



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1006_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
Brian		Mullay	12/31/2023	bmullay@clintontwpnj.com

Chief Administrative Officer

Vita		Mekovetz		admin@clintontwpnj.com
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Chief Financial Officer

Gregory		Fehrenbach		cfo@clintontwpnj.com
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Municipal Clerk

Carla		Conner		cconner@clintontwpnj.com
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Registered Municipal Accountant

Warren		Korecky		wkorecky@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Kochanowski	12/31/2021	tkochanowski@clintontwpnj.com
Amy		Switlyk	12/31/2022	aswitlyk@clintontwpnj.com
Marc		Strauss	12/31/2021	mstrauss@clintontwpnj.com
William		Glaser	12/31/2021	wglaser@clintontwpnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.414	\$8,911,542.67	15.38%	\$1,645.82	Municipal Purpose Tax	ACTUAL	\$9,344,286.84
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$429,981.82	0.74%	\$79.50	Municipal Open Space	ACTUAL	\$430,741.68
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	1.226	\$26,346,984.00	45.48%	\$4,873.86	Local School District	ESTIMATED	\$13,881,009.00
Regional School District	0.633	\$13,608,833.00	23.49%	\$2,516.44	Regional School District	ESTIMATED	\$26,873,923.68
County Purposes	0.336	\$7,228,357.09	12.48%	\$1,335.77	County Purposes	ESTIMATED	\$7,372,924.00
County Library	0.033	\$709,737.45	1.23%	\$131.18	County Library	ESTIMATED	\$723,932.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.033	\$690,284.32	1.19%	\$131.18	County Open Space	ESTIMATED	\$704,090.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.695	\$57,925,720.35	100.00%	\$10,713.75	Total ESTIMATED amount to be raised by taxes		\$59,330,907.20
Total Taxable Valuation as of October 1, 2020 <u>\$2,153,708,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,160,149.05</u>		
Current Year Average Residential Assessment <u>\$397,542.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,779,435.89</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$49,986,620.36</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$58,605,907.20</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$723,822.70</u>		
0.414	0.434	4.83%			Total Amount to be Raised by Taxes <u>\$59,329,729.90</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.78%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$8,911,542.67	\$9,344,286.84	4.86%	\$432,744.17		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2020 <u>57,445,966.80</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>57,975,071.06</u>		
\$1,645.82	\$1,725.33	4.83%	\$79.51		% of Taxes Collected, CY 2020 <u>99.09%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$506,588.65</u>		

