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## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.594	\$5,552,045.44	20.04%	\$1,378.69
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.029	\$280,190.00	1.01%	\$67.31
Municipal Arts and Culture			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	1.622	\$15,142,146.00	54.65%	\$3,764.69
Regional School District			0.00%	\$0.00
County Purposes	0.649	\$6,056,903.11	21.86%	\$1,506.34
County Library	0.052	\$484,357.31	1.75%	\$120.69
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$189,611.54	0.68%	\$48.74
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2021 Budget)</b>	<b>2.967</b>	<b>\$27,705,253.40</b>	<b>100.00%</b>	<b>\$6,886.47</b>

### Current Year 2022

#### Taxes

Municipal Purpose Tax
Municipal Library
Municipal Open Space
Municipal Arts and Culture
Fire Districts (total levies)
Other Special Districts (total levies)
Local School District
Regional School District
County Purposes
County Library
County Board of Health
County Open Space
Other County Levies (total)
<b>Total ESTIMATED amount to be raised by</b>

Total Taxable Valuation as of October 1, 2021 \$933,967,188.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$232,102.03

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.594	0.612	3.03%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,552,045.44	\$5,706,285.36	2.78%	\$154,239.92

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,378.69	\$1,420.46	3.03%	\$41.78

Revenue Anticipated, Excluding Tax Levy  
 Budget Appropriations, before Reserve for U  
 Total Non-Municipal Tax Levy  
 Amount to be Raised by Taxes - Before RU  
 Reserve for Uncollected Taxes (RUT)  
 Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT  
 If % used exceeds the actual collection % the  
 reference the statutory exception used

**Tax Collections - ACTUAL as of Prior**  
 Total Tax Revenue, Collections CY 2021  
 Total Tax Levy, CY 2021  
 % of Taxes Collected, CY 2021  
 Delinquent Taxes - December 31, 2021

**Tax Levy**

\$5,706,285.36

\$279,904.87

\$15,285,000.00

\$5,935,000.00

\$500,000.00

\$200,000.00

\$27,906,190.23

4,098,980.00

8,435,071.00

\$22,199,904.87

\$26,535,995.87

\$1,370,193.92

\$27,906,189.79

95.09%

28,644,748.10

29,093,103.36

98.46%

\$428,522.86

**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
08	Surplus	14.29%	\$200,000.00	\$1,400,000.00	\$1,600,000.00	\$1,600,000.00				
08	Local Revenue	-10.71%	(\$260,946.37)	\$2,436,446.37	\$2,175,500.00	\$325,500.00			\$1,850,000.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$948,271.00	\$948,271.00	\$948,271.00				
08	Uniform Construction Code Fees	-12.58%	(\$14,387.00)	\$114,387.00	\$100,000.00	\$100,000.00				
	<b>Special Revenue Items w/ Prior Written Consent</b>									
11	Shared Services Agreements	-20.27%	(\$38,143.00)	\$188,143.00	\$150,000.00	\$150,000.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
10	Public and Private Revenue	-73.58%	(\$48,125.02)	\$65,406.03	\$17,281.01	\$17,281.01				
08	Other Special Items	247.37%	\$379,510.58	\$153,417.00	\$532,927.58	\$532,927.58				
15	Receipts from Delinquent Taxes	-47.22%	(\$380,238.31)	\$805,238.31	\$425,000.00	\$425,000.00				
	<b>Amount to be raised by taxation</b>									
07	Local Tax for Municipal Purposes	2.78%	\$154,239.92	\$5,552,045.44	\$5,706,285.36	\$5,706,285.36				
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
54	Open Space Levy Tax	-4.70%	(\$13,807.64)	\$293,712.51	\$279,904.87		\$279,904.87			
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
	<b>Total</b>	<b>-0.18%</b>	<b>(\$21,896.84)</b>	<b>\$11,957,066.66</b>	<b>\$11,935,169.82</b>	<b>\$9,805,264.95</b>	<b>\$279,904.87</b>	<b>\$0.00</b>	<b>\$1,850,000.00</b>	<b>\$0.00</b>

