



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1006_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian		Mullay	12/31/2026	bumullay@clintontwpnj.org

Chief Administrative Officer

Willam		Close		admin@clintontwpnj.org
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Chief Financial Officer

Christine		Licata		cfo@clintontwpnj.org
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Municipal Clerk

Lindsay		Heller		lheller@clintontwpnj.org
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Registered Municipal Accountant

Warren		Korecky		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
March		Strauss	12/31/2024	mstrauss@clintontwpnj.org
Thomas		Kochanowski	12/31/2024	tkochanowski@clintontwpnj.org
Amy		Switlyk	12/31/2025	aswitlyk@clintontwpnj.org
Willam		Glaser	12/31/2025	bglaser@clintontwpnj.org

Government Type:	<input type="text" value="Township Committee"/>
Election Type:	<input type="text" value="Non-Partisan (November)"/>

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	0.477	\$10,290,785.35	16.53%	\$1,919.74	Municipal Purpose Tax	ACTUAL	\$10,766,476.24
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$431,096.46	0.69%	\$80.49	Municipal Open Space	ACTUAL	\$430,302.24
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	1.321	\$28,478,260.00	45.74%	\$5,316.52	Local School District	ESTIMATED	\$29,047,825.20
Regional School District	0.649	\$13,986,784.00	22.46%	\$2,611.98	Regional School District	ESTIMATED	\$14,266,519.68
County Purposes	0.353	\$7,604,705.89	12.21%	\$1,420.69	County Purposes	ESTIMATED	\$7,756,800.01
County Library	0.035	\$746,759.45	1.20%	\$140.86	County Library	ESTIMATED	\$761,694.04
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.034	\$726,285.05	1.17%	\$136.84	County Open Space	ESTIMATED	\$740,810.75
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	2.889	\$62,264,676.20	100.00%	\$11,627.13	Total ESTIMATED amount to be raised by taxes		\$63,770,428.16
Total Taxable Valuation as of October 1, 2023 <u>\$2,155,482,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 5,031,234.53		
Current Year Average Residential Assessment <u>\$402,462.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 15,035,710.77		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$53,003,951.92		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$63,008,428.16		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$762,000.00		
0.477	0.500	4.82%			Total Amount to be Raised by Taxes \$63,770,428.16		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.80%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$10,290,785.35	\$10,766,476.24	4.62%	\$475,690.89				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2023 61,906,162.39		
\$1,919.74	\$2,012.31	4.82%	\$92.57		Total Tax Levy, CY 2023 62,380,690.59		
					% of Taxes Collected, CY 2023 <u>99.24%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$400,945.09</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	12.21%	\$150,000.00	\$1,228,251.00	\$1,378,251.00	\$1,378,251.00							
08	Local Revenue	-21.18%	(\$136,468.36)	\$644,468.36	\$508,000.00	\$508,000.00							
09	State Aid (without offsetting appropriation)	5.87%	\$61,499.74	\$1,047,075.98	\$1,108,575.72	\$1,108,575.72							
08	Uniform Construction Code Fees	-7.61%	(\$19,771.00)	\$259,771.00	\$240,000.00	\$240,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	51.76%	\$193,987.79	\$374,819.25	\$568,807.04	\$568,807.04							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-74.32%	(\$172,701.44)	\$232,372.21	\$59,670.77	\$59,670.77							
08	Other Special Items	-8.22%	(\$70,541.06)	\$858,471.06	\$787,930.00	\$787,930.00							
15	Receipts from Delinquent Taxes	0.09%	\$354.15	\$379,645.85	\$380,000.00	\$380,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.83%	\$88,486.10	\$10,677,990.14	\$10,766,476.24	\$10,766,476.24							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.36%	(\$1,547.75)	\$431,849.99	\$430,302.24		\$430,302.24						
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	0.58%	\$93,298.17	\$16,134,714.84	\$16,228,013.01	\$15,797,710.77	\$430,302.24	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	6.00	12.54%	\$143,163.77	\$1,141,936.23	\$1,285,100.00	\$1,285,100.00							
21	Land-Use Administration	1.00	1.00	3.39%	\$5,200.00	\$153,600.00	\$158,800.00	\$158,800.00							
22	Uniform Construction Code	2.00	2.00	5.79%	\$17,000.00	\$293,800.00	\$310,800.00	\$310,800.00							
23	Insurance			0.65%	\$10,241.35	\$1,573,000.00	\$1,583,241.35	\$1,583,241.35							
25	Public Safety	29.00	9.00	-0.39%	(\$15,116.52)	\$3,895,684.73	\$3,880,568.21	\$3,857,750.00	\$22,818.21						
26	Public Works	16.00	1.00	5.71%	\$86,000.00	\$1,505,700.00	\$1,591,700.00	\$1,591,700.00							
27	Health and Human Services			52.27%	\$11,500.00	\$22,000.00	\$33,500.00	\$33,500.00							
28	Parks and Recreation	1.00		118.58%	\$167,200.00	\$141,000.00	\$308,200.00	\$118,200.00	\$190,000.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			-70.60%	(\$88,477.67)	\$125,331.23	\$36,853.56	\$0.00	\$36,853.56						
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$477,000.00	\$477,000.00	\$477,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			7.99%	\$123,442.64	\$1,544,578.36	\$1,668,021.00	\$1,668,021.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			49.29%	\$187,806.65	\$381,000.00	\$568,806.65	\$568,806.65							
43	Court and Public Defender	4.00	1.00	3.89%	\$13,386.23	\$344,463.77	\$357,850.00	\$357,850.00							
44	Capital			11.28%	\$150,000.00	\$1,330,000.00	\$1,480,000.00	\$1,480,000.00							
45	Debt			14.66%	\$220,677.24	\$1,504,895.00	\$1,725,572.24	\$1,485,270.00	\$240,302.24						
46	Deferred Charges			-100.00%	(\$1,107.25)	\$1,107.25	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-0.05%	(\$365.00)	\$762,365.00	\$762,000.00	\$762,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	60.00	20.00	6.78%	\$1,030,551.44	\$15,197,461.57	\$16,228,013.01	\$15,738,039.00	\$59,671.77	\$430,302.24	\$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, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	185	\$12,317,500.00	0.57%
2 Residential	4,360	\$1,741,488,000.00	80.79%
3A/3B Farm	300	\$51,734,500.00	2.40%
4A Commercial	269	\$167,878,000.00	7.79%
4B Industrial	9	\$162,716,400.00	7.55%
4C Apartments	4	\$19,347,900.00	0.90%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	5,127	\$2,155,482,300.00	100.00%

