State of New Jersey Local Government Services

Year:	202	3 Municipal User	Friendly E	Budget		
MUNICIPALITY:	2119 Phillipsburg Tow	n - County of Warren		~		Adopted T
Municode:			Filename	: 2119_fba_	2023.xls	sm
	Websit	e: www.phillipsburgnj.org				
	Phone Numbe	r:	(908) 454-5500			
	Mailing Addres	s:	120 Filmore St			
		Municipality:	Phillipsburg	State:	NJ Zip:	08865
	Mayor		<u> </u>	· · · · · · · · · · · · · · · · · · ·		
irst Name	Middle Name	Last Name	Term Expires	Business Em	nail	
odd	М	Tersigni	12/31/2023	ttersigni@phillip	sburgnj.org	
	Chief Adminis	trative Officer				
Natthew	C	Hall		busadmin@phill	ipsburgnj.org	
	Chief Financia	al Officer	_			
lobert	J.	Merlo		bmerlo@phillip	sburgnj.org	
	Municipal Cle	rk	_			
Natthew	C	Hall		clerk@phillipsbu	ırgnj.org	
	Registered Mu	unicipal Accountant				
leidi		Wohlleb		hwohlleb@philli	psburgnj.org	
	Governing Bo	dy Members				
irst Name	Middle Name	Last Name	Term Expires	Business Em	nail	
Randy		Piazza, Jr	12/31/2023	rpiazzajr@phillip	sburgnj.org	
Harry	L	Wyant, Jr	12/31/2023	hwyant@phillips	burgnj.org	
_ee	100	Clark	12/31/2025	lclark@phillipsb	urgnj.org	
Keith	100	Kennedy	12/31/2025	kkennedy@philli	ipsburgnj.org	
Peter		Marino	12/31/2025	pmarino@phillip	sburgnj.org	
			38.85			

