



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Mengucci	12/31/2023	menguccij@lopatcongtp.com

Chief Administrative Officer

Margaret		Dilts		diltsb@lopatcongtp.com
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Chief Financial Officer

Kimberley		Browne		brownek@lopatcongtp.com
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Municipal Clerk

Margaret		Dilts		diltsb@lopatcongtp.com
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Registered Municipal Accountant

John		Mooney		jmooney@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Louis		Belcaro	12/31/2024	belcarol@lopatcongtp.com
James		Palitto	12/31/2022	palittoj@lopatcongtp.com
William		Wright	12/31/2022	wrightb@lopatcongtp.com
Richard		McQuade	12/31/2024	mcquader@lopatcongtp.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
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
Total (Calendar Year 2021 Budget)	2.967	\$27,705,253.40	100.00%	\$6,886.47

Current Year 2022 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$5,706,285.36
Municipal Library		
Municipal Open Space	ACTUAL	\$279,904.87
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$15,285,000.00
Regional School District		
County Purposes	ESTIMATED	\$5,935,000.00
County Library	ESTIMATED	\$500,000.00
County Board of Health		
County Open Space	ESTIMATED	\$200,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$27,906,190.23

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

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.594	0.563	-5.22%

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 Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,378.69	\$1,306.73	-5.22%	(\$71.95)

Revenue Anticipated, Excluding Tax Levy	4,098,980.00
Budget Appropriations, before Reserve for Uncollected Taxes	8,435,071.00
Total Non-Municipal Tax Levy	\$22,199,904.87
Amount to be Raised by Taxes - Before RUT	\$26,535,995.87
Reserve for Uncollected Taxes (RUT)	\$1,370,193.92
Total Amount to be Raised by Taxes	\$27,906,189.79

% of Tax Collections used to Calculate RUT	<u>95.09%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021	28,644,748.10
Total Tax Levy, CY 2021	29,093,103.36
% of Taxes Collected, CY 2021	<u>98.46%</u>

Delinquent Taxes - December 31, 2021	<u>\$428,522.86</u>
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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	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							
<i>Special Revenue Items w/ Prior Written Consent</i>													
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							
<i>Amount to be raised by taxation</i>													
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							
	Total	-0.18%	(\$21,896.84)	\$11,957,066.66	\$11,935,169.82	\$9,805,264.95	\$279,904.87	\$0.00	\$1,850,000.00	\$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	5.00	8.00	-4.89%	(\$63,645.00)	\$1,301,180.00	\$1,237,535.00	\$903,735.00				\$333,800.00				
21		3.00	-2.87%	(\$2,410.00)	\$83,960.00	\$81,550.00	\$81,550.00								
22	1.00	6.00	1.20%	\$1,450.00	\$120,550.00	\$122,000.00	\$122,000.00								
23			0.74%	\$6,250.00	\$839,250.00	\$845,500.00	\$758,800.00				\$86,700.00				
25	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	6.00	3.00	1.18%	\$11,520.71	\$974,504.29	\$986,025.00	\$903,025.00				\$83,000.00				
27			10.87%	\$1,465.00	\$13,475.00	\$14,940.00	\$14,940.00								
28		1.00	83.66%	\$61,159.00	\$73,101.00	\$134,260.00	\$134,260.00								
29			#DIV/0!	\$0.00		\$0.00									
30			#DIV/0!	\$0.00		\$0.00									
31			7.76%	\$118,100.00	\$1,521,600.00	\$1,639,700.00	\$389,700.00				\$1,250,000.00				
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			6.71%	\$61,500.00	\$916,000.00	\$977,500.00	\$970,000.00				\$7,500.00				
37			#DIV/0!	\$0.00		\$0.00									
42	1.00	2.00	15.38%	\$20,000.00	\$130,000.00	\$150,000.00	\$150,000.00								
43	1.00	2.00	-2.29%	(\$3,100.00)	\$135,400.00	\$132,300.00	\$132,300.00								
44			0.00%	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00								
45			-1.25%	(\$21,096.00)	\$1,690,321.00	\$1,669,225.00	\$1,324,225.00		\$256,000.00		\$89,000.00				
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			0.05%	\$692.86	\$1,370,960.44	\$1,371,653.30	\$1,371,653.30								
55			#DIV/0!	\$0.00		\$0.00									
Total	31.00	38.00	0.66%	\$78,655.84	\$11,834,068.47	\$11,912,724.31	\$9,789,443.30	\$17,281.01	\$256,000.00	\$0.00	\$1,850,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**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>	<p style="text-align: center;">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p style="text-align: center;">Amount</p>	<p style="text-align: center;">Comment/Explanation</p>
		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 APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	95	\$19,829,720.00	1.96%	15A Public Schools	2	\$13,383,600.00	6.21%
2 Residential	3,014	\$702,364,531.00	69.38%	15B Other Schools			0.00%
3A/3B Farm	104	\$10,185,024.00	1.01%	15C Public Property	92	\$20,997,691.00	9.74%
4A Commercial	137	\$114,762,375.00	11.34%	15D Church and Charities	14	\$9,778,000.00	4.53%
4B Industrial	14	\$74,524,500.00	7.36%	15E Cemeteries & Graveyards			0.00%
4C Apartments	4	\$90,705,000.00	8.96%	15F Other Exempt	31	\$171,508,300.00	79.52%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,368	\$1,012,371,150.00	100.00%	Total	139	\$215,667,591.00	100.00%
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			

