



State of New Jersey
Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0801 Clayton Borough - County of Gloucester Adopted

Municode: 0801 Filename: 0801_fba_2019.xlsm

Website: www.claytonnj.com

Phone Number: (856)-881-2882

Mailing Address: 125 N. Delsea Dr

[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.	12/31/2021	fbrown@claytonnj.com
Franklin	Edward	Rollo	12/31/2021	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
Christina	Marie	Moorhouse	12/31/2019	cmoorhouse@claytonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 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	\$4,625,242.00	25.87%	\$1,523.30	Municipal Purpose Tax	ACTUAL	\$4,643,554.00
Municipal Library	-	-	0.00%	-	Municipal Library		-
Municipal Open Space	-	-	0.00%	-	Municipal Open Space		-
Fire Districts (avg. rate/total levies)	-	-	0.00%	-	Fire Districts (total levies)		-
Other Special Districts (total levies)	-	-	0.00%	-	Other Special Districts (total levies)		-
Local School District	2.094	\$9,766,528.00	54.62%	\$3,215.50	Local School District	ACTUAL	\$10,150,000.00
Regional School District	-	-	0.00%	-	Regional School District		-
County Purposes	0.659	\$3,071,196.74	17.18%	\$1,011.95	County Purposes	ESTIMATED	\$3,700,000.00
County Library	0.049	\$225,321.02	1.26%	\$75.24	County Library		-
County Board of Health	-	-	0.00%	-	County Board of Health		-
County Open Space	0.041	\$192,042.58	1.07%	\$62.96	County Open Space	ESTIMATED	-
Other County Levies (total)	-	-	0.00%	-	Other County Levies (total)		-
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of	October 1, 2018	\$468,100,131.00			Revenue Anticipated, Excluding Tax Levy		3,635,238.72
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		7,688,848.35
Current Year Average Residential Assessment		\$153,558.00			Total Non-Municipal Tax Levy		\$13,850,000.00
					Amount to be Raised by Taxes - Before RUT		\$17,903,609.63
					Reserve for Uncollected Taxes (RUT)		\$589,944.37
					Total Amount to be Raised by Taxes		\$18,493,554.00
					% of Tax Collections used to Calculate RUT		96.81%
					If % used exceeds the actual collection % then reference the statutory exception used		