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

		entities levying propert			Current Year 2023	3 Budget	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.541	\$10,960,378.85	37.14%	\$1,773.88	Municipal Purpose Tax	ACTUAL	\$11,014,958.82
Municipal Library	0.038	\$275,837.66	0.93%	\$43.74	Municipal Library	ACTUAL	\$300,522.2
Municipal Open Space	0.020	\$142,320.47	0.48%	\$23.02	Municipal Open Space	ACTUAL	\$142,585.00
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	1.806	\$12,848,802.00	43.54%	\$2,078.92	Local School District	ESTIMATED	\$13,105,778.0
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.719	\$5,115,548.19	17.33%	\$827.66	County Purposes	ESTIMATED	\$5,217,859.1
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.024	\$167,907.46	0.57%	\$27.63	County Open Space	ESTIMATED	\$171,265.6
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
m . 1.60 1 1 1 1 2000 p 1 3		***					
Total (Calendar Year 2022 Budget)	4.148	\$29,510,794.63	100.00%	\$4,774.85	Total ESTIMATED amount to be raised by	by taxes	\$29,952,968.83
Total Taxable Valuation as of	October 1, 2022	\$712,924,978.00			Revenue Anticipated, Excluding Tax Lev	v	9,895,834.62
(To be used to calculate the current year tax ra	· · · · · · · · · · · · · · · · · · ·				Budget Appropriations, before Reserve for	****	20,162,961.74
Current Year Average Residential As				i	Budget Appropriations, before Reserve to	T Uniconected Taxes	
Current Teat Average Residential As		\$115 112 AA					
	sessment =	\$115,112.00			Total Non-Municipal Tax Levy		\$18,637,487.80
	===				Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R		\$18,637,487.80 \$28,904,614.92
	===	\$115,112.00 ear to Current Year Co	omparison		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)		\$18,637,487.80 \$28,904,614.92 \$1,048,353.91
	===		omparison		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R		\$18,637,487.80 \$28,904,614.92 \$1,048,353.91
	Prior Yo				Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)		\$18,637,487.80 \$28,904,614.92 \$1,048,353.91
	Prior Yo	ear to Current Year Co		7	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)	UT	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83
	Prior Yo Comparison Prior Year	ear to Current Year Co - Municipal Purposes Current Year	Tax Rate % Change (+/-)		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	UT	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83
	Prior Yo <u>Comparison</u>	ear to Current Year Co	Tax Rate		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R	UT	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83
	Prior Year Prior Year 1.541	- Municipal Purposes Current Year 1.545	Tax Rate % Change (+/-) 0.26%		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection %	UT	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83
	Prior Year Prior Year 1.541 Comparison	- Municipal Purposes Current Year 1.545 - Municipal Purposes	Tax Rate % Change (+/-) 0.26% Tax Levy		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R	UT	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83
	Prior Year Comparison Prior Year 1.541 Comparison Prior Year	- Municipal Purposes Current Year 1.545 - Municipal Purposes Current Year	Tax Rate % Change (+/-) 0.26% Tax Levy c Change (+/-)	\$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used	UT then	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83
	Prior Year Prior Year 1.541 Comparison	- Municipal Purposes Current Year 1.545 - Municipal Purposes	Tax Rate % Change (+/-) 0.26% Tax Levy		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior	UT then	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83 96.509
	Prior Year 1.541 Comparison Prior Year 1.541 Comparison Prior Year \$10,960,378.85	ear to Current Year Co - Municipal Purposes Current Year 1.545 - Municipal Purposes Current Year \$11,014,958.82	Tax Rate % Change (+/-) 0.26% Tax Levy 6 Change (+/-) 0.50%	\$54,579.97	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022	UT then	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83 96.509
	Prior Year 1.541 Comparison Prior Year 1.541 Comparison Prior Year \$10,960,378.85	ear to Current Year Co - Municipal Purposes Current Year 1.545 - Municipal Purposes Current Year \$11,014,958.82 on Avg. Residential Ta	Tax Rate % Change (+/-) 0.26% Tax Levy Change (+/-) 0.50% Ex Payment (Mur	\$54,579.97 nicipal Purposes Onl	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022	UT then	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83 96.509 28,747,468.9 29,558,184.0
	Prior Year 1.541 Comparison Prior Year 1.541 Comparison Prior Year \$10,960,378.85 Comparison - Impact Prior Year Comparison - Compa	- Municipal Purposes Current Year 1.545 - Municipal Purposes Current Year 2.545 - Municipal Purposes Current Year \$11,014,958.82 On Avg. Residential Ta	Tax Rate % Change (+/-) 0.26% Tax Levy 6 Change (+/-) 0.50% x Payment (Mur 6 Change (+/-)	\$54,579.97 nicipal Purposes Onl \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022	UT then	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83 96.509 28,747,468.9 29,558,184.0
	Prior Year 1.541 Comparison Prior Year 1.541 Comparison Prior Year \$10,960,378.85	ear to Current Year Co - Municipal Purposes Current Year 1.545 - Municipal Purposes Current Year \$11,014,958.82 on Avg. Residential Ta	Tax Rate % Change (+/-) 0.26% Tax Levy Change (+/-) 0.50% Ex Payment (Mur	\$54,579.97 nicipal Purposes Onl \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022 % of Taxes Collected, CY 2022	UT then	\$18,637,487.80 \$28,904,614.92 \$1,048,353.91 \$29,952,968.83 96.509 28,747,468.9 29,558,184.0
	Prior Year 1.541 Comparison Prior Year 1.541 Comparison Prior Year \$10,960,378.85 Comparison - Impact Prior Year Comparison - Compa	- Municipal Purposes Current Year 1.545 - Municipal Purposes Current Year 2.545 - Municipal Purposes Current Year \$11,014,958.82 On Avg. Residential Ta	Tax Rate % Change (+/-) 0.26% Tax Levy 6 Change (+/-) 0.50% x Payment (Mur 6 Change (+/-)	\$54,579.97 nicipal Purposes Onl \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022	UT then	28,747,468.9 29,558,184.0 97.26%

