



State of New Jersey  
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 2119 Phillipsburg Town - County of Warren Introduced

Municode: 2119Filename: 2119\_fbi\_2022.xlsm

Website: www.phillipsburgnj.org

Phone Number: 908 454-5500

Mailing Address: 120 Filmore St

Municipality: 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
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Chief Financial Officer

Robert	J	Merlo		bmerlo@phillipsburgnj.org
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Municipal Clerk

Lorraine		Loudenberry		lloudenberry@phillipsburgnj.org
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Registered Municipal Accountant

Heidi		Wohlleb		hwohlleb@phillipsburgnj.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Harry	L	Wyant, Jr	12/31/2023	hwyant@phillipsburgnj.org
Lee		Clark	12/31/2025	lclark@phillipsburgnj.org
Randy		Piazza, Jr	12/31/2023	rpiazza@phillipsburgnj.org
Keith		Kennedy	12/31/2025	kkennedy@phillipsburgnj.org
Peter		Marino	12/31/2025	pmarino@phillipsburgnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.520	\$10,828,012.30	37.34%	\$1,690.53	Municipal Purpose Tax	ACTUAL	\$10,960,378.85
Municipal Library	0.034	\$248,995.72	0.86%	\$37.81	Municipal Library	ACTUAL	\$275,837.66
Municipal Open Space	0.020	\$142,412.25	0.49%	\$22.24	Municipal Open Space	ACTUAL	\$142,320.47
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	1.805	\$12,848,802.00	44.31%	\$2,007.50	Local School District	ESTIMATED	\$13,170,022.05
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.672	\$4,782,703.68	16.49%	\$747.39	County Purposes	ESTIMATED	\$4,878,357.75
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$149,678.68	0.52%	\$24.47	County Open Space	ESTIMATED	\$152,672.25
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					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							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							

