



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY:

0801 Clayton Borough - County of Gloucester

Introduced

Municode: 0801

Filename: 0801_fbi_2017.xlsm

Website: www.claytonnj.com

Phone Number:

(856) 881-2882

Mailing Address:

125. N Delsea Drive

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

Municipality:

Clayton

State:

NJ

Zip:

08312

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	Anthony	Bianco	12/31/2019	tbianco@claytonnj.com

Chief Administrative Officer

Thomas	Anthony	Bianco		tbianco@claytonnj.com
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Chief Financial Officer

Donna	Marie	Nestore		dnestore@claytonnj.com
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Municipal Clerk

Christine	Louise	Newcomb		cnewcomb@claytonnj.com
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Registered Municipal Accountant

Nick	L.	Petroni. CPA		nlp@petroni.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Franklin	Sherman	Brown Jr.	12/31/2018	fbrown@claytonnj.com
Vonzora	Catherine	Jackson	12/31/2019	vjackson@claytonnj.com
Christopher	Legette	Rogers	12/31/2018	crogers@claytonnj.com
Anthony	John	Saban	12/31/2019	tsaban@claytonnj.com
Vernon	Charles	Simon	12/31/2017	csimon@claytonnj.com
Darlene	Ann	Vondran	12/31/2017	dvondran@claytonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.992	\$4,591,900.00	26.60%	\$1,519.69	Municipal Purpose Tax	ACTUAL	\$4,627,000.00
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	\$9,625,000.00
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	\$3,475,000.00
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)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2016	\$466,392,308.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment			\$153,195.00		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		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2016		
					Total Tax Levy, CY 2016		
					% of Taxes Collected, CY 2016		
					Delinquent Taxes - December 31, 2016		
Sheet UFB-1							

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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
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

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	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 Disposat	-	-	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

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	256	\$8,863,900.00	1.90%
2 Residential	2,632	\$403,208,600.00	86.45%
3A/3B Farm	39	\$1,729,000.00	0.37%
4A Commercial	85	\$27,678,400.00	5.93%
4B Industrial	11	\$11,261,600.00	2.41%
4C Apartments	11	\$12,483,800.00	2.68%
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%

Average Ratio (%), Assessed to True Value		100.17%
Equalized Valuation, Taxable Properties		\$465,600,786.66

Total # of property tax appeals filed in 2016	County Tax Board	18.00
	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		2.00

Amount paid out by municipality for tax appeals in 2016	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$25,748,000.00	20.01%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	136	\$34,104,000.00	26.50%
15D Church and Charities	17	\$10,797,100.00	8.39%
15E Cemeteries & Graveyards	1	\$971,000.00	0.75%
15F Other Exempt	244	\$57,058,600.00	44.34%
Total	402	\$128,678,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	27.59%
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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 - **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	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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	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)?

YES
YES

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

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
FOP 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	
Municipal Clerk	39.94	\$7,035.39		x	
Business Administrator	41.19	\$9,502.78		x	
Non-Union Personnel	37.34	\$11,708.01		x	
Totals	1001.10	\$210,385.49			
Total Funds Reserved as of end of 2016			none		
Total Funds Appropriated in 2017			none		

UFB-9 Accumulated Absence Liability

	Gross Debt	Deductions	Net Debt		Current Year Budget	2018 Budget	2019 Budget	All Additional Future 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					
				Description	Debt Not Listed Above			
Total (Current Year)	\$27,746,605.98	\$24,960,415.78	\$2,786,190.20	Total Guarantees - Governmental				
				Total Guarantees - Other				
Population (2010 census)	8,179			Total Capital/Equipment Leases	\$94,070.00	\$95,820.00	\$97,320.00	\$380,780.00
				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		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		0.61%						
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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