



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1006_fbi_2022.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian		Mullay	12/31/2023	bmullay@clintontwpnj.org

Chief Administrative Officer

Vita		Mekovetz		admin@clintontwpnj.org
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Chief Financial Officer

Gregory	C.	Fehrenbach		cfo@clintontwpnj.org
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Municipal Clerk

Carla		Conner		cconner@clintontwpnj.org
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Registered Municipal Accountant

Warren		Korecky		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Kochanowski	12/31/2024	tkochanowski@clintontwpnj.org
Amy		Switlyk	12/31/2022	aswitlyk@clintontwpnj.org
William		Glaser	12/31/2022	bglaser@clintontwpnj.org
Marc		Strauss	12/31/2024	mstrauss@clintontwpnj.org

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	0.434	\$9,344,286.84	15.88%	\$1,733.79
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$430,741.68	0.73%	\$79.90
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	1.257	\$27,070,919.00	46.00%	\$5,021.59
Regional School District	0.618	\$13,309,304.00	22.62%	\$2,468.85
County Purposes	0.338	\$7,279,607.74	12.37%	\$1,350.28
County Library	0.033	\$714,836.09	1.21%	\$131.83
County Board of Health			0.00%	\$0.00
County Open Space	0.033	\$695,236.93	1.18%	\$131.83
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	2.733	\$58,844,932.28	100.00%	\$10,918.06

Total Taxable Valuation as of	October 1, 2021	<u>\$2,153,689,900.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$399,490.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.434	0.449	3.46%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,344,286.84	\$9,722,132.65	4.04%	\$377,845.81

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,733.79	\$1,793.71	3.46%	\$59.92

Sheet UFB-1

Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$9,722,132.65
Municipal Library		
Municipal Open Space	ACTUAL	\$431,576.56
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$27,747,691.98
Regional School District	ESTIMATED	\$13,795,545.21
County Purposes	ESTIMATED	\$7,355,805.55
County Library	ESTIMATED	\$734,589.19
County Board of Health		
County Open Space	ESTIMATED	\$714,492.94
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$60,501,834.08

Revenue Anticipated, Excluding Tax Levy	4,830,371.85
Budget Appropriations, before Reserve for Uncollected Taxes	13,772,504.50
Total Non-Municipal Tax Levy	\$50,779,701.43
Amount to be Raised by Taxes - Before RUT	\$59,721,834.08
Reserve for Uncollected Taxes (RUT)	\$755,972.58
Total Amount to be Raised by Taxes	\$60,477,806.66

% of Tax Collections used to Calculate RUT	<u>98.75%</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	58,559,083.20
Total Tax Levy, CY 2021	59,011,341.06
% of Taxes Collected, CY 2021	<u>99.23%</u>

Delinquent Taxes - December 31, 2021	<u>\$418,535.59</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	29.07%	\$283,423.44	\$975,000.00	\$1,258,423.44	\$1,175,000.00	\$83,423.44						
08	Local Revenue	-14.78%	(\$59,910.81)	\$405,410.81	\$345,500.00	\$345,500.00							
09	State Aid (without offsetting appropriation)	1.53%	\$15,193.00	\$990,239.00	\$1,005,432.00	\$1,005,432.00							
08	Uniform Construction Code Fees	-4.50%	(\$17,430.40)	\$387,430.40	\$370,000.00	\$370,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	201.10%	\$290,630.93	\$144,517.36	\$435,148.29	\$435,148.29							
08	Other Special Items	8.22%	\$87,341.93	\$1,061,949.63	\$1,149,291.56	\$1,149,291.56							
15	Receipts from Delinquent Taxes	-20.63%	(\$103,938.59)	\$503,938.59	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.41%	(\$39,654.86)	\$9,761,787.51	\$9,722,132.65	\$9,722,132.65							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.06%	(\$278.02)	\$431,854.58	\$431,576.56		\$431,576.56						
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								
	Total	3.11%	\$455,376.62	\$14,662,127.88	\$15,117,504.50	\$14,602,504.50	\$515,000.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	7.00	6.00	0.93%	\$10,500.00	\$1,133,500.00	\$1,144,000.00	\$1,144,000.00								
21	1.00		-10.16%	(\$11,800.00)	\$116,100.00	\$104,300.00	\$104,300.00								
22	2.00	2.00	2.30%	\$6,000.00	\$261,000.00	\$267,000.00	\$267,000.00								
23			6.73%	\$83,600.00	\$1,241,400.00	\$1,325,000.00	\$1,325,000.00								
25	24.00	10.00	0.79%	\$27,236.26	\$3,432,913.65	\$3,460,149.91	\$3,422,000.00	\$38,149.91							
26	13.00		8.66%	\$115,000.00	\$1,328,000.00	\$1,443,000.00	\$1,443,000.00								
27			-48.65%	(\$9,000.00)	\$18,500.00	\$9,500.00	\$9,500.00								
28	1.00		110.70%	\$165,500.00	\$149,500.00	\$315,000.00	\$150,000.00		\$165,000.00						
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			631.96%	\$351,394.67	\$55,603.71	\$406,998.38	\$10,000.00	\$396,998.38							
31			10.27%	\$34,000.00	\$331,000.00	\$365,000.00	\$365,000.00								
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			4.93%	\$68,910.21	\$1,396,536.00	\$1,465,446.21	\$1,465,446.21								
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43	3.00	3.00	33.52%	\$118,000.00	\$352,000.00	\$470,000.00	\$470,000.00								
44			4.65%	\$20,000.00	\$430,000.00	\$450,000.00	\$450,000.00								
45			19.43%	\$511,110.00	\$2,631,000.00	\$3,142,110.00	\$2,792,110.00		\$350,000.00						
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			3.45%	\$25,000.00	\$725,000.00	\$750,000.00	\$750,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	51.00	21.00	11.14%	\$1,515,451.14	\$13,602,053.36	\$15,117,504.50	\$14,167,356.21	\$435,148.29	\$515,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	186	\$12,659,500.00	0.59%	15A Public Schools	6	\$70,314,122.00	21.16%
2 Residential	4,363	\$1,735,240,400.00	80.42%	15B Other Schools			0.00%
3A/3B Farm	300	\$51,605,200.00	2.39%	15C Public Property	128	\$197,778,396.00	59.53%
4A Commercial	269	\$176,026,900.00	8.16%	15D Church and Charities	18	\$21,965,485.00	6.61%
4B Industrial	9	\$162,716,400.00	7.54%	15E Cemeteries & Graveyards	4	\$703,900.00	0.21%
4C Apartments	4	\$19,347,900.00	0.90%	15F Other Exempt	50	\$41,479,000.00	12.48%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	5,131	\$2,157,596,300.00	100.00%	Total	206	\$332,240,903.00	100.00%
Average Ratio (%), Assessed to True Value				92.38%			
Equalized Valuation, Taxable Properties				\$2,335,566,464.60			
Total # of property tax appeals filed in 2021				County Tax Board		4.00	
				State Tax Court		2.00	
Number of 2021 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				10.00			
Amount paid out by municipality for tax appeals in 2021				\$6,009.87			
				Percentage of Exempt vs. Non-Exempt Properties			
				15.40%			