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	11.48%	\$265,876.00	\$2,316,719.00	\$2,582,595.00	\$1,975,000.00			\$607,595.00				
08	Local Revenue	-8.53%	(\$472,465.90)	\$5,541,675.90	\$5,069,210.00	\$806,805.00			\$4,262,405.00				
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	-25.92%	(\$244,962.00)	\$944,962.00	\$700,000.00	\$700,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-28.84%	(\$181,733.26)	\$630,133.26	\$448,400.00	\$448,400.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-63.79%	(\$949,360.90)	\$1,488,165.11	\$538,804.21	\$538,804.21							
08	Other Special Items	30.30%	\$372,473.87	\$1,229,213.13	\$1,601,687.00	\$1,601,687.00							
15	Receipts from Delinquent Taxes	-9.60%	(\$90,313.26)	\$940,313.26	\$850,000.00	\$850,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-5.41%	(\$611,301.51)	\$11,296,993.34	\$10,685,691.83	\$10,685,691.83							
07	Minimum Library Tax	10.78%	\$26,841.94	\$248,995.72	\$275,837.66	\$275,837.66							
54	Open Space Levy Tax	-0.06%	(\$91.78)	\$142,412.25	\$142,320.47		\$142,320.47						
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	-7.04%	(\$1,885,036.80)	\$26,784,983.97	\$24,899,947.17	\$19,887,626.70	\$142,320.47	\$0.00	\$4,870,000.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	12.75	6.00	-2.69%	(\$42,820.00)	\$1,588,970.00	\$1,546,150.00	\$1,546,150.00								
21	Land-Use Administration	0.25		298.08%	\$62,000.00	\$20,800.00	\$82,800.00	\$82,800.00								
22	Uniform Construction Code	8.00	4.00	4.76%	\$24,100.00	\$505,950.00	\$530,050.00	\$530,050.00								
23	Insurance			7.07%	\$137,630.00	\$1,947,515.00	\$2,085,145.00	\$2,085,145.00								
25	Public Safety	37.00	33.00	-5.73%	(\$293,777.00)	\$5,128,863.21	\$4,835,086.21	\$4,835,086.21								
26	Public Works	29.00	2.00	-16.81%	(\$557,342.90)	\$3,316,070.90	\$2,758,728.00	\$2,758,728.00								
27	Health and Human Services	0.25		-57.09%	(\$289,090.00)	\$506,350.00	\$217,260.00	\$217,260.00								
28	Parks and Recreation	1.00	19.00	15.95%	\$50,653.22	\$317,667.25	\$368,320.47	\$226,000.00		\$142,320.47						
29	Education (including Library)	4.00	4.00	22.14%	\$125,064.00	\$564,866.00	\$689,930.00	\$689,930.00								
30	Unclassified			390.20%	\$99,500.00	\$25,500.00	\$125,000.00	\$125,000.00								
31	Utilities and Bulk Purchases	1.00		5.46%	\$244,900.00	\$4,485,100.00	\$4,730,000.00	\$740,000.00				\$3,990,000.00				
32	Landfill / Solid Waste Disposal			2.40%	\$15,000.00	\$626,000.00	\$641,000.00	\$641,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.85%	\$124,687.00	\$2,129,596.00	\$2,254,283.00	\$2,174,283.00				\$80,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services		3.00	0.00%	\$0.00	\$475,900.00	\$475,900.00	\$475,900.00								
43	Court and Public Defender	4.00	1.00	3.98%	\$11,525.00	\$289,825.00	\$301,350.00	\$301,350.00								
44	Capital			-20.00%	(\$50,000.00)	\$250,000.00	\$200,000.00	\$100,000.00				\$100,000.00				
45	Debt			10.83%	\$184,000.00	\$1,698,550.00	\$1,882,550.00	\$1,182,550.00				\$700,000.00				
46	Deferred Charges			200.00%	\$80,000.00	\$40,000.00	\$120,000.00	\$120,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-8.74%	(\$127,403.47)	\$1,458,484.98	\$1,331,081.51	\$1,331,081.51								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		97.25	72.00	-0.79%	(\$201,374.15)	\$25,376,008.34	\$25,174,634.19	\$20,162,313.72	\$0.00	\$142,320.47	\$0.00	\$4,870,000.00	\$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, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	160	\$15,439,200.00	2.17%	15A Public Schools	20	\$54,102,000.00	15.23%
2 Residential	4,501	\$500,598,100.00	70.27%	15B Other Schools	6	\$13,616,600.00	3.83%
3A/3B Farm	1	\$225.00	0.00%	15C Public Property	144	\$78,541,400.00	22.10%
4A Commercial	345	\$118,219,700.00	16.59%	15D Church and Charities	39	\$67,777,800.00	19.08%
4B Industrial	29	\$41,339,100.00	5.80%	15E Cemeteries & Graveyards	6	\$910,300.00	0.26%
4C Apartments	36	\$33,469,100.00	4.70%	15F Other Exempt	55	\$140,371,000.00	39.51%
5A/5B Railroad	72	\$817,000.00	0.11%				
6A/6B Business Personal Property	1	\$2,536,944.00	0.36%				
Total	5,145	\$712,419,369.00	100.00%	Total	270	\$355,319,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				49.87%			
Total # of property tax appeals filed in 2021							
County Tax Board							
State Tax Court							
Number of 2021 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2021							

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 2021 Total Tax Rate
G Commercial/Industrial Exemption	3	\$288,671.57	\$6,794,700.00	\$276,748.13
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1	\$6,954.76	\$808,200.00	\$32,917.99
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	4	295,626.33	7,602,900.00	309,666.12

