



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1006_fbi_2016.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
John		Higgins	12/31/2017	jhiggins@clintontwpnj.com

Chief Administrative Officer

Marvin		Joss		mjoss@clintontwpnj.com
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Chief Financial Officer

Marie		Pardo		mpardo@clintontwpnj.com
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Municipal Clerk

Carla		Conner		cconner@clintontwpnj.com
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Registered Municipal Accountant

Robert		Swicher		rswicher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian		Mullay	12/31/2016	
Amy		Switlyk	12/31/2016	
Dan		McTierman	2/31/2018	
Chris		D'Alleinne	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	0.299	\$6,430,164.00	11.73%	\$1,187.30	Municipal Purpose Tax	ESTIMATED	\$6,854,908.00
Municipal Library	0.000		0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$429,889.48	0.78%	\$79.42	Municipal Open Space	ESTIMATED	\$430,213.24
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.167	\$25,079,760.00	45.77%	\$4,634.03	Local School District	ESTIMATED	\$25,581,355.20
Regional School District	0.676	\$14,541,676.00	26.54%	\$2,684.32	Regional School District	ESTIMATED	\$14,832,509.52
County Purposes	0.323	\$6,942,932.96	12.67%	\$1,282.60	County Purposes	ESTIMATED	\$8,480,287.78
County Library	0.033	\$695,066.01	1.27%	\$131.04	County Library	ESTIMATED	\$695,066.01
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$676,008.66	1.23%	\$127.07	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.550	\$54,795,497.11	100.00%	\$10,125.77	Total ESTIMATED amount to be raised by taxes		\$56,874,339.75
Total Taxable Valuation as of October 1, 2015 <u>\$2,237,984,484.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,139,253.13</u>		
Current Year Average Residential Assessment <u>\$397,088.85</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,044,160.89</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$50,019,431.75</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$55,924,339.51</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$961,368.46</u>		
0.299	0.319	6.69%			Total Amount to be Raised by Taxes <u>\$56,885,707.97</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.31%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$6,430,164.00	\$6,854,908.00	6.61%	\$424,744.00		<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 2015 <u>54,413,346.05</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>54,795,497.11</u>		
\$1,187.30	\$1,266.71	6.69%	\$79.42		% of Taxes Collected, CY 2015 <u>99.30%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$452,238.79</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-36.74%	(\$464,627.72)	\$1,264,627.72	\$800,000.00	\$800,000.00							
08	Local Revenue	-0.12%	(\$551.42)	\$447,989.41	\$447,437.99	\$447,437.99							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$990,239.00	\$990,239.00	\$990,239.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$454,197.00	\$454,197.00	\$454,197.00							
	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	-51.36%	(\$53,244.20)	\$103,664.08	\$50,419.88	\$50,419.88							
08	Other Special Items	26.63%	\$406,944.87	\$1,528,014.39	\$1,934,959.26	\$1,934,959.26							
15	Receipts from Delinquent Taxes	-19.10%	(\$109,043.26)	\$571,043.26	\$462,000.00	\$462,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.74%	(\$121,080.24)	\$6,975,988.00	\$6,854,907.76	\$6,854,907.76							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-2.77%	(\$341,601.97)	\$12,335,762.86	\$11,994,160.89	\$11,994,160.89	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		0.83%	\$8,027.00	\$971,698.00	\$979,725.00	\$979,725.00									
21	Land-Use Administration		-17.69%	(\$19,160.00)	\$108,300.00	\$89,140.00	\$89,140.00									
22	Uniform Construction Code		-3.47%	(\$8,317.00)	\$239,857.00	\$231,540.00	\$231,540.00									
23	Insurance		1.21%	\$15,239.00	\$1,255,028.00	\$1,270,267.00	\$1,270,267.00									
25	Public Safety		1.23%	\$39,235.35	\$3,180,316.88	\$3,219,552.23	\$3,177,884.00	\$41,668.23								
26	Public Works		-6.83%	(\$77,952.39)	\$1,140,889.92	\$1,062,937.53	\$1,047,308.13	\$15,629.40								
27	Health and Human Services		-4.21%	(\$765.80)	\$18,210.00	\$17,444.20	\$17,444.20									
28	Parks and Recreation		-12.89%	(\$18,500.00)	\$143,500.00	\$125,000.00	\$125,000.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		#DIV/0!	\$0.00		\$0.00										
31	Utilities and Bulk Purchases		-13.02%	(\$46,200.00)	\$354,920.00	\$308,720.00	\$308,720.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		0.00%	\$0.00	\$100.00	\$100.00	\$100.00									
36	Statutory Expenditures		5.53%	\$61,160.00	\$1,105,898.00	\$1,167,058.00	\$1,167,058.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		0.28%	\$808.00	\$292,706.00	\$293,514.00	\$293,514.00									
44	Capital		226.37%	\$86,700.00	\$38,300.00	\$125,000.00	\$125,000.00									
45	Debt		2.68%	\$50,371.93	\$1,878,791.00	\$1,929,162.93	\$1,929,162.93									
46	Deferred Charges		114.29%	\$120,000.00	\$105,000.00	\$225,000.00	\$225,000.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$950,000.00	\$950,000.00	\$950,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	1.79%	\$210,646.09	\$11,783,514.80	\$11,994,160.89	\$11,936,863.26	\$57,297.63	\$0.00	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	174	\$12,470,100.00	0.58%	15A Public Schools	6	\$70,314,122.00	22.26%
2 Residential	4,353	\$1,721,744,700.00	80.04%	15B Other Schools			0.00%
3A/3B Farm	329	\$55,233,300.00	2.57%	15C Public Property	123	\$197,994,096.00	62.69%
4A Commercial	269	\$186,955,500.00	8.69%	15D Church and Charities	20	\$22,185,385.00	7.02%
4B Industrial	9	\$155,319,700.00	7.22%	15E Cemeteries & Graveyards	4	\$703,900.00	0.22%
4C Apartments	4	\$19,342,900.00	0.90%	15F Other Exempt	43	\$24,618,400.00	7.80%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	2		0.00%				
Total	5,140	\$2,151,066,200.00	100.00%	Total	196	\$315,815,903.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
96.03%				14.68%			
Equalized Valuation, Taxable Properties				Amount paid out by municipality for tax appeals in 2015			
\$2,239,993,960.22				\$197,339.89			
Total # of property tax appeals filed in 2015				County Tax Board			
				12.00			
				State Tax Court			
				7.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				Number of pending property tax appeals in State Tax Court			
				0.00			
				10.00			

