



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 2002 Clark Township - County of Union

Introduced

Municode:

Filename: 2002_fbi_2020.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	12/31/2020	MAYOR@OURCLARK.COM

Chief Administrative Officer

JOHN	F.	LAEZZA		BA@OURCLARK.COM
------	----	--------	--	-----------------

Chief Financial Officer

TERANCE		O'NEILL		CFO@OURCLAR.COM
---------	--	---------	--	--

Municipal Clerk

EDITH	L.	MERKEL		CLERK@OURCLARK.COM
-------	----	--------	--	--------------------

Registered Municipal Accountant

SCOTT		CLELLAND		SCLELLAND@WISS.COM
-------	--	----------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
ANGEL		ALBANESE	12/31/2020	aalbanese@ourclark.com
ALVIN		BARR	12/31/2020	abarr@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	12/31/2020	bsmith@ourclark.com
BRIAN	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	SEWER Utility	POOL Utility	Utility	Utility	Utility	Utility
08	Surplus	43.16%	\$660,400.00	\$1,530,200.00	\$2,190,600.00	\$2,160,000.00			\$30,600.00				
08	Local Revenue	-11.24%	(\$596,284.08)	\$5,306,625.08	\$4,710,341.00	\$1,094,000.00		\$3,268,441.00	\$347,900.00				
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	-0.02%	(\$97.00)	\$415,097.00	\$415,000.00	\$415,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	0.00%	(\$0.50)	\$33,412.50	\$33,412.00	\$33,412.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-58.99%	(\$67,927.53)	\$115,143.81	\$47,216.28	\$47,216.28							
08	Other Special Items	556.21%	\$299,630.13	\$53,869.87	\$353,500.00	\$353,500.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$598,369.41)	\$598,369.41	\$0.00								
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-2.54%	(\$459,650.37)	\$18,115,781.37	\$17,656,131.00	\$17,656,131.00							
07	Minimum Library Tax	3.81%	\$34,623.00	\$909,504.00	\$944,127.00	\$944,127.00							
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	-2.52%	(\$727,675.76)	\$28,866,530.04	\$28,138,854.28	\$24,491,913.28	\$0.00	\$3,268,441.00	\$378,500.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% 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	POOL	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time								Utility	Utility	Utility	Utility			
20	General Government	19.00	5.00	-3.80%	(\$104,292.81)	\$2,745,404.81	\$2,641,112.00	\$1,729,829.00		\$695,583.00	\$215,700.00					
21	Land-Use Administration			26.31%	\$11,446.00	\$43,500.00	\$54,946.00	\$54,946.00								
22	Uniform Construction Code	4.00	3.00	11.70%	\$58,362.00	\$498,816.00	\$557,178.00	\$557,178.00								
23	Insurance			11.20%	\$422,501.00	\$3,772,499.00	\$4,195,000.00	\$4,195,000.00								
25	Public Safety	54.00	36.00	1.11%	\$72,205.00	\$6,484,135.00	\$6,556,340.00	\$6,556,340.00								
26	Public Works	19.00	2.00	-4.74%	(\$113,773.00)	\$2,401,865.00	\$2,288,092.00	\$2,288,092.00								
27	Health and Human Services	1.00	9.00	2.82%	\$6,927.00	\$245,997.00	\$252,924.00	\$252,924.00								
28	Parks and Recreation	1.00	103.00	18.58%	\$70,808.00	\$381,048.00	\$451,856.00	\$451,856.00								
29	Education (including Library)			3.81%	\$34,623.00	\$909,504.00	\$944,127.00	\$944,127.00								
30	Unclassified			23.33%	\$35,000.00	\$150,000.00	\$185,000.00	\$185,000.00								
31	Utilities and Bulk Purchases			-0.54%	(\$15,154.00)	\$2,783,595.00	\$2,768,441.00	\$650,000.00		\$2,118,441.00						
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.20%	\$135,425.00	\$2,183,074.00	\$2,318,499.00	\$2,305,699.00			\$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	-14.26%	(\$41,741.00)	\$292,784.00	\$251,043.00	\$251,043.00								
44	Capital			-28.18%	(\$255,000.00)	\$905,000.00	\$650,000.00	\$250,000.00		\$350,000.00	\$50,000.00					
45	Debt			-8.69%	(\$261,265.90)	\$3,006,932.90	\$2,745,667.00	\$2,641,250.00		\$104,417.00						
46	Deferred Charges			2118.79%	\$523,301.90	\$24,698.10	\$548,000.00	\$548,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	\$0.00		\$0.00									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	101.00	159.00	2.16%	\$579,372.19	\$26,862,265.81	\$27,441,638.00	\$23,894,697.00	\$0.00	\$0.00	\$3,268,441.00	\$278,500.00	\$0.00	\$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	252,657.00	\$73,496.00	\$0.00	\$6,565.00	\$166,974.00	\$5,622.00
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,082,123.00	\$825,549.00	\$0.00	\$102,249.00	\$83,149.00	\$71,176.00
Police Officers (Including Superior Officers)	40.00	0.00	6,449,722.00	\$4,114,237.00	\$325,000.00	\$1,089,321.00	\$581,562.00	\$339,602.00
Fire Fighters (Including Superior Officers)	0.00	8.00	40,757.00	\$35,936.00	\$0.00	\$2,000.00	\$0.00	\$2,821.00
All Other Union Employees not listed above	40.00	5.00	3,358,420.00	\$2,197,174.00	\$117,255.00	\$304,859.00	\$545,462.00	\$193,670.00
All Other Non-Union Employees not listed above	6.00	147.00	1,621,137.00	\$1,149,652.00	\$9,755.00	\$90,367.00	\$253,076.00	\$118,287.00
Totals	101.00	162.00	12,804,816.00	\$8,396,044.00	\$452,010.00	\$1,595,361.00	\$1,630,223.00	\$731,178.00

