



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1005 Clinton Town - County of Hunterdon Introduced

Municode: 1005 **Filename:** 1005_fbi_2016.xlsm

Website: www.clintonnj.gov

Phone Number: 908-735-8618

Mailing Address: Town of Clinton

P.O. Box 5194

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

Municipality: Clinton **State:** NJ **Zip:** 08809

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Janice		Kovach	12/31/2019	jkovach@clintonnj.gov

Chief Administrative Officer

Richard		Phelan		rphelan@clintonnj.gov
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Chief Financial Officer

Kathy		Olsen		kolsen@clintonnj.gov
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Municipal Clerk

Cecilia		Covino		ccovino@clintonnj.gov
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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
Robert		Smith	12/31/2016	rbsec@embarqmail.com
Marty		Pendergast	12/31/2017	martyp90@gmail.com
Ken		Carberry	12/31/2017	kcarberry@clintonnj.gov
Beth		Sosidka	12/31/2018	bsosidka@clintonnj.gov
Al		Rylak	12/31/2016	arylak@clintonnj.gov
Sherry		Dineen	12/31/2018	sdineen@clintonnj.gov

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	WATER Utility	SEWER Utility	Utility	Utility	Utility	Utility
08	Surplus	4.90%	\$28,387.10	\$579,229.90	\$607,617.00	\$320,000.00		\$225,000.00	\$62,617.00				
08	Local Revenue	-1.34%	(\$69,616.70)	\$5,186,041.70	\$5,116,425.00	\$502,125.00		\$2,734,000.00	\$1,880,300.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$160,765.00	\$160,765.00	\$160,765.00		\$0.00	\$0.00				
08	Uniform Construction Code Fees	-5.72%	(\$3,640.00)	\$63,640.00	\$60,000.00	\$60,000.00		\$0.00	\$0.00				
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
08	Additional Revenue Offset by Appropriations	-29.92%	(\$2,365.32)	\$7,904.26	\$5,538.94	\$5,538.94		\$0.00	\$0.00				
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
08	Other Special Items	-2.95%	(\$3,672.00)	\$124,672.00	\$121,000.00	\$121,000.00		\$0.00	\$0.00				
15	Receipts from Delinquent Taxes	9.81%	\$16,974.98	\$173,025.02	\$190,000.00	\$190,000.00		\$0.00	\$0.00				
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	8.85%	\$229,472.04	\$2,594,265.96	\$2,823,738.00	\$2,823,738.00		\$0.00	\$0.00				
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
	Total	2.20%	\$195,540.10	\$8,889,543.84	\$9,085,083.94	\$4,183,166.94	\$0.00	\$2,959,000.00	\$1,942,917.00	\$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	WATER Utility	SEWER Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	10.00	7.07%	\$22,145.00	\$313,394.00	\$335,539.00	\$335,539.00							
21	Land-Use Administration	1.00		267.46%	\$59,830.00	\$22,370.00	\$82,200.00	\$82,200.00							
22	Uniform Construction Code		4.00	1.97%	\$1,440.00	\$73,185.00	\$74,625.00	\$74,625.00							
23	Insurance			16.27%	\$62,260.00	\$382,600.00	\$444,860.00	\$444,860.00							
25	Public Safety	9.00	6.00	2.10%	\$26,678.00	\$1,269,145.00	\$1,295,823.00	\$1,295,823.00							
26	Public Works	16.00	2.00	1.99%	\$76,013.68	\$3,811,178.26	\$3,887,191.94	\$378,625.00	\$5,538.94	\$1,844,678.00	\$1,658,350.00				
27	Health and Human Services			-7.23%	(\$905.00)	\$12,520.00	\$11,615.00	\$11,615.00							
28	Parks and Recreation			10.75%	\$1,000.00	\$9,300.00	\$10,300.00	\$10,300.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00							
32	Landfill / Solid Waste Disposal			4.35%	\$5,000.00	\$115,000.00	\$120,000.00	\$120,000.00							
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00							
36	Statutory Expenditures			2.85%	\$16,814.00	\$590,116.00	\$606,930.00	\$397,821.00		\$110,867.00	\$98,242.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			4.35%	\$5,000.00	\$115,000.00	\$120,000.00	\$120,000.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital			8.00%	\$10,000.00	\$125,000.00	\$135,000.00	\$100,000.00		\$25,000.00	\$10,000.00				
45	Debt			-1.08%	(\$15,260.00)	\$1,415,760.00	\$1,400,500.00	\$245,720.00		\$978,455.00	\$176,325.00				
46	Deferred Charges			-0.08%	(\$72.90)	\$90,072.90	\$90,000.00	\$90,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$335,000.00	\$335,000.00	\$335,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	31.00	22.00	3.06%	\$269,942.78	\$8,815,141.16	\$9,085,083.94	\$4,177,628.00	\$5,538.94	\$0.00	\$2,959,000.00	\$1,942,917.00	\$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		7.00	38,570.92	\$35,500.00	\$0.00	\$0.00	\$0.00	\$3,070.92
Supervisory Staff (Department Heads & Managers)	5.00		621,708.32	\$440,547.34	\$0.00	\$52,513.24	\$79,759.54	\$48,888.20
Police Officers (Including Superior Officers)	9.00	7.00	1,637,852.10	\$949,238.32	\$115,000.00	\$230,854.76	\$219,315.18	\$123,443.84
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	9.00		634,975.71	\$350,505.20	\$90,000.00	\$41,780.22	\$99,052.77	\$53,637.52
All Other Non-Union Employees not listed above	8.00	9.00	903,185.65	\$645,997.91	\$0.00	\$77,002.95	\$107,578.56	\$72,606.23
Totals	31.00	23.00	3,836,292.70	\$2,421,788.77	\$205,000.00	\$402,151.17	\$505,706.05	\$301,646.71

