



State of New Jersey  
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 0801 Clayton Borough - County of Gloucester Adopted

Municode: 0801 Filename: 0801\_fba\_2022.xlsm

Website: www.claytonnj.com

Phone Number: (856)-881-2882

Mailing Address: 125 N. Delsea Dr

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

Michael	D.	Cesaro		mcesaro@bowman.cpa
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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
David	Gene	Chapes	12/31/2024	dchapes@claytonnj.com
Franklin	Edward	Rollo	12/31/2024	frollo@claytonnj.com
Vernon	Charles	Simon	12/31/2023	csimon@claytonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.019	\$4,794,621.87	25.82%	\$1,576.78	Municipal Purpose Tax	ACTUAL	\$5,046,907.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	2.154	\$10,129,643.00	54.56%	\$3,333.06	Local School District	ESTIMATED	\$10,700,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.686	\$3,223,725.11	17.36%	\$1,061.50	County Purposes	ESTIMATED	\$3,346,237.00
County Library	0.048	\$222,052.14	1.20%	\$74.27	County Library	ESTIMATED	\$229,150.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$197,067.90	1.06%	\$64.99	County Open Space	ESTIMATED	\$199,613.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
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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 Trust Fund	Water & Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	2.35%	\$39,766.00	\$1,693,991.00	\$1,733,757.00	\$1,437,950.00			\$295,807.00				
08	Local Revenue	3.15%	\$93,100.00	\$2,950,900.00	\$3,044,000.00	\$183,000.00			\$2,861,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$553,989.00	\$553,989.00	\$553,989.00							
08	Uniform Construction Code Fees	7.55%	\$8,000.00	\$106,000.00	\$114,000.00	\$114,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	12.78%	\$6,276.00	\$49,104.00	\$55,380.00	\$55,380.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$914,593.83		\$914,593.83				\$914,593.83				
10	Public and Private Revenue	-5.01%	(\$22,439.87)	\$447,550.28	\$425,110.41	\$425,110.41							
08	Other Special Items	-4.79%	(\$45,000.00)	\$940,000.00	\$895,000.00	\$895,000.00							
15	Receipts from Delinquent Taxes	-21.00%	(\$105,000.00)	\$500,000.00	\$395,000.00	\$395,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	5.26%	\$252,285.13	\$4,794,621.87	\$5,046,907.00	\$5,046,907.00							
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	9.48%	\$1,141,581.09	\$12,036,156.15	\$13,177,737.24	\$9,106,336.41	\$0.00	\$0.00	\$4,071,400.83	\$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	Arts and Culture Trust Fund	Water & Sewer Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	5.88	8.00	-0.45%	(\$4,274.95)	\$958,346.70	\$954,071.75	\$862,575.00			\$91,496.75				
21	Land-Use Administration	0.06	0.50	-5.18%	(\$1,590.00)	\$30,700.00	\$29,110.00	\$29,110.00							
22	Uniform Construction Code		6.50	-11.47%	(\$14,350.00)	\$125,150.00	\$110,800.00	\$110,800.00							
23	Insurance			-2.19%	(\$34,400.00)	\$1,567,455.00	\$1,533,055.00	\$1,253,100.00			\$279,955.00				
25	Public Safety	17.00	19.00	0.58%	\$13,661.54	\$2,343,983.16	\$2,357,644.70	\$2,323,000.00	\$34,644.70						
26	Public Works	13.00	7.00	3.54%	\$76,867.54	\$2,169,849.42	\$2,246,716.96	\$1,284,100.00	\$109,433.71		\$853,183.25				
27	Health and Human Services	0.06	3.00	5.04%	\$625.00	\$12,400.00	\$13,025.00	\$6,150.00	\$6,875.00						
28	Parks and Recreation		1.00	-1.89%	(\$1,100.00)	\$58,300.00	\$57,200.00	\$57,200.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			242.03%	\$41,750.00	\$17,250.00	\$59,000.00	\$59,000.00							
31	Utilities and Bulk Purchases			5.74%	\$88,000.00	\$1,534,000.00	\$1,622,000.00	\$255,000.00			\$1,367,000.00				
32	Landfill / Solid Waste Disposal			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			5.31%	\$43,142.00	\$812,504.00	\$855,646.00	\$741,920.00			\$113,726.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			4.91%	\$11,876.00	\$241,804.00	\$253,680.00	\$253,680.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			268.68%	\$1,120,889.83	\$417,186.00	\$1,538,075.83	\$478,482.00			\$1,059,593.83				
45	Debt			-9.71%	(\$86,364.00)	\$889,855.00	\$803,491.00	\$497,045.00			\$306,446.00				
46	Deferred Charges			0.00%	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-21.53%	(\$115,151.87)	\$534,872.87	\$419,721.00	\$419,721.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	36.00	45.00	9.48%	\$1,141,581.09	\$12,036,156.15	\$13,177,737.24	\$8,955,383.00	\$150,953.41	\$0.00	\$0.00	\$4,071,400.83	\$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, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	237	\$8,350,000.00	1.76%
2 Residential	2,626	\$406,342,900.00	85.88%
3A/3B Farm	40	\$1,769,900.00	0.37%
4A Commercial	87	\$29,084,500.00	6.15%
4B Industrial	11	\$13,010,700.00	2.75%
4C Apartments	11	\$13,269,400.00	2.80%
5A/5B Railroad	4		0.00%
6A/6B Business Personal Property	1	\$1,349,667.00	0.29%
Total	3,017	\$473,177,067.00	100.00%
Average Ratio (%), Assessed to True Value		94.53%	
Equalized Valuation, Taxable Properties		\$500,557,565.85	
Total # of property tax appeals filed in 2021		County Tax Board	13.00
		State Tax Court	0.00
Number of 2021 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 2021		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$27,638,200.00	19.33%
15B Other Schools			0.00%
15C Public Property	154	\$38,634,500.00	27.02%
15D Church and Charities	18	\$10,994,300.00	7.69%
15E Cemeteries & Graveyards	1	\$971,000.00	0.68%
15F Other Exempt	244	\$64,772,600.00	45.29%
Total	421	\$143,010,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 30.22%			

