



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2002_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
SALVATORE		BONACCORSO	12/31/2016	MAYOR@OURCLARK.COM

Chief Administrative Officer

JOHN	F	LAEZZA		ba@ourclark.com
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Chief Financial Officer

TERANCE		O'NEILL		CFO@OURCLARK.COM
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Municipal Clerk

EDITH	L	MERKEL		CLERK@OURCLARK.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
ANGEL		ALBANESE	12/31/2016	
ALVIN		BARR	12/31/2016	
STEVEN	M	HUND	12/31/2018	
FRANK	G	MAZZARELLA	12/31/2018	
PATRICK		O'CONNOR	12/31/2018	
WILLIAM	F	SMITH	12/31/2016	
BRIAN	P	TOAL	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	2.016	\$14,710,879.92	25.66%	\$2,439.36
Municipal Library	0.108	\$783,546.08	1.37%	\$130.68
Municipal Open Space			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	4.029	\$29,400,105.00	51.29%	\$4,875.09
Regional School District			0.00%	\$0.00
County Purposes	1.654	\$12,071,892.81	21.06%	\$2,001.34
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.048	\$356,734.92	0.62%	\$58.08
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	7.855	\$57,323,158.73	100.00%	\$9,504.55

Total Taxable Valuation as of	October 1, 2014	<u>\$736,685,702.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$121,000.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
2.016	2.033	0.84%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,710,879.92	\$15,014,382.50	2.06%	\$303,502.58

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,439.36	\$2,459.93	0.84%	\$20.57

Sheet UFB-1

Current Year 2015 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$15,014,382.50
Municipal Library	ACTUAL	\$788,588.50
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$29,500,000.00
Regional School District		
County Purposes	ESTIMATED	\$12,200,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$400,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$57,902,971.00

Revenue Anticipated, Excluding Tax Levy	6,216,263.91
Budget Appropriations, before Reserve for Uncollected Taxes	21,144,434.91
Total Non-Municipal Tax Levy	\$42,100,000.00
Amount to be Raised by Taxes - Before RUT	\$57,028,171.00
Reserve for Uncollected Taxes (RUT)	\$875,003.07
Total Amount to be Raised by Taxes	\$57,903,174.07

% of Tax Collections used to Calculate RUT	<u>98.49%</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 2014	57,136,407.88
Total Tax Levy, CY 2014	57,670,778.00
% of Taxes Collected, CY 2014	<u>99.07%</u>
Delinquent Taxes - December 31, 2014	<u>\$463,243.62</u>

