1	L OF THE STATE
REATS	R R R R
THE G	
1	

# State of New Jersey Local Government Services

Year:	2017	Municipal User	Friendly B	udget			
	0801 Clayton Borough - C	County of Gloucester				Introduced	
Municode:			Filename:	0801 fbi	2017.xls	sm	
		www.claytonnj.com					
	Phone Number:		(856) 881-2882				
	Mailing Address:		125. N Delsea Drive	e			
Email the UFB if no	ot using Outlook	Municipality:	Clayton	State:	NJ Zip:	08312	
	Mayor	•					
First Name	Middle Name	Last Name	Term Expires	Business En	nail		
Thomas	Anthony	Bianco	12/31/2019	tbianco@clayto	nnj.com		
	Chief Administr	ative Officer	-				
Thomas	Anthony	Bianco		tbianco@clayto	nnj.com		
	Chief Financial	Officer	-				
Donna	Marie	Nestore		dnestore@clay	tonnj.com		
	Municipal Clerk		_				
Christine	Louise	Newcomb		cnewcomb@clay	ytonnj.com		
	Registered Mun	icipal Accountant	-				
Nick	L.	Petroni. CPA		nlp@petroni.co	n		
	Governing Body	y Members					
First Name	Middle Name	Last Name	Term Expires	Business En	nail		
Franklin	Sherman	Brown Jr.	12/31/2018	fbrown@claytor	nnj.com		
Vonzora	Catherine	Jackson	12/31/2019	vjackson@clayto	onnj.com		
Christopher	Legette	Rogers	12/31/2018	crogers@claytor	nnj.com		
Anthony	John	Saban	12/31/2019	tsaban@clayton	nj.com		
Vernon	Charles	Simon	12/31/2017	csimon@claytor	inj.com		
Darlene	Ann	Vondran	12/31/2017	dvondran@clayt	tonnj.com		

