



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**

**Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

**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**

**2017 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.523	\$10,845,260.82	38.46%	\$1,678.54
Municipal Library	0.034	\$244,063.83	0.87%	\$37.47
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	1.663	\$11,828,763.00	41.95%	\$1,832.84
Regional School District			0.00%	\$0.00
County Purposes	0.701	\$4,982,745.07	17.67%	\$772.59
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.042	\$298,567.89	1.06%	\$46.29
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>3.963</b>	<b>\$28,199,400.61</b>	<b>100.00%</b>	<b>\$4,367.74</b>

Total Taxable Valuation as of      October 1, 2017      \$710,072,009.00  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment      \$110,213.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
1.523	1.515	-0.53%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,845,260.82	\$10,720,397.45	-1.15%	(\$124,863.37)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,678.54	\$1,669.73	-0.53%	(\$8.82)

**Sheet UFB-1**

**Current Year 2018 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$10,720,397.45
Municipal Library	ACTUAL	\$244,032.69
Municipal Open Space	ACTUAL	\$142,014.40
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$12,065,338.26
Regional School District		
County Purposes	ESTIMATED	\$5,082,399.97
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$304,539.25
Other County Levies (total)		

**Total ESTIMATED amount to be raised by taxes**      **\$28,558,722.02**

Revenue Anticipated, Excluding Tax Levy	6,384,198.08
Budget Appropriations, before Reserve for Uncollected Taxes	15,920,692.12
Total Non-Municipal Tax Levy	\$17,594,291.88
Amount to be Raised by Taxes - Before RUT	\$27,130,785.92
Reserve for Uncollected Taxes (RUT)	\$1,427,936.10
Total Amount to be Raised by Taxes	\$28,558,722.02

% of Tax Collections used to Calculate RUT      95.00%

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

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

Total Tax Revenue, Collections CY 2017	27,045,335.25
Total Tax Levy, CY 2017	28,233,124.21
% of Taxes Collected, CY 2017	95.79%
Delinquent Taxes - December 31, 2017	\$1,083,993.85