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	SEWER Utility	POOL Utility	Utility	Utility	Utility	Utility
08	Surplus	38.20%	\$652,515.88	\$1,708,100.00	\$2,360,615.88	\$2,150,000.00		\$193,563.88	\$17,052.00				
08	Local Revenue	-1.84%	(\$71,443.97)	\$3,874,794.09	\$3,803,350.12	\$680,150.00		\$2,800,000.12	\$323,200.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,788,527.00	\$1,788,527.00	\$1,788,527.00							
08	Uniform Construction Code Fees	-34.97%	(\$403,376.00)	\$1,153,376.00	\$750,000.00	\$750,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$32,688.00	\$32,688.00	\$32,688.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-43.87%	(\$33,964.14)	\$77,421.05	\$43,456.91	\$43,456.91							
08	Other Special Items	0.15%	\$472.65	\$310,969.35	\$311,442.00	\$311,442.00							
15	Receipts from Delinquent Taxes	-22.81%	(\$135,915.74)	\$595,915.74	\$460,000.00	\$460,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.94%	(\$297,011.72)	\$15,311,394.22	\$15,014,382.50	\$15,014,382.50							
07	Minimum Library Tax	0.64%	\$5,042.42	\$783,546.08	\$788,588.50	\$788,588.50							
54	Open Space 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	-1.11%	(\$283,680.62)	\$25,636,731.53	\$25,353,050.91	\$22,019,234.91	\$0.00	\$2,993,564.00	\$340,252.00	\$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	SEWER Utility	POOL Utility	Utility	Utility	Utility	Utility
20	General Government	19.00	5.00	6.53%	\$145,326.00	\$2,226,746.00	\$2,372,072.00	\$1,459,025.00		\$666,447.00	\$246,600.00				
21	Land-Use Administration			-5.49%	(\$3,080.00)	\$56,130.00	\$53,050.00	\$53,050.00							
22	Uniform Construction Code	3.00	4.00	5.72%	\$18,017.00	\$315,096.00	\$333,113.00	\$333,113.00							
23	Insurance			5.34%	\$195,000.00	\$3,653,000.00	\$3,848,000.00	\$3,848,000.00							
25	Public Safety	52.00	36.00	-0.16%	(\$9,520.83)	\$6,057,061.00	\$6,047,540.17	\$6,047,540.17							
26	Public Works	19.00	2.00	-3.81%	(\$69,201.00)	\$1,814,248.00	\$1,745,047.00	\$1,745,047.00							
27	Health and Human Services	1.00	10.00	12.22%	\$24,328.00	\$199,128.00	\$223,456.00	\$223,456.00							
28	Parks and Recreation	1.00	103.00	-3.08%	(\$8,445.00)	\$273,767.00	\$265,322.00	\$265,322.00							
29	Education (including Library)			0.00%	\$0.00	\$803,642.00	\$803,642.00	\$803,642.00							
30	Unclassified			92.57%	\$137,000.00	\$148,000.00	\$285,000.00	\$285,000.00							
31	Utilities and Bulk Purchases			1.86%	\$56,035.74	\$3,016,965.00	\$3,073,000.74	\$770,883.74		\$2,302,117.00					
32	Landfill / Solid Waste Disposal			-100.00%	(\$500.00)	\$500.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			11.97%	\$209,282.00	\$1,749,056.00	\$1,958,338.00	\$1,945,538.00			\$12,800.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			0.00%	\$0.00	\$32,688.00	\$32,688.00	\$32,688.00							
43	Court and Public Defender	3.00	1.00	3.71%	\$8,287.00	\$223,328.00	\$231,615.00	\$231,615.00							
44	Capital			4.45%	\$6,600.00	\$148,400.00	\$155,000.00	\$100,000.00		\$25,000.00	\$30,000.00				
45	Debt			-0.49%	(\$14,957.00)	\$3,066,124.00	\$3,051,167.00	\$3,000,315.00			\$50,852.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			1.51%	\$13,000.00	\$862,000.00	\$875,000.00	\$875,000.00							
55	Surplus General Budget			-100.00%	(\$350,000.00)	\$350,000.00	\$0.00								
	Total	98.00	161.00	1.43%	\$357,171.91	\$24,995,879.00	\$25,353,050.91	\$22,019,234.91	\$0.00	\$0.00	\$2,993,564.00	\$340,252.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	133	\$11,044,900.00	1.50%	15A Public Schools	15	\$21,779,000.00	23.54%
2 Residential	4,844	\$587,334,700.00	79.73%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	99	\$45,977,500.00	49.69%
4A Commercial	203	\$89,071,000.00	12.09%	15D Church and Charities	33	\$17,311,100.00	18.71%
4B Industrial	18	\$22,526,500.00	3.06%	15E Cemeteries & Graveyards	9	\$5,590,100.00	6.04%
4C Apartments	7	\$26,407,700.00	3.58%	15F Other Exempt	16	\$1,869,300.00	2.02%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$300,902.00	0.04%				
Total	5,205	\$736,685,702.00	100.00%	Total	172	\$92,527,000.00	100.00%
Average Ratio (%), Assessed to True Value				30.84%			
Equalized Valuation, Taxable Properties				\$2,388,734,442.28			
Total # of property tax appeals filed in 2014				County Tax Board			
				83.00			
				State Tax Court			
				11.00			
Number of 2014 County Tax Board decisions appealed to Tax Court				27.00			
Number of pending property tax appeals in State Tax Court				21.00			
Amount paid out by municipality for tax appeals in 2014				\$54,529.47			
<p align="center">Percentage of Exempt vs. Non-Exempt Properties 3.20%</p>							

