



State of New Jersey  
Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 2119 Phillipsburg Town - County of Warren Introduced

Municode: 2119Filename: 2119\_fbi\_2021.xlsm

Website: www.phillipsburgnj.org

Phone Number: (908) 454-5500

Mailing Address: 120 Filmore St

Email the UFB if not using OutlookMunicipality: PhillipsburgState: NJZip: 08865

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Todd	M	Tersigni	12/31/2023	ttersigni@phillipsburgnj.org
Chief Administrative Officer				
Robert	A	Bengivenga		busadmin@phillipsburgnj.org
Chief Financial Officer				
Robert	J	Merlo		bmerlo@phillipsburgnj.org
Municipal Clerk				
Victoria	L	Kleiner		vkleiner@phillipsburgnj.org
Registered Municipal Accountant				
Heidi		Wohlleb		hwohlleb@nisivoccia.com
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		McVey	12/31/2021	fmcvey@phillipsburgnj.org
Robert		Fulper	12/31/2021	rfulper@phillipsburgnj.org
Danielle		DeGerolamo	12/31/2021	ddegerolamo@phillipsburgnj.org
Harry	L.	Wyant, Jr	12/31/2023	hwyant@phillipsburgnj.org
Randy		Piazza, Jr	12/31/2023	rpiazza@phillipsburgnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.522	\$10,828,827.70	37.66%	\$0.00	Municipal Purpose Tax	ACTUAL	\$10,828,012.30
Municipal Library	0.034	\$244,578.01	0.85%	\$0.00	Municipal Library	ACTUAL	\$248,995.72
Municipal Open Space	0.020	\$142,266.19	0.49%	\$0.00	Municipal Open Space	ACTUAL	\$142,412.25
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.779	\$12,660,913.00	44.04%	\$0.00	Local School District	ESTIMATED	\$12,977,435.83
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.660	\$4,688,193.85	16.31%	\$0.00	County Purposes	ESTIMATED	\$4,781,957.73
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$187,142.93	0.65%	\$0.00	County Open Space	ESTIMATED	\$190,885.79
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2020					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Prior Year					Current Year		
1.522					1.521		
					% Change (+/-)		
					-0.07%		
Comparison - Municipal Purposes Tax Levy							
Prior Year					Current Year		
\$10,828,827.70					\$10,828,012.30		
					% Change (+/-)		
					-0.01%		
					\$ Change (+/-)		
					(\$815.40)		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year					Current Year		
\$0.00					\$1,681.85		
					% Change (+/-)		
					#DIV/0!		
					\$ Change (+/-)		
					\$1,681.85		
Sheet UFB-1							
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2020		
					27,821,505.83		
					Total Tax Levy, CY 2020		
					28,791,845.36		
					% of Taxes Collected, CY 2020		
					96.63%		
					Delinquent Taxes - December 31, 2020		
					\$927,090.85		