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prìor Year	S 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	Utility Sewer	Utility	Utility	Utility	Utility
08	Surplus	17.23%	\$444,989.00	\$2,582,595.00	\$3,027,584.00	\$2,250,000.00	······································		\$777,584.00				
08	Local Revenue	-2.22%	(\$148,543.21)	\$6,685,069.21	\$6,536,526.00	\$1,541,526.00	***************************************		\$4,995,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$118,471.52	\$2,005,401.00	\$2,123,872.52	\$2,123,872.52			41,572,000.00				
08	Uniform Construction Code Fees	0.00%	(\$1.32)	\$217,681.32	\$217,680.00	\$217,680.00							1
	Special Revenue Items w/ Prior Written Consent				· · · · · · · · · · · · · · · · · · ·			JI					
11	Shared Services Agreements	-41.74%	(\$321,266.74)	\$769,666.74	\$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	-79.47%	(\$1,544,011.75)	\$1,942,874.73	\$398,862.98	\$398,862.98			***************************************				
08	Other Special Items	39.38%	\$625,917.10	\$1,589,576.02	\$2,215,493.12	\$2,215,493.12							
15	Receipts from Delinquent Taxes	-20.04%	(\$175,406.48)	\$875,406.48	\$700,000.00	\$700,000.00				***************************************	***************************************		
	Amount to be raised by taxation							I				L	
07	Local Tax for Municipal Purposes	-3.19%	(\$363,428.11)	\$11,378,386.93	\$11,014,958.82	\$11,014,958.82							1
07	Minimum Library Tax	8.95%	\$24,684.55	\$275,837.66	\$300,522.21	\$300,522,21							······
54	Open Space Levy Tax	0.19%	\$264.53	\$142,320.47	\$142,585.00		\$142,585.00				· · · · · · · · · · · · · · · · · · ·		·
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00						***		i
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								1
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.70%	(\$1,338,330.91)	\$28,464,815.56	\$27,126,484.65	\$21,211,315.65	\$142,585.00	\$0.00	\$5,772,584.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA		Budgeted Full-Time		% Difference Current v. Prior Year	Current v Prior	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	Utility Sewer	Utility	Utility	Utility	Utility
20	General Government	15.00	7.00	11.72%	\$181,140.00	\$1,546,150.00	\$1,727,290.00	\$1,727,290.00		ille dans a second						******
21	Land-Use Administration		1.00	-66.18%	(\$54,800.00)	\$82,800.00	\$28,000.00	\$28,000.00		h/h/h/h/h						
22	Uniform Construction Code	6.00	3.00	5.20%	\$27,575.00	\$530,050.00	\$557,625.00	\$557,625.00		· · · · · · · · · · · · · · · · · · ·						
23	Insurance			15.88%	\$331,185.00	\$2,085,145.00	\$2,416,330.00	\$2,416,330.00								
25	Public Safety	41.00	26.00	-3.12%	(\$163,194.65)	\$5,223,802.43	\$5,060,607.78	\$5,060,607.78		1						
26	Public Works	32.00		-24.05%	(\$885,969.34)	\$3,684,146.30	\$2,798,176.96	\$2,798,176.96								
27	Health and Human Services			-57.85%	(\$336,260.00)	\$581,260.00	\$245,000.00	\$245,000.00								***************************************
28	Parks and Recreation	1.00	16.00	4.31%	\$15,872.75	\$368,412.25	\$384,285.00	\$241,700.00		\$142,585.00			***************************************			
29	Education (including Library)	4.00	7.00	-0.85%	(\$5,936.00)	\$695,866.00	\$689,930.00	\$689,930.00		······································						
30	Unclassified			0.00%	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00								· · · · · · · · · · · · · · · · · · ·
31	Utilities and Bulk Purchases	1.00		17.44%	\$825,000.00	\$4,730,000.00	\$5,555,000.00	\$830,000.00				\$4,725,000.00				***************************************
32	Landfill / Solid Waste Disposal			1.56%	\$10,000.00	\$641,000.00	\$651,000.00	\$651,000.00								***************************************
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.06%	\$91,578.00	\$2,254,283.00	\$2,345,861.00	\$2,260,277.00				\$85,584.00				·····
37	Judgements			#DIV/0!	\$0.00		\$0.00									T
42	Shared Services			0.00%	\$0.00	\$475,900.00	\$475,900.00	\$475,900.00								
43	Court and Public Defender	4.00	1.00	11.03%	\$33,225.00	\$301,350.00	\$334,575.00	\$334,575.00								
44	Capital			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$100,000.00				\$100,000.00				
45	Debt			25.55%	\$481,000.00	\$1,882,550.00	\$2,363,550.00	\$1,501,550.00				\$862,000.00				
46	Deferred Charges			0.00%	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-21.24%	(\$282,727.60)	\$1,331,081.51	\$1,048,353.91	\$1,048,353.91								
55	Surplus General Budget	į.		#DIV/0!	\$0.00		\$0.00									
	Total	104.00	61.00	1.00%	\$267,688.16	\$26,858,796.49	\$27,126,484.65	\$21,211,315.65	\$0.00	\$142,585.00	\$0.00	\$5,772,584.00	\$0.00	\$0.00	\$0.00	\$0