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	5.00	\$11,065.15	\$55,325.75	6.00	\$10,851.84	\$65,111.04
Parent & Child	3.00	\$14,355.60	\$43,066.80	4.00	\$16,625.61	\$66,502.44
Employee & Spouse (or Partner)	7.00	\$17,590.59	\$123,134.13	6.00	\$21,703.68	\$130,222.08
Family	11.00	\$25,834.49	\$284,179.39	10.00	\$29,498.67	\$294,986.70
Employee Cost Sharing Contribution (enter as negative -)			(\$134,704.58)			(\$118,631.00)
Subtotal	26.00		\$371,001.49	26.00		\$438,191.26
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$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	3	\$6,627.72	\$19,883.16	3	\$6,313.44	\$18,940.32
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	3	\$12,777.00	\$38,331.00	3	\$18,500.60	\$55,501.80
Family	1	\$25,244.52	\$25,244.52	1	\$24,108.00	\$24,108.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	7.00		\$83,458.68	7.00		\$98,550.12
GRAND TOTAL	33.00		\$454,460.17	33.00		\$536,741.38

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					
Business Administrator	46.00	\$6,010.54		x	
Municipal Clerk	166.00	\$13,014.34		x	
Chief Financial Officer	28.50	\$3,356.62		x	
All Others	125.50	\$10,471.13		x	
Police					
Police Chief	111.50	\$10,000.00		x	
All Other Officers	358.50	\$68,059.57	x		
Public Works	162.00	\$10,983.16		x	
Sewer Department					
Superintendent	161.50	\$11,583.60		x	
Foreman	122.00	\$9,982.67		x	
All Others	62.50	\$4,688.10	x		
Water Department					
Superintendent	145.00	\$10,600.76		x	
Assistant Superintendent	122.50	\$9,974.09		x	
Foreman	103.50	\$6,680.48		x	
All Others	305.00	\$17,743.40	x		
Totals	2020.00	\$193,148.46			
Total Funds Reserved as of end of 2015		\$149,992.20			
Total Funds Appropriated in 2016		\$0.00			

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,939,000.00	\$2,939,000.00	\$0.00			
Regional School Debt	\$69,895.53	\$69,895.53	\$0.00			
Utility Fund Debt						
WATER	\$22,579,788.91	\$22,579,788.91	\$0.00			
SEWER	\$4,881,755.49	\$2,842,820.09	\$2,038,935.40			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$3,771,285.85	\$2,750.00	\$3,768,535.85			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$34,241,725.78	\$28,434,254.53	\$5,807,471.25			
Population (2010 census)	<u>2,632</u>					
Per Capita Gross Debt	<u>\$13,009.77</u>					
Per Capita Net Debt	<u>\$2,206.49</u>					
3 Yr. Average Property Valuation		<u>\$381,172,306.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.52%</u>				
Utility Fund - Principal			\$682,575.00	\$643,233.56	\$748,233.56	\$11,781,211.23
Utility Fund - Interest			\$472,205.00	\$434,968.76	\$414,218.76	\$3,110,033.90
Bond Anticipation Notes - Principal			\$85,000.00			
Bond Anticipation Notes - Interest			\$8,350.00			
Bonds - Principal			\$150,000.00	\$150,000.00	\$150,000.00	\$1,628,000.00
Bonds - Interest			\$87,370.00	\$79,870.00	\$72,370.00	\$383,330.00
Loans & Other Debt - Principal			\$0.00			
Loans & Other Debt - Interest			\$0.00			
Total			\$1,485,500.00	\$1,308,072.32	\$1,384,822.32	\$16,902,575.13
Total Principal			\$917,575.00	\$793,233.56	\$898,233.56	\$13,409,211.23
Total Interest			\$567,925.00	\$514,838.76	\$486,588.76	\$3,493,363.90
% of Total Current Year Budget			16.35%			
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		A+				
Year of Last Rating		2013				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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