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	41.30%	\$285,000.00	\$690,000.00	\$975,000.00	\$975,000.00							
08	Local Revenue	16.43%	\$67,696.77	\$411,941.61	\$479,638.38	\$340,000.00	\$139,638.38						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$990,239.00	\$990,239.00	\$990,239.00							
08	Uniform Construction Code Fees	-1.33%	(\$4,986.00)	\$374,986.00	\$370,000.00	\$370,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-77.90%	(\$165,360.98)	\$212,260.87	\$46,899.89	\$46,899.89							
08	Other Special Items	-25.57%	(\$356,552.22)	\$1,394,562.38	\$1,038,010.16	\$1,038,010.16							
15	Receipts from Delinquent Taxes	-41.13%	(\$279,414.30)	\$679,414.30	\$400,000.00	\$400,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.39%	\$217,981.46	\$9,126,305.38	\$9,344,286.84	\$9,344,286.84							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.12%	\$499.75	\$430,241.93	\$430,741.68		\$430,741.68						
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	-1.64%	(\$235,135.52)	\$14,309,951.47	\$14,074,815.95	\$13,504,435.89	\$570,380.06	\$0.00	\$0.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	9.00	6.00	-1.14%	(\$12,724.67)	\$1,114,724.67	\$1,102,000.00	\$1,102,000.00								
21	Land-Use Administration	1.00		-8.68%	(\$9,700.00)	\$111,700.00	\$102,000.00	\$102,000.00								
22	Uniform Construction Code	2.00	3.00	-13.00%	(\$39,000.00)	\$300,000.00	\$261,000.00	\$261,000.00								
23	Insurance			4.58%	\$58,000.00	\$1,267,000.00	\$1,325,000.00	\$1,325,000.00								
25	Public Safety	22.00	4.00	-2.30%	(\$77,470.79)	\$3,368,934.44	\$3,291,463.65	\$3,279,000.00	\$12,463.65							
26	Public Works	13.00		-3.00%	(\$42,990.19)	\$1,433,426.43	\$1,390,436.24	\$1,356,000.00	\$34,436.24							
27	Health and Human Services			-19.05%	(\$2,000.00)	\$10,500.00	\$8,500.00	\$8,500.00								
28	Parks and Recreation	1.00		20.08%	\$25,000.00	\$124,500.00	\$149,500.00	\$149,500.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			58.36%	\$70,018.18	\$119,981.82	\$190,000.00	\$10,000.00	\$180,000.00							
31	Utilities and Bulk Purchases			1.54%	\$5,000.00	\$325,000.00	\$330,000.00	\$330,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.22%	\$56,584.25	\$1,339,951.75	\$1,396,536.00	\$1,396,536.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	4.00	2.00	-4.35%	(\$16,000.00)	\$368,000.00	\$352,000.00	\$352,000.00								
44	Capital			115.00%	\$230,000.00	\$200,000.00	\$430,000.00	\$430,000.00								
45	Debt			-1.44%	(\$44,250.94)	\$3,065,631.00	\$3,021,380.06	\$2,631,000.00	\$390,380.06							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.57%	\$25,000.00	\$700,000.00	\$725,000.00	\$725,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	52.00	15.00	1.63%	\$225,465.84	\$13,849,350.11	\$14,074,815.95	\$13,457,536.00	\$46,899.89	\$570,380.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<input checked="" type="checkbox"/>					Reserve for Debt Service	\$150,000.00	There is the possibility the reserve will deplete in a few years.
<input checked="" type="checkbox"/>					Reserve for Open Space Debt Service	\$350,000.00	Open Space Tax Levy is used mostly for debt service.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	183	\$12,919,600.00	0.60%	15A Public Schools	6	\$70,314,122.00	22.21%
2 Residential	4,362	\$1,726,272,800.00	80.15%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	304	\$52,547,000.00	2.44%	15C Public Property	128	\$197,778,396.00	62.48%
4A Commercial	269	\$180,060,800.00	8.36%	15D Church and Charities	19	\$22,335,585.00	7.06%
4B Industrial	9	\$162,716,400.00	7.55%	15E Cemeteries & Graveyards	4	\$703,900.00	0.22%
4C Apartments	4	\$19,347,900.00	0.90%	15F Other Exempt	48	\$25,394,500.00	8.02%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	5,131	\$2,153,864,500.00	100.00%	Total	205	\$316,526,503.00	100.00%
Average Ratio (%), Assessed to True Value				93.36%			
Equalized Valuation, Taxable Properties				\$2,307,052,806.34			
Total # of property tax appeals filed in 2020							
				County Tax Board	11.00		
				State Tax Court	2.00		
Number of 2020 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2020				\$8,785.70			
					Percentage of Exempt vs. Non-Exempt Properties 14.70%		

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 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
NONE																			
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	17,224.00	\$16,000.00				\$1,224.00
Supervisory Staff (Department Heads & Managers)	10.00	1.00	1,367,500.00	\$1,000,000.00		\$126,000.00	\$165,000.00	\$76,500.00
Police Officers (Including Superior Officers)	22.00	7.00	3,992,215.00	\$2,385,000.00	\$175,000.00	\$721,375.00	\$515,000.00	\$195,840.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	13.00		1,166,870.00	\$730,000.00	\$50,000.00	\$102,200.00	\$225,000.00	\$59,670.00
All Other Non-Union Employees not listed above	7.00	2.00	834,697.00	\$659,300.00	\$10,000.00	\$29,961.00	\$85,000.00	\$50,436.00
Totals	52.00	15.00	7,378,506.00	\$4,790,300.00	\$235,000.00	\$979,536.00	\$990,000.00	\$383,670.00