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Revenues at Risk	Future V. reductions	<u> </u>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
		X		Employee group insurance	········	cost of health insurance expected to rise
			X	Employee health insurance co-pay		2011 law will increase employees share towards health care cost
		X		Pensions		Cost of PERS & PFRS expected to rise
		X		Collective Bargaining Agreements		PBA Patrolmen expired 12/31/2020
X				Reserve for Municipal Relief Fund	\$104,609.52	State aid not guaranteed for future years
X				Shared Service - Borough of Alpha - Police Services	\$425,000.00	1 year extension expires 12/31/2023
X				Shared Service - Borough of Alpha - Court Services		1 year extension expires 12/31/2023
X				Sale of municipal assets	\$190,000.00	one time revenue to offset appropriations
X				State and Local Fiscal Recovery Funds	402.,0.0170	one time revenue to offset appropriations
Х				Capital Fund Balance	\$197,994.37	Cancelled capital ordinance balances not guaranteed
X				Reserve for Debt Service	\$141,477.99	BAN/Bond sale premium not guaranteed
					·····	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Assessn	nents - Taxable Prop	erties (October 1, 2022 Value	<u>e)</u>		Property Tax Asses	sments - Exempt Prop	erties (October 1, 2022 Va	lue)
		# of Parcels	Assessed Value	% of Total	I		# of Parcels	Assessed Value	% of Total
1	Vacant Land	156	\$15,247,900.00	2.14%		15A Public Schools	20	\$54,102,000.00	15.23%
2	Residential	4,505	\$503,170,000.00	70.50%		15B Other Schools	6	\$13,616,600.00	3.83%
3A/3E	3 Farm	1	\$225.00	0.00%	l	15C Public Property	141	\$78,375,700.00	22.06%
4A	Commercial	343	\$116,895,100.00	16.38%	l	15D Church and Charities	40	\$67,863,700.00	19.10%
4B	Industrial	29	\$41,254,300.00	5.78%		15E Cemeteries & Graveyards	6	\$910,300.00	0.26%
4C	Apartments	37	\$33,886,900.00	4.75%		15F Other Exempt	56	\$140,392,500.00	39.52%
	B Railroad	36	\$817,000.00	0.11%	1				
6A/6E	Business Personal Property	1	\$2,470,553.00	0.35%	l				
	Total	5,108	\$713,741,978.00	100.00%	ĺ	Total	269	\$355,260,800.00	100.00%
	Average Ratio (%), Assessed to True V	/alue	78.87%		ļ				
	Equalized Valuation, Taxable Propertie	es	\$904,960,032.97			Percentage of Exempt vs.			
					1	Non-Exempt Properties	49.77%		
	Total # of property tax appeals file	ed in 2022	County Tax Board	8.00					
			State Tax Court	2.00					
	Number of 2022 County Tax Board de	cisions appealed to Ta	x Court	2.00					
	Number of pending property tax appea	ls in State Tax Court		4.00					
	Amount paid out by municipality for ta	x appeals in 2022		\$140,693.00					

	Prior Budget Year's Paym	ents in Lieu of Tax (F	YILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2022 Total Tax Rate
G	Commercial/Industrial Exemption	3	\$216,951.92	\$6,794,700.00	\$281,844.16
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	\$33,524.14
0	Multiple Dwelling Abatement				
L	Total 5 Yr Exemptions/Abatements	4	223,906.68	7,602,900.00	315,368.29

