



State of New Jersey Local Government Services

Year: **2022** Municipal User Friendly Budget

MUNICIPALITY: 2002 Clark Township - County of Union

Introduced

Municode: 2002

Filename: 2002_fbi_2022.xlsm

Website: OURCLARK.COM

Phone Number:

732-388-3600

Mailing Address:

430 WESTFIELD AVENUE

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

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		CFO@OURCLARK.COM
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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
BRIAN	P	TOAL	12/31/2022	BTOAL@OURCLARK.COM



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 Levv	% of Total Levv	Avg Residential Taxpayer Impact
Municipal Purpose Tax	2.345	\$17,994,001.00	53.64%	\$0.00
Municipal Library	0.128	\$978,361.00	2.92%	\$0.00
Municipal Open Space			0.00%	\$0.00
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	4.533	\$33,413.00	0.10%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	1.884	\$14,542,557.10	43.35%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	8.890	\$33,548,332.10	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2021 \$3,235,243,357.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$521,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
2.345	0.556	-76.29%

Comparison - Municipal Purposes Tax Levv

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,994,001.00	\$18,079,740.00	0.48%	\$85,739.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,896.76	#DIV/0!	\$2,896.76

Sheet UFB-1

Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levv
Municipal Purpose Tax	ACTUAL	\$18,079,740.00
Municipal Library	ACTUAL	\$991,491.00
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$35,000,000.00
Regional School District		
County Purposes	ESTIMATED	\$14,600,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$68,671,231.00
Revenue Anticipated, Excluding Tax Levy		7,639,689.00
Budget Appropriations, before Reserve for Uncollected Taxes		25,610,920.00
Total Non-Municipal Tax Levy		\$49,600,000.00
Amount to be Raised by Taxes - Before RUT		\$67,571,231.00
Reserve for Uncollected Taxes (RUT)		\$1,098,719.20
Total Amount to be Raised by Taxes		\$68,669,950.20
% of Tax Collections used to Calculate RUT		98.40%
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		67,970,667.37
Total Tax Levy, CY 2021		68,591,364.86
% of Taxes Collected, CY 2021		99.10%
Delinquent Taxes - December 31, 2021		\$508,764.76

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	77.28%	\$1,775,000.00	\$2,296,715.00	\$4,071,715.00	\$3,025,000.00			\$1,000,000.00	\$46,715.00			
08	Local Revenue	-13.24%	(\$592,356.35)	\$4,474,998.35	\$3,882,642.00	\$632,500.00			\$2,846,000.00	\$404,142.00			
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	-48.21%	(\$540,073.00)	\$1,120,323.00	\$580,250.00	\$580,250.00							
	Special Revenue Items w/ Prior Written Consent												
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	1207.34%	\$1,692,375.87	\$140,174.02	\$1,832,549.89	\$1,832,549.89							
08	Other Special Items	63.89%	\$489,229.27	\$765,770.73	\$1,255,000.00	\$1,255,000.00							
15	Receipts from Delinquent Taxes	-5.29%	(\$25,154.61)	\$475,154.61	\$450,000.00	\$450,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.03%	(\$5,886.00)	\$17,994,001.00	\$17,988,115.00	\$17,988,115.00							
07	Minimum Library Tax	1.34%	\$13,130.00	\$978,361.00	\$991,491.00	\$991,491.00							
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								
	Total	9.33%	\$2,806,264.68	\$30,067,437.21	\$32,873,701.89	\$28,576,844.89	\$0.00	\$0.00	\$3,846,000.00	\$450,857.00	\$0.00	\$0.00	\$0.00

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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	20.00	5.00	36.86%	\$803,372.00	\$2,179,713.00	\$2,983,085.00	\$1,946,160.00				\$695,583.00	\$341,342.00			
21 Land-Use Administration			0.63%	\$357.00	\$57,049.00	\$57,406.00	\$57,406.00								
22 Uniform Construction Code	4.00	3.00	21.95%	\$124,306.00	\$566,234.00	\$690,540.00	\$690,540.00								
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	7.72%	\$514,168.52	\$6,661,995.00	\$7,176,163.52	\$7,176,163.52								
26 Public Works	19.00	2.00	-1.08%	(\$26,705.00)	\$2,475,088.00	\$2,448,383.00	\$2,448,383.00								
27 Health and Human Services	2.00	8.00	3.41%	\$11,440.00	\$335,499.00	\$346,939.00	\$346,939.00								
28 Parks and Recreation	1.00	103.00	24.94%	\$114,025.00	\$457,180.00	\$571,205.00	\$571,205.00								
29 Education (including Library)			1.34%	\$13,130.00	\$978,361.00	\$991,491.00	\$991,491.00								
30 Unclassified			0.00%	\$0.00	\$235,000.00	\$235,000.00	\$235,000.00								
31 Utilities and Bulk Purchases			76.22%	\$2,169,245.37	\$2,846,136.00	\$5,015,381.37	\$2,315,381.37				\$2,700,000.00				
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			9.92%	\$247,453.00	\$2,493,982.00	\$2,741,435.00	\$2,728,635.00					\$12,800.00			
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$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	2.63%	\$7,083.00	\$269,795.00	\$276,878.00	\$276,878.00								
44 Capital			2.97%	\$19,479.00	\$655,521.00	\$675,000.00	\$275,000.00				\$350,000.00	\$50,000.00			
45 Debt			0.17%	\$5,451.00	\$3,183,716.00	\$3,189,167.00	\$3,088,750.00				\$100,417.00				
46 Deferred Charges			-8.21%	(\$8,990.28)	\$109,490.28	\$100,500.00	\$100,500.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			10.00%	\$100,000.00	\$1,000,000.00	\$1,100,000.00	\$1,100,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	103.00	158.00	14.25%	\$4,093,814.61	\$28,733,172.28	\$32,826,986.89	\$28,576,844.89	\$0.00	\$0.00	\$0.00	\$3,846,000.00	\$404,142.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 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%
Total	5,195	\$3,237,053,157.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$3,237,053,157.00

