



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 2002 Clark Township - County of Union

Introduced

**Municode:** 2002

**Filename:** 2002\_fbi\_2023.xlsm

**Website:** OURCLARK.COM

**Phone Number:**

732-388-3600

**Mailing Address:**

430 WESTFIELD AVENUE

**Municipality:**

CLARK

**State:**

NJ

**Zip:**

07066

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
SALVATORE		BONACCORSO	12/31/2024	MAYOR@OURCLARK.COM

### Chief Administrative Officer

JAMES	F	ULRICH		BA@OURCLARK.COM
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### Chief Financial Officer

JENNIFER	E	KOBLISKA		<a href="mailto:CFO@OURCLARK.COM">CFO@OURCLARK.COM</a>
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### Municipal Clerk

EDITH	L	MERKEL		CLERK@OURCLARK.COM
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### Registered Municipal Accountant

SCOTT		CLELLAND		scllland@pkfod.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
ANGEL		ALBANESE	12/31/2024	AALBANESE@OURCLARK.COM
JAMES		MINNITI	12/31/2024	JMINNITI@OURCLARK.COM
STEVEN	M	HUND	12/31/2026	SHUND@OURCLARK.COM
FRANK	G	MAZZARELLA	12/31/2026	FMAZZARELLA@OURCLARK.COM
PATRICK		O'CONNOR	12/31/2026	POCONNOR@OURCLARK.COM
WILLIAM	F	SMITH	12/31/2024	BSMITH@OURCLARK.COM
BRIAN	P	TOAL	12/31/2026	BTOAL@OURCLARK.COM

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.556	\$17,988,155.00	26.26%	\$2,908.99	Municipal Purpose Tax	ACTUAL	\$19,973,955.00
Municipal Library	0.031	\$991,491.00	1.45%	\$162.19	Municipal Library	ACTUAL	\$1,117,628.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.092	\$35,310,752.00	51.55%	\$5,713.34	Local School District	ESTIMATED	\$35,400,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.439	\$14,210,443.86	20.74%	\$2,296.85	County Purposes	ESTIMATED	\$14,250,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2022 Budget)</b>	<b>2.118</b>	<b>\$68,500,841.86</b>	<b>100.00%</b>	<b>\$11,081.38</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$70,741,583.00</b>
Total Taxable Valuation as of October 1, 2022 <span style="float: right; border: 1px solid black; padding: 2px;">\$3,244,681,115.00</span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right; border: 1px solid black; padding: 2px;">7,270,441.00</span>		
Current Year Average Residential Assessment <span style="float: right; border: 1px solid black; padding: 2px;">\$523,200.00</span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right; border: 1px solid black; padding: 2px;">28,100,734.00</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right; border: 1px solid black; padding: 2px;">\$49,650,000.00</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right; border: 1px solid black; padding: 2px;">\$70,480,293.00</span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right; border: 1px solid black; padding: 2px;">\$98.46</span>		
0.556	0.610	9.71%			Total Amount to be Raised by Taxes <span style="float: right; border: 1px solid black; padding: 2px;">\$70,480,391.46</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right; border: 1px solid black; padding: 2px;">99.99%</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <span style="float: right; border: 1px solid black; padding: 2px;"></span>		
\$17,988,155.00	\$19,973,955.00	11.04%	\$1,985,800.00		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2022 <span style="float: right; border: 1px solid black; padding: 2px;">67,696,844.57</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2022 <span style="float: right; border: 1px solid black; padding: 2px;">68,688,490.72</span>		
\$2,908.99	\$3,191.52	9.71%	\$282.53		% of Taxes Collected, CY 2022 <span style="float: right; border: 1px solid black; padding: 2px;">98.56%</span>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2022 <span style="float: right; border: 1px solid black; padding: 2px;">\$434,851.18</span>		

