



State of New Jersey
Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 0801 Clayton Borough - County of Gloucester Adopted

Municode: 0801 Filename: 0801_fba_2018.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		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
Franklin	Edward	Rollo	12/31/2018	frollo@claytonnj.com
Anthony	John	Saban	12/31/2019	tsaban@claytonnj.com
Vernon	Charles	Simon	12/31/2020	csimon@claytonnj.com
Darlene	Ann	Vondran	12/31/2020	dvondran@claytonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.992	\$4,627,000.00	26.32%	\$1,521.89	Municipal Purpose Tax	ACTUAL	\$4,625,242.00
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	2.055	\$9,588,371.00	54.54%	\$3,152.70	Local School District	ACTUAL	\$9,845,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.634	\$2,955,770.58	16.81%	\$972.66	County Purposes	ESTIMATED	\$3,500,000.00
County Library	0.048	\$222,278.07	1.26%	\$73.64	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.041	\$187,035.99	1.06%	\$62.90	County Open Space	ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2017					\$466,254,207.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$153,416.00		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.22%	(\$3,087.27)	\$1,406,130.97	\$1,403,043.70	\$1,078,043.70		\$325,000.00					
08	Local Revenue	-11.28%	(\$340,886.34)	\$3,021,996.34	\$2,681,110.00	\$186,400.00		\$2,494,710.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$553,989.00	\$553,989.00	\$553,989.00							
08	Uniform Construction Code Fees	-22.00%	(\$42,303.00)	\$192,303.00	\$150,000.00	\$150,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$18,400.00	-	\$18,400.00	\$18,400.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	-	\$0.00								
10	Public and Private Revenue	195.85%	\$350,306.86	\$178,868.87	\$529,175.73	\$529,175.73							
08	Other Special Items	-4.93%	(\$45,614.36)	\$925,614.36	\$880,000.00	\$880,000.00							
15	Receipts from Delinquent Taxes	0.45%	\$1,967.25	\$433,032.75	\$435,000.00	\$435,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.52%	\$23,825.14	\$4,601,416.86	\$4,625,242.00	\$4,625,242.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-0.33%	(\$37,391.72)	\$11,313,352.15	\$11,275,960.43	\$8,456,250.43	\$0.00	\$2,819,710.00	\$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	10.83%	\$89,501.76	\$826,322.84	\$915,824.60	\$834,275.00			\$81,549.60					
21	Land-Use Administration	0.06	0.50	-70.74%	(\$64,900.00)	\$91,750.00	\$26,850.00	\$26,850.00								
22	Uniform Construction Code	1.00	6.50	23.06%	\$26,750.00	\$116,000.00	\$142,750.00	\$142,750.00								
23	Insurance	-	0.00	-3.65%	(\$60,709.00)	\$1,661,709.00	\$1,601,000.00	\$1,265,000.00			\$336,000.00					
25	Public Safety	17.00	18.00	-0.74%	(\$15,997.46)	\$2,149,821.19	\$2,133,823.73	\$2,034,225.00	\$99,598.73							
26	Public Works	13.00	6.00	1.94%	\$33,484.56	\$1,722,677.84	\$1,756,162.40	\$952,300.00	\$49,812.00		\$754,050.40					
27	Health and Human Services	0.06	7.00	0.38%	\$100.00	\$26,453.00	\$26,553.00	\$12,650.00	\$13,903.00							
28	Parks and Recreation	-	1.00	4.01%	\$2,420.00	\$60,300.00	\$62,720.00	\$62,720.00								
29	Education (including Library)	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	-	-	167.94%	\$11,000.00	\$6,550.00	\$17,550.00	\$17,550.00								
31	Utilities and Bulk Purchases	-	-	0.00%	\$0.00	\$1,201,000.00	\$1,201,000.00	\$267,000.00			\$934,000.00					
32	Landfill / Solid Waste Dispos	-	-	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	-	-	1.58%	\$11,607.00	\$734,364.00	\$745,971.00	\$659,425.00			\$86,546.00					
37	Judgements	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	-	-	8.10%	\$14,530.00	\$179,370.00	\$193,900.00	\$193,900.00								
43	Court and Public Defender	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital	-	-	99.85%	\$397,418.00	\$398,000.00	\$795,418.00	\$655,418.00			\$140,000.00					
45	Debt	-	-	-12.46%	(\$108,031.00)	\$866,815.00	\$758,784.00	\$271,220.00			\$487,564.00					
46	Deferred Charges	-	-	297.30%	\$11,000.00	\$3,700.00	\$14,700.00	\$14,700.00								
48	Debt - Type 1 School District	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	-	-	12.71%	\$64,461.50	\$506,992.20	\$571,453.70	\$571,453.70								
55	Surplus General Budget	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		37.00	46.00	3.80%	\$412,635.36	\$10,863,325.07	\$11,275,960.43	\$8,292,936.70	\$163,313.73	\$0.00	\$2,819,710.00	\$0.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	257	\$8,908,200.00	1.91%
2 Residential	2,628	\$403,176,200.00	86.47%
3A/3B Farm	38	\$1,709,900.00	0.37%
4A Commercial	86	\$27,509,000.00	5.90%
4B Industrial	11	\$11,261,600.00	2.42%
4C Apartments	11	\$12,483,800.00	2.68%
5A/5B Railroad	4	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,205,507.00	0.26%
Total	3,036	\$466,254,207.00	100.00%
Average Ratio (%), Assessed to True Value		97.76%	
Equalized Valuation, Taxable Properties		\$476,937,609.45	
Total # of property tax appeals filed in 2017		County Tax Board	27.00
		State Tax Court	2.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		1.00	
Amount paid out by municipality for tax appeals in 2017		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$25,748,000.00	19.89%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	140	\$34,489,500.00	26.64%
15D Church and Charities	17	\$10,798,100.00	8.34%
15E Cemeteries & Graveyards	1	\$971,000.00	0.75%
15F Other Exempt	245	\$57,450,400.00	44.38%
Total	407	\$129,457,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		27.77%	