Average Ratio (%), Assessed to True Value	85.44%
Equalized Valuation, Taxable Properties	\$2,522,802,317.42

Total # of property tax appeals filed in 2023	County Tax Board	4.00
	State Tax Court	5.00
Number of 2023 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2023	\$13,924.98
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$70,314,122.00	20.53%
15B Other Schools			0.00%
15C Public Property	128	\$197,778,396.00	57.75%
15D Church and Charities	19	\$29,970,485.00	8.75%
15E Cemeteries & Graveyards	4	\$703,900.00	0.21%
15F Other Exempt	55	\$43,680,400.00	12.76%
Total	212	\$342,447,303.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 15.89%

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 2023 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	26,477.58	\$15,945.36				\$10,532.22
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,314,429.54	\$931,538.49		\$89,787.32	\$133,691.28	\$159,412.45
Police Officers (Including Superior Officers)	27.00	4.00	5,167,551.56	\$3,164,313.48	\$280,000.00	\$904,852.00	\$520,952.64	\$297,433.44
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	10.00		954,360.89	\$572,173.44	\$25,000.00	\$96,200.40	\$195,753.46	\$65,233.59
All Other Non-Union Employees not listed above	14.00	9.00	1,538,157.59	\$987,895.33	\$25,000.00	\$135,094.06	\$267,642.27	\$122,525.93
Totals	60.00	20.00	9,000,977.16	\$5,671,866.10	\$330,000.00	\$1,225,933.78	\$1,118,039.65	\$655,137.63

Is the Local Government required to comply with N.J.S.A. 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	21.00	\$14,039.28	\$294,824.88	19.00	\$14,325.00	\$272,175.00
Parent & Child	6.00	\$28,330.38	\$169,982.28	5.00	\$25,641.84	\$128,209.20
Employee & Spouse (or Partner)	8.00	\$27,174.21	\$217,393.68	7.00	\$28,650.12	\$200,550.84
Family	16.00	\$43,025.87	\$688,413.92	16.00	\$39,966.96	\$639,471.36
Employee Cost Sharing Contribution (enter as negative -)			(\$291,068.48)			(\$252,043.82)
Subtotal	51.00		\$1,079,546.28	47.00		\$988,362.58
<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	51.00		\$1,079,546.28	47.00		\$988,362.58