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	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	39.00	\$11,544.00	\$450,216.00	38.00	\$12,086.00	\$459,268.00
Parent & Child	4.00	\$20,663.00	\$82,652.00	4.00	\$21,634.00	\$86,536.00
Employee & Spouse (or Partner)	10.00	\$23,088.00	\$230,880.00	16.00	\$24,172.00	\$386,752.00
Family	41.00	\$32,206.00	\$1,320,446.00	37.00	\$33,720.00	\$1,247,640.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	94.00		\$2,084,194.00	95.00		\$2,180,196.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,544.00	\$11,544.00	1	\$12,086.00	\$12,086.00
Parent & Child		\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)		\$0.00	\$0.00	0	\$0.00	\$0.00
Family	5	\$32,206.00	\$161,030.00	5	\$33,720.00	\$168,600.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	6.00		\$172,574.00	6.00		\$180,686.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	22	\$10,306.00	\$226,732.00	24	\$5,475.00	\$131,400.00
Parent & Child	2	\$13,700.00	\$27,400.00	4	\$10,922.00	\$43,688.00
Employee & Spouse (or Partner)	34	\$7,909.00	\$268,906.00	36	\$11,436.00	\$411,696.00
Family	25	\$25,560.00	\$639,000.00	19	\$24,220.00	\$460,180.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	83.00		\$1,162,038.00	83.00		\$1,046,964.00
GRAND TOTAL	183.00		\$3,418,806.00	184.00		\$3,407,846.00

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,160,000.00	\$10,160,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
SEWER	\$300,000.00	\$300,000.00	\$0.00			
POOL	\$0.00	\$0.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$2,158,000.00	\$2,158,000.00				
Notes Outstanding			\$0.00			
Bonds Outstanding	\$24,600,000.00	\$24,600,000.00				
Loans and Other Debt			\$0.00			
Total (Current Year)	\$37,218,000.00	\$10,460,000.00	\$26,758,000.00			
Population (2010 census)	<u>14,756</u>					
Per Capita Gross Debt	<u>\$2,522.23</u>					
Per Capita Net Debt	<u>\$1,813.36</u>					
3 Yr. Average Property Valuation		<u>\$2,745,699,474.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.97%</u>				
Utility Fund - Principal			\$100,000.00	\$100,000.00	\$100,000.00	
Utility Fund - Interest			\$5,000.00	\$3,000.00	\$1,000.00	
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,950,000.00	\$2,150,000.00	\$2,150,000.00	\$18,350,000.00
Bonds - Interest			\$571,250.00	\$528,000.00	\$482,750.00	\$2,665,375.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$2,626,250.00	\$2,781,000.00	\$2,733,750.00	\$21,015,375.00
Total Principal			\$2,050,000.00	\$2,250,000.00	\$2,250,000.00	\$18,350,000.00
Total Interest			\$576,250.00	\$531,000.00	\$483,750.00	\$2,665,375.00
% of Total Current Year Budget			<u>9.57%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2					
Year of Last Rating	2019					
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)
