



State of New Jersey
Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 0801 Clayton Borough - County of Gloucester Introduced

Municode: 0801 Filename: 0801_fbi_2021.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	12/31/2023	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
Anthony	John	Saban	12/31/2022	tsaban@claytonnj.com
Christina	Marie	Moorhouse	12/31/2022	cmoorhouse@claytonnj.com
Darlene	Ann	Vondran	12/31/2023	dvondran@claytonnj.com
Franklin	Sherman	Brown Jr.	12/31/2021	fbrown@claytonnj.com
Franklin	Edward	Rollo	12/31/2021	frollo@claytonnj.com
Vernon	Charles	Simon	12/31/2023	csimon@claytonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.995	\$4,644,251.29	25.15%	\$1,534.15
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.186	\$10,204,678.00	55.26%	\$3,370.51
Regional School District			0.00%	\$0.00
County Purposes	0.687	\$3,202,327.65	17.34%	\$1,059.26
County Library	0.048	\$220,970.42	1.20%	\$74.01
County Board of Health			0.00%	\$0.00
County Open Space	0.041	\$193,024.99	1.05%	\$63.22
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	3.957	\$18,465,252.35	100.00%	\$6,101.14
Total Taxable Valuation as of	October 1, 2020	\$470,621,979.00		
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$154,186.00		
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year		Current Year	% Change (+/-)	
0.995		1.019	2.41%	
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$4,644,251.29		\$4,794,621.87	3.24%	\$150,370.58
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$1,534.15		\$1,571.16	2.41%	\$37.00
Sheet UFB-1				

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,794,621.87
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$10,500,000.00
Regional School District		
County Purposes	ESTIMATED	\$3,740,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$19,034,621.87
Revenue Anticipated, Excluding Tax Levy		4,139,662.74
Budget Appropriations, before Reserve for Uncollected Taxes		8,399,411.74
Total Non-Municipal Tax Levy		\$14,240,000.00
Amount to be Raised by Taxes - Before RUT		\$18,499,749.00
Reserve for Uncollected Taxes (RUT)		\$534,872.87
Total Amount to be Raised by Taxes		\$19,034,621.87
% of Tax Collections used to Calculate RUT		97.19%
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 2020		18,015,697.53
Total Tax Levy, CY 2020		18,536,159.11
% of Taxes Collected, CY 2020		97.19%
Delinquent Taxes - December 31, 2020		\$592,453.50

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	Arts and Culture	Water & Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-2.29%	(\$39,781.00)	\$1,733,772.00	\$1,693,991.00	\$1,410,000.00			\$283,991.00				
08	Local Revenue	2.62%	\$75,287.48	\$2,875,612.52	\$2,950,900.00	\$207,600.00			\$2,743,300.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$553,988.99	\$553,989.00	\$553,989.00							
08	Uniform Construction Code Fees	-1.02%	(\$1,091.00)	\$107,091.00	\$106,000.00	\$106,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$49,104.00	\$49,104.00	\$49,104.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-11.61%	(\$48,981.02)	\$421,950.76	\$372,969.74	\$372,969.74							
08	Other Special Items	0.90%	\$8,403.44	\$931,596.56	\$940,000.00	\$940,000.00							
15	Receipts from Delinquent Taxes	-13.59%	(\$78,668.32)	\$578,668.32	\$500,000.00	\$500,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.04%	\$1,686.22	\$4,792,935.65	\$4,794,621.87	\$4,794,621.87							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	-0.69%	(\$83,144.19)	\$12,044,719.80	\$11,961,575.61	\$8,934,284.61	\$0.00	\$0.00	\$3,027,291.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		%	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Arts and Culture	Water & Sewer	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Difference	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund	Utility				
20	General Government	5.88	8.00	-2.63%	(\$25,905.54)	\$984,252.24	\$958,346.70	\$870,475.00				\$87,871.70				
21	Land-Use Administration	0.06	0.50	9.06%	\$2,550.00	\$28,150.00	\$30,700.00	\$30,700.00								
22	Uniform Construction Code	1.00	5.50	2.92%	\$3,550.00	\$121,600.00	\$125,150.00	\$125,150.00								
23	Insurance			-1.01%	(\$16,000.00)	\$1,583,455.00	\$1,567,455.00	\$1,301,000.00				\$266,455.00				
25	Public Safety	17.00	19.00	4.95%	\$107,899.34	\$2,179,500.02	\$2,287,399.36	\$2,247,240.00	\$40,159.36							
26	Public Works	13.00	7.00	12.44%	\$238,084.18	\$1,913,768.50	\$2,151,852.68	\$1,247,500.00	\$110,624.38			\$793,728.30				
27	Health and Human Services	0.06	3.00	-40.53%	(\$8,450.00)	\$20,850.00	\$12,400.00	\$6,150.00	\$6,250.00							
28	Parks and Recreation		1.00	-11.53%	(\$7,600.00)	\$65,900.00	\$58,300.00	\$58,300.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$17,250.00	\$17,250.00	\$17,250.00								
31	Utilities and Bulk Purchases			0.13%	\$2,000.00	\$1,532,000.00	\$1,534,000.00	\$237,000.00				\$1,297,000.00				
32	Landfill / Solid Waste Disposal			6.86%	\$20,000.00	\$291,500.00	\$311,500.00	\$311,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.64%	\$20,931.00	\$791,573.00	\$812,504.00	\$715,003.00				\$97,501.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			1.69%	\$4,020.00	\$237,784.00	\$241,804.00	\$241,804.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-20.16%	(\$105,314.00)	\$522,500.00	\$417,186.00	\$327,186.00				\$90,000.00				
45	Debt			-0.30%	(\$2,635.00)	\$892,490.00	\$889,855.00	\$495,120.00				\$394,735.00				
46	Deferred Charges			-30.72%	(\$4,877.00)	\$15,877.00	\$11,000.00	\$11,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-12.83%	(\$78,737.42)	\$613,610.29	\$534,872.87	\$534,872.87								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		37.00	44.00	1.27%	\$149,515.56	\$11,812,060.05	\$11,961,575.61	\$8,777,250.87	\$157,033.74	\$0.00	\$0.00	\$3,027,291.00	\$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, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	244	\$8,826,300.00	1.88%	15A	Public Schools	4	\$27,638,200.00	19.23%
2	Residential	2,624	\$404,584,200.00	85.97%	15B	Other Schools			0.00%
3A/3B	Farm	41	\$1,889,300.00	0.40%	15C	Public Property	148	\$38,667,700.00	26.90%
4A	Commercial	87	\$29,212,400.00	6.21%	15D	Church and Charities	19	\$11,900,200.00	8.28%
4B	Industrial	10	\$11,517,700.00	2.45%	15E	Cemeteries & Graveyards	1	\$971,000.00	0.68%
4C	Apartments	11	\$13,269,400.00	2.82%	15F	Other Exempt	248	\$64,565,700.00	44.92%
5A/5B	Railroad	4	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$1,322,679.00	0.28%					
Total		3,022	\$470,621,979.00	100.00%	Total		420	\$143,742,800.00	100.00%
Average Ratio (%), Assessed to True Value				96.14%	Percentage of Exempt vs. Non-Exempt Properties				30.54%
Equalized Valuation, Taxable Properties				\$489,517,348.66					
Total # of property tax appeals filed in 2020		County Tax Board	9.00						
		State Tax Court	0.00						
Number of 2020 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 2020			\$0.00						