Percentage of Exempt vs.
Non-Exempt Properties 21.30%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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		5.00	18,533.00	\$17,200.00				\$1,333.00
Supervisory Staff (Department Heads & Managers)	5.00	2.00	816,698.70	\$589,431.03	\$12,000.00	\$83,757.07	\$77,235.42	\$54,275.18
Police Officers (Including Superior Officers)	16.00	1.00	2,944,654.62	\$1,804,110.31	\$131,000.00	\$584,904.18	\$219,114.84	\$205,525.29
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	\$48,434.76	\$110,127.24	\$41,565.30
All Other Non-Union Employees not listed above	4.00	11.00	531,496.65	\$383,775.76	\$500.00	\$43,223.82	\$63,545.82	\$40,451.25
Totals	30.00	21.00	4,845,106.39	\$3,105,113.22	\$166,500.00	\$760,319.83	\$470,023.32	\$343,150.02

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	7.00	\$11,969.28	\$83,784.96	7.00	\$11,743.92	\$82,207.44
Parent & Child	3.00	\$21,425.04	\$64,275.12	3.00	\$21,021.60	\$63,064.80
Employee & Spouse (or Partner)	3.00	\$23,938.56	\$71,815.68	3.00	\$23,487.84	\$70,463.52
Family	11.00	\$33,394.32	\$367,337.52	11.00	\$32,765.52	\$360,420.72
Employee Cost Sharing Contribution (enter as negative -)			(\$153,677.04)			(\$146,192.63)
Subtotal	24.00		\$433,536.24	24.00		\$429,963.85
<u>Elected Officials - 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
<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	24.00		\$433,536.24	24.00		\$429,963.85

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
Jason Garcia	132.00	\$80,713.38			x
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	
Totals	1820.50	\$890,382.65			
Total Funds Reserved as of end of 2021		\$230,000.00			
Total Funds Appropriated in 2022		\$0.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2023	2024	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$8,775,000.00	\$8,775,000.00	\$0.00	Utility Fund - Principal	\$34,000.00	\$35,000.00	\$36,000.00	\$1,903,296.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$55,000.00	\$54,100.00	\$53,100.00	\$987,565.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$978,000.00			
Sewer	\$2,008,078.45	\$2,008,078.45	\$0.00	Bond Anticipation Notes - Interest	\$42,000.00			
			\$0.00	Bonds - Principal	\$445,000.00	\$450,000.00	\$475,000.00	\$1,505,000.00
			\$0.00	Bonds - Interest	\$115,225.00	\$97,425.00	\$78,925.00	\$107,850.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$1,669,225.00	\$636,525.00	\$643,025.00	\$4,503,711.00
<u>Municipal Purposes</u>								
Debt Authorized (BNI)	\$5,082,700.00		\$5,082,700.00	Total Principal	\$1,457,000.00	\$485,000.00	\$511,000.00	\$3,408,296.00
Notes Outstanding			\$0.00	Total Interest	\$212,225.00	\$151,525.00	\$132,025.00	\$1,095,415.00
Bonds Outstanding	\$2,875,000.00		\$2,875,000.00	% of Total Current Year Budget	14.01%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$18,740,778.45	\$10,783,078.45	\$7,957,700.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	8,014			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$2,338.50			Rating	a1	AA		
Per Capita Net Debt	\$992.97			Year of Last Rating	2012	2016		
3 Year Average Property Valuation		\$948,498,560.33						
Net Debt as % of 3 Year Average Property Valuation		0.84%		Mark "X" if Municipality has no bond rating				

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
Lead	School District	Phillipsburg Board of Education	Police	Security		1/1/2022	12/31/2022	\$150,000.00
Recipient	Municipality	Washington Twp	Animal Control Officer	Animal Control		1/1/2022	12/31/2022	\$10,000.00
	Amount Received Page Total							\$150,000.00
	Amount Paid Page Total							\$10,000.00
	Page Total							\$160,000.00

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)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							\$150,000.00
	Amount Paid Total							\$10,000.00
	Total							\$160,000.00

USER FRIENDLY BUDGET SECTION - Notes

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