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 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	20,369.09	\$16,000.00				\$4,369.09
Supervisory Staff (Department Heads & Managers)	8.00	1.00	1,044,622.78	\$794,551.00		\$81,332.72	\$99,291.75	\$69,447.31
Police Officers (Including Superior Officers)	23.00	5.00	4,372,902.05	\$2,816,772.22	\$170,150.00	\$749,972.21	\$392,290.28	\$243,717.34
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	10.00		997,271.21	\$542,061.59	\$50,000.00	\$104,570.64	\$251,472.88	\$49,166.10
All Other Non-Union Employees not listed above	10.00	10.00	1,322,813.31	\$871,070.34	\$20,000.00	\$104,570.64	\$244,603.61	\$82,568.72
Totals	51.00	21.00	7,757,978.44	\$5,040,455.15	\$240,150.00	\$1,040,446.21	\$987,658.52	\$449,268.56

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

NO

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	16.00	\$11,854.85	\$189,677.64	16.00	\$11,780.88	\$188,494.08
Parent & Child	5.00	\$21,724.66	\$108,623.28	5.00	\$30,009.36	\$150,046.80
Employee & Spouse (or Partner)	8.00	\$23,665.56	\$189,324.48	8.00	\$23,428.08	\$187,424.64
Family	21.00	\$33,824.06	\$710,305.16	18.00	\$32,895.60	\$592,120.80
Employee Cost Sharing Contribution (enter as negative -)			(\$210,272.03)			(\$120,000.00)
Subtotal	50.00		\$987,658.52	47.00		\$998,086.32
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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	50.00		\$987,658.52	47.00		\$998,086.32

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
Yes

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

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets	
Local School Debt	\$22,030,000.00	\$22,030,000.00	\$0.00					
Regional School Debt	\$2,073,916.82	\$2,073,916.82	\$0.00					
<u>Utility Fund Debt</u>			\$0.00					
			\$0.00					
			\$0.00					
			\$0.00					
			\$0.00					
<u>Municipal Purposes</u>			\$0.00					
Debt Authorized (BNI)			\$0.00					
Notes Outstanding			\$0.00					
Bonds Outstanding	\$16,863,000.00	\$553,981.43	\$16,309,018.57					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$40,966,916.82	\$24,657,898.25	\$16,309,018.57					
Population (2010 census)	13,478							
Per Capita Gross Debt	\$3,039.54							
Per Capita Net Debt	\$1,210.05							
3 Year Average Property Valuation		\$2,309,817,856.67						
Net Debt as % of 3 Year Average Property Valuation		0.71%						
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal								
Bond Anticipation Notes - Interest								
Bonds - Principal	\$2,345,000.00	\$1,125,000.00	\$1,150,000.00	\$12,243,000.00				
Bonds - Interest	\$447,107.25	\$379,895.00	\$335,270.00	\$1,398,105.25				
Loans & Other Debt - Principal								
Loans & Other Debt - Interest								
Total	\$2,792,107.25	\$1,504,895.00	\$1,485,270.00	\$13,641,105.25				
Total Principal	\$2,345,000.00	\$1,125,000.00	\$1,150,000.00	\$12,243,000.00				
Total Interest	\$447,107.25	\$379,895.00	\$335,270.00	\$1,398,105.25				
% of Total Current Year Budget	18.47%							
Description	Debt Not Listed Above							
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
Bond Rating	Moody's	Standard & Poors	Fitch					
Rating	Aa3							
Year of Last Rating	2021							
Mark "X" if Municipality has no bond rating								

