

# State of New Jersey Local Government Services

| Year:               | 2017                    | Municipal User    | Friendly B    | udget                   |                 |
|---------------------|-------------------------|-------------------|---------------|-------------------------|-----------------|
| MUNICIPALITY:       | 1005 Clinton Town - Cou | nty of Hunterdon  |               | •                       | Introduced 💌    |
| Municode:           | 1005                    |                   | Filename:     | 1005_fbi_2017.xl        | sm              |
|                     | Website:                | www.clintonnj.gov |               |                         |                 |
|                     | Phone Number:           |                   | 908-735-2275  |                         |                 |
|                     | Mailing Address:        |                   | P.O. Box 5194 |                         |                 |
|                     |                         |                   |               |                         |                 |
| Email the UFB if no | t using Outlook         | Municipality:     | Clinton       | State: NJ Zip           | <b>b:</b> 08809 |
|                     | Mayor                   |                   |               |                         |                 |
| First Name          | Middle Name             | Last Name         | Term Expires  | Business Email          |                 |
| Janice              |                         | Kovach            | 12/31/2019    | jkovach@clintonnj.gov   |                 |
|                     | Chief Administr         | ative Officer     | -             |                         |                 |
| Richard             |                         | Phelan            |               | rphelan@clintonnj.gov   |                 |
|                     | Chief Financial         | Officer           | -             |                         |                 |
| Kathleen            |                         | Olsen             |               | kolsen@clintonnj.gov    |                 |
|                     | Municipal Clerk         |                   | •             |                         |                 |
| Cecilia             |                         | Covino            |               | ccovino@clintonnj.gov   |                 |
|                     | Registered Mun          | icipal Accountant | •             |                         |                 |
| Warren              |                         | Korecky           |               | wmkorecky@aol.com       |                 |
|                     | Governing Body          | y Members         |               |                         |                 |
| First Name          | Middle Name             | Last Name         | Term Expires  | Business Email          |                 |
| Kenneth             |                         | Carberry          | 12/31/2017    | kcarberry@clintonnj.gov |                 |
| Robert              | В                       | Smith             | 12/31/2019    | rbsec@embarqmail.com    |                 |
| Sherry              |                         | Dineen            | 12/31/2018    | sdineen@clintonnj.gov   |                 |
| Albert              |                         | Rylak             | 12/31/2019    | arylak@clintonnj.gov    |                 |
| Beth                |                         | Sosidka           | 12/31/2018    | bsosidka@clintonnj.gov  |                 |
| Martin              |                         | Pendergast        | 12/31/2017    | martyp90@gmail.com      |                 |
|                     |                         |                   |               |                         |                 |
|                     |                         |                   |               |                         |                 |
|                     |                         |                   |               |                         |                 |
|                     |                         |                   |               |                         |                 |