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	rty Tax Levies - ALL e	ntities levying proper	<u>ty taxes</u>		Current Year 2017 Bud	get	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	<b>Total Levy</b>	<b>Taxpayer Impact</b>			
Municipal Purpose Tax	0.992	\$4,591,900.00	26.60%	\$1,519.69	Municipal Purpose Tax	ACTUAL	\$4,627,000.0
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	2.017	\$9,335,398.00	54.08%	\$3,089.94	Local School District	ACTUAL	\$9,625,000.0
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.631	\$2,920,188.75	16.92%	\$966.66	County Purposes	ESTIMATED	\$3,475,000.0
County Library	0.049	\$224,470.43	1.30%	\$75.07	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.041	\$189,395.93	1.10%	\$62.81	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.730	\$17,261,353.11	100.00%	\$5,714.17	Total ESTIMATED amount to be raised by tax	es	\$17,727,000.00
Total Taxable Valuation as of	October 1, 2016	\$466,392,308.00			Revenue Anticipated, Excluding Tax Levy		3,329,440.22
T- b	<b>=</b>						
To be used to calculate the current year tax rat	te)				Budget Appropriations, before Reserve for Uno	collected Taxes	7,449,448.02
		\$153,195.00			Budget Appropriations, before Reserve for Uno Total Non-Municipal Tax Levy	collected Taxes	
		\$153,195.00			Total Non-Municipal Tax Levy	collected Taxes	\$13,100,000.00
	sessment		Comparison		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	collected Taxes	\$13,100,000.00 \$17,220,007.80
(To be used to calculate the current year tax rat Current Year Average Residential Ass	sessment	\$153,195.00 ear to Current Year C	<u>comparison</u>		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	collected Taxes	7,449,448.02 \$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00
	sessment	ear to Current Year C			Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	collected Taxes	\$13,100,000.00 \$17,220,007.80 \$506,992.20
	sessment	ear to Current Year C - Municipal Purposes	Tax Rate	1	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	collected Taxes	\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00
	Sessment <u>Prior Ye</u> <u>Comparison</u> Prior Year	ear to Current Year C - Municipal Purposes Current Year	5 Tax Rate % Change (+/-)		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	collected Taxes	\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00
	sessment	ear to Current Year C - Municipal Purposes	Tax Rate	]	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT	collected Taxes	\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00
	Sessment Prior Ye Comparison Prior Year 0.992	ear to Current Year C - Municipal Purposes Current Year 0.992	5 <u>Tax Rate</u> % Change (+/-) 0.00%	]	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then	collected Taxes	\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00
	Sessment Prior Yea Original Prior Year 0.992 Comparison	ear to Current Year C <u> - Municipal Purposes</u> Current Year 0.992 - Municipal Purposes	<u>s Tax Rate</u> % Change (+/-) 0.00%	]	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT	collected Taxes	\$13,100,000.00 \$17,220,007.80
	Sessment <u>Prior Yea</u> <u>Comparison</u> O.992 <u>Comparison</u> Prior Year <u>Comparison</u> Comparison	ear to Current Year C <u> - Municipal Purposes</u> Current Year 0.992 - Municipal Purposes Current Year 9	<u>5 Tax Rate</u> % Change (+/-) 0.00% <u>• Tax Levy</u> % Change (+/-)	\$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used		\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00
	Sessment Prior Yea Original Prior Year 0.992 Comparison	ear to Current Year C <u> - Municipal Purposes</u> Current Year 0.992 - Municipal Purposes	<u>s Tax Rate</u> % Change (+/-) 0.00%		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Yea</u>		\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00 97.149
Current Year Average Residential Ass	Sessment Prior Year O.992 Comparison Comparison Prior Year State S	ear to Current Year C <u> - Municipal Purposes</u> Current Year 0.992 - Municipal Purposes Current Year 9 \$4,627,000.00	<u>s Tax Rate</u> % Change (+/-) 0.00% <u>Tax Levy</u> % Change (+/-) 0.76%	\$35,100.00	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Year</u> Total Tax Revenue, Collections CY 2016		\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00 97.149 16,889,835.2
Current Year Average Residential Ass	Sessment <u>Prior Year</u> <u>Comparison</u> Prior Year 0.992 <u>Comparison</u> Prior Year C \$4,591,900.00 <u>Comparison - Impact</u>	ear to Current Year C <u> - Municipal Purposes</u> Current Year 0.992 - Municipal Purposes Current Year \$4,627,000.00 On Avg. Residential T	<u>s Tax Rate</u> % Change (+/-) 0.00% <u>Tax Levy</u> % Change (+/-) 0.76% <u>ax Payment (Mun</u>	\$35,100.00 icipal Purposes Onl	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Year</u> Total Tax Revenue, Collections CY 2016 Total Tax Levy, CY 2016		\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00 97.149 16,889,835.2 17,386,341.2
Current Year Average Residential Ass	Sessment <u>Prior Year</u> <u>Comparison</u> Prior Year 0.992 <u>Comparison</u> Prior Year C \$4,591,900.00 <u>Comparison - Impact</u>	ear to Current Year C <u> - Municipal Purposes</u> Current Year 0.992 - Municipal Purposes Current Year \$4,627,000.00 On Avg. Residential T	<u>s Tax Rate</u> % Change (+/-) 0.00% <u>Tax Levy</u> % Change (+/-) 0.76%	\$35,100.00	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Year</u> Total Tax Revenue, Collections CY 2016		\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00 97.149 16,889,835.2 17,386,341.2
Current Year Average Residential Ass	Sessment <u>Prior Year</u> <u>Comparison</u> Prior Year 0.992 <u>Comparison</u> Prior Year C \$4,591,900.00 <u>Comparison - Impact</u>	ear to Current Year C <u> - Municipal Purposes</u> Current Year 0.992 - Municipal Purposes Current Year \$4,627,000.00 On Avg. Residential T	<u>s Tax Rate</u> % Change (+/-) 0.00% <u>Tax Levy</u> % Change (+/-) 0.76% <u>ax Payment (Mun</u>	\$35,100.00 icipal Purposes Onl \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Year</u> Total Tax Revenue, Collections CY 2016 Total Tax Levy, CY 2016		\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00 97.149 16,889,835.2 17,386,341.2
Current Year Average Residential Ass	Sessment <u>Prior Year</u> <u>Comparison</u> Prior Year 0.992 <u>Comparison</u> Prior Year C \$4,591,900.00 <u>Comparison - Impact</u> Prior Year C	ear to Current Year C - Municipal Purposes Current Year 0.992 - Municipal Purposes Current Year \$4,627,000.00 on Avg. Residential T Current Year	<u>s Tax Rate</u> % Change (+/-) 0.00% <u>Tax Levy</u> % Change (+/-) 0.76% <u>ax Payment (Mun</u> % Change (+/-)	\$35,100.00 icipal Purposes Onl \$ Change (+/-)	Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % then reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Year</u> Total Tax Revenue, Collections CY 2016 Total Tax Levy, CY 2016		\$13,100,000.00 \$17,220,007.80 \$506,992.20 \$17,727,000.00