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	SWIM Utility	Utility	Utility	Utility
08	Surplus	-12.28%	(\$500,000.00)	\$4,071,715.00	\$3,571,715.00	\$3,025,000.00			\$500,000.00	\$46,715.00			
08	Local Revenue	-20.92%	(\$1,033,627.08)	\$4,941,894.08	\$3,908,267.00	\$651,500.00			\$2,876,282.00	\$380,485.00			
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	-11.20%	(\$75,694.00)	\$675,694.00	\$600,000.00	\$600,000.00							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	42.81%	\$15,000.34	\$35,037.66	\$50,038.00	\$50,038.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-98.84%	(\$2,011,316.98)	\$2,034,836.57	\$23,519.59	\$23,519.59							
08	Other Special Items	-40.73%	(\$508,577.24)	\$1,248,577.24	\$740,000.00	\$740,000.00							
15	Receipts from Delinquent Taxes	-23.48%	(\$122,720.41)	\$522,720.41	\$400,000.00	\$400,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	11.04%	\$1,985,840.00	\$17,988,115.00	\$19,973,955.00	\$19,973,955.00							
07	Minimum Library Tax	12.72%	\$126,137.00	\$991,491.00	\$1,117,628.00	\$1,117,628.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>-6.20%</b>	<b>(\$2,124,958.37)</b>	<b>\$34,298,607.96</b>	<b>\$32,173,649.59</b>	<b>\$28,370,167.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,376,282.00</b>	<b>\$427,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	SWIM Utility	Utility	Utility	Utility	
20	General Government	22.00	5.00	66.88%	\$1,301,625.00	\$1,946,160.00	\$3,247,785.00	\$2,184,502.00			\$695,583.00	\$367,700.00				
21	Land-Use Administration			0.53%	\$304.00	\$57,406.00	\$57,710.00	\$57,710.00								
22	Uniform Construction Code	4.00	3.00	1.57%	\$10,875.00	\$690,540.00	\$701,415.00	\$701,415.00								
23	Insurance			15.49%	\$650,000.00	\$4,195,000.00	\$4,845,000.00	\$4,845,000.00								
25	Public Safety	54.00	36.00	-10.71%	(\$761,085.00)	\$7,108,995.00	\$6,347,910.00	\$6,347,910.00								
26	Public Works	16.00	0.00	-0.29%	(\$7,108.00)	\$2,448,383.00	\$2,441,275.00	\$2,441,275.00								
27	Health and Human Services	2.00	0.00	-4.43%	(\$15,354.00)	\$346,939.00	\$331,585.00	\$331,585.00								
28	Parks and Recreation	2.00	100.00	7.79%	\$36,705.00	\$471,205.00	\$507,910.00	\$507,910.00								
29	Education (including Library)			12.72%	\$126,137.00	\$991,491.00	\$1,117,628.00	\$1,117,628.00								
30	Unclassified			-42.13%	(\$99,000.00)	\$235,000.00	\$136,000.00	\$136,000.00								
31	Utilities and Bulk Purchases			41.04%	\$950,317.63	\$2,315,381.37	\$3,265,699.00	\$735,000.00			\$2,530,699.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			7.78%	\$212,362.00	\$2,728,635.00	\$2,940,997.00	\$2,926,497.00				\$14,500.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			49.76%	\$16,625.00	\$33,413.00	\$50,038.00	\$50,038.00								
43	Court and Public Defender	4.00	1.00	3.84%	\$10,619.00	\$276,878.00	\$287,497.00	\$287,497.00								
44	Capital			70.91%	\$195,000.00	\$275,000.00	\$470,000.00	\$275,000.00			\$150,000.00	\$45,000.00				
45	Debt			8.76%	\$270,615.00	\$3,088,750.00	\$3,359,365.00	\$3,359,365.00								
46	Deferred Charges			0.72%	\$720.00	\$100,500.00	\$101,220.00	\$101,220.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>104.00</b>	<b>145.00</b>	<b>10.21%</b>	<b>\$2,899,357.63</b>	<b>\$28,409,676.37</b>	<b>\$31,309,034.00</b>	<b>\$27,505,552.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,376,282.00</b>	<b>\$427,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**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	65	\$20,298,400.00	0.63%
2 Residential	4,873	\$2,541,197,900.00	78.50%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	229	\$416,226,400.00	12.86%
4B Industrial	13	\$79,040,500.00	2.44%
4C Apartments	9	\$177,272,200.00	5.48%
5A/5B Railroad	5	\$1,809,800.00	0.06%
6A/6B Business Personal Property	1	\$1,207,957.00	0.04%
<b>Total</b>	<b>5,195</b>	<b>\$3,237,053,157.00</b>	<b>100.00%</b>

**Property Tax Assessments - Exempt Properties (October 1, 2022 Value)**

	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$74,779,200.00	22.37%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	99	\$165,892,300.00	49.62%
15D Church and Charities	18	\$58,747,800.00	17.57%
15E Cemeteries & Graveyards	10	\$15,106,500.00	4.52%
15F Other Exempt	67	\$19,795,900.00	5.92%
<b>Total</b>	<b>209</b>	<b>\$334,321,700.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$3,237,053,157.00
<b>Total # of property tax appeals filed in 2022</b>	<b>County Tax Board 81.00</b>
	<b>State Tax Court 0.00</b>
Number of 2022 County Tax Board decisions appealed to Tax Court	8.00
Number of pending property tax appeals in State Tax Court	14.00
Amount paid out by municipality for tax appeals in 2022	\$5,563.68