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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	17.60%	\$346,719.00	\$1,970,000.00	\$2,316,719.00	\$1,770,000.00			\$546,719.00				
08	Local Revenue	6.93%	\$320,464.41	\$4,623,224.59	\$4,943,689.00	\$918,689.00			\$4,025,000.00				
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	46.86%	\$191,439.00	\$408,561.00	\$600,000.00	\$600,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-31.48%	(\$206,000.00)	\$654,400.00	\$448,400.00	\$448,400.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-100.00%	(\$1,305,825.41)	\$1,305,825.41	\$0.00	\$0.00							
08	Other Special Items	108.46%	\$640,596.96	\$590,617.00	\$1,231,213.96	\$1,231,213.96							
15	Receipts from Delinquent Taxes	-8.11%	(\$79,403.52)	\$979,403.52	\$900,000.00	\$900,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.24%	(\$479,818.70)	\$11,307,831.00	\$10,828,012.30	\$10,828,012.30							
07	Minimum Library Tax	1.81%	\$4,417.71	\$244,578.01	\$248,995.72	\$248,995.72							
54	Open Space Levy Tax	-0.04%	(\$50.87)	\$142,463.12	\$142,412.25	\$142,412.25							
56	Arts and Cultural 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								
	Total	-2.34%	(\$567,461.42)	\$24,232,304.65	\$23,664,843.23	\$19,093,124.23	\$0.00	\$0.00	\$4,571,719.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20 General Government	13.90	6.00	-0.57%	(\$8,800.00)	\$1,543,070.00	\$1,534,270.00	\$1,534,270.00								
21 Land-Use Administration	0.10		485.71%	\$17,000.00	\$3,500.00	\$20,500.00	\$20,500.00								
22 Uniform Construction Code	6.00	3.00	-2.43%	(\$11,750.00)	\$482,700.00	\$470,950.00	\$470,950.00								
23 Insurance			2.39%	\$47,015.00	\$1,970,500.00	\$2,017,515.00	\$2,017,515.00								
25 Public Safety	38.00	31.50	2.45%	\$113,074.65	\$4,614,560.35	\$4,727,635.00	\$4,727,635.00								
26 Public Works	29.90	0.10	-16.37%	(\$485,955.06)	\$2,969,025.06	\$2,483,070.00	\$2,483,070.00								
27 Health and Human Services	1.00		-85.34%	(\$496,884.00)	\$582,234.00	\$85,350.00	\$85,350.00								
28 Parks and Recreation	1.00	19.00	10.58%	\$30,401.06	\$287,266.19	\$317,667.25	\$175,255.00		\$142,412.25						
29 Education (including Library)	5.00	5.00	-14.50%	(\$94,799.00)	\$653,729.00	\$558,930.00	\$558,930.00								
30 Unclassified			0.00%	\$0.00	\$25,500.00	\$25,500.00	\$25,500.00								
31 Utilities and Bulk Purchases	1.00		2.88%	\$125,330.00	\$4,344,770.00	\$4,470,100.00	\$775,000.00				\$3,695,100.00				
32 Landfill / Solid Waste Disposal			1.62%	\$10,000.00	\$616,000.00	\$626,000.00	\$626,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			4.16%	\$84,513.00	\$2,030,083.00	\$2,114,596.00	\$2,037,977.00				\$76,619.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services		3.00	-30.21%	(\$206,000.00)	\$681,900.00	\$475,900.00	\$475,900.00								
43 Court and Public Defender	4.00	1.00	1.36%	\$3,875.00	\$285,950.00	\$289,825.00	\$289,825.00								
44 Capital			61.29%	\$95,000.00	\$155,000.00	\$250,000.00	\$150,000.00				\$100,000.00				
45 Debt			17.14%	\$248,536.00	\$1,450,014.00	\$1,698,550.00	\$998,550.00				\$700,000.00				
46 Deferred Charges			-47.37%	(\$36,000.00)	\$76,000.00	\$40,000.00	\$40,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			2.97%	\$42,094.27	\$1,416,390.71	\$1,458,484.98	\$1,458,484.98								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	99.90	68.60	-2.16%	(\$523,349.08)	\$24,188,192.31	\$23,664,843.23	\$18,950,711.98	\$0.00	\$142,412.25	\$0.00	\$4,571,719.00	\$0.00	\$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, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	157	\$15,464,100.00	2.17%
2 Residential	4,498	\$498,831,300.00	70.05%
3A/3B Farm	1	\$225.00	0.00%
4A Commercial	347	\$120,104,700.00	16.87%
4B Industrial	29	\$41,339,100.00	5.81%
4C Apartments	36	\$33,469,100.00	4.70%
5A/5B Railroad	35	\$0.00	0.00%
6A/6B Business Personal Property	1	\$2,852,733.00	0.40%
Total	5,104	\$712,061,258.00	100.00%
Average Ratio (%), Assessed to True Value		95.21%	
Equalized Valuation, Taxable Properties		\$747,884,946.96	
Total # of property tax appeals filed in 2020		County Tax Board	39.00
		State Tax Court	6.00
Number of 2020 County Tax Board decisions appealed to Tax Court		2.00	
Number of pending property tax appeals in State Tax Court		3.00	
Amount paid out by municipality for tax appeals in 2020			

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	20	\$54,102,000.00	34.49%
15B Other Schools	6	\$13,616,600.00	8.68%
15C Public Property	157	\$12,734,500.00	8.12%
15D Church and Charities	39	\$67,777,800.00	43.21%
15E Cemeteries & Graveyards	6	\$910,300.00	0.58%
15F Other Exempt	50	\$7,726,500.00	4.93%
Total	278	\$156,867,700.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		22.03%	