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| 2016 Calendar Year Proper   | ty Tax Levies - ALL e             | entities levying propert                      | <u>y taxes</u>                    |                     | <u>Current Year 2017 B</u>  | udget            |                              |
|---|-----------------------------------|---|-----------------------------------|---------------------|---|------------------|------------------------------|
|   | Calendar Year                     | Calendar Year                                 | % of                              | Avg Residential     | Taxes   | Actual/Estimated | Tax Levy                     |
|   | Tax Rate                          | Tax Levy                                      | <b>Total Levy</b>                 | Taxpayer Impact     |   |                  |                              |
| Municipal Purpose Tax   | 0.789                             | \$2,823,738.00                                | 25.03%                            | \$2,502.10          | Municipal Purpose Tax   | ACTUAL           | \$2,946,379.00               |
| Municipal Library   | 0.000                             | \$0.00  | 0.00%                             | \$0.00              | Municipal Library   | ACTUAL           | \$0.00                       |
| Municipal Open Space  | 0.000                             | \$0.00  | 0.00%                             | \$0.00              | Municipal Open Space  | ACTUAL           | \$0.00                       |
| Fire Districts (avg. rate/total levies)   | 0.000                             | \$0.00  | 0.00%                             | \$0.00              | Fire Districts (total levies)   | ACTUAL           | \$0.00                       |
| Other Special Districts (total levies)  | 0.000                             | \$0.00  | 0.00%                             | \$0.00              | Other Special Districts (total levies)                                      | ACTUAL           | \$0.00                       |
| Local School District   | 1.424                             | \$5,092,050.00                                | 45.14%                            | \$4,515.83          | Local School District   | ESTIMATED        | \$5,092,050.00               |
| Regional School District  | 0.544                             | \$1,945,677.00                                | 17.25%                            | \$1,725.15          | Regional School District  | ESTIMATED        | \$1,945,677.00               |
| County Purposes   | 0.332                             | \$1,185,514.72                                | 10.51%                            | \$1,052.85          | County Purposes   | ESTIMATED        | \$1,185,514.72               |
| County Library  | 0.034                             | \$118,683.11                                  | 1.05%                             | \$107.82            | County Library  | ESTIMATED        | \$118,683.11                 |
| County Board of Health  | 0.000                             | \$0.00  | 0.00%                             | \$0.00              | County Board of Health  | ACTUAL           | \$0.00                       |
| County Open Space   | 0.032                             | \$115,429.21                                  | 1.02%                             | \$101.48            | County Open Space   | ESTIMATED        | \$115,429.00                 |
| Other County Levies (total)   | 0.000                             | \$0.00  | 0.00%                             | \$0.00              | Other County Levies (total)   | ACTUAL           | \$0.00                       |
| Total (Calendar Year 2016 Budget)   | 3.155                             | \$11,281,092.04                               | 100.00%                           | \$10,005.23         | Total ESTIMATED amount to be raised by ta                                   | axes             | \$11,403,732.83              |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate | October 1, 2016                   | \$357,584,850.00                              |                                   |                     | Revenue Anticipated, Excluding Tax Levy                                     |                  | 1,346,726.90<br>3,983,105.90 |
| Current Year Average Residential Ass  |                                   | \$317,123.00                                  |                                   |                     | Budget Appropriations, before Reserve for U<br>Total Non-Municipal Tax Levy |                  | \$8,457,353.83               |
|   |                                   |   |                                   |                     | Amount to be Raised by Taxes - Before RUT                                   |                  | \$11,093,732.83              |
|   | Prior Ye                          | ear to Current Year Co                        | <u>omparison</u>                  |                     | Reserve for Uncollected Taxes (RUT)   |                  | \$313,704.53                 |
|   |                                   |   |                                   |                     | Total Amount to be Raised by Taxes  |                  | \$11,407,437.36              |
|   | Comparison<br>Prior Year<br>0.789 | - Municipal Purposes<br>Current Year<br>0.802 | Tax Rate   % Change (+/-)   1.65% | -                   | % of Tax Collections used to Calculate RUT                                  | <u> </u>         | 97.25%                       |
|   |                                   |   |                                   |                     | If % used exceeds the actual collection % the                               | n                |                              |
|   | Comparison                        | - Municipal Purposes                          | Tax Levy                          |                     | reference the statutory exception used                                      |                  |                              |
|   |                                   |   | Change (+/-)                      | \$ Change (+/-)     | <b>J</b> 1  |                  |                              |
|   | \$2,823,738.00                    | \$2,946,379.00                                | 4.34%                             |                     | Tax Collections - ACTUAL as of Prior Y                                      |                  |                              |
|   | \$2,823,738.00                    | \$2,940,379.00                                | 4.3470                            | \$122,041.00        | Total Tax Revenue, Collections CY 2016                                      |                  | 11,093,627.26                |
| C   | manicon Importor                  | n Avg. Residential Tax                        | Poymont (Munic                    | inal Purnasas Only) |   | -                | 11,093,027.20                |
|   |                                   |   | Change (+/-)                      | \$ Change (+/-)     | % of Taxes Collected, CY 2016   |                  | 98.18%                       |
|   |                                   |   | e ( )                             |                     | 70 01 Taxes Collected, CT 2010  | =                | 70.10%                       |
|   | \$2,502.10                        | \$2,543.33                                    | 1.65%                             | \$41.23             | Delinquent Taxes - December 31, 2016  |                  | \$204,261.39                 |
|   |                                   |   |                                   | Sheet UFB-1         | Demiquent Taxes - December 51, 2010   | -                | \$204,201.39                 |

#### USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

| FCOA |  | % Difference<br>Current vs.<br>Prior Year | \$ Difference<br>Current vs. Prior<br>Year | Total Realized<br>Revenue (Prior<br>Year) | Total Anticipated<br>Revenue (Current<br>Year) | General<br>Budget | Open Space<br>Budget | WATER<br>Utility | SEWER<br>Utility | Utility | Utility | Utility | Utility |
|------|--|---|--|---|--|-------------------|----------------------|------------------|------------------|---------|---------|---------|---------|
| 08   | Surplus  | -7.84%                                    | (\$47,667.00)                              | \$607,617.00                              | \$559,950.00                                   | \$330,000.00      |                      | \$100,000.00     | \$129,950.00     |         |         |         |         |
| 08   | Local Revenue                                  | 4.22%                                     | \$209,102.81                               | \$4,953,447.19                            | \$5,162,550.00                                 | \$471,050.00      |                      | \$2,816,500.00   | \$1,875,000.00   |         |         |         |         |
| 09   | State Aid (without offsetting appropriation)   | 0.00%                                     | \$0.00                                     | \$160,765.00                              | \$160,765.00                                   | \$160,765.00      |                      |                  |                  |         |         |         |         |
| 08   | Uniform Construction Code Fees                 | -33.99%                                   | (\$36,048.09)                              | \$106,048.09                              | \$70,000.00                                    | \$70,000.00       |                      |                  |                  |         |         |         |         |
|      | Special Revenue Items w/ Prior Written Consent |   |  |   |  |                   |                      |                  |                  |         |         |         |         |
| 11   | Shared Services Agreements                     | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00   | \$0.00            |                      |                  |                  |         |         |         |         |
| 08   | Additional Revenue Offset by Appropriations    | -29.37%                                   | (\$1,627.04)                               | \$5,538.94                                | \$3,911.90                                     | \$3,911.90        |                      |                  |                  |         |         |         |         |
| 10   | Public and Private Revenue                     | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00   | \$0.00            |                      |                  |                  |         |         |         |         |
| 08   | Other Special Items                            | -7.96%                                    | (\$10,467.24)                              | \$131,467.24                              | \$121,000.00                                   | \$121,000.00      |                      |                  |                  |         |         |         |         |
| 15   | Receipts from Delinquent Taxes                 | -4.96%                                    | (\$9,923.34)                               | \$199,923.34                              | \$190,000.00                                   | \$190,000.00      |                      |                  |                  |         |         |         |         |
|      | Amount to be raised by taxation                |   |  |   |  |                   |                      |                  |                  |         |         |         |         |
| 07   | Local Tax for Municipal Purposes               | 4.34%                                     | \$122,641.00                               | \$2,823,738.00                            | \$2,946,379.00                                 | \$2,946,379.00    |                      |                  |                  |         |         |         |         |
| 07   | Minimum Library Tax                            | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00   | \$0.00            |                      |                  |                  |         |         |         |         |
| 54   | Open Space Levy Tax                            | #DIV/0!                                   | \$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            |                      |                  |                  |         |         |         |         |
| 08   | Deficit General Budget                         | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00   | \$0.00            |                      |                  |                  |         |         |         |         |
|      | Total  | 2.51%                                     | \$226,011.10                               | \$8,988,544.80                            | \$9,214,555.90                                 | \$4,293,105.90    | \$0.00               | \$2,916,500.00   | \$2,004,950.00   | \$0.00  | \$0.00  | \$0.00  | \$0.00  |
|      |  |   |  | Shoot III                                 | TD 2   |                   |                      |                  |                  |         |         |         |         |

#### USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

| FCOA |                                 | Budgeted<br>Full-Time |       | % Difference<br>Current v.<br>Prior Year | \$ Difference<br>Current v. Prior<br>Year | Total Modified<br>Appropriation<br>for Service Type<br>(Prior Year) | Total<br>Appropriation for<br>Service Type<br>(Current Year) | General<br>Budget | Public&Private<br>Offsets | Open Space<br>Budget | WATER<br>Utility | SEWER<br>Utility | Utility | Utility | Utility | Utility |
|------|---------------------------------|-----------------------|-------|--|---|---|--|-------------------|---------------------------|----------------------|------------------|------------------|---------|---------|---------|---------|
| 20   | General Government              | 5.00                  | 10.00 | 4.62%                                    | \$15,500.00                               | \$335,539.00  | \$351,039.00   | \$351,039.00      |                           |                      |                  |                  |         |         |         |         |
| 21   | Land-Use Administration         | 1.00                  |       | 4.97%                                    | \$4,084.00                                | \$82,200.00   | \$86,284.00  | \$86,284.00       |                           |                      |                  |                  |         |         |         |         |
| 22   | Uniform Construction Code       |                       | 4.00  | 1.94%                                    | \$1,450.00                                | \$74,625.00   | \$76,075.00  | \$76,075.00       |                           |                      |                  |                  |         |         |         |         |
| 23   | Insurance                       |                       |       | 0.88%                                    | \$3,930.00                                | \$444,860.00  | \$448,790.00   | \$448,790.00      |                           |                      |                  |                  |         |         |         |         |
| 25   | Public Safety                   | 9.00                  | 6.00  | 2.44%                                    | \$31,657.00                               | \$1,295,823.00  | \$1,327,480.00   | \$1,327,480.00    |                           |                      |                  |                  |         |         |         |         |
| 26   | Public Works                    | 16.00                 | 2.00  | 3.33%                                    | \$129,318.06                              | \$3,887,191.84  | \$4,016,509.90   | \$482,701.00      | \$3,911.90                |                      | \$1,809,847.00   | \$1,720,050.00   |         |         |         |         |
| 27   | Health and Human Services       |                       |       | -5.64%                                   | (\$655.00)                                | \$11,615.00   | \$10,960.00  | \$10,960.00       |                           |                      |                  |                  |         |         |         |         |
| 28   | Parks and Recreation            |                       |       | 11.66%                                   | \$1,201.00                                | \$10,300.00   | \$11,501.00  | \$11,501.00       |                           |                      |                  |                  |         |         |         |         |
| 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    |                       |       | -10.52%                                  | (\$14,200.00)                             | \$135,000.00  | \$120,800.00   | \$120,800.00      |                           |                      |                  |                  |         |         |         |         |
| 32   | Landfill / Solid Waste Disposal |                       |       | -5.33%                                   | (\$6,400.00)                              | \$120,000.00  | \$113,600.00   | \$113,600.00      |                           |                      |                  |                  |         |         |         |         |
| 35   | Contingency                     |                       |       | 0.00%                                    | \$0.00                                    | \$500.00  | \$500.00   | \$500.00          |                           |                      |                  |                  |         |         |         |         |
| 36   | Statutory Expenditures          | i                     |       | 0.57%                                    | \$3,439.00                                | \$606,930.00  | \$610,369.00   | \$400,094.00      |                           |                      | \$109,200.00     | \$101,075.00     |         |         |         |         |
| 37   | Judgements                      |                       |       | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$0.00            |                           |                      |                  |                  |         |         |         |         |
| 42   | Shared Services                 |                       |       | 0.00%                                    | \$0.00                                    | \$120,000.00  | \$120,000.00   | \$120,000.00      |                           |                      |                  |                  |         |         |         |         |
| 43   | Court and Public Defender       |                       |       | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$0.00            |                           |                      |                  |                  |         |         |         |         |
| 44   | Capital                         |                       |       | -51.85%                                  | (\$70,000.00)                             | \$135,000.00  | \$65,000.00  | \$55,000.00       |                           |                      |                  | \$10,000.00      |         |         |         |         |
| 45   | Debt                            |                       |       | 3.94%                                    | \$55,148.00                               | \$1,400,500.00  | \$1,455,648.00   | \$284,370.00      |                           |                      | \$997,453.00     | \$173,825.00     |         |         |         |         |
| 46   | Deferred Charges                |                       |       | 0.00%                                    | \$0.00                                    | \$90,000.00   | \$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   |                       |       | -7.46%                                   | (\$25,000.00)                             | \$335,000.00  | \$310,000.00   | \$310,000.00      |                           |                      |                  |                  |         |         |         |         |
| 55   | Surplus General Budget          |                       |       | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$0.00            |                           |                      |                  |                  |         |         |         |         |
|      | Total                           | 31.00                 | 22.00 | 1.43%                                    | \$129,472.06                              | \$9,085,083.84  | \$9,214,555.90   | \$4,289,194.00    | \$3,911.90                | \$0.00               | \$2,916,500.00   | \$2,004,950.00   | \$0.00  | \$0.00  | \$0.00  | \$0.00  |

#### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

|   | _                | 1         | - 7                      | SIRUCIURAL  |        |                     |
|---|------------------|-----------|--------------------------|---|--------|---------------------|
|   | Revenues at Risk | Future V. | Summer Appropriation In- | South State | Amount | Comment/Explanation |
| Χ |                  |           |                          | NOT APPLICABLE  |        |                     |
|   | Χ                |           |                          | NOT APPLICABLE  |        |                     |
|   |                  | Χ         |                          | NOT APPLICABLE  |        |                     |
|   |                  |           | Χ                        | NOT APPLICABLE  |        |                     |
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|   |                  |           |                          |   |        |                     |

#### Property Tax Assessments - Taxable Properties (October 1, 2016 Value) Property Tax Assessments - Exempt Properties (October 1, 2016 Value) # of Parcels Assessed Value % of Total # of Parcels Assessed Value % of Total Vacant Land 42 \$5,154,400.00 15A Public Schools \$3,197,600.00 12.70% 1.40% 3 1 \$274,311,500.00 2 Residential 865 74.73% 15B Other Schools 0 \$0.00 0.00% 3A/3B Farm 5 \$164,050.00 0.04% 15C Public Property 27 \$11,413,700.00 45.34% \$72,190,800.00 15D Church and Charities 4A Commercial 116 19.67% 5 \$3,742,000.00 14.86% 4B Industrial 0 \$0.00 0.00% 15E Cemeteries & Graveyards 5 \$836,800.00 3.32% 4C Apartments 9 \$15,228,800.00 4.15% 15F Other Exempt 9 \$5,986,000.00 23.78% 0 5A/5B Railroad \$0.00 0.00% 6A/6B Business Personal Property 0 \$0.00 0.00% \$367,049,550.00 \$25,176,100.00 1,037 100.00% 49 100.00% Total Total Average Ratio (%), Assessed to True Value 92.15% Equalized Valuation, Taxable Properties \$398,317,471.51 Percentage of Exempt vs. Non-Exempt Properties 6.86% Total # of property tax appeals filed in 2016 County Tax Board 4.00 State Tax Court 0.00 Number of 2016 County Tax Board decisions appealed to Tax Court 0.00 Number of pending property tax appeals in State Tax Court 0.00 Amount paid out by municipality for tax appeals in 2016 \$981.21

#### ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

|   | <u>Prior Budget Year's Payn</u>   | nents in Lieu of Tax | (PILOT) - 5 Year Exemption | ns/Abatements  |                         |
|---|-----------------------------------|----------------------|----------------------------|----------------|-------------------------|
|   |                                   | # of                 | PILOT                      |                | Taxes if Billed in Full |
|   |                                   | Parcels              | Billing/Revenue            | Assessed Value | 2016 Total Tax Rate     |
| G | Commercial/Industrial Exemption   | 0                    | \$0.00                     | \$0.00         | \$0.00                  |
| Ι | Dwelling Exemption                | 0                    | \$0.00                     | \$0.00         | \$0.00                  |
| J | Dwelling Abatement                | 0                    | \$0.00                     | \$0.00         | \$0.00                  |
| Κ | New Dwelling/Conversion Exemption | 0                    | \$0.00                     | \$0.00         | \$0.00                  |
| L | New Dwelling/Conversion Abatement | 0                    | \$0.00                     | \$0.00         | \$0.00                  |
| Ν | Multiple Dwelling Exemption       | 0                    | \$0.00                     | \$0.00         | \$0.00                  |
| 0 | Multiple Dwelling Abatement       | 0                    | \$0.00                     | \$0.00         | \$0.00                  |
|   | Total 5 Yr Exemptions/Abatements  | 0                    | 0.00                       | 0.00           | 0.00                    |
|   |                                   |                      |                            | Shoot UFF      | 2.5                     |

|                                   |  |                   |                 |   |                            |  |                 | US               |   | BUDGET SECTIO             | N  |                  |                 |   |                           |  |                  |                   |   |
|-----------------------------------|--|-------------------|-----------------|---|----------------------------|--|-----------------|------------------|---|---------------------------|--|------------------|-----------------|---|---------------------------|--|------------------|-------------------|---|
| Prior Budget Year                 | 's Payments in Li                                    | eu of Tax (PILOT) | - Long Term Tax | Exemptions  | Prior Budget Year          | 's Payments in Lie                                   | u of Tax (PILO) | T) - Long Term T | ax Exemptions                                     | Prior Budget Yea          | r's Payments in Lie                                  | u of Tax (PILOT) | - Long Term Tax | Exemptions  | Prior Budget Y            | Year's Payments in Lie                               | u of Tax (PILOT) | - Long Term Tax E | xemptions   |
| Project<br>Name                   | Type of Project<br>(use drop-down<br>for data entry) |                   | Assessed Value  | Taxes if Billed<br>In Full<br>2016 Total Tax Rate | Project<br>Name            | Type of Project<br>(use drop-down<br>for data entry) |                 | Assessed Value   | Taxes if Billed<br>In Full<br>2016 Total Tax Rate | Project<br>Name           | Type of Project<br>(use drop-down<br>for data entry) | PILOT Billing    | Assessed Value  | Taxes if Billed<br>In Full<br>2016 Total Tax Rate | Project<br>Name           | Type of Project<br>(use drop-down<br>for data entry) | PILOT Billing    | Assessed Value    | Taxes if Billed<br>In Full<br>2016 Total Tax Rate |
| NOT APPLICABLE                    |  |                   |                 |   | NOT APPLICABLE             |  |                 |                  |   | NOT APPLICABLE            |  |                  |                 |   | NOT APPLICABLE            |  |                  |                   |   |
|                                   |  |                   |                 |   |                            |  |                 |                  |   |                           |  |                  |                 |   |                           | <u> </u>   |                  |                   |   |
| -                                 |  |                   |                 |   | -                          |  |                 |                  |   |                           |  |                  |                 |   |                           | <u> </u>   |                  |                   | +   |
|                                   |  |                   |                 |   |                            |  |                 |                  |   |                           |  |                  |                 |   |                           |  |                  |                   |   |
|                                   |  |                   |                 |   |                            |  |                 |                  |   |                           |  |                  |                 |   |                           |  |                  |                   |   |
|                                   |  |                   |                 |   |                            |  |                 |                  |   |                           |  |                  |                 |   |                           |  |                  |                   |   |
|                                   |  |                   |                 |   |                            |  |                 |                  |   |                           |  |                  |                 |   |                           |  |                  |                   |   |
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|                                   |  |                   |                 |   |                            |  |                 |                  |   |                           |  |                  |                 |   |                           |  |                  |                   |   |
| Total Long Term Exemptions - 0    | Column Total   | 0.00              | 0.00            | 0.00  | Total Long Term Exemption  | Column Total   | \$0.00          | \$0.00           | \$0.00  | Total Long Term Exemption | - Column Total                                       | \$0.00           | \$0.00          | \$0.00  | Total Long Term Exemption | Column Total   | \$0.00           | \$0.00            | \$0.00  |
| Mark "X" if Grand Total           | Column rotal   | 0.00              | 0.00            | 0.00  | rotar Long Terin Exemption | s - Columbi Total                                    | 30.00           | 30.00            | 30.00   | rotar Long Term Exemption | s - Column Total                                     | 30.00            | 30.00           | 30.00   | Total Long Term Exemption |  |                  | \$0.00            |   |
| A state of the state of the state |  | Ш                 |                 |   |                            | 1  |                 |                  | Sh  | eet UFB-6                 | п  |                  |                 |   | ready read by the provide |  | 30.00            | \$0.00            | Sheet UFB-6C                                      |

## USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

| Organization / Individuals Eligible for Benefit | # of<br>Full-Time<br>Employees | # of<br>Part-Time<br>Employees | Total<br>Personnel<br>Cost | Base<br>Pay    | Overtime<br>and other<br>Compensation | Pension<br>(Estimate) | Health Benefits<br>Net of<br>Cost Share | Employment<br>Taxes and<br>Other Benefits |
|---|--------------------------------|--------------------------------|----------------------------|----------------|---------------------------------------|-----------------------|---|---|
| Governing Body                                  |                                | 7.00                           | 38,986.52                  | \$36,216.00    | \$0.00                                | \$0.00                | \$0.00                                  | \$2,770.52                                |
| Supervisory Staff (Department Heads & Managers) | 5.00                           |                                | 630,323.86                 | \$462,709.67   | \$0.00                                | \$56,549.76           | \$59,731.82                             | \$51,332.61                               |
| Police Officers (Including Superior Officers)   | 9.00                           | 6.00                           | 1,722,532.99               | \$1,025,872.60 | \$115,000.00                          | \$261,700.00          | \$187,875.48                            | \$132,084.91                              |
| 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                           |                                | 665,485.79                 | \$348,304.50   | \$95,000.00                           | \$44,966.11           | \$123,041.28                            | \$54,173.90                               |
| All Other Non-Union Employees not listed above  | 8.00                           | 9.00                           | 902,800.60                 | \$637,071.96   | \$0.00                                | \$82,245.99           | \$110,150.36                            | \$73,332.29                               |
| Totals  | 31.00                          | 22.00                          | 3,960,129.76               | \$2,510,174.73 | \$210,000.00                          | \$445,461.86          | \$480,798.94                            | \$313,694.23                              |

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - **<u>Base Pay</u>** 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 |                      |                        |                   |                         |
|---|------------------------|--------------|----------------------|------------------------|-------------------|-------------------------|
|   | Current Year # of      | Annual Cost  |                      | Prior Year # of        | Prior Year Annual |                         |
|   | <b>Covered Members</b> | Estimate per | <b>Total Current</b> | <b>Covered Members</b> | Cost per Employee | <b>Total Prior Year</b> |
|   | (Medical & Rx)         | Employee     | Year Cost            | (Medical & Rx)         | (Average)         | Cost                    |
| Active Employees - Health Benefits - Annual Cost          |                        |              |                      |                        |                   |                         |
| Single Coverage   | 4.00                   | \$11,367.18  | \$45,468.72          | 5.00                   | \$11,065.15       | \$55,325.75             |
| Parent & Child  | 3.00                   | \$19,226.52  | \$57,679.56          | 3.00                   | \$14,355.60       | \$43,066.80             |
| Employee & Spouse (or Partner)                            | 7.00                   | \$22,878.24  | \$160,147.68         | 7.00                   | \$17,590.59       | \$123,134.13            |
| Family  | 11.00                  | \$31,726.44  | \$348,990.84         | 11.00                  | \$25,834.49       | \$284,179.39            |
| Employee Cost Sharing Contribution (enter as negative - ) |                        |              | (\$147,364.80)       |                        |                   | (\$134,704.58)          |
| Subtotal  | 25.00                  |              | \$464,922.00         | 26.00                  |                   | \$371,001.49            |
| Elected Officials - Health Benefits - Annual Cost         |                        |              |                      |                        |                   |                         |
| 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 - ) |                        |              | \$0.00               |                        |                   | \$0.00                  |
| Subtotal  | 0.00                   |              | \$0.00               | 0.00                   |                   | \$0.00                  |
| <b>Retirees - Health Benefits - Annual Cost</b>           |                        |              |                      |                        |                   |                         |
| Single Coverage   | 4                      | \$6,902.28   | \$27,609.12          | 3                      | \$6,627.72        | \$19,883.16             |
| Parent & Child  | 0                      | \$0.00       | \$0.00               | 0                      | \$0.00            | \$0.00                  |
| Employee & Spouse (or Partner)                            | 2                      | \$6,506.25   | \$13,012.50          | 3                      | \$12,777.00       | \$38,331.00             |
| Family  | 1                      | \$26,395.80  | \$26,395.80          | 1                      | \$25,244.52       | \$25,244.52             |
| Employee Cost Sharing Contribution (enter as negative - ) |                        |              | \$0.00               |                        |                   | \$0.00                  |
| Subtotal  | 7.00                   |              | \$67,017.42          | 7.00                   |                   | \$83,458.68             |
| GRAND TOTAL   | 32.00                  |              | \$531,939.42         | 33.00                  |                   | \$454,460.17            |