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 2014 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	8.00	0.00	230,655.00	\$62,195.00	\$0.00	\$4,506.00	\$159,196.00	\$4,758.00
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,132,548.00	\$844,164.00	\$0.00	\$87,280.00	\$136,525.00	\$64,579.00
Police Officers (Including Superior Officers)	40.00	0.00	5,876,269.00	\$3,751,968.00	\$326,400.00	\$919,232.00	\$566,674.00	\$311,995.00
Fire Fighters (Including Superior Officers)	0.00	10.00	53,055.00	\$43,946.00	\$3,774.00	\$1,684.00	\$0.00	\$3,651.00
All Other Union Employees not listed above	35.00	0.00	3,056,181.00	\$1,967,593.00	\$139,501.00	\$249,376.00	\$538,518.00	\$161,193.00
All Other Non-Union Employees not listed above	6.00	149.00	1,379,567.00	\$1,010,793.00	\$13,133.00	\$75,699.00	\$182,612.00	\$97,330.00
Totals	98.00	161.00	11,728,275.00	\$7,680,659.00	\$482,808.00	\$1,337,777.00	\$1,583,525.00	\$643,506.00

Is the Local Government required to comply with NJSA 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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	24.00	\$11,409.64	\$273,831.36
Parent & Child	7.00	\$18,995.28	\$132,966.96
Employee & Spouse (or Partner)	9.00	\$22,672.00	\$204,048.00
Family	44.00	\$28,165.69	\$1,239,290.36
Employee Cost Sharing Contribution (enter as negative -)			(\$413,750.00)
Subtotal	84.00	\$81,242.61	\$1,436,386.68
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	1	\$11,409.64	\$11,409.64
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family	5	\$28,165.69	\$140,828.45
Employee Cost Sharing Contribution (enter as negative -)			(\$5,100.00)
Subtotal	6.00	\$39,575.33	\$147,138.09
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	21	\$8,596.92	\$180,535.32
Parent & Child	2	\$19,982.04	\$39,964.08
Employee & Spouse (or Partner)	34	\$23,231.91	\$789,884.94
Family	16	\$33,529.80	\$536,476.80
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	73.00	\$85,340.67	\$1,546,861.14
GRAND TOTAL	163.00	\$206,158.61	\$3,130,385.91

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2016	2017	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$14,930,000.00	\$14,930,000.00	\$0.00	Utility Fund - Principal	\$50,000.00	\$50,000.00	\$50,000.00	\$25,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$852.00	\$639.00	\$426.00	\$213.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,508,000.00	\$1,132,000.00	\$1,513,000.00	\$6,908,000.00
SEWER			\$0.00	Bond Anticipation Notes - Interest	\$83,000.00	\$85,000.00	\$85,000.00	\$400,000.00
POOL	\$175,000.00	\$175,000.00	\$0.00	Bonds - Principal	\$1,150,000.00	\$1,570,000.00	\$1,640,000.00	\$2,332,000.00
0			\$0.00	Bonds - Interest	\$259,315.00	\$214,752.50	\$153,915.00	\$114,467.50
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
<u>Municipal Purposes</u>				Total	\$3,051,167.00	\$3,052,391.50	\$3,442,341.00	\$9,779,680.50
Debt Authorized	\$1,160,000.00		\$1,160,000.00	Total Principal	\$2,708,000.00	\$2,752,000.00	\$3,203,000.00	\$9,265,000.00
Notes Outstanding	\$11,061,000.00		\$11,061,000.00	Total Interest	\$343,167.00	\$300,391.50	\$239,341.00	\$514,680.50
Bonds Outstanding	\$6,692,000.00		\$6,692,000.00	% of Total Current Year Budget	12.03%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$34,018,000.00	\$15,105,000.00	\$18,913,000.00	Description	Debt Not Listed Above			
Population (2010 census)	14,756			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,305.37			Total Guarantees - Other				
Per Capita Net Debt	\$1,281.72			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,375,421,823.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.80%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa2			
				Year of Last Rating	2010			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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