#### 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	32.61%	\$345,751.78	\$1,060,379.19	\$1,406,130.97	\$1,062,130.97		\$344,000.00					
08 Local Revenue	0.99%	\$25,908.06	2,618,566.94	\$2,644,475.00	\$184,100.00		\$2,460,375.00					
09 State Aid (without offsetting appropriation)	0.00%	\$0.00	\$553,989.00	\$553,989.00	\$553,989.00							
08 Uniform Construction Code Fees	-4.19%	(\$5,686.00)	\$135,686.00	\$130,000.00	\$130,000.00							
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	-52.89%	(\$147,487.44)	278,846.46	\$131,359.02	\$131,359.02							
08 Other Special Items	-0.11%	(\$946.04)	\$888,807.27	\$887,861.23	\$887,861.23							
15 Receipts from Delinquent Taxes	3.05%	\$11,257.93	\$368,742.07	\$380,000.00	\$380,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	-0.21%	(\$9,633.56)	\$4,636,633.56	\$4,627,000.00	\$4,627,000.00							
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	2.08%	\$219,164.73	\$10,541,650.49	\$10,760,815.22	\$7,956,440.22	\$0.00	\$2,804,375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	Current v Prior	Total Modified Appropriation for Service Type (Prior Year)		General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	5.88	7.00	4.22%	\$33,226.72	\$786,496.12	\$819,722.84	\$739,325.00			\$80,397.84					
21	Land-Use Administration	0.06	0.75	-8.85%	(\$3,570.00)	\$40,320.00	\$36,750.00	\$36,750.00								
22	Uniform Construction Code	1.00	4.75	-4.53%	(\$5,500.00)	\$121,500.00	\$116,000.00	\$116,000.00								
23	Insurance	0.00	0.00	5.86%	\$93,309.00	\$1,591,000.00	\$1,684,309.00	\$1,353,309.00			\$331,000.00					
25	Public Safety	17.00	17.50	4.03%	\$82,526.82	\$2,047,123.18	\$2,129,650.00	\$2,032,875.00	\$96,775.00							
26	Public Works	13.00	3.00	-10.79%	(\$197,140.98)	\$1,827,480.16	\$1,630,339.18	\$934,000.00	\$60,237.02		\$636,102.16					
27	Health and Human Services	0.06	7.00	1.63%	\$425.00	\$26,028.00	\$26,453.00	\$12,550.00	\$13,903.00							
28	Parks and Recreation	-	1.00	34.60%	\$15,500.00	\$44,800.00	\$60,300.00	\$60,300.00								
29	Education (including Library)	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	-	-	0.00%	\$0.00	\$6,550.00	\$6,550.00	\$6,550.00								
31	Utilities and Bulk Purchases	-	-	0.53%	\$6,600.00	\$1,251,400.00	\$1,258,000.00	\$264,000.00			\$994,000.00					
32	Landfill / Solid Waste Disposal	-	-	0.00%	\$0.00	\$311,500.00	\$311,500.00	\$311,500.00								
35	Contingency	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	-	-	6.74%	\$46,344.00	\$688,020.00	\$734,364.00	\$643,389.00			\$90,975.00					
37	Judgements	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	-	-	37.18%	\$46,450.00	\$124,920.00	\$171,370.00	\$171,370.00								
43	Court and Public Defender	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00					
44	Capital	-	-	85.29%	\$183,200.00	\$214,800.00	\$398,000.00	\$248,000.00			\$150,000.00					
45	Debt	-	-	4.99%	\$41,222.00	\$825,593.00	\$866,815.00	\$344,915.00			\$521,900.00					
46	Deferred Charges	-	-	0.00%	\$0.00	\$3,700.00	\$3,700.00	\$3,700.00								
48	Debt - Type 1 School District	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	-	-	15.15%	\$66,714.01	\$440,278.19	\$506,992.20	\$506,992.20								
55	Surplus General Budget	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	37.00	41.00	3.95%	\$409,306.57	\$10,351,508.65	\$10,760,815.22	\$7,785,525.20	\$170,915.02	\$0.00	\$2,804,375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

#### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Non-recently at Rist	Tuture , appropriation	Ster Appropriation	Supervision Super	Amount	Comment/Explanation
					There are no items in this budget that meets the criteria for a structural imbalance.