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	21.94%	\$304,315.34	\$1,387,130.97	\$1,691,446.31	\$1,261,446.31	-	\$430,000.00	-	-	-	-	-
08	Local Revenue	2.54%	\$71,060.94	\$2,797,598.06	\$2,868,659.00	\$201,000.00	-	\$2,667,659.00	-	-	-	-	-
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$553,989.00	\$553,989.00	\$553,989.00	-	-	-	-	-	-	-
08	Uniform Construction Code Fees	-0.79%	(\$801.00)	\$100,801.00	\$100,000.00	\$100,000.00	-	-	-	-	-	-	-
	<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!	\$33,278.90	-	\$33,278.90	\$33,278.90	-	-	-	-	-	-	-
10	Public and Private Revenue	-81.50%	(\$451,665.98)	\$554,190.49	\$102,524.51	\$102,524.51	-	-	-	-	-	-	-
08	Other Special Items	-3.48%	(\$32,074.29)	\$922,074.29	\$890,000.00	\$890,000.00	-	-	-	-	-	-	-
15	Receipts from Delinquent Taxes	-7.64%	(\$40,764.25)	\$533,764.25	\$493,000.00	\$493,000.00	-	-	-	-	-	-	-
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.43%	(\$67,464.91)	\$4,711,018.91	\$4,643,554.00	\$4,643,554.00	-	-	-	-	-	-	-
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	-1.59%	(\$184,115.25)	\$11,560,566.97	\$11,376,451.72	\$8,278,792.72	\$0.00	\$3,097,659.00	\$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	1.70%	\$15,552.64	\$915,824.60	\$931,377.24	\$847,775.00	-	-	\$83,602.24	-	-	-	-	-
21	Land-Use Administration	0.06	0.50	2.05%	\$550.00	\$26,850.00	\$27,400.00	\$27,400.00	-	-	-	-	-	-	-	-
22	Uniform Construction Code	1.00	5.50	3.15%	\$3,610.00	\$114,600.00	\$118,210.00	\$118,210.00	-	-	-	-	-	-	-	-
23	Insurance	-	-	-2.34%	(\$38,150.00)	\$1,629,150.00	\$1,591,000.00	\$1,270,000.00	-	-	\$321,000.00	-	-	-	-	-
25	Public Safety	17.00	19.00	1.76%	\$38,276.86	\$2,177,238.49	\$2,215,515.35	\$2,100,503.90	\$115,011.45	-	-	-	-	-	-	-
26	Public Works	13.00	6.00	1.66%	\$29,235.36	\$1,766,162.40	\$1,795,397.76	\$1,056,800.00	-	-	\$738,597.76	-	-	-	-	-
27	Health and Human Services	0.06	6.00	-19.12%	(\$5,078.00)	\$26,553.00	\$21,475.00	\$5,850.00	\$15,625.00	-	-	-	-	-	-	-
28	Parks and Recreation	-	1.00	2.36%	\$1,480.00	\$62,720.00	\$64,200.00	\$64,200.00	-	-	-	-	-	-	-	-
29	Education (including Library)	-	-	#DIV/0!	\$0.00	-	\$0.00	-	-	-	-	-	-	-	-	-
30	Unclassified	-	-	5.70%	\$1,000.00	\$17,550.00	\$18,550.00	\$18,550.00	-	-	-	-	-	-	-	-
31	Utilities and Bulk Purchases	-	-	26.23%	\$315,000.00	\$1,201,000.00	\$1,516,000.00	\$267,000.00	-	-	\$1,249,000.00	-	-	-	-	-
32	Landfill / Solid Waste Dispos	-	-	0.64%	\$2,000.00	\$311,500.00	\$313,500.00	\$313,500.00	-	-	-	-	-	-	-	-
35	Contingency	-	-	#DIV/0!	\$0.00	-	\$0.00	-	-	-	-	-	-	-	-	-
36	Statutory Expenditures	-	-	4.64%	\$34,598.00	\$745,971.00	\$780,569.00	\$687,228.00	-	-	\$93,341.00	-	-	-	-	-
37	Judgements	-	-	#DIV/0!	\$0.00	-	\$0.00	-	-	-	-	-	-	-	-	-
42	Shared Services	-	-	#DIV/0!	\$0.00	-	\$0.00	-	-	-	-	-	-	-	-	-
43	Court and Public Defender	-	-	2.46%	\$4,070.00	\$165,500.00	\$169,570.00	\$169,570.00	-	-	-	-	-	-	-	-
44	Capital	-	-	-74.86%	(\$595,418.00)	\$795,418.00	\$200,000.00	\$105,000.00	-	-	\$95,000.00	-	-	-	-	-
45	Debt	-	-	32.98%	\$250,259.00	\$758,784.00	\$1,009,043.00	\$491,925.00	-	-	\$517,118.00	-	-	-	-	-
46	Deferred Charges	-	-	0.00%	\$0.00	\$14,700.00	\$14,700.00	\$14,700.00	-	-	-	-	-	-	-	-
48	Debt - Type 1 School District	-	-	#DIV/0!	\$0.00	-	\$0.00	\$0.00	-	-	-	-	-	-	-	-
50	Reserve for Uncollected Taxes	-	-	3.24%	\$18,490.67	\$571,453.70	\$589,944.37	\$589,944.37	-	-	-	-	-	-	-	-
55	Surplus General Budget	-	-	#DIV/0!	\$0.00	-	\$0.00	-	-	-	-	-	-	-	-	-
Total		37.00	45.00	0.67%	\$75,476.53	\$11,300,975.19	\$11,376,451.72	\$8,148,156.27	\$130,636.45	\$0.00	\$3,097,659.00	\$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, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	257	\$9,013,700.00	1.93%	15A	Public Schools	4	\$25,748,000.00	18.96%
2	Residential	2,627	\$403,397,100.00	86.18%	15B	Other Schools	-	-	0.00%
3A/3B	Farm	38	\$1,709,900.00	0.37%	15C	Public Property	140	\$38,663,200.00	28.48%
4A	Commercial	86	\$27,824,900.00	5.94%	15D	Church and Charities	18	\$11,990,800.00	8.83%
4B	Industrial	11	\$11,517,700.00	2.46%	15E	Cemeteries & Graveyards	1	\$971,000.00	0.72%
4C	Apartments	11	\$13,445,300.00	2.87%	15F	Other Exempt	245	\$58,402,800.00	43.01%
5A/5B	Railroad	4	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$1,191,531.00	0.25%					
Total		3,035	\$468,100,131.00	100.00%	Total		408	\$135,775,800.00	100.00%
Average Ratio (%), Assessed to True Value				97.78%	Percentage of Exempt vs. Non-Exempt Properties				29.01%
Equalized Valuation, Taxable Properties				\$478,727,890.16					
Total # of property tax appeals filed in 2018		County Tax Board	29.00						
		State Tax Court	0.00						
Number of 2018 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 2018				\$32,520.00					