### 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	97,774.91	\$80,810.00	\$0.00	\$1,950.00	\$8,468.87	\$6,546.04
Supervisory Staff (Department Heads & Managers)	10.00	1.00	1,406,170.26	\$1,034,267.11	\$26,500.00	\$120,882.79	\$140,809.53	\$83,710.83
Police Officers (Including Superior Officers)	37.00	0.00	6,549,833.94	\$4,196,074.66	\$372,000.00	\$1,358,269.37	\$547,877.03	\$75,612.88
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	46.00	2.00	4,330,785.83	\$2,694,233.88	\$157,150.00	\$397,731.91	\$851,408.17	\$230,261.87
All Other Non-Union Employees not listed above	3.00	59.00	720,541.65	\$590,001.60	\$4,650.00	\$28,124.83	\$48,499.26	\$49,265.96
Totals	97.00	67.00	13,105,106.59	\$8,595,387.25	\$560,300.00	\$1,906,958.90	\$1,597,062.86	\$445,397.58

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	23.00	\$11,349.78	\$261,044.94	20.00	\$11,077.72	\$221,554.40
Parent & Child	10.00	\$20,338.37	\$203,383.70	11.00	\$19,903.20	\$218,935.20
Employee & Spouse (or Partner)	11.00	\$22,620.35	\$248,823.85	14.00	\$22,220.13	\$311,081.82
Family	40.00	\$31,406.38	\$1,256,255.20	38.00	\$30,311.91	\$1,151,852.58
Employee Cost Sharing Contribution (enter as negative - )			(\$470,503.02)			(\$446,160.41)
Subtotal	84.00		\$1,499,004.67	83.00		\$1,457,263.59
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$11,266.80	\$11,266.80	1	\$9,230.60	\$9,230.60
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 - )			(\$3,267.37)			(\$2,676.87)
Subtotal	1.00		\$7,999.43	1.00		\$6,553.73
<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
<b>GRAND TOTAL</b>	<b>85.00</b>		<b>\$1,507,004.10</b>	<b>84.00</b>		<b>\$1,463,817.32</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)?

YES
YES

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

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit  
(check applicable items)**

[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		2022 Budget		2023 Budget		All Additional Future Years' Budgets					
Local School Debt		\$6,695,000.00		\$6,695,000.00		\$0.00		Utility Fund - Principal		\$592,191.75		\$597,191.75		\$602,191.75		\$5,851,723.07			
Regional School Debt						\$0.00		Utility Fund - Interest		\$105,355.00		\$97,855.00		\$89,405.00		\$444,602.50			
								Bond Anticipation Notes - Principal		\$155,000.00									
Utility Fund Debt								Bond Anticipation Notes - Interest		\$56,000.00									
Arts and Culture						\$0.00		Bonds - Principal		\$525,000.00		\$540,000.00		\$550,000.00		\$2,967,000.00			
Sewer		\$8,029,844.32		\$8,029,844.32		\$0.00		Bonds - Interest		\$142,000.00		\$94,251.26		\$72,651.26		\$191,600.04			
0						\$0.00		Loans & Other Debt - Principal		\$14,143.77		\$14,428.06		\$14,718.07		\$30,329.58			
0						\$0.00		Loans & Other Debt - Interest		\$1,402.02		\$1,117.74		\$827.73		\$762.02			
0						\$0.00													
0						\$0.00		Total		\$1,591,092.54		\$1,344,843.81		\$1,329,793.81		\$9,486,017.21			
Municipal Purposes								Total Principal		\$1,286,335.52		\$1,151,619.81		\$1,166,909.82		\$8,849,052.65			
Debt Authorized		\$8,568,985.00				\$8,568,985.00		Total Interest		\$304,757.02		\$193,224.00		\$162,883.99		\$636,964.56			
Notes Outstanding		\$2,755,000.00				\$2,755,000.00		% of Total Current Year Budget		6.72%									
Bonds Outstanding		\$4,582,000.00				\$4,582,000.00													
Loans and Other Debt		\$73,619.50				\$73,619.50													
								Description		Debt Not Listed Above									
Total (Current Year)		\$30,704,448.82		\$14,724,844.32		\$15,979,604.50		Total Guarantees - Governmental											
								Total Guarantees - Other											
Population (2010 census)		14,950								Total Capital/Equipment Leases		\$104,904.96		\$72,216.68		\$0.00		\$0.00	
Per Capita Gross Debt		\$2,053.81								Total Other		\$104,904.96		\$72,216.68		\$0.00		\$0.00	
Per Capita Net Debt		\$1,068.87																	
3 Yr. Average Property Valuation				\$734,883,073.33								Bond Rating		Moody's		Standard & Poors		Fitch	
												Rating		AA-					
												Year of Last Rating		2017					
Net Debt as % of 3 Year Avg Property Valuation				2.17%								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 - 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)