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption	1	\$8,214.83	\$1,089,500.00	\$41,074.15
I Dwelling Exemption	22		\$267,900.00	\$10,099.83
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	23	8,214.83	1,357,400.00	51,173.98

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	15,546.32	\$14,604.34	\$0.00		\$0.00	\$941.98
Supervisory Staff (Department Heads & Managers)	3.00	1.00	378,451.30	\$273,136.50	\$0.00	\$32,884.49	\$54,476.00	\$17,954.30
Police Officers (Including Superior Officers)	16.00	3.00	2,466,076.21	\$1,442,878.84	\$287,108.01	\$379,059.74	\$243,844.72	\$113,184.90
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00		\$0.00	\$0.00
All Other Union Employees not listed above	15.00	1.00	1,301,369.24	\$735,342.52	\$43,800.00	\$96,128.95	\$374,495.07	\$51,602.69
All Other Non-Union Employees not listed above	3.00	34.00	500,064.79	\$413,098.60	\$0.00	\$16,226.90	\$40,977.18	\$29,762.11
Totals	37.00	46.00	4,661,507.85	\$2,879,060.80	\$330,908.01	\$524,300.09	\$713,792.97	\$213,445.99

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	12.00	\$10,777.67	\$129,332.04	11.00	\$12,457.29	\$137,030.19
Parent & Child	0.00	\$0.00	\$0.00	1.00	\$20,112.48	\$20,112.48
Employee & Spouse (or Partner)	5.00	\$22,746.31	\$113,731.55	4.00	\$22,729.17	\$90,916.68
Family	18.00	\$30,885.45	\$555,938.10	18.00	\$31,354.05	\$564,372.90
Employee Cost Sharing Contribution (enter as negative -)			(\$154,458.00)			(\$156,998.00)
Subtotal	35.00		\$644,543.69	34.00		\$655,434.25
<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 -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	4	\$8,631.54	\$34,526.16	4	\$9,112.95	\$36,451.80
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	12	\$16,031.59	\$192,379.08	13	\$20,924.97	\$272,024.61
Family	4	\$32,756.37	\$131,025.48	5	\$37,115.47	\$185,577.35
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	20.00		\$357,930.72	22.00		\$494,053.76
GRAND TOTAL	55.00		\$1,002,474.41	56.00		\$1,149,488.01

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	101.72	\$27,968.61	x		
G.W.U.	629.63	\$134,102.95	x		
CFO/ Tax Collector	150.72	\$15,000.00		x	
Municipal Clerk	45.69	\$8,048.31		x	
Business Administrator	46.28	\$10,678.01		x	
Non-Union Personnel	81.66	\$24,514.99		x	
Totals	1055.70	\$220,312.87			
Total Funds Reserved as of end of 2017		\$0.00			
Total Funds Appropriated in 2018		\$0.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt		Current Year Budget		2019 Budget		2020 Budget		All Additional Future Years' Budgets	
Local School Debt	\$18,122,000.00	\$18,122,000.00			\$0.00		Utility Fund - Principal	\$370,372.51	\$367,406.45	\$235,488.16	\$3,990,164.92			
Regional School Debt					\$0.00		Utility Fund - Interest	\$122,734.38	\$99,448.37	\$82,398.23	\$1,297,204.78			
							Bond Anticipation Notes - Principal	\$0.00						
Utility Fund Debt							Bond Anticipation Notes - Interest	\$27,525.00						
Water & Sewer	\$5,436,616.04	\$5,436,616.04			\$0.00		Bonds - Principal	\$125,000.00	\$125,000.00	\$135,000.00	\$135,000.00			
0					\$0.00		Bonds - Interest	\$22,875.00	\$16,625.00	\$10,125.00	\$3,375.00			
0					\$0.00		Loans & Other Debt - Principal							
0					\$0.00		Loans & Other Debt - Interest							
0					\$0.00									
0					\$0.00		Total	\$668,506.89	\$608,479.82	\$463,011.39	\$5,425,744.70			
<u>Municipal Purposes</u>														
Debt Authorized	\$43,493.00				\$43,493.00		Total Principal	\$495,372.51	\$492,406.45	\$370,488.16	\$4,125,164.92			
Notes Outstanding	\$1,830,000.00				\$1,830,000.00		Total Interest	\$173,134.38	\$116,073.37	\$92,523.23	\$1,300,579.78			
Bonds Outstanding	\$520,000.00				\$520,000.00		% of Total Current Year Budget	5.93%						
Loans and Other Debt					\$0.00									
							Description		Debt Not Listed Above					
Total (Current Year)			\$25,952,109.04	\$23,558,616.04	\$2,393,493.00		Total Guarantees - Governmental							
							Total Guarantees - Other							
Population (2010 census)			8,179				Total Capital/Equipment Leases	\$95,820.00	\$97,320.00	\$93,570.00	\$287,210.00			
							Total Other							
Per Capita Gross Debt			\$3,173.02				Bond Rating	Moody's	Standard & Poors	Fitch				
Per Capita Net Debt			\$292.64					Rating	A1					
								Year of Last Rating	2017					
3 Yr. Average Property Valuation			\$465,512,142.33				Mark "X" if Municipality has no bond rating							
Net Debt as % of 3 Year Avg Property Valuation			0.51%				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)