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)? Is prescription drug coverage provided by the SHBP (Yes or No)?

| YES |  |
|-----|--|
| YES |  |

# USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

# Legal basis for benefit (check applicable items)

| (check applicable items)                      |                    |                             |           |           |            |  |  |  |  |  |
|---|--------------------|-----------------------------|-----------|-----------|------------|--|--|--|--|--|
|   | Gross Days of      |                             | Approved  |           | Individual |  |  |  |  |  |
|   | Accumulated        | Dollar Value of Compensated | Labor     | Local     | Employment |  |  |  |  |  |
| Organization/Individuals Eligible for Benefit | Absence            | Absences                    | Agreement | Ordinance | Agreement  |  |  |  |  |  |
| Administration                                |                    |                             |           |           |            |  |  |  |  |  |
| Business Administrator                        | 56.50              |                             |           | Х         |            |  |  |  |  |  |
| Municipal Clerk                               | 167.00             |                             |           | Х         |            |  |  |  |  |  |
| Chief Financial Officer                       | 21.50              |                             |           | Х         |            |  |  |  |  |  |
| All Others                                    | 134.00             | \$10,969.72                 |           | Х         |            |  |  |  |  |  |
| Police  |                    |                             |           |           |            |  |  |  |  |  |
| Police Chief                                  | 109.00             | \$11,476.54                 |           | Х         |            |  |  |  |  |  |
| All Other Officers                            | 575.25             | \$86,893.95                 | Х         |           |            |  |  |  |  |  |
| Public Works                                  | 183.50             | \$12,346.54                 | Х         | X         |            |  |  |  |  |  |
|   |                    |                             |           |           |            |  |  |  |  |  |
| Sewer Department                              |                    |                             |           |           |            |  |  |  |  |  |
| Superintendent                                | 159.00             |                             |           | X         |            |  |  |  |  |  |
| Foreman                                       | 127.50             |                             |           | Х         |            |  |  |  |  |  |
| All Others                                    | 76.50              | \$5,366.91                  | X         | X         |            |  |  |  |  |  |
| Water Department                              |                    |                             |           |           |            |  |  |  |  |  |
| Superintendent                                | 154.00             | \$10,901.14                 |           | Х         |            |  |  |  |  |  |
| Assistant Superintendent                      | 127.00             | \$9,347.62                  |           | X         |            |  |  |  |  |  |
| Foreman                                       | 111.00             | \$7,102.06                  |           | X         |            |  |  |  |  |  |
| All Others                                    | 272.00             | \$14,206.86                 | Х         | Х         |            |  |  |  |  |  |
|   |                    |                             |           |           |            |  |  |  |  |  |
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| Totals  | 2273.75            | \$215,025.61                |           |           |            |  |  |  |  |  |
| Total Funds Reserved                          |                    |                             |           |           |            |  |  |  |  |  |
|   | propriated in 2017 |                             |           |           |            |  |  |  |  |  |
|   |                    | φ0.00                       |           |           |            |  |  |  |  |  |

