



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 2002\_fba\_2021.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	12/31/2024	MAYOR@OURCLARK.COM

**Chief Administrative Officer**

JOHN	F.	LAEZZA		BA@OURCLARK.COM
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**Chief Financial Officer**

TERANCE		O'NEILL		<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		SCLELLAND@WISS.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	12/31/2022	SHUND@OURCLARK.COM
FRANK	G.	MAZZARELLA	12/31/2022	FMAZZARELLA@OURCLARK.COM
PATRICK		O'CONNOR	12/31/2022	POCONNOR@OURCLARK.COM
WILLIAM	F.	SMITH	12/31/2024	BSMITH@OURCLARK.COM
BRAIN	P.	TOAL	12/31/2022	BTOAL@OURCLARK.COM





**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	POOL Utility	Utility	Utility	Utility
08	Surplus	4.20%	\$91,990.00	\$2,190,600.00	\$2,282,590.00	\$2,250,000.00				\$32,590.00			
08	Local Revenue	-12.09%	(\$627,443.67)	\$5,191,499.67	\$4,564,056.00	\$853,500.00			\$3,344,135.00	\$366,421.00			
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	-16.61%	(\$115,543.00)	\$695,793.00	\$580,250.00	\$580,250.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	0.00%	(\$0.47)	\$33,412.47	\$33,412.00	\$33,412.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-96.48%	(\$516,794.12)	\$535,655.71	\$18,861.59	\$18,861.59							
08	Other Special Items	114.74%	\$399,138.10	\$347,861.90	\$747,000.00	\$747,000.00							
15	Receipts from Delinquent Taxes	-7.67%	(\$37,396.10)	\$487,396.10	\$450,000.00	\$450,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.81%	(\$332,529.54)	\$18,326,530.54	\$17,994,001.00	\$17,994,001.00							
07	Minimum Library Tax	3.63%	\$34,234.00	\$944,127.00	\$978,361.00	\$978,361.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>-3.62%</b>	<b>(\$1,104,344.80)</b>	<b>\$30,541,403.39</b>	<b>\$29,437,058.59</b>	<b>\$25,693,912.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,344,135.00</b>	<b>\$399,011.00</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	POOL Utility	Utility	Utility	Utility
20	General Government	19.00	5.00	6.09%	\$160,826.00	\$2,641,112.00	\$2,801,938.00	\$1,802,655.00			\$695,583.00	\$303,700.00			
21	Land-Use Administration			3.83%	\$2,103.00	\$54,946.00	\$57,049.00	\$57,049.00							
22	Uniform Construction Code	4.00	3.00	1.63%	\$9,056.00	\$557,178.00	\$566,234.00	\$566,234.00							
23	Insurance			0.00%	\$0.00	\$4,195,000.00	\$4,195,000.00	\$4,195,000.00							
25	Public Safety	54.00	36.00	1.61%	\$105,655.00	\$6,556,340.00	\$6,661,995.00	\$6,661,995.00							
26	Public Works	19.00	2.00	8.17%	\$186,996.00	\$2,288,092.00	\$2,475,088.00	\$2,475,088.00							
27	Health and Human Services	1.00	9.00	32.65%	\$82,575.00	\$252,924.00	\$335,499.00	\$335,499.00							