## 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	97,918.28	\$80,800.00	\$0.00	\$1,950.00	\$8,623.08	\$6,545.20
Supervisory Staff (Department Heads & Managers)	10.00	1.00	1,405,564.39	\$1,030,418.15	\$33,000.00	\$127,895.98	\$130,008.12	\$84,242.14
Police Officers (Including Superior Officers)	37.00	0.00	6,761,833.00	\$4,282,620.94	\$437,000.00	\$1,423,971.46	\$539,497.90	\$78,742.70
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	48.00	1.00	4,395,140.23	\$2,724,090.86	\$120,800.00	\$429,640.06	\$889,515.04	\$231,094.27
All Other Non-Union Employees not listed above	3.00	59.00	669,204.42	\$558,106.75	\$300.00	\$24,497.40	\$40,021.47	\$46,278.80
Totals	99.00	66.00	13,329,660.32	\$8,676,036.70	\$591,100.00	\$2,007,954.90	\$1,607,665.61	\$446,903.11

Is the Local Government required to comply with N.J.S.A. 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	21.00	\$11,190.05	\$234,991.05	23.00	\$11,349.78	\$261,044.94
Parent & Child	10.00	\$20,558.79	\$205,587.90	10.00	\$20,337.38	\$203,373.80
Employee & Spouse (or Partner)	12.00	\$21,488.36	\$257,860.32	11.00	\$22,620.35	\$248,823.85
Family	43.00	\$30,250.49	\$1,300,771.07	40.00	\$31,406.38	\$1,256,255.20
Employee Cost Sharing Contribution (enter as negative - )			(\$487,015.85)			(\$470,503.02)
Subtotal	86.00		\$1,512,194.49	84.00		\$1,498,994.77
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$11,484.00	\$11,484.00	1	\$11,266.80	\$11,266.80
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 - )			(\$3,330.36)			(\$3,267.37)
Subtotal	1.00		\$8,153.64	1.00		\$7,999.43
<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	87.00		\$1,520,348.13	85.00		\$1,506,994.20

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	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$6,235,000.00	\$6,235,000.00	\$0.00	Utility Fund - Principal	\$597,191.75	\$602,191.75	\$612,191.75	\$5,239,531.32
Regional School Debt			\$0.00	Utility Fund - Interest	\$97,855.00	\$89,405.00	\$80,705.00	\$363,897.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$413,000.00			
Sewer	\$8,939,180.57	\$8,939,180.57	\$0.00	Bond Anticipation Notes - Interest	\$41,290.00			
			\$0.00	Bonds - Principal	\$540,000.00	\$550,000.00	\$565,000.00	\$2,402,000.00
			\$0.00	Bonds - Interest	\$94,251.26	\$72,651.26	\$61,651.26	\$129,948.78
			\$0.00	Loans & Other Debt - Principal	\$14,428.06	\$14,718.07	\$15,013.90	\$15,315.68
			\$0.00	Loans & Other Debt - Interest	\$1,117.74	\$827.73	\$531.90	\$230.12
			\$0.00	Total	\$1,799,133.81	\$1,329,793.81	\$1,335,093.81	\$8,150,923.40
Municipal Purposes				Total Principal	\$1,564,619.81	\$1,166,909.82	\$1,192,205.65	\$7,656,847.00
Debt Authorized (BNI)	\$10,416,879.75		\$10,416,879.75	Total Interest	\$234,514.00	\$162,883.99	\$142,888.16	\$494,076.40
Notes Outstanding	\$4,129,000.00		\$4,129,000.00	% of Total Current Year Budget	7.15%			
Bonds Outstanding	\$4,057,000.00		\$4,057,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$59,475.73		\$59,475.73	Total Guarantees - Governmental				
Total (Current Year)	\$33,836,536.05	\$15,174,180.57	\$18,662,355.48	Total Guarantees - Other				
Population (2020 census)	15,249			Total Capital/Equipment Leases	\$72,216.68			
Per Capita Gross Debt	\$2,218.93			Total Other				
Per Capita Net Debt	\$1,223.84			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Year Average Property Valuation		\$766,738,694.00		Rating		AA-		
Net Debt as % of 3 Year Average Property Valuation		2.43%		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 - 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)