Total # of property tax appeals filed in 2021	County Tax Board	36.00
	State Tax Court	0.00
Number of 2021 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		11.00

Amount paid out by municipality for tax appeals in 2021	\$88,641.43
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Property Tax Assessments - Exempt Properties (October 1, 2021 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%

Total	209	\$334,321,700.00	100.00%
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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 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

Long Term Tax Exemptions

[illegible]

**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	262,447.00	\$75,137.00	\$0.00	\$5,992.00	\$175,570.00	\$5,748.00
Supervisory Staff (Department Heads & Managers)	11.00	2.00	1,323,277.00	\$1,020,129.00	\$0.00	\$91,630.00	\$137,868.00	\$73,650.00
Police Officers (Including Superior Officers)	42.00	0.00	7,109,452.00	\$4,492,719.00	\$325,000.00	\$1,106,516.00	\$841,524.00	\$343,693.00
Fire Fighters (Including Superior Officers)	3.00	0.00	126,333.00	\$115,667.00	\$0.00	\$1,817.00	\$0.00	\$8,849.00
All Other Union Employees not listed above	38.00	1.00	4,052,924.00	\$2,708,120.00	\$120,595.00	\$296,556.00	\$720,482.00	\$207,171.00
All Other Non-Union Employees not listed above	8.00	144.00	2,086,611.00	\$1,560,171.00	\$12,240.00	\$105,925.00	\$287,518.00	\$120,757.00
Totals	110.00	147.00	14,961,044.00	\$9,971,943.00	\$457,835.00	\$1,608,436.00	\$2,162,962.00	\$759,868.00

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	30.00	\$11,744.00	\$352,320.00	36.00	\$11,527.80	\$415,000.80
Parent & Child	6.00	\$21,021.60	\$126,129.60	4.00	\$20,168.00	\$80,672.00
Employee & Spouse (or Partner)	13.00	\$23,487.84	\$305,341.92	13.00	\$23,056.00	\$299,728.00
Family	38.00	\$32,765.00	\$1,245,070.00	40.00	\$32,162.52	\$1,286,500.80
Employee Cost Sharing Contribution (enter as negative -)			(\$431,030.20)			(\$415,567.00)
Subtotal	87.00		\$1,597,831.32	93.00		\$1,666,334.60
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,744.00	\$11,744.00	1	\$11,527.80	\$11,527.80
Parent & Child	0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0	\$0.00	\$0.00
Family	5	\$32,765.00	\$163,825.00	5	\$32,162.52	\$160,812.60
Employee Cost Sharing Contribution (enter as negative -)			(\$5,443.00)			(\$5,443.00)
Subtotal	6.00		\$170,126.00	6.00		\$166,897.40
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	29	\$8,042.28	\$233,226.12	27	\$11,490.93	\$310,255.11
Parent & Child	4	\$13,971.21	\$55,884.84	5	\$16,087.56	\$80,437.80
Employee & Spouse (or Partner)	34	\$18,190.08	\$618,462.72	34	\$14,196.09	\$482,667.06
Family	20	\$34,418.40	\$688,368.00	18	\$28,498.00	\$512,964.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	87.00		\$1,595,941.68	84.00		\$1,386,323.97
GRAND TOTAL	180.00		\$3,363,899.00	183.00		\$3,219,555.97

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
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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	\$8,055,000.00	\$8,055,000.00	\$0.00	Utility Fund - Principal	\$100,000.00	\$0.00	\$0.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,000.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$344,000.00		
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$112,000.00		
SEWER	\$100,000.00	\$100,000.00	\$0.00	Bonds - Principal	\$2,150,000.00	\$2,150,000.00	\$2,150,000.00
POOL			\$0.00	Bonds - Interest	\$483,750.00	\$437,500.00	\$392,250.00
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00				
Municipal Purposes				Total	\$3,190,750.00	\$2,587,500.00	\$2,542,250.00
Debt Authorized			\$0.00	Total Principal	\$2,594,000.00	\$2,150,000.00	\$2,150,000.00
Notes Outstanding	\$10,740,500.00		\$10,740,500.00	Total Interest	\$596,750.00	\$437,500.00	\$392,250.00
Bonds Outstanding	\$20,500,000.00		\$20,500,000.00	% of Total Current Year Budget	9.72%		
Loans and Other Debt			\$0.00				
Total (Current Year)	\$39,395,500.00	\$8,155,000.00	\$31,240,500.00	Description	Debt Not Listed Above		
Population (2010 census)	14,756			Total Guarantees - Governmental			
Per Capita Gross Debt	\$2,669.80			Total Guarantees - Other			
Per Capita Net Debt	\$2,117.14			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		\$2,913,657,138.00		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		1.07%		Bond Rating	Moody's	Standard & Poors	Fitch
				Rating	Aa2		
				Year of Last Rating	2019		
				Mark "X" if Municipality has no bond rating			
				Sheet UFB-10			

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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