28	Parks and Recreation	1.00	103.00	1.18%	\$5,324.00	\$451,856.00	\$457,180.00	\$457,180.00							
29	Education (including Library)			3.63%	\$34,234.00	\$944,127.00	\$978,361.00	\$978,361.00							
30	Unclassified			27.03%	\$50,000.00	\$185,000.00	\$235,000.00	\$235,000.00							
31	Utilities and Bulk Purchases			2.81%	\$77,695.00	\$2,768,441.00	\$2,846,136.00	\$650,000.00			\$2,196,136.00				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			8.12%	\$188,283.00	\$2,318,499.00	\$2,506,782.00	\$2,493,982.00				\$12,800.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			0.00%	\$0.00	\$33,413.00	\$33,413.00	\$33,413.00							
43	Court and Public Defender	3.00	1.00	7.47%	\$18,752.00	\$251,043.00	\$269,795.00	\$269,795.00							
44	Capital			0.85%	\$5,521.00	\$650,000.00	\$655,521.00	\$275,000.00			\$350,000.00	\$30,521.00			
45	Debt			15.95%	\$438,049.00	\$2,745,667.00	\$3,183,716.00	\$3,081,300.00			\$102,416.00				
46	Deferred Charges			-80.02%	(\$438,509.72)	\$548,000.00	\$109,490.28	\$107,500.00				\$1,990.28			
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>101.00</b>	<b>159.00</b>	<b>3.26%</b>	<b>\$926,559.28</b>	<b>\$28,441,638.00</b>	<b>\$29,368,197.28</b>	<b>\$25,675,051.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,344,135.00</b>	<b>\$349,011.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	116	\$7,799,900.00	1.01%	15A Public Schools	15	\$21,779,000.00	23.48%
2 Residential	4,879	\$606,663,800.00	78.87%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	89	\$44,870,800.00	48.39%
4A Commercial	206	\$100,949,900.00	13.12%	15D Church and Charities	18	\$16,382,400.00	17.67%
4B Industrial	15	\$18,709,200.00	2.43%	15E Cemeteries & Graveyards	10	\$5,737,100.00	6.19%
4C Apartments	7	\$32,912,900.00	4.28%	15F Other Exempt	38	\$3,966,900.00	4.28%
5A/5B Railroad	5	\$1,809,800.00	0.24%				
6A/6B Business Personal Property	1	\$315,924.00	0.04%				
<b>Total</b>	<b>5,229</b>	<b>\$769,161,424.00</b>	<b>100.00%</b>	<b>Total</b>	<b>170</b>	<b>\$92,736,200.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>Percentage of Exempt vs. Non-Exempt Properties</b>			
26.10%				12.06%			
<b>Equalized Valuation, Taxable Properties</b>				<b>County Tax Board</b>			
\$2,946,978,636.02				38.00			
<b>Total # of property tax appeals filed in 2020</b>				<b>State Tax Court</b>			
38.00				5.00			
<b>Number of 2020 County Tax Board decisions appealed to Tax Court</b>				<b>Number of pending property tax appeals in State Tax Court</b>			
11.00				5.00			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>Amount paid out by municipality for tax appeals in 2020</b>			
5.00				\$21,917.07			