Property Tax Assess	ments - Taxable Prope	erties (October 1, 2016 Val	ue)	Property Tax Assess	sments - Exempt Prop	lue)	
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	256	\$8,863,900.00	1.90%	15A Public Schools	4	\$25,748,000.00	20.01%
2 Residential	2,632	\$403,208,600.00	86.45%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	39	\$1,729,000.00	0.37%	15C Public Property	136	\$34,104,000.00	26.50%
4A Commercial	85	\$27,678,400.00	5.93%	15D Church and Charities	17	\$10,797,100.00	8.39%
4B Industrial	11	\$11,261,600.00	2.41%	15E Cemeteries & Graveyards	1	\$971,000.00	0.75%
4C Apartments	11	\$12,483,800.00	2.68%	15F Other Exempt	244	\$57,058,600.00	44.34%
5A/5B Railroad	4	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,167,008.00	0.25%				
Total	3,039	\$466,392,308.00	100.00%	Total	402	\$128,678,700.00	100.00%
Average Ratio (%), Assessed to True	Value	100.17%	1				
Equalized Valuation, Taxable Propert				Demonstrate of Ensurement and			
Equalized valuation, Taxable Propert	nes	\$465,600,786.66		Percentage of Exempt vs.	<b>25 5</b> 00/		
TT 1/1 0			10.00	Non-Exempt Properties	27.59%		
Total # of property tax appeals f	iled in 2016	County Tax Board	18.00				
		State Tax Court	0.00				
Number of 2016 County Tax Board d		x Court	0.00				
Number of pending property tax appe	als in State Tax Court		2.00				
Amount paid out by municipality for t	tax appeals in 2016		\$0.00				
Prior Budget Veer's Pow	mants in Lion of Tay (L	PILOT) - 5 Year Exemptio	ns/A hatamants				
The Buget rear stay	# of	PILOT	ns/Abatements	Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2016 Total Tax Rate			
G Commercial/Industrial Exemption							
I Dwelling Exemption	22		\$257,500.00	\$9,604.75			
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	22	0.00	257,500.00	9,604.75			
ž	<u>u</u> I		Sheet UFB-				

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

								USI		BUDGET SECTIO	N								
Prior Budget Year	's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax l	Exemptions	Prior Budget Year'	s Payments in Lie	u of Tax (PILO]	") - Long Term Ta	x Exemptions	Prior Budget Year	r's Payments in Lier	ı of Tax (PILOT)	) - Long Term Tax	x Exemptions	Prior Budget	Year's Payments in Lie	Lieu of Tax (PILOT) - Long Term Tax Exemptions		xemptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
The Reserve of Academy Walk	Other	\$263,027.03	\$10,860,800.00	405,107.84															
The Villages of Aberdeen	Other		\$31,520,300.00	1,175,707.19															
Clayton Providence House	Aff. Housing	\$50,500.00	\$6,180,000.00	230,514.00														-	
-																			
-						1													
	1					1													
Total Long Term Exemptions -	Column Total	977,233.63	48,561,100.00	1,811,329.03	Total Long Term Exemptions - Column Total \$0.00 \$0.00			\$0.00	Total Long Term Exemptions - Column Total \$0.00 \$0.00 \$0.00			\$0.00	\$0.00 Total Long Term Exemptions - Column Total \$0.00 \$0.00 \$0.00			\$0.00			
Mark "X" if Grand Total	X														Total Long Term Exempt	ions - GRAND TOTAI	\$977.233.63	\$48,561,100.00	\$1,811,329.03
-		1				n			SL.	et UFB-6									Sheet UFB-6C

Sheet UFB-6

### 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	0.00	7.00	15,463.94	\$14,365.02				\$1,098.92
Supervisory Staff (Department Heads & Managers)	3.00	1.00	376,234.80	\$269,336.30		\$31,483.27	\$54,476.00	\$20,939.23
Police Officers (Including Superior Officers)	16.00	2.00	2,285,780.10	\$1,290,524.37	\$297,748.03	\$317,672.04	\$256,825.32	\$123,010.34
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00				\$0.00
All Other Union Employees not listed above	14.00	1.00	1,199,021.93	\$693,000.12	\$44,050.00	\$87,396.59	\$316,934.64	\$57,640.58
All Other Non-Union Employees not listed above	4.00	34.00	554,627.96	\$457,138.87		\$22,920.37	\$39,262.60	\$35,306.12
Totals	37.00	45.00	4,431,128.74	\$2,724,364.68	\$341,798.03	\$459,472.27	\$667,498.56	\$237,995.20