**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	
	Full-Time	Part-Time											
20	General Government	5.00	8.00	-4.89%	(\$63,645.00)	\$1,301,180.00	\$1,237,535.00	\$903,735.00			\$333,800.00		
21	Land-Use Administration		3.00	-2.87%	(\$2,410.00)	\$83,960.00	\$81,550.00	\$81,550.00					
22	Uniform Construction Code	1.00	6.00	1.20%	\$1,450.00	\$120,550.00	\$122,000.00	\$122,000.00					
23	Insurance			0.74%	\$6,250.00	\$839,250.00	\$845,500.00	\$758,800.00			\$86,700.00		
25	Public Safety	17.00	13.00	-4.38%	(\$113,230.73)	\$2,583,766.74	\$2,470,536.01	\$2,453,255.00	\$17,281.01				
26	Public Works	6.00	3.00	1.18%	\$11,520.71	\$974,504.29	\$986,025.00	\$903,025.00			\$83,000.00		
27	Health and Human Services			10.87%	\$1,465.00	\$13,475.00	\$14,940.00	\$14,940.00					
28	Parks and Recreation		1.00	83.66%	\$61,159.00	\$73,101.00	\$134,260.00	\$134,260.00					
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00						
30	Unclassified			#DIV/0!	\$0.00		\$0.00						
31	Utilities and Bulk Purchases			7.76%	\$118,100.00	\$1,521,600.00	\$1,639,700.00	\$389,700.00			\$1,250,000.00		
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00						
35	Contingency			#DIV/0!	\$0.00		\$0.00						
36	Statutory Expenditures			6.71%	\$61,500.00	\$916,000.00	\$977,500.00	\$970,000.00			\$7,500.00		
37	Judgements			#DIV/0!	\$0.00		\$0.00						
42	Shared Services	1.00	2.00	15.38%	\$20,000.00	\$130,000.00	\$150,000.00	\$150,000.00					
43	Court and Public Defender	1.00	2.00	-2.29%	(\$3,100.00)	\$135,400.00	\$132,300.00	\$132,300.00					
44	Capital			0.00%	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00					
45	Debt			-1.25%	(\$21,096.00)	\$1,690,321.00	\$1,669,225.00	\$1,324,225.00	\$256,000.00		\$89,000.00		
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00						
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00						
50	Reserve for Uncollected Taxes			0.05%	\$692.86	\$1,370,960.44	\$1,371,653.30	\$1,371,653.30					
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00						
	<b>Total</b>	<b>31.00</b>	<b>38.00</b>	<b>0.66%</b>	<b>\$78,655.84</b>	<b>\$11,834,068.47</b>	<b>\$11,912,724.31</b>	<b>\$9,789,443.30</b>	<b>\$17,281.01</b>	<b>\$256,000.00</b>	<b>\$0.00</b>	<b>\$1,850,000.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
		X			Pool not opening in 2022		
X					Uniform Construction Revenues	\$50,000.00	Anticipate decrease in Revenues in future years

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEALS**

<b>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	95	\$19,829,720.00	1.96%
2 Residential	3,014	\$702,364,531.00	69.38%
3A/3B Farm	104	\$10,185,024.00	1.01%
4A Commercial	137	\$114,762,375.00	11.34%
4B Industrial	14	\$74,524,500.00	7.36%
4C Apartments	4	\$90,705,000.00	8.96%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>3,368</b>	<b>\$1,012,371,150.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	96.99%
Equalized Valuation, Taxable Properties	\$1,043,789,205.07

  

Total # of property tax appeals filed in 2021	County Tax Board	4.00
	State Tax Court	3.00
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	\$0.00
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<b>Property Tax Assessments - Exempt</b>	
	# of Parcels
15A Public Schools	
15B Other Schools	
15C Public Property	
15D Church and Charities	
15E Cemeteries & Graveyards	
15F Other Exempt	
<b>Total</b>	

  

Percentage of Exempt vs. Non-Exempt Properties 21.3

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption				
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>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



<b>e)</b>
<b>% of Total</b>
6.21%
0.00%
9.74%
4.53%
0.00%
79.52%

100.00%
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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)
Governing Body		5.00	18,533.00	\$17,200.00		
Supervisory Staff (Department Heads & Managers)	5.00	2.00	816,698.70	\$589,431.03	\$12,000.00	\$83,000.00
Police Officers (Including Superior Officers)	16.00	1.00	2,944,654.62	\$1,804,110.31	\$131,000.00	\$584,000.00
Fire Fighters (Including Superior Officers)			0.00			
All Other Union Employees not listed above	5.00	2.00	533,723.42	\$310,596.12	\$23,000.00	\$48,000.00
All Other Non-Union Employees not listed above	4.00	11.00	531,496.65	\$383,775.76	\$500.00	\$43,000.00
<b>Totals</b>	<b>30.00</b>	<b>21.00</b>	<b>4,845,106.39</b>	<b>\$3,105,113.22</b>	<b>\$166,500.00</b>	<b>\$760,000.00</b>

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 Government. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

Employment Taxes and Other Benefits
\$1,333.00
\$54,275.18
\$205,525.29
\$41,565.30
\$40,451.25
\$343,150.02

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Cost (</b>
<b>Active Employees - Health Benefits - Annual Cost</b>					
Single Coverage	7.00	\$11,969.28	\$83,784.96	7.00	
Parent & Child	3.00	\$21,425.04	\$64,275.12	3.00	
Employee & Spouse (or Partner)	3.00	\$23,938.56	\$71,815.68	3.00	
Family	11.00	\$33,394.32	\$367,337.52	11.00	
Employee Cost Sharing Contribution (enter as negative - )			(\$153,677.04)		
<b>Subtotal</b>	<b>24.00</b>		<b>\$433,536.24</b>	<b>24.00</b>	
<b>Elected Officials - Health Benefits - Annual Cost</b>					
Single Coverage			\$0.00		
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family			\$0.00		
Employee Cost Sharing Contribution (enter as negative - )					
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>	
<b>Retirees - Health Benefits - Annual Cost</b>					
Single Coverage			\$0.00		
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family			\$0.00		
Employee Cost Sharing Contribution (enter as negative - )					
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>24.00</b>		<b>\$433,536.24</b>	<b>24.00</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for  
(check applicable)

