



State of New Jersey
Local Government Services

Year: 2023 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		CFO@OURCLARK.COM
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Municipal Clerk

EDITH	L	MERKEL		CLERK@OURCLARK.COM
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Registered Municipal Accountant

SCOTT		CLELLAND		scllelland@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

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget						
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy				
Municipal Purpose Tax	0.556	\$17,988,155.00	26.26%	\$2,908.99	Municipal Purpose Tax	ACTUAL	\$20,812,665.00				
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)						
Total (Calendar Year 2022 Budget)					2.118		\$68,500,841.86	100.00%	\$11,081.38	Total ESTIMATED amount to be raised by taxes	\$71,580,293.00
Total Taxable Valuation as of October 1, 2022					\$3,244,681,115.00		Revenue Anticipated, Excluding Tax Levy				7,270,441.00
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes		28,100,734.00
Current Year Average Residential Assessment					\$523,200.00		Total Non-Municipal Tax Levy				\$49,650,000.00
							Amount to be Raised by Taxes - Before RUT				\$70,480,293.00
							Reserve for Uncollected Taxes (RUT)				\$98.46
							Total Amount to be Raised by Taxes				\$70,480,391.46
							% of Tax Collections used to Calculate RUT				99.99%
							If % used exceeds the actual collection % then reference the statutory exception used				
							Tax Collections - ACTUAL as of Prior Year				
							Total Tax Revenue, Collections CY 2022				67,696,844.57
							Total Tax Levy, CY 2022				68,688,490.72
							% of Taxes Collected, CY 2022				98.56%
							Delinquent Taxes - December 31, 2022				\$434,851.18
Sheet UFB-1											

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	18.07%	\$546,715.00	\$3,025,000.00	\$3,571,715.00	\$3,025,000.00			\$500,000.00	\$46,715.00			
08	Local Revenue	426.46%	\$3,165,897.35	\$742,369.65	\$3,908,267.00	\$651,900.00			\$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							
	Special Revenue Items w/ Prior Written Consent												
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							
	Amount to be raised by taxation												
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								
	Total	10.74%	\$3,121,281.06	\$29,052,368.53	\$32,173,649.59	\$28,370,167.59	\$0.00	\$0.00	\$3,376,282.00	\$427,200.00	\$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	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			402.42%	\$2,615,699.00	\$650,000.00	\$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 I 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								
Total		104.00	145.00	17.07%	\$4,564,739.00	\$26,744,295.00	\$31,309,034.00	\$27,505,552.00	\$0.00	\$0.00	\$0.00	\$3,376,282.00	\$427,200.00	\$0.00	\$0.00	\$0.00

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$20,298,400.00	0.63%	15A Public Schools	15	\$74,779,200.00	22.37%
2 Residential	4,873	\$2,541,197,900.00	78.50%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	99	\$165,892,300.00	49.62%
4A Commercial	229	\$416,226,400.00	12.86%	15D Church and Charities	18	\$58,747,800.00	17.57%
4B Industrial	13	\$79,040,500.00	2.44%	15E Cemeteries & Graveyards	10	\$15,106,500.00	4.52%
4C Apartments	9	\$177,272,200.00	5.48%	15F Other Exempt	67	\$19,795,900.00	5.92%
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%	Total	209	\$334,321,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				10.33%			
Total # of property tax appeals filed in 2022							
Number of 2022 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2022							

Prior Budget Year's Pavments 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

Sheet UFB-6

Sheet UFB-6C

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
Totals	102.00	145.00	15,028,675.00	\$9,883,489.00	\$457,835.00	\$1,602,925.00	\$2,328,339.00	\$756,087.00

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

	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	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 -)						
Subtotal	85.00		\$2,253,386.34	87.00		\$1,988,745.76
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	4.00		\$117,359.16	6.00		\$172,340.40
Retirees - Health Benefits - Annual Cost						
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 -)						
Subtotal	89.00		\$1,958,229.19	84.00		\$1,386,323.97
GRAND TOTAL	178.00		\$4,328,974.69	177.00		\$3,547,410.13

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
ACCUMULATED ABSENCE LIABILITY

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Department Heads, Confidential Secretaries					
Supervisors--Non-Union-\$7,000 Max Fixed	1849.00	\$90,001.00		X	
Police Department--30,000 Max	1678.00	\$736,443.91	X		
Union Countil #8-White Collar \$7,500 Max	1101.00	\$95,341.99	X		
Union Countil #8-Blue Collar \$7,500 Max	287.00	\$34,237.40	X		
Dispatchers--7,500 Maximum	295.00	\$49,161.62	X		
Chief Pedro Matos	Contract	\$30,000.00			X
Captain Vincent Concina	Contract	\$30,000.00			X
Captain Christian Lott	Contract	\$30,000.00			X
Captain Michael Acabou	Contract	\$30,000.00			X
Totals	5210.00	\$1,125,185.92			
Total Funds Reserved as of end of 2022		\$1,061,561.38			
Total Funds Appropriated in 2023		\$60,000.00			

UFB-9 Accumulated Absence Liability

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

USER FRIENDLY BUDGET SECTION - Notes

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