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**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Admin Offices Non-Union													
Clerk	6.50	\$1,400.00	5.00	\$1,076.92								X	
Court Administrator	7.50	\$1,153.84	4.00	\$1,252.75								X	
Court Violations Clerk	7.00	\$524.22										X	
Court Violations Clerk	16.00	\$1,009.23	5.50	\$702.86								X	
Chief Financial Officer	13.50	\$2,794.11	1.00	\$413.94								X	
Finance Clerk	45.00	\$5,014.82	7.00	\$1,114.40								X	
Tax Assessor	45.00	\$15,768.90	7.00	\$1,752.02								X	
Tax Collector	25.50	\$8,054.14	7.00	\$1,575.71								X	
Recreation Director	45.00	\$7,432.18	2.00	\$658.11								X	
Construction Official/Supervisor	18.00	\$3,748.31	12.00	\$4,997.75								X	
Technical Assistant to Construction Official	23.00	\$5,145.05	7.00	\$1,089.33								X	
												X	
Department of Public Works- Union												X	
Laborer	86.68	\$20,838.45	4.00	\$991.36							X		
Laborer	67.75	\$17,406.02	1.00	\$289.03							X		
Laborer	1.50	\$190.98	2.00	\$502.98							X		
Laborer	1.00	\$106.58	0.50	\$13.32							X		
Laborer	23.40	\$4,859.31									X		
Laborer	10.40	\$1,737.26	3.00	\$571.15							X		
Department of Public Works- Non-Union													
Parks Supervisor	5.50	\$1,305.29	9.50	\$2,192.31								X	
Mechanic Foreman	0.80	\$220.96										X	
Road Foreman	3.00	\$786.96	5.00	\$1,333.01								X	
Director of Public Works	15.45	\$5,677.97	5.00	\$1,871.23								X	
Laborer	2.25	\$346.15										X	
Laborer	0.50	\$43.27										X	
TOTALS (THIS PAGE ONLY)	470.23	\$105,564.00	87.50	\$22,398.18	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Department- Union													
Sr. Patrol Officer	135.56	\$65,806.38	6.00	\$2,942.93	53.00	\$25,788.57	3.50	\$1,699.01			X		
Sgt.	99.25	\$53,660.90	6.38	\$3,446.58	6.25	\$3,379.15	1.50	\$810.99	1.00	\$540.64	X		
Patrol Officer	17.40	\$3,518.87	1.30	\$264.86	13.00	\$2,683.44	3.00	\$605.40			X		
Patrol Officer	36.12	\$7,288.58	7.50	\$1,513.20	24.80	\$5,019.78	3.00	\$605.40	2.25	\$453.96	X		
Lt.	93.90	\$52,785.36	5.20	\$2,932.52	50.00	\$28,115.16	4.50	\$2,528.64			X		
Patrol officer K-9	82.87	\$15,000.00	4.60	\$2,052.76	62.50	\$27,775.95	0.75	\$41.61			X		
Patrol Officer	1.00	\$294.24			2.60	\$772.53					X		
Patrol Officer	9.00	\$1,589.04			0.84	\$148.97	4.50	\$794.52			X		
Lt.	62.12	\$34,909.28	0.18	\$105.36	41.30	\$23,215.64	4.00	\$2,247.68			X		
Patrol Officer	9.00	\$1,589.04	3.75	\$662.10	1.90	\$339.46	4.50	\$794.52	1.37	\$242.77	X		
Patrol Officer	33.62	\$9,116.41	6.00	\$9,116.41	31.04	\$8,419.08	4.50	\$1,220.25	4.50	\$1,220.25	X		
Sgt.	161.12	\$83,578.76	3.50	\$1,815.52	60.00	\$31,124.64			1.00	\$518.72	X		
Sr. Patrol Officer	150.50	\$73,046.68	6.00	\$2,912.16	45.15	\$21,917.04	1.50	\$728.04	0.80	\$394.35	X		
Patrol Officer	28.62	\$5,775.38			13.15	\$2,654.41	3.00	\$605.28	0.18	\$37.83	X		
Sgt.	122.50	\$66,228.40			37.28	\$20,156.63	0.75	\$405.48			X		
Patrol Officer	42.00	\$15,000.00			54.71	\$24,287.24	2.50	\$1,109.60			X		
Patrol Officer	115.44	\$54,818.96	2.30	\$1,098.16	60.00	\$28,495.68	1.00	\$474.88			X		
Patrol Officer	45.38	\$12,302.07	1.94	\$525.30	56.86	\$15,418.61	0.88	\$234.27	0.13	\$33.89	X		
Patrol Officer	49.13	\$12,185.36	3.50	\$868.17	57.88	\$14,355.78					X		
Patrol Officer	96.94	\$15,000.00	6.25	\$1,839.35	60.00	\$17,657.76			3.63	\$1,066.82	X		
Sgt.	109.63	\$59,270.29	6.44	\$3,480.37	60.00	\$32,439.84	0.81	\$439.29			X		
Sgt.	171.00	\$88,701.12			20.69	\$10,731.02	0.75	\$389.04	0.88	\$453.88	X		
Patrol Officer	131.14	\$63,658.34	7.81	\$3,792.44	58.63	\$28,459.06	0.86	\$364.07	1.50	\$728.15	X		
Sgt.	165.19	\$89,946.94			45.72	\$25,065.21	3.00	\$1,644.74			X		
School Resource Officer	26.94	\$11,956.37			18.72	\$8,308.43							
Police Department Non-Union													
Chief	142.75	\$94,546.18	6.70	\$4,449.96	45.48	\$30,122.31	3.75	\$2,483.70				X	
Police Secretary													
TOTALS (THIS PAGE ONLY)	2,138.09	\$991,572.95	85.35	\$43,818.14	981.49	\$436,851.39	52.54	\$20,226.41	17.23	\$5,691.26			

USER FRIENDLY BUDGET SECTION - Notes

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