Percentage of Exempt vs.  
Non-Exempt Properties 10.33%

**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 2022 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>



**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	214,814.00	\$79,340.00	\$0.00	\$5,429.00	\$123,975.00	\$6,070.00
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,536,658.00	\$1,092,748.00	\$0.00	\$126,504.00	\$233,811.00	\$83,595.00
Police Officers (Including Superior Officers)	38.00	0.00	7,270,604.00	\$4,613,181.00	\$325,000.00	\$1,106,516.00	\$872,999.00	\$352,908.00
Fire Fighters (Including Superior Officers)	3.00	0.00	121,067.00	\$110,710.00	\$0.00	\$1,888.00	\$0.00	\$8,469.00
All Other Union Employees not listed above	36.00	1.00	3,662,975.00	\$2,337,877.00	\$120,595.00	\$249,673.00	\$775,982.00	\$178,848.00
All Other Non-Union Employees not listed above	10.00	142.00	2,222,557.00	\$1,649,633.00	\$12,240.00	\$112,915.00	\$321,572.00	\$126,197.00
<b>Totals</b>	<b>102.00</b>	<b>145.00</b>	<b>15,028,675.00</b>	<b>\$9,883,489.00</b>	<b>\$457,835.00</b>	<b>\$1,602,925.00</b>	<b>\$2,328,339.00</b>	<b>\$756,087.00</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 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**

	<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 Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	29.00	\$13,143.98	\$381,175.42	30.00	\$11,527.80	\$345,834.00
Parent & Child	4.00	\$25,056.03	\$100,224.12	6.00	\$20,168.00	\$121,008.00
Employee & Spouse (or Partner)	16.00	\$26,874.62	\$429,993.92	13.00	\$23,056.00	\$299,728.00
Family	36.00	\$37,277.58	\$1,341,992.88	38.00	\$32,162.52	\$1,222,175.76
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>85.00</b>		<b>\$2,253,386.34</b>	<b>87.00</b>		<b>\$1,988,745.76</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$13,847.28	\$13,847.28	1	\$11,527.80	\$11,527.80
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$29,145.00	\$29,145.00	0	\$0.00	\$0.00
Family	2	\$37,183.44	\$74,366.88	5	\$32,162.52	\$160,812.60
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>4.00</b>		<b>\$117,359.16</b>	<b>6.00</b>		<b>\$172,340.40</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	29	\$12,953.84	\$375,661.36	27	\$11,490.93	\$310,255.11
Parent & Child	3	\$11,465.64	\$34,396.92	5	\$16,087.56	\$80,437.80
Employee & Spouse (or Partner)	37	\$19,226.83	\$711,392.71	34	\$14,196.09	\$482,667.06
Family	20	\$41,838.91	\$836,778.20	18	\$28,498.00	\$512,964.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>89.00</b>		<b>\$1,958,229.19</b>	<b>84.00</b>		<b>\$1,386,323.97</b>
<b>GRAND TOTAL</b>	<b>178.00</b>		<b>\$4,328,974.69</b>	<b>177.00</b>		<b>\$3,547,410.13</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>
<b>YES</b>

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



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

Gross Debt			Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Debt	Deductions						
Local School Debt	\$6,760,000.00	\$6,760,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00
<b>Utility Fund Debt</b>				Bond Anticipation Notes - Principal	\$365,000.00		
SEWER			\$0.00	Bond Anticipation Notes - Interest	\$406,865.00		
SWIM			\$0.00	Bonds - Principal	\$2,150,000.00	\$2,150,000.00	\$2,150,000.00
			\$0.00	Bonds - Interest	\$437,500.00	\$392,250.00	\$344,875.00
			\$0.00	Loans & Other Debt - Principal			
			\$0.00	Loans & Other Debt - Interest			
			\$0.00	<b>Total</b>	<b>\$3,359,365.00</b>	<b>\$2,542,250.00</b>	<b>\$2,494,875.00</b>
<b>Municipal Purposes</b>				<b>Total Principal</b>	<b>\$2,515,000.00</b>	<b>\$2,150,000.00</b>	<b>\$2,150,000.00</b>
Debt Authorized (BNI)			\$0.00	<b>Total Interest</b>	<b>\$844,365.00</b>	<b>\$392,250.00</b>	<b>\$344,875.00</b>
Notes Outstanding	\$12,529,170.00		\$12,529,170.00	<b>% of Total Current Year Budget</b>	<b>10.73%</b>		
Bonds Outstanding	\$18,350,000.00		\$18,350,000.00	<b>Description</b>	<b>Debt Not Listed Above</b>		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental			
<b>Total (Current Year)</b>	<b>\$37,639,170.00</b>	<b>\$6,760,000.00</b>	<b>\$30,879,170.00</b>	Total Guarantees - Other			
Population (2020 census)	<u>15,544</u>			Total Capital/Equipment Leases			
Per Capita Gross Debt	<u>\$2,421.46</u>			Total Other			
Per Capita Net Debt	<u>\$1,986.57</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>
3 Year Average Property Valuation		<u>\$3,086,866,543.00</u>		Rating	Aa2		
Net Debt as % of 3 Year Average Property Valuation		<u>1.00%</u>		Year of Last Rating	2022		
				<b>Mark "X" if Municipality has no bond rating</b>			







**USER FRIENDLY BUDGET SECTION - Notes**

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