<b><u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u></b>				
	<b># of Parcels</b>	<b>PILOT Billing/Revenue</b>	<b>Assessed Value</b>	<b>Taxes if Billed in Full 2021 Total Tax Rate</b>
G Commercial/Industrial Exemption	1	\$14,586.00	\$975,000.00	\$38,502.75
I Dwelling Exemption	7		\$169,000.00	\$6,673.81
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>8</b>	<b>14,586.00</b>	<b>1,144,000.00</b>	<b>45,176.56</b>

## 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	16,938.93	\$15,735.19				\$1,203.74
Supervisory Staff (Department Heads & Managers)	3.00	2.00	476,473.78	\$357,713.72		\$44,359.14	\$46,239.82	\$28,161.10
Police Officers (Including Superior Officers)	16.00	4.00	2,818,258.64	\$1,594,052.26	\$336,021.76	\$499,150.42	\$238,199.54	\$150,834.66
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00	15.00	1,599,200.26	\$979,742.22	\$66,800.00	\$123,829.78	\$344,150.98	\$84,677.28
All Other Non-Union Employees not listed above	3.00	17.00	410,979.23	\$301,955.88		\$23,374.60	\$59,365.12	\$26,283.62
Totals	36.00	45.00	5,321,850.84	\$3,249,199.27	\$402,821.76	\$690,713.94	\$687,955.46	\$291,160.41

Is the Local Government required to comply with N.J.S.A. 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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	10.00	\$9,905.16	\$99,051.60	12.00	\$9,274.68	\$111,296.10
Parent & Child	1.00	\$21,425.04	\$21,425.04	1.00	\$21,021.60	\$21,021.60
Employee & Spouse (or Partner)	7.00	\$23,383.95	\$163,687.68	6.00	\$23,010.72	\$138,064.32
Family	18.00	\$28,094.68	\$505,704.30	21.00	\$27,208.48	\$571,378.12
Employee Cost Sharing Contribution (enter as negative - )			(\$165,948.64)			(\$154,630.44)
Subtotal	36.00		\$623,919.98	40.00		\$687,129.70
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	9	\$6,638.01	\$59,742.12	8	\$6,542.89	\$52,343.09
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	9	\$11,198.76	\$100,788.80	10	\$10,728.22	\$107,282.16
Family	5	\$26,083.39	\$130,416.95	4	\$19,848.62	\$79,394.47
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	23.00		\$290,947.87	22.00		\$239,019.72
<b>GRAND TOTAL</b>	<b>59.00</b>		<b>\$914,867.85</b>	<b>62.00</b>		<b>\$926,149.42</b>

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)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
F.O.P. Lodge 130	98.99	\$33,901.49	X		
G.W.U.	772.38	\$180,695.81	X		
CFO/Tax Collector	191.47	\$15,000.00		X	
Municipal Clerk	66.00	\$14,229.60		X	
Borough Administrator	88.22	\$15,000.00		X	
Chief of Police	35.13	\$15,000.00		X	
Non-Union	9.69	\$1,178.00		X	
Totals	1261.87	\$275,004.90			
Total Funds Reserved as of end of 2021		\$0.00			
Total Funds Appropriated in 2022		\$40,000.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year		2023		2024		All Additional Future	
Debt				Budget		Budget		Budget		Years' Budgets	
Local School Debt	\$14,855,000.00	\$14,855,000.00	\$0.00	Utility Fund - Principal	\$222,806.55	\$224,038.60	\$225,317.13	\$3,451,380.33			
Regional School Debt			\$0.00	Utility Fund - Interest	\$83,629.24	\$79,271.89	\$74,868.74	\$1,025,377.27			
				Bond Anticipation Notes - Principal							
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest							
Water & Sewer	\$4,693,542.64	\$4,693,542.64	\$0.00	Bonds - Principal	\$335,000.00	\$350,000.00	\$355,000.00	\$1,065,000.00			
			\$0.00	Bonds - Interest	\$66,225.00	\$55,756.26	\$44,818.76	\$67,893.76			
			\$0.00	Loans & Other Debt - Principal							
			\$0.00	Loans & Other Debt - Interest							
			\$0.00								
				Total	\$707,660.79	\$709,066.75	\$700,004.63	\$5,609,651.36			
<u>Municipal Purposes</u>				Total Principal	\$557,806.55	\$574,038.60	\$580,317.13	\$4,516,380.33			
Debt Authorized (BNI)			\$0.00	Total Interest	\$149,854.24	\$135,028.15	\$119,687.50	\$1,093,271.03			
Notes Outstanding	\$361,000.00		\$361,000.00	% of Total Current Year Budget	5.37%						
Bonds Outstanding	\$2,105,000.00		\$2,105,000.00								
Loans and Other Debt			\$0.00								
				Description		Debt Not Listed Above					
				Total Guarantees - Governmental							
				Total Guarantees - Other							
				Total Capital/Equipment Leases		\$95,820.00	\$96,570.00				
				Total Other							
				Bond Rating		Moody's	Standard & Poors	Fitch			
				Rating		A1					
				Year of Last Rating		2018					
				Mark "X" if Municipality has no bond rating							

## 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)
