\$448,837.28)			(\$461,170.82)
Subtotal	84.00		\$1,465,664.44	80.00		\$1,462,318.18
<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	84.00		\$1,465,664.44	80.00		\$1,462,318.18

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

	Gross	Deductions	Net	Current Year	2021	2022	All Additional Future	
	Debt		Debt					Budget
Local School Debt	\$7,135,000.00	\$7,135,000.00	\$0.00	Utility Fund - Principal	\$578,191.75	\$592,191.75	\$597,191.75	\$6,453,914.82
Regional School Debt			\$0.00	Utility Fund - Interest	\$112,595.00	\$105,355.00	\$97,855.00	\$534,007.50
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$8,612,036.07	\$8,612,036.07	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$515,000.00	\$525,000.00	\$540,000.00	\$3,517,000.00
0			\$0.00	Bonds - Interest	\$135,851.26	\$115,251.26	\$94,251.26	\$264,251.30
0			\$0.00	Loans & Other Debt - Principal	\$13,865.08	\$14,143.77	\$14,428.06	\$45,047.65
0			\$0.00	Loans & Other Debt - Interest	\$1,680.72	\$1,402.02	\$1,117.74	\$1,589.75
0			\$0.00					
0			\$0.00	Total	\$1,357,183.81	\$1,353,343.80	\$1,344,843.81	\$10,815,811.02
<u>Municipal Purposes</u>				Total Principal	\$1,107,056.83	\$1,131,335.52	\$1,151,619.81	\$10,015,962.47
Debt Authorized	\$10,278,985.00		\$10,278,985.00	Total Interest	\$250,126.98	\$222,008.28	\$193,224.00	\$799,848.55
Notes Outstanding			\$0.00	% of Total Current Year Budget	6.02%			
Bonds Outstanding	\$5,097,000.00		\$5,097,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$87,484.58		\$87,484.58	Total Guarantees - Governmental				
				Total Guarantees - Other				
Total (Current Year)	\$31,210,505.65	\$15,747,036.07	\$15,463,469.58	Total Capital/Equipment Leases				
				Total Other	\$83,464.00	\$89,460.00	\$68,000.00	\$64,600.00
Population (2010 census)	14,950			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$2,087.66			Rating		AA-		
Per Capita Net Debt	\$1,034.35			Year of Last Rating		2017		
3 Yr. Average Property Valuation		\$729,938,032.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		2.12%						

USER FRIENDLY BUDGET SECTION - Notes

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