USER FRIENDLY

Long Term T

Prior Budget Yea	ar's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Year'	s Payments in Lie	u of Tax (PILOT) - Long Term Ta	ax Exemptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PH OT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
Philipmain	Aff. Housing	\$6,954.76	\$808,200.00	\$33,524.14	Tidiffo	Tor data chiry)	TIEOT Bining	713303300 74140	Total Tax Rati
PR I-78 - Building 3	Comm./Indust.	\$136,979.99	\$3,620,300.00	\$150,170.04					
PR I-78 - Building 5	Comm./Indust.	\$37,360.41	\$1,094,900.00	\$45,416.45					
PR I-78 - Building 6	Comm./Indust.	\$112,088.96	\$2,079,500.00	\$86,257.66					
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						-			
									1
Total Long Term Exemptions	- Column Total	293,384.12	7,602,900.00	315,368.29	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total								·····	

BUDGET SECTION

'ax Exemptions

Prior Budget Yo	ear's Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	<u>Prior Budget Y</u>	Year's Payments in Lieu	ı of Tax (PILOT)	- Long Term Tax E	xemptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Ra
					i				
· · · · · · · · · · · · · · · · · · ·									
									<u> </u>
Long Term Exempt	ions - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0
					Total Long Term Exempti		\$293,384.12	\$7,602,900.00	

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	99,582.59	\$80,800.00		\$1,950.00	\$10,253.09	\$6,579.50
Supervisory Staff (Department Heads & Managers)	10.00	1.00	1,400,834.28	\$1,000,600.63	\$33,000.00	\$133,636.55	\$154,252.20	\$79,344.90
Police Officers (Including Superior Officers)	40.00	0.00	6,832,617.52	\$4,282,620.94	\$449,000.00	\$1,423,971.46	\$603,378.18	\$73,646.94
Fire Fighters (Including Superior Officers)		•	0.00					
All Other Union Employees not listed above	47.00	1.00	4,707,942.40	\$2,878,979.35	\$127,725.00	\$460,060.90	\$1,003,433.94	\$237,743.21
All Other Non-Union Employees not listed above	2.00	45.00	700,532.47	\$596,641.41		\$32,473.81	\$22,245.80	\$49,171.45
Totals	100.00	52.00	13,741,509.26	\$8,839,642.33	\$609,725.00	\$2,052,092.72	\$1,793,563.21	\$446,486.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

yes

Note - <u>Base Pay</u> 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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current	1	Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	25.00	\$13,530.19	\$338,254.75	21.00	\$11,190.05	\$234,991.05
Parent & Child	13.00	\$24,858.19	\$323,156.47	10.00	\$20,558.79	\$205,587.90
Employee & Spouse (or Partner)	10.00	\$27,866.30	\$278,663.00	12.00	\$21,488.36	\$257,860.32
Family	42.00	\$35,739.08	\$1,501,041.36	43.00	\$30,250.49	\$1,300,771.07
Employee Cost Sharing Contribution (enter as negative -)			(\$597,071.83)			(\$487,015.85)
Subtotal	90.00		\$1,844,043.75	86.00		\$1,512,194.49
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$13,847.28	\$13,847.28	1	\$11,484.00	\$11,484.00
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 -)			(\$4,015.71)			(\$3,330.36)
Subtotal	1.00		\$9,831.57	1.00		\$8,153.64
Retirees - Health Benefits - Annual Cost						
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	91.00		\$1,853,875.32	87.00		\$1,520,348.13

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

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of		(cne	ck applicable	Individual
	Accumulated	Dollar Value of Compensated	Approved Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Police Chief	115.40		rigitation	х	7.9.00
Chief Financial Officer	147.09			x	
Public Works Supervisor	169.04	\$60,042.49		x	
Tax Collector	78.15			x	
Municipal Court Administrator	83.84	\$22,863.72		x	
Tax Assessor	49.15	\$12,377.80		x	
Construction Code Official	14.25	\$6,869.41			x
Acting Municipal Clerk/Business Administrator	8.20	\$5,403.84			х
Library Director	14.62	\$4,575.45			X
Managerial	129.85	\$43,655.71		x	
All other non-union employees	35.80	\$1,309.80		х	
Library - Non-Union Employees	1111.20	\$18,827.06		х	
PBA Superiors	919.21	\$572,085.54	х		
PBA Patrolmen	916.96	\$350,848.14	х		
AFSCME Local 2928 - Town	1228.52	\$279,943.68	x		
AFSCME Local 2928 - Library	105.40	\$27,627.64	x		