<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 2020 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	258,780.00	\$75,325.00	\$0.00	\$5,353.00	\$172,340.00	\$5,762.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	1,204,768.00	\$917,947.00	\$0.00	\$93,898.00	\$122,700.00	\$70,223.00
Police Officers (Including Superior Officers)	37.00	0.00	6,346,304.00	\$3,884,316.00	\$325,000.00	\$1,079,753.00	\$760,085.00	\$297,150.00
Fire Fighters (Including Superior Officers)	10.00	0.00	51,463.00	\$45,971.00	\$0.00	\$1,975.00	\$0.00	\$3,517.00
All Other Union Employees not listed above	41.00	1.00	4,013,788.00	\$2,664,067.00	\$117,255.00	\$299,670.00	\$728,995.00	\$203,801.00
All Other Non-Union Employees not listed above	7.00	145.00	1,977,249.00	\$1,381,120.00	\$9,755.00	\$94,844.00	\$367,440.00	\$124,090.00
<b>Totals</b>	<b>109.00</b>	<b>148.00</b>	<b>13,852,352.00</b>	<b>\$8,968,746.00</b>	<b>\$452,010.00</b>	<b>\$1,575,493.00</b>	<b>\$2,151,560.00</b>	<b>\$704,543.00</b>

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**

	<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	36.00	\$11,527.80	\$415,000.80	39.00	\$11,544.00	\$450,216.00
Parent & Child	4.00	\$20,168.00	\$80,672.00	4.00	\$20,663.00	\$82,652.00
Employee & Spouse (or Partner)	13.00	\$23,056.00	\$299,728.00	10.00	\$23,088.00	\$230,880.00
Family	40.00	\$32,162.52	\$1,286,500.80	41.00	\$32,206.00	\$1,320,446.00
Employee Cost Sharing Contribution (enter as negative - )			(\$415,567.00)			(\$372,574.11)
<b>Subtotal</b>	<b>93.00</b>		<b>\$1,666,334.60</b>	<b>94.00</b>		<b>\$1,711,619.89</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$11,527.80	\$11,527.80	1	\$11,544.00	\$11,544.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	5	\$32,162.52	\$160,812.60	5	\$32,206.00	\$161,030.00
Employee Cost Sharing Contribution (enter as negative - )			(\$5,443.00)			(\$4,013.38)
<b>Subtotal</b>	<b>6.00</b>		<b>\$166,897.40</b>	<b>6.00</b>		<b>\$168,560.62</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	27	\$11,490.93	\$310,255.11	22	\$10,306.00	\$226,732.00
Parent & Child	5	\$16,087.56	\$80,437.80	2	\$13,700.00	\$27,400.00
Employee & Spouse (or Partner)	34	\$14,196.09	\$482,667.06	34	\$7,909.00	\$268,906.00
Family	18	\$28,498.00	\$512,964.00	25	\$25,560.00	\$639,000.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>84.00</b>		<b>\$1,386,323.97</b>	<b>83.00</b>		<b>\$1,162,038.00</b>
<b>GRAND TOTAL</b>	<b>183.00</b>		<b>\$3,219,555.97</b>	<b>183.00</b>		<b>\$3,042,218.51</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)?**

**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	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$9,150,000.00	\$9,150,000.00	\$0.00	Utility Fund - Principal	\$100,000.00	\$100,000.00		
Regional School Debt			\$0.00	Utility Fund - Interest	\$3,000.00	\$1,000.00		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$352,500.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$50,800.00			
SEWER	\$200,000.00	\$200,000.00	\$0.00	Bonds - Principal	\$2,150,000.00	\$2,150,000.00	\$2,150,000.00	\$16,200,000.00
POOL			\$0.00	Bonds - Interest	\$528,000.00	\$482,750.00	\$437,500.00	\$2,227,875.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	<b>Total</b>	<b>\$3,184,300.00</b>	<b>\$2,733,750.00</b>	<b>\$2,587,500.00</b>	<b>\$18,427,875.00</b>
<u>Municipal Purposes</u>				<b>Total Principal</b>	<b>\$2,602,500.00</b>	<b>\$2,250,000.00</b>	<b>\$2,150,000.00</b>	<b>\$16,200,000.00</b>
Debt Authorized			\$0.00	<b>Total Interest</b>	<b>\$581,800.00</b>	<b>\$483,750.00</b>	<b>\$437,500.00</b>	<b>\$2,227,875.00</b>
Notes Outstanding	\$4,580,000.00		\$4,580,000.00	<b>% of Total Current Year Budget</b>	<b>10.84%</b>			
Bonds Outstanding	\$22,650,000.00		\$22,650,000.00	<b>Description</b>	<b>Debt Not Listed Above</b>			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$36,580,000.00</b>	<b>\$9,350,000.00</b>	<b>\$27,230,000.00</b>	Total Guarantees - Other				
Population (2010 census)	<u>14,756</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$2,478.99</u>			Total Other				
Per Capita Net Debt	<u>\$1,845.35</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$2,831,667,770.33</u>		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.96%</u>		Year of Last Rating	2019			
				<b>Mark "X" if Municipality has no bond rating</b>				







**USER FRIENDLY BUDGET SECTION - Notes**

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