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		7.00	16,525.78	\$15,351.40				\$1,174.38
Supervisory Staff (Department Heads & Managers)	3.00	2.00	470,333.31	\$343,853.13		\$40,249.14	\$59,564.28	\$26,666.76
Police Officers (Including Superior Officers)	16.00	4.00	2,740,188.05	\$1,529,182.80	\$332,937.00	\$465,904.91	\$268,263.18	\$143,900.16
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	15.00	15.00	1,632,470.46	\$990,466.23	\$66,800.00	\$118,588.85	\$373,562.52	\$83,052.87
All Other Non-Union Employees not listed above	3.00	16.00	368,983.24	\$272,316.62		\$20,953.67	\$53,505.13	\$22,207.82
Totals	37.00	44.00	5,228,500.85	\$3,151,170.18	\$399,737.00	\$645,696.56	\$754,895.11	\$277,002.00

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	\$9,274.68	\$111,296.10	9.00	\$11,129.06	\$100,161.52
Parent & Child	1.00	\$21,021.60	\$21,021.60	1.00	\$20,662.80	\$20,662.80
Employee & Spouse (or Partner)	6.00	\$23,010.72	\$138,064.32	6.00	\$22,620.24	\$135,721.44
Family	21.00	\$27,208.48	\$571,378.12	20.00	\$29,946.04	\$598,920.78
Employee Cost Sharing Contribution (enter as negative -)			(\$154,630.44)			(\$171,054.05)
Subtotal	40.00		\$687,129.70	36.00		\$684,412.49
<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	8	\$6,542.89	\$52,343.09	7	\$5,880.84	\$41,165.88
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	10	\$10,728.22	\$107,282.16	11	\$10,261.34	\$112,874.76
Family	4	\$19,848.62	\$79,394.47	4	\$18,551.94	\$74,207.76
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	22.00		\$239,019.72	22.00		\$228,248.40
GRAND TOTAL	62.00		\$926,149.42	58.00		\$912,660.89

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 or Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
F.O.P. Lodge 130	110.76	\$37,643.32	X		
G.W.U.	724.58	\$166,355.37	X		
CFO/Tax Collector	179.47	\$15,000.00		X	
Municipal Clerk	57.31	\$12,113.57		X	
Business Administrator	76.66	\$15,000.00		X	
Chief of Police	35.13	\$15,000.00		X	
Totals	1183.91	\$261,112.26			
Total Funds Reserved as of end of 2021		\$0.00			
Total Funds Appropriated in 2022		\$0.00			

UFB-9 Accumulated Absence Liability

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

				Current Year		2022	2023	All Additional Future
Gross Debt		Deductions	Net Debt	Budget		Budget	Budget	Years' Budgets
Local School Debt	\$16,207,000.00	\$16,207,000.00	\$0.00	Utility Fund - Principal	\$301,622.31	\$222,806.55	\$224,038.60	\$3,676,697.46
Regional School Debt			\$0.00	Utility Fund - Interest	\$89,863.90	\$83,629.24	\$79,271.89	\$1,718,364.06
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Arts and Culture			\$0.00	Bonds - Principal	\$325,000.00	\$335,000.00	\$350,000.00	\$1,420,000.00
Water & Sewer	\$4,425,164.92	\$4,425,164.92	\$0.00	Bonds - Interest	\$82,050.00	\$66,225.00	\$55,756.26	\$112,712.52
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$798,536.21	\$707,660.79	\$709,066.75	\$6,927,774.04
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$626,622.31	\$557,806.55	\$574,038.60	\$5,096,697.46
Notes Outstanding			\$0.00	Total Interest	\$171,913.90	\$149,854.24	\$135,028.15	\$1,831,076.58
Bonds Outstanding	\$2,430,000.00		\$2,430,000.00	% of Total Current Year Budget	6.68%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases	\$94,820.00	\$95,820.00	\$96,570.00	
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt				Rating	A1			
Per Capita Net Debt				Year of Last Rating	2018			
3 Yr. Average Property Valuation								
Net Debt as % of 3 Year Avg Property Valuation				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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)