## 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 # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost		Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost	(	<b>r</b> J		( ,		
Single Coverage	11.00	\$12,457.29	\$137,030.19	8.00	\$11,133.38	\$89,067.04
Parent & Child	1.00	\$20,112.48	\$20,112.48	1.00	\$20,132.64	\$20,132.64
Employee & Spouse (or Partner)	4.00	\$22,729.17	\$90,916.68	6.00	\$22,780.38	\$136,682.28
Family	18.00	\$31,354.05	\$564,372.90	19.00	\$31,723.71	\$602,750.49
Employee Cost Sharing Contribution (enter as negative - )			(\$156,998.00)			(\$163,964.00)
Subtotal	34.00		\$655,434.25	34.00		\$684,668.45
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	4	\$9,112.95	\$36,451.80	4	\$10,794.45	\$43,177.80
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	13	\$20,924.97	\$272,024.64	12	\$20,377.85	\$244,534.20
Family	5	\$37,115.47	\$185,577.35	4	\$35,859.06	\$143,436.24
Employee Cost Sharing Contribution (enter as negative - )						\$0.00
Subtotal	22.00		\$494,053.79	20.00		\$431,148.24
GRAND TOTAL	56.00		\$1,149,488.04	54.00		\$1,115,816.69

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)

				e items)	
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
OP Lodge 130	75.91	\$26,254.67	X		
AFSCME District 71	665.50	\$140,884.64	X		
CFO/ Tax Collector	141.22	\$15,000.00		X	
Aunicipal Clerk	39.94	\$7,035.39		x	
Business Administrator	41.19	\$9,502.78		x	
Non-Union Personnel	37.34	\$11,708.01		X	
	1001.15				
Totals	1001.10	\$210,385.49			
Total Funds Reserved	as of end of 2016	none			
	propriated in 2017				

**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	\$18,747,000.00	\$18,363,023.80	\$383,976.20	Utility Fund - Principal	\$383,639.71	\$343,137.90	\$339,518.60	\$2,483,775.53
Regional School Debt			\$0.00	Utility Fund - Interest	\$134,732.78	\$66,150.21	\$53,144.23	\$456,084.56
				Bond Anticipation Notes - Principal	\$54,721.04			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$42,135.05			
0	\$6,597,391.98	\$6,597,391.98	\$0.00	Bonds - Principal	\$125,000.00	\$125,000.00	\$125,000.00	\$270,000.00
0			\$0.00	Bonds - Interest	\$28,968.75	\$22,875.00	\$16,625.00	\$13,500.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$769,197.33	\$557,163.11	\$534,287.83	\$3,223,360.09
Municipal Purposes								
Debt Authorized	\$41,812.00		\$41,812.00	Total Principal	\$563,360.75	\$468,137.90	\$464,518.60	\$2,753,775.53
Notes Outstanding	\$1,715,402.00		\$1,715,402.00	Total Interest	\$205,836.58	\$89,025.21	\$69,769.23	\$469,584.56
Bonds Outstanding	\$645,000.00		\$645,000.00	% of Total Current Year Budget	7.15%			
Loans and Other Debt			\$0.00	-		2		
				Description		Debt Not Lis	sted Above	
Total (Current Year)	\$27,746,605.98	\$24,960,415.78	\$2,786,190.20	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases	\$94,070.00	\$95,820.00	\$97,320.00	\$380,780.00
Population (2010 census)	8,179			Total Other				
Per Capita Gross Debt	\$3,392.42			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$340.65			Rating	A1			
				Year of Last Rating	2016			
3 Yr. Average Property Valuation		\$459,075,955.00				Į		ı
	=			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Prope	erty Valuation	0.61%		<b>F</b>				
	- =			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 Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Elk Township	Joint Municipal Court		1/1/2015	12/31/2017	\$99,367.00
Receiving	County of Gloucester	Deicer Materials		12/1/2014	11/30/2024	Reimburse Cost
Providing	Clayton Board of Education Borough of Westville- Westville	Gas & Diesel Fuel, Snow Removal Chemicals		2/12/2015	Auto Renewa	Reimburse Cost
Receiving		Water Analysis		9/11/2014	Auto Renewa	Reimburse Cost
Receiving	County of Gloucester	Fleet Maintenance		4/6/2016	4/5/2026	\$30,000 Per year + Reimburse - Parts

### **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

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

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