



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 2119 Phillipsburg Town - County of Warren

Adopted

Municode: 2119

Filename: 2119_fba_2023.xlsm

Website: www.phillipsburgnj.org

Phone Number: (908) 454-5500

Mailing Address: 120 Filmore St

Municipality: Phillipsburg

State: NJ

Zip: 08865

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Todd	M	Tersigni	12/31/2023	ttersigni@phillipsburgnj.org
Chief Administrative Officer				
Matthew	C	Hall		busadmin@phillipsburgnj.org
Chief Financial Officer				
Robert	J.	Merlo		bmerlo@phillipsburgnj.org
Municipal Clerk				
Matthew	C	Hall		clerk@phillipsburgnj.org
Registered Municipal Accountant				
Heidi		Wohlleb		hwohlleb@phillipsburgnj.org
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Randy		Piazza, Jr	12/31/2023	rpiazzajr@phillipsburgnj.org
Harry	L	Wyant, Jr	12/31/2023	hwyant@phillipsburgnj.org
Lee		Clark	12/31/2025	lclark@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

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.541	\$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	\$300,522.21
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	\$13,105,778.04
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	\$5,217,859.15
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	\$171,265.61
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	4.148	\$29,510,794.63	100.00%	\$4,774.85	Total ESTIMATED amount to be raised by taxes		\$29,952,968.83
Total Taxable Valuation as of October 1, 2022 \$712,924,978.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		9,895,834.62
Current Year Average Residential Assessment \$115,112.00					Budget Appropriations, before Reserve for Uncollected Taxes		20,162,961.74
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$18,637,487.80
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$28,904,614.92
Comparison - Municipal Purposes Tax Levy					Reserve for Uncollected Taxes (RUT)		\$1,048,353.91
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Amount to be Raised by Taxes		\$29,952,968.83
Sheet UFB-1					% of Tax Collections used to Calculate RUT		96.50%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		28,747,468.91
					Total Tax Levy, CY 2022		29,558,184.07
					% of Taxes Collected, CY 2022		97.26%
					Delinquent Taxes - December 31, 2022		\$733,876.37

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	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							
08	Uniform Construction Code Fees	0.00%	(\$1.32)	\$217,681.32	\$217,680.00	\$217,680.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.19%	(\$363,428.11)	\$11,378,386.93	\$11,014,958.82	\$11,014,958.82							
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								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
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

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	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								
21	Land-Use Administration		1.00	-66.18%	(\$54,800.00)	\$82,800.00	\$28,000.00	\$28,000.00								
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								
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									
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 I 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			#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	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	156	\$15,247,900.00	2.14%
2 Residential	4,505	\$503,170,000.00	70.50%
3A/3B Farm	1	\$225.00	0.00%
4A Commercial	343	\$116,895,100.00	16.38%
4B Industrial	29	\$41,254,300.00	5.78%
4C Apartments	37	\$33,886,900.00	4.75%
5A/5B Railroad	36	\$817,000.00	0.11%
6A/6B Business Personal Property	1	\$2,470,553.00	0.35%
Total	5,108	\$713,741,978.00	100.00%

Average Ratio (%), Assessed to True Value	78.87%
Equalized Valuation, Taxable Properties	\$904,960,032.97

Total # of property tax appeals filed in 2022	County Tax Board	8.00
	State Tax Court	2.00
Number of 2022 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2022	\$140,693.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	20	\$54,102,000.00	15.23%
15B Other Schools	6	\$13,616,600.00	3.83%
15C Public Property	141	\$78,375,700.00	22.06%
15D Church and Charities	40	\$67,863,700.00	19.10%
15E Cemeteries & Graveyards	6	\$910,300.00	0.26%
15F Other Exempt	56	\$140,392,500.00	39.52%

Total	269	\$355,260,800.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties	49.77%
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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 - **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	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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<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	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)?

YES

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

YES

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	115.40	\$82,543.43		X	
Chief Financial Officer	147.09	\$78,594.40		X	
Public Works Supervisor	169.04	\$60,042.49		X	
Tax Collector	78.15	\$29,498.44		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			X
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		X	
Library - Non-Union Employees	1111.20	\$18,827.06		X	
PBA Superiors	919.21	\$572,085.54	X		
PBA Patrolmen	916.96	\$350,848.14	X		
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 as of end of 2022		\$398,567.24			
Total Funds Appropriated in 2023		\$100,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$5,760,000.00	\$5,760,000.00	\$0.00	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				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest	\$265,000.00				
	\$9,591,988.82	\$9,591,988.82	\$0.00	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	
			\$0.00						
				Total	\$2,345,605.95	\$2,086,843.81	\$2,161,643.81	\$14,971,529.59	
<u>Municipal Purposes</u>									
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						
Total (Current Year)	\$35,939,531.24	\$15,493,466.81	\$20,446,064.43						
Population (2020 census)	15,249								
Per Capita Gross Debt	\$2,356.85								
Per Capita Net Debt	\$1,340.81								
3 Year Average Property Valuation	\$822,698,581.33								
Net Debt as % of 3 Year Average Property Valuation	2.49%								

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

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USER FRIENDLY BUDGET SECTION - Notes

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