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	-	7.00	15,984.35	\$14,848.44	-	-	-	\$1,135.91
Supervisory Staff (Department Heads & Managers)	3.00	1.00	397,699.51	\$279,776.55	-	\$35,739.14	\$60,574.52	\$21,609.31
Police Officers (Including Superior Officers)	16.00	4.00	2,591,889.87	\$1,425,081.90	\$304,541.52	\$400,749.18	\$328,169.08	\$133,348.19
Fire Fighters (Including Superior Officers)	-	-	-	-	-	-	-	\$0.00
All Other Union Employees not listed above	15.00	15.00	1,557,293.97	\$922,849.61	\$62,300.00	\$104,401.77	\$390,830.64	\$76,911.95
All Other Non-Union Employees not listed above	3.00	18.00	338,223.68	\$253,900.51	-	\$18,133.78	\$45,682.40	\$20,506.99
Totals	37.00	45.00	4,901,091.38	\$2,896,457.01	\$366,841.52	\$559,023.87	\$825,256.64	\$253,512.34

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$10,801.12	\$108,011.20	12.00	\$10,777.67	\$129,332.04
Parent & Child	-	-	\$0.00	-	-	\$0.00
Employee & Spouse (or Partner)	4.00	\$23,065.02	\$92,260.08	5.00	\$22,746.31	\$113,731.55
Family	20.00	\$29,805.58	\$596,111.60	18.00	\$30,885.45	\$555,938.10
Employee Cost Sharing Contribution (enter as negative -)			(\$170,736.82)			(\$154,458.00)
Subtotal	34.00		\$625,646.06	35.00		\$644,543.69
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	6.00	\$6,033.80	\$36,202.80	4.00	\$8,631.54	\$34,526.16
Parent & Child	-	-	\$0.00	-	-	\$0.00
Employee & Spouse (or Partner)	12.00	\$10,232.96	\$122,795.52	12.00	\$16,031.59	\$192,379.08
Family	4.00	\$19,369.32	\$77,477.28	4.00	\$32,756.37	\$131,025.48
Employee Cost Sharing Contribution (enter as negative -)			-			-
Subtotal	22.00		\$236,475.60	20.00		\$357,930.72
GRAND TOTAL	56.00		\$862,121.66	55.00		\$1,002,474.41

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

YES

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

YES

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
F.O.P. Lodge 130	126.16	\$40,764.98	X		
G.W.U.	637.13	\$140,258.86	X		
CFO/ Tax Collector	161.72	\$15,000.00		X	
Municipal Clerk	47.28	\$8,495.50		X	
Business Administrator	55.97	\$13,172.81		X	
Non- Union Personnel	101.06	\$28,178.01		X	
Totals	1129.32	\$245,870.16			
Total Funds Reserved as of end of 2018		\$0.00			
Total Funds Appropriated in 2019		\$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 2020 Budget 2021 Budget All Additional Future Years' Budgets				
Local School Debt	\$17,512,000.00	\$17,512,000.00	\$0.00	Utility Fund - Principal	\$403,406.45	\$295,488.16	\$383,364.50	\$4,041,800.42
Regional School Debt	-	-	\$0.00	Utility Fund - Interest	\$110,550.81	\$97,798.23	\$89,863.90	\$1,881,265.19
				Bond Anticipation Notes - Principal	-			
Utility Fund Debt				Bond Anticipation Notes - Interest	-			
Water & Sewer	\$5,124,743.53	\$5,124,743.53	\$0.00	Bonds - Principal	\$302,000.00	\$315,000.00	\$325,000.00	\$2,105,000.00
0	-	-	\$0.00	Bonds - Interest	\$88,978.29	\$87,450.00	\$82,050.00	\$234,693.78
0	-	-	\$0.00	Loans & Other Debt - Principal	-	-	-	-
0	-	-	\$0.00	Loans & Other Debt - Interest	-	-	-	-
0	-	-	\$0.00					
0	-	-	\$0.00	Total	\$904,935.55	\$795,736.39	\$880,278.40	\$8,262,759.39
<u>Municipal Purposes</u>								
Debt Authorized	\$493.00	-	\$493.00	Total Principal	\$705,406.45	\$610,488.16	\$708,364.50	\$6,146,800.42
Notes Outstanding	-	-	\$0.00	Total Interest	\$199,529.10	\$185,248.23	\$171,913.90	\$2,115,958.97
Bonds Outstanding	\$3,047,000.00	-	\$3,047,000.00	% of Total Current Year Budget	7.95%			
Loans and Other Debt	-	-	\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$25,684,236.53	\$22,636,743.53	\$3,047,493.00	Total Guarantees - Governmental	-	-	-	-
				Total Guarantees - Other	-	-	-	-
				Total Capital/Equipment Leases	97,320.00	93,570.00	94,820.00	192,390.00
				Total Other	-	-	-	-
				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$3,140.27			Rating	A1	-	-	
Per Capita Net Debt	\$372.60			Year of Last Rating	2018	-	-	
3 Yr. Average Property Valuation	\$474,408,511.00			Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation	0.64%			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)