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>
Jason Garcia	132.00	\$80,713.38		
Scott Bisci	122.00	\$58,655.04	x	
Michael Patricia	80.00	\$55,228.67	x	
Scott Cox	91.00	\$56,845.68	x	
Jonathan Eriksen	85.00	\$58,524.82	x	
Louis LaFord	93.00	\$63,701.28	x	
Brian Nixon	83.00	\$53,806.89	x	
Robert Stefano	104.00	\$67,119.72	x	
Andrew Wayne	92.00	\$62,855.24	x	
Stephen Gabos	29.00	\$18,111.60	x	
Christopher Petrella	79.00	\$24,118.98	x	
Greg Dana	19.00	\$11,774.61	x	
Kathryn DeStefano	87.00	\$14,261.28		x
Kaleb Wisner	38.00	\$20,832.82	x	
Tyler Plesnarski	50.00	\$21,036.27	x	
Jose Mojica	19.00	\$8,935.32	x	
Samuel Rivera	30.00	\$12,808.80	x	
Eileen Apple	86.00	\$16,247.60		x
Joseph Bichler				x
Joseph DiMassi	1.00	\$230.37		x
Brian Weeks	134.00	\$47,167.92		x
Brian Race	121.00	\$29,461.36		x
Chris Gara	16.00	\$2,950.00		x
Scott Tettermer	7.00	\$1,275.00		x
Margaret Dilts	153.00	\$82,096.92		x
Daniele Lattig	5.00	\$1,216.71		x
Kristen Glinko	2.00	\$579.90		x
Jennifer Patricia	32.00	\$6,934.50		x
Kimberley Browne	24.00	\$11,421.13		x
Kevin McGuire	1.00	\$326.40		x
Don Obley	5.50	\$1,144.44		x
<b>Totals</b>	1820.50	\$890,382.65		
<b>Total Funds Reserved as of end of 2021</b>		\$230,000.00		
<b>Total Funds Appropriated in 2022</b>		\$0.00		

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

	Gross Debt	Deductions	Net Debt
Local School Debt	\$8,775,000.00	\$8,775,000.00	\$0.00
Regional School Debt			\$0.00
<b>Utility Fund Debt</b>			
Sewer	\$2,008,078.45	\$2,008,078.45	\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<b>Municipal Purposes</b>			
Debt Authorized (BNI)	\$5,082,700.00		\$5,082,700.00
Notes Outstanding			\$0.00
Bonds Outstanding	\$2,875,000.00		\$2,875,000.00
Loans and Other Debt			\$0.00
<b>Total (Current Year)</b>	<b>\$18,740,778.45</b>	<b>\$10,783,078.45</b>	<b>\$7,957,700.00</b>
Population (2010 census)	<u>8,014</u>		
Per Capita Gross Debt	<u>\$2,338.50</u>		
Per Capita Net Debt	<u>\$992.97</u>		
3 Year Average Property Valuation		<u>\$948,498,560.33</u>	
Net Debt as % of 3 Year Average Property Valuation		<u>0.84%</u>	

	Current Year Budget
Utility Fund - Principal	\$34,000.00
Utility Fund - Interest	\$55,000.00
Bond Anticipation Notes - Principal	\$978,000.00
Bond Anticipation Notes - Interest	\$42,000.00
Bonds - Principal	\$445,000.00
Bonds - Interest	\$115,225.00
Loans & Other Debt - Principal	
Loans & Other Debt - Interest	
<b>Total</b>	<b>\$1,669,225.00</b>
<b>Total Principal</b>	<b>\$1,457,000.00</b>
<b>Total Interest</b>	<b>\$212,225.00</b>
<b>% of Total Current Year Budget</b>	<b>14.01%</b>
<b>Description</b>	
Total Guarantees - Governmental	
Total Guarantees - Other	
Total Capital/Equipment Leases	
Total Other	
<b>Bond Rating</b>	
Rating	<u>Moody's</u>
Year of Last Rating	a1
	2012
<b>Mark "X" if Municipality has no bond rating</b>	





### 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)
<b>Lead</b>	School District	Phillipsburg Board of Education	Police	Security	
<b>Recipient</b>	Municipality	Washington Twp	Animal Control Officer	Animal Control	
<b>Amount Received Page Total</b>					
<b>Amount Paid Page Total</b>					
<b>Page Total</b>					

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Be
	<b>Amount Received Total</b>					
	<b>Amount Paid Total</b>					
	<b>Total</b>					



**USER FRIENDLY BUDGET SECTION - Notes**

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