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
08	Surplus	14.36%	\$225,873.00	\$1,573,000.00	\$1,798,873.00	\$1,275,000.00		\$523,873.00			
08	Local Revenue	-1.02%	(\$50,005.41)	\$4,894,711.41	\$4,844,706.00	\$1,078,979.00		\$3,765,727.00			
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	\$279,376.00	\$279,376.00	\$279,376.00					
	<i>Special Revenue Items w/ Prior Written Consent</i>										
11	Shared Services Agreements	0.10%	\$435.36	\$447,064.64	\$447,500.00	\$447,500.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00						
10	Public and Private Revenue	-95.03%	(\$1,571,443.57)	\$1,653,677.17	\$82,233.60	\$82,233.60					
08	Other Special Items	-49.08%	(\$227,190.52)	\$462,899.00	\$235,708.48	\$235,708.48					
15	Receipts from Delinquent Taxes	-13.03%	(\$146,847.99)	\$1,126,847.99	\$980,000.00	\$980,000.00					
	<i>Amount to be raised by taxation</i>										
07	Local Tax for Municipal Purposes	0.15%	\$15,688.49	\$10,704,708.96	\$10,720,397.45	\$10,720,397.45					
07	Minimum Library Tax	-0.01%	(\$31.14)	\$244,063.83	\$244,032.69	\$244,032.69					
54	Open Space Levy Tax	#DIV/0!	\$142,014.40		\$142,014.40		\$142,014.40				
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00						
	Total	-6.89%	(\$1,611,507.38)	\$23,391,750.00	\$21,780,242.62	\$17,348,628.22	\$142,014.40	\$4,289,600.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget				
20	General Government	9.24	6.70	-3.88%	(\$53,603.00)	\$1,381,628.00	\$1,328,025.00	\$1,328,025.00						
21	Land-Use Administration			0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00						
22	Uniform Construction Code	5.00	3.00	13.38%	\$60,200.00	\$450,000.00	\$510,200.00	\$510,200.00						
23	Insurance			-1.44%	(\$27,280.00)	\$1,897,480.00	\$1,870,200.00	\$1,870,200.00						
25	Public Safety	38.00	34.00	1.43%	\$62,328.87	\$4,352,210.33	\$4,414,539.20	\$4,288,310.00	\$126,229.20					
26	Public Works	27.00	3.00	-28.78%	(\$862,290.84)	\$2,995,684.84	\$2,133,394.00	\$2,114,275.00	\$19,119.00					
27	Health and Human Services	1.00		-75.40%	(\$496,500.00)	\$658,500.00	\$162,000.00	\$162,000.00						
28	Parks and Recreation		50.00	-3.38%	(\$7,950.00)	\$235,270.00	\$227,320.00	\$227,320.00						
29	Education (including Library)	6.00	9.00	35.23%	\$195,078.00	\$553,672.00	\$748,750.00	\$745,000.00	\$3,750.00					
30	Unclassified			-50.00%	(\$5,000.00)	\$10,000.00	\$5,000.00	\$5,000.00						
31	Utilities and Bulk Purchases	4.78	0.30	7.15%	\$281,600.00	\$3,938,000.00	\$4,219,600.00	\$736,000.00			\$3,483,600.00			
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$521,000.00	\$521,000.00	\$521,000.00						
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00						
36	Statutory Expenditures			2.44%	\$41,498.92	\$1,698,215.00	\$1,739,713.92	\$1,708,713.92			\$31,000.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00						
42	Shared Services			5.02%	\$22,435.00	\$447,065.00	\$469,500.00	\$469,500.00						
43	Court and Public Defender	5.00	2.00	-7.79%	(\$25,100.00)	\$322,100.00	\$297,000.00	\$297,000.00						
44	Capital			-69.41%	(\$295,000.00)	\$425,000.00	\$130,000.00	\$80,000.00			\$50,000.00			
45	Debt			-23.44%	(\$437,900.00)	\$1,868,450.00	\$1,430,550.00	\$705,550.00			\$725,000.00			
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00							
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			12.82%	\$162,290.45	\$1,265,645.65	\$1,427,936.10	\$1,427,936.10						
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00								
Total		96.02	108.00	-6.02%	(\$1,385,192.60)	\$23,023,420.82	\$21,638,228.22	\$17,199,530.02	\$149,098.20	\$0.00	\$4,289,600.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	175	\$11,668,700.00	1.64%
2 Residential	4,496	\$495,518,100.00	69.78%
3A/3B Farm	1	\$225.00	0.00%
4A Commercial	350	\$122,687,900.00	17.28%
4B Industrial	39	\$44,177,000.00	6.22%
4C Apartments	36	\$33,461,100.00	4.71%
5A/5B Railroad	35	\$0.00	0.00%
6A/6B Business Personal Property	1	\$2,632,700.00	0.37%
Total	5,133	\$710,145,725.00	100.00%

Average Ratio (%), Assessed to True Value	97.20%
Equalized Valuation, Taxable Properties	\$730,602,597.74

Total # of property tax appeals filed in 2017	County Tax Board	52.00
	State Tax Court	23.00
Number of 2017 County Tax Board decisions appealed to Tax Court		8.00
Number of pending property tax appeals in State Tax Court		23.00

Amount paid out by municipality for tax appeals in 2017	\$72,233.24
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	21	\$54,869,500.00	24.65%
15B Other Schools	6	\$15,059,700.00	6.77%
15C Public Property	142	\$78,809,800.00	35.41%
15D Church and Charities	37	\$66,109,700.00	29.70%
15E Cemeteries & Graveyards	6	\$910,300.00	0.41%
15F Other Exempt	45	\$6,797,000.00	3.05%
Total	257	\$222,556,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		31.34%	

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 2017 Total Tax Rate
G Commercial/Industrial Exemption	1	\$8,020.48	\$808,200.00	\$32,028.97
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>8,020.48</b>	<b>808,200.00</b>	<b>32,028.97</b>