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 2015 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	15,108.64	\$15,108.64				
Supervisory Staff (Department Heads & Managers)	9.00		969,711.69	\$773,672.83		\$92,221.80	\$44,631.09	\$59,185.97
Police Officers (Including Superior Officers)	25.00		3,586,870.68	\$2,419,329.07	\$252,000.00	\$574,526.30	\$155,936.64	\$185,078.67
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	13.00		804,017.48	\$615,770.57	\$40,000.00	\$73,399.85	\$27,740.61	\$47,106.45
All Other Non-Union Employees not listed above	9.00	11.00	686,641.18	\$571,432.91		\$59,605.88	\$12,525.29	\$43,077.10
Totals	56.00	16.00	6,062,349.67	\$4,395,314.02	\$292,000.00	\$799,753.83	\$240,833.63	\$334,448.19

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$11,120.91	\$111,209.10	13.00	\$11,050.86	\$143,661.18
Parent & Child	5.00	\$19,584.04	\$97,920.20	5.00	\$18,238.95	\$91,194.75
Employee & Spouse (or Partner)	9.00	\$22,253.81	\$200,284.29	9.00	\$21,705.91	\$195,353.19
Family	21.00	\$30,816.21	\$647,140.41	21.00	\$31,105.96	\$653,225.16
Employee Cost Sharing Contribution (enter as negative -)			(\$244,000.00)			(\$203,757.12)
Subtotal	45.00		\$812,554.00	48.00		\$879,677.16
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	45.00		\$812,554.00	48.00		\$879,677.16

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

	Gross Debt	Deductions	Net Debt						
				Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets		
Local School Debt	\$29,370,879.00	\$29,370,879.00	\$0.00	Utility Fund - Principal					
Regional School Debt	\$406,745.16	\$406,745.16	\$0.00	Utility Fund - Interest					
Utility Fund Debt				Bond Anticipation Notes - Principal	\$243,844.84				
)			\$0.00	Bond Anticipation Notes - Interest	\$86,625.00				
)			\$0.00	Bonds - Principal	\$1,303,649.00	\$1,350,050.00	\$1,431,052.50		
)			\$0.00	Bonds - Interest	\$295,044.09	\$255,810.71	\$209,721.21		
)			\$0.00	Loans & Other Debt - Principal					
)			\$0.00	Loans & Other Debt - Interest					
)			\$0.00	Total	\$1,929,162.93	\$1,605,860.71	\$1,640,773.71		\$0.00
Municipal Purposes				Total Principal	\$1,547,493.84	\$1,350,050.00	\$1,431,052.50		\$0.00
Debt Authorized	\$10,370,000.00		\$10,370,000.00	Total Interest	\$381,669.09	\$255,810.71	\$209,721.21		\$0.00
Notes Outstanding	\$6,930,000.00		\$6,930,000.00	% of Total Current Year Budget	16.08%				
Bonds Outstanding	\$5,884,767.03	\$1,365,820.50	\$4,518,946.53						
Loans and Other Debt	\$558,011.50	\$558,011.50	\$0.00						
Total (Current Year)	\$53,520,402.69	\$31,701,456.16	\$21,818,946.53	Description	Debt Not Listed Above				
				Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
				Total Other					
Population (2010 census)	<u>14,378</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>		
Per Capita Gross Debt	<u>\$3,722.38</u>			Rating					
Per Capita Net Debt	<u>\$1,517.52</u>			Year of Last Rating					
3 Yr. Average Property Valuation		<u>\$2,218,167,378.67</u>		Mark "X" if Municipality has no bond rating					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.98%</u>							

USER FRIENDLY BUDGET SECTION - Notes

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