Is the Local Government required to comply with NJSA 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	16.00	\$11,780.88	\$188,494.08	16.00	\$11,566.80	\$185,068.80
Parent & Child	5.00	\$30,009.36	\$150,046.80	5.00	\$20,862.72	\$104,313.60
Employee & Spouse (or Partner)	8.00	\$23,428.08	\$187,424.64	6.00	\$21,945.48	\$131,672.88
Family	18.00	\$32,895.60	\$592,120.80	22.00	\$32,297.76	\$710,550.72
Employee Cost Sharing Contribution (enter as negative -)			(\$120,000.00)			(\$231,000.00)
Subtotal	47.00		\$998,086.32	49.00		\$900,606.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	47.00		\$998,086.32	49.00		\$900,606.00

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
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
Administration	184.00	\$33,047.52		X	
Police	1874.00	\$675,731.50	X		
Uniform Construction Code	294.00	\$50,097.76		X	
Public Works	1177.00	\$92,175.33	X		
Finance	321.00	\$41,669.10		X	
Recreation	182.00	\$28,205.98		X	
Land Use	47.00	\$10,543.98		X	
Municipal Court	72.00	\$8,359.60		X	
Totals	4151.00	\$939,830.77			
Total Funds Reserved as of end of 2020		\$453.80			
Total Funds Appropriated in 2021		\$10,000.00			

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

	Gross Debt		Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$23,215,000.00	\$23,215,000.00	\$0.00				
Regional School Debt	\$8,110,000.00	\$8,110,000.00	\$0.00				
Utility Fund Debt							
Arts and Culture			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$789.58		\$789.58				
Notes Outstanding	\$7,067,345.00		\$7,067,345.00				
Bonds Outstanding	\$11,855,000.00	\$717,384.09	\$11,137,615.91				
Loans and Other Debt	\$39,781.62		\$39,781.62				
Total (Current Year)	\$50,287,916.20	\$32,042,384.09	\$18,245,532.11	\$2,631,000.00	\$2,792,107.50	\$1,504,895.00	\$15,325,980.00
Population (2010 census)	<u>13,478</u>						
Per Capita Gross Debt	<u>\$3,731.11</u>						
Per Capita Net Debt	<u>\$1,353.73</u>						
3 Yr. Average Property Valuation		<u>\$2,287,142,110.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.80%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest	\$124,000.00						
Bonds - Principal	\$2,060,000.00			\$2,345,000.00	\$1,125,000.00	\$13,600,000.00	
Bonds - Interest	\$447,000.00			\$447,107.50	\$379,895.00	\$1,725,980.00	
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$2,631,000.00	\$2,792,107.50	\$1,504,895.00	\$15,325,980.00
Total Principal				\$2,060,000.00	\$2,345,000.00	\$1,125,000.00	\$13,600,000.00
Total Interest				\$571,000.00	\$447,107.50	\$379,895.00	\$1,725,980.00
% of Total Current Year Budget				18.69%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Aa2						
Year of Last Rating	2021						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Township of Union, Hunterdon County	Municipal Court				\$120,156.00
Providing	Town of Clinton, Hunterdon County	Municipal Court				\$123,878.00
Providing	Borough of High Bridge, Hunterdon County	Municipal Court				\$41,000.00
Providing	North Hunterdon Regional High School	Student Resource Officer				\$90,000.00
Providing	Borough of Hampton, Hunterdon County	Municipal Court				\$17,340.00
Providing	Borough of Lebanon, Hunterdon County	Municipal Court				\$25,000.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