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

[illegible]

**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	3.00	1,244,954.02	\$929,848.54	\$26,500.00	\$110,188.22	\$102,021.40	\$76,395.86
Police Officers (Including Superior Officers)	37.00	0.00	5,945,409.77	\$3,881,507.26	\$378,500.00	\$1,061,592.24	\$552,064.96	\$71,745.31
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	45.00	2.00	3,885,563.62	\$2,372,415.43	\$171,400.00	\$311,734.58	\$822,740.53	\$207,273.08
All Other Non-Union Employees not listed above	3.00	98.00	822,583.40	\$704,642.76	\$2,500.00	\$24,263.92	\$31,136.94	\$60,039.78
Totals	95.00	108.00	11,985,898.86	\$7,969,223.99	\$578,900.00	\$1,507,778.96	\$1,507,963.83	\$422,032.08

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	13.00	\$11,407.44	\$148,296.72	11.00	\$11,407.44	\$125,481.84
Parent & Child	11.00	\$20,419.32	\$224,612.52	11.00	\$20,419.32	\$224,612.52
Employee & Spouse (or Partner)	13.00	\$22,814.88	\$296,593.44	16.00	\$22,814.88	\$365,038.08
Family	38.00	\$31,826.64	\$1,209,412.32	36.00	\$31,826.64	\$1,145,759.04
Employee Cost Sharing Contribution (enter as negative - )			(\$420,901.67)			(\$409,949.03)
Subtotal	75.00		\$1,458,013.33	74.00		\$1,450,942.45
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	75.00		\$1,458,013.33	74.00		\$1,450,942.45

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**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

### UFB-9 Accumulated Absence Liability

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

		Gross Debt	Deductions	Net Debt			Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt		\$7,975,000.00	\$7,975,000.00	\$0.00	Utility Fund - Principal		\$582,000.00	\$577,500.00	\$577,200.00	\$7,643,298.32
Regional School Debt				\$0.00	Utility Fund - Interest		\$143,000.00	\$123,000.00	\$117,900.00	\$737,217.50
					Bond Anticipation Notes - Principal					
Utility Fund Debt					Bond Anticipation Notes - Interest					
Sewer		\$10,128,947.57	\$10,128,947.57	\$0.00	Bonds - Principal		\$500,000.00	\$505,000.00	\$515,000.00	\$4,582,000.00
0				\$0.00	Bonds - Interest		\$165,000.00	\$157,000.00	\$135,900.00	\$473,753.82
0				\$0.00	Loans & Other Debt - Principal		\$13,325.00	\$13,600.00	\$13,875.00	\$73,619.48
0				\$0.00	Loans & Other Debt - Interest		\$2,225.00	\$1,955.00	\$1,680.00	\$4,109.51
0				\$0.00						
0				\$0.00	Total		\$1,405,550.00	\$1,378,055.00	\$1,361,555.00	\$13,513,998.63
Municipal Purposes					Total Principal		\$1,095,325.00	\$1,096,100.00	\$1,106,075.00	\$12,298,917.80
Debt Authorized		\$295,930.00		\$295,930.00	Total Interest		\$310,225.00	\$281,955.00	\$255,480.00	\$1,215,080.83
Notes Outstanding				\$0.00	% of Total Current Year Budget		6.50%			
Bonds Outstanding		\$6,102,000.00		\$6,102,000.00						
Loans and Other Debt		\$114,400.54		\$114,400.54						
					Description		Debt Not Listed Above			
Total (Current Year)		\$24,616,278.11	\$18,103,947.57	\$6,512,330.54	Total Guarantees - Governmental					
					Total Guarantees - Other					
					Total Capital/Equipment Leases					
					Total Other					
					Bond Rating	Moody's	Standard & Poors	Fitch		
					Rating		AA-			
					Year of Last Rating		2017			
					Mark "X" if Municipality has no bond rating					
					Sheet UFB-10					

**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)