			· · · · · · · · · · · · · · · · · · ·		
Totals	5126.66	\$1,597,066.55			
Total Funds Reserved		\$398,567.24			
Total Funds App	ropriated in 2023	\$100,000.00			

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

	Gross		Net		Current Year	2024	2025	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
				_				
Local School Debt	\$5,760,000.00	\$5,760,000.00		Utility Fund - Principal	\$642,912.09	\$697,191.75	\$717,191.75	\$6,302,339.57
Regional School Debt			\$0.00	Utility Fund - Interest	\$201,148.06	\$152,830.00	\$139,305.00	\$821,967.50
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt			****	Bond Anticipation Notes - Interest	\$265,000.00			
_	\$9,591,988.82	\$9,591,988.82		Bonds - Principal	\$785,000.00	\$930,000.00	\$1,030,000.00	\$6,772,000.00
			\$0.00	Bonds - Interest	\$436,000.00	\$291,276.26	\$259,601.26	\$1,075,222.52
			\$0.00	Loans & Other Debt - Principal	\$14,718.07	\$15,013.90	\$15,315.68	\$0.00
_			\$0.00	Loans & Other Debt - Interest	\$827.73	\$531.90	\$230.12	\$0.00
L			\$0.00					
				Total	\$2,345,605.95	\$2,086,843.81	\$2,161,643.81	\$14,971,529.59
Municipal Purposes								
Debt Authorized (BNI)	\$4,900,494.75		\$4,900,494.75	Total Principal	\$1,442,630.16	\$1,642,205.65	\$1,762,507.43	\$13,074,339.57
Notes Outstanding	\$6,125,000.00		\$6,125,000.00	Total Interest	\$902,975.79	\$444,638.16	\$399,136.38	\$1,897,190.02
Bonds Outstanding	\$9,517,000.00	\$141,477.99	\$9,375,522.01	% of Total Current Year Budget	8.65%			
Loans and Other Debt	\$45,047.67		\$45,047.67					
				Description	Description Debt Not Listed Above			
Total (Current Year)	\$35,939,531.24	\$15,493,466.81	\$20,446,064.43	Total Guarantees - Governmental				
	_			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	15,249			Total Other				
Per Capita Gross Debt	\$2,356.85			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,340.81			Rating		AA-		
				Year of Last Rating		2022		
3 Year Average Property Valuation		\$822,698,581.33					***************************************	
	_			Mark "X" if Municipality has a	no bond rating			
Net Debt as % of 3 Year Average Prop	perty Valuation	2.49%		1 2200				
ε .	• •							

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Municipality	Alpha Borough, Warren County	Municipal Court	Court and Public Defender		1/1/2018	12/31/2022	\$23,400.00
	Municipality	Alpha Borough, Warren County	Police	Police		1/1/2018	12/31/2022	\$425,000.00
	Municipality	Alpha Borough, Warren County	Municipal Court	Shared Facilities		1/1/2018	12/31/2022	\$27,500.00
Lead	School District	Phillipsburg Town School District	Police	Police	SRO	7/1/2019	6/30/2024	\$280,000.00
	Municipality	Washington Borough, Warren County	ACO	Animal Control	- DICO	3/1/2022	12/31/2023	\$60,000.00
 	1					3/1/2022	12/31/2023	\$00,000.00
						1		

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	Amount Received Page Total	_						\$728,400.00
	Amount Paid Page Total Page Total							\$87,500.00
	I age Total		CL 4 IED					\$815,900.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Agency								
						ļ		

	Amount Received Total							\$728,400.00
	Amount Paid Total							\$87,500.00
1	Total							\$815,900.00

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						

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)		