**UFB-9** Accumulated Absence Liability

|                                       | Gross           |                  | Net            |                                     | Current Year   | 2018             | 2019           | All Additional Future |
|---------------------------------------|-----------------|------------------|----------------|-------------------------------------|----------------|------------------|----------------|-----------------------|
|                                       | Debt            | Deductions       | Debt           |                                     | Budget         | Budget           | Budget         | Years' Budgets        |
|                                       |                 |                  |                |                                     |                |                  |                |                       |
| Local School Debt                     | \$2,654,000.00  | \$2,654,000.00   | \$0.00         | Utility Fund - Principal            | \$713,575.00   | \$748,233.56     | \$806,801.88   | \$9,512,600.79        |
| Regional School Debt                  | \$35,766.74     | \$35,766.74      | \$0.00         | Utility Fund - Interest             | \$457,703.00   | \$414,218.76     | \$404,582.52   | \$1,833,529.62        |
|                                       |                 |                  |                | Bond Anticipation Notes - Principal | \$36,000.00    |                  |                |                       |
| Utility Fund Debt                     |                 |                  |                | Bond Anticipation Notes - Interest  | \$18,500.00    |                  |                |                       |
| WATER                                 | \$22,188,322.35 | \$21,444,196.55  | \$744,125.80   | Bonds - Principal                   | \$150,000.00   | \$150,000.00     | \$150,000.00   | \$1,478,000.00        |
| SEWER                                 | \$4,783,187.17  | \$4,783,187.17   | \$0.00         | Bonds - Interest                    | \$79,870.00    | \$72,370.00      | \$64,870.00    | \$227,340.00          |
| 0                                     |                 |                  | \$0.00         | Loans & Other Debt - Principal      | \$0.00         | \$0.00           |                |                       |
| 0                                     |                 |                  | \$0.00         | Loans & Other Debt - Interest       | \$0.00         | \$0.00           |                |                       |
| 0                                     |                 |                  | \$0.00         | _                                   |                |                  |                |                       |
| 0                                     |                 |                  | \$0.00         | Total                               | \$1,455,648.00 | \$1,384,822.32   | \$1,426,254.40 | \$13,051,470.41       |
| Municipal Purposes                    |                 |                  |                |                                     |                |                  |                |                       |
| Debt Authorized                       | \$4,410,050.85  | \$2,750.00       | \$4,407,300.85 | Total Principal                     | \$899,575.00   | \$898,233.56     | \$956,801.88   | \$10,990,600.79       |
| Notes Outstanding                     |                 |                  | \$0.00         | Total Interest                      | \$556,073.00   | \$486,588.76     | \$469,452.52   | \$2,060,869.62        |
| Bonds Outstanding                     |                 |                  | \$0.00         | % of Total Current Year Budget      | 15.80%         |                  |                |                       |
| Loans and Other Debt                  |                 |                  | \$0.00         | _                                   |                | -                |                |                       |
|                                       | ·               | <u>.</u>         |                | Description                         |                | Debt Not List    | ed Above       |                       |
| Total (Current Year)                  | \$34,071,327.11 | \$28,919,900.46  | \$5,151,426.65 | Total Guarantees - Governmental     |                |                  |                |                       |
|                                       |                 |                  |                | Total Guarantees - Other            |                |                  |                |                       |
|                                       |                 |                  |                | Total Capital/Equipment Leases      |                |                  |                |                       |
| Population (2010 census)              | 2,632           |                  |                | Total Other                         |                |                  |                |                       |
|                                       |                 |                  |                |                                     |                |                  |                |                       |
| Per Capita Gross Debt                 | \$12,945.03     |                  |                | Bond Rating                         | Moody's        | Standard & Poors | Fitch          |                       |
| Per Capita Net Debt                   | \$1,957.23      |                  |                | Rating                              |                | A+               |                |                       |
|                                       |                 |                  |                | Year of Last Rating                 |                | 2013             |                |                       |
| 3 Yr. Average Property Valuation      |                 | \$383,945,871.67 |                |                                     |                |                  |                |                       |
|                                       | =               |                  |                | Mark "X" if Municipality has 1      | no hond rating |                  |                |                       |
| Net Debt as % of 3 Year Avg Property  | Valuation       | 1.34%            | •              | mark A in municipality has i        | no bonu raung  |                  |                |                       |
| The Debt as 70 of 5 Teat Avg Floperty |                 | 1.34%            |                | Sheet UFB-10                        |                |                  |                |                       |

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

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

| Providing or<br>Receiving<br>Services? | Providing Services To/Receiving<br>Services From | Type of Shared Service Provided | Notes (Enter more specifics if needed)       | Begin Date | End Date   | Amount to be<br>Received/Paid |
|--|--|---------------------------------|--|------------|------------|-------------------------------|
| Receiving                              | Township of Clinton                              | Court Services                  | Shared Court                                 | 1/2/2013   | 12/31/2017 | \$120,000.00                  |
|  | EmEx   | Electrick                       | Bid for Reduced Services                     | 6/1/2015   | 6/1/2017   | \$0.00                        |
|  | Police Mutual Aid with Clinton                   |                                 |  |            |            |                               |
|  |  | Police Services                 | Entered into by Ordinance                    |            |            |                               |
|  | Police Mutual Aid with Franklin                  |                                 |  |            |            |                               |
|  |  | Police Services                 | Entered into by Ordinance                    |            |            |                               |
|  | Police Mutual Aid with High                      |                                 |  |            |            |                               |
|  | Bridge Borough                                   | Police Services                 | Entered into by Ordinance                    |            |            |                               |
|  | Hunterdon County                                 | SWAT Team                       | Officers participate in SWAT Team            |            |            |                               |
|  | Hunterdon County                                 | FACT                            | Officers participate in Fatal Accident Tean  | 1          |            |                               |
|  | Hunterdon County                                 | CHAIN                           | Officers participate in Narcotics Initiative |            |            |                               |
|  | Bloomsbury Borough                               | Water Department                | Interlocal Service Agreement                 |            |            |                               |
|  |  |                                 |  |            |            |                               |
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# **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

| NOT APPLICABLE |  |  |  |  |
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#### USER FRIENDLY BUDGET SECTION - Notes

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