



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0801 Clayton Borough - County of Gloucester Adopted

Municode: 0801 Filename: 0801_fba_2023.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	12/31/2025	tsaban@claytonnj.com
Christina	Marie	Moorhouse	12/31/2025	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

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.066	\$5,046,907.00	26.69%	\$1,657.14	Municipal Purpose Tax	ACTUAL	\$5,228,009.00
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	2.142	\$10,137,872.00	53.61%	\$3,329.82	Local School District	ESTIMATED	\$10,600,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.699	\$3,304,336.89	17.47%	\$1,086.62	County Purposes	ESTIMATED	\$3,855,000.00
County Library	0.048	\$224,667.34	1.19%	\$74.62	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$195,690.93	1.03%	\$65.29	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	3.997	\$18,909,474.16	100.00%	\$6,213.50	Total ESTIMATED amount to be raised by taxes		\$19,683,009.00
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		4,213,393.56
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		8,969,010.34
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$14,455,000.00
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$19,210,616.78
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$472,392.22
					Total Amount to be Raised by Taxes		\$19,683,009.00
					% of Tax Collections used to Calculate RUT		97.60%
					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 2022		18,539,508.23
					Total Tax Levy, CY 2022		18,994,915.50
					% of Taxes Collected, CY 2022		97.60%
					Delinquent Taxes - December 31, 2022		\$581,152.44
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	Arts and Culture Trust Fund	Water & Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	4.45%	\$77,198.00	\$1,733,757.00	\$1,810,955.00	\$1,499,955.00			\$311,000.00				
08	Local Revenue	1.38%	\$42,000.00	\$3,044,000.00	\$3,086,000.00	\$186,000.00			\$2,900,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$32,727.22	\$553,989.00	\$586,716.22	\$586,716.22							
08	Uniform Construction Code Fees	-6.58%	(\$7,500.00)	\$114,000.00	\$106,500.00	\$106,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-5.96%	(\$3,300.00)	\$55,380.00	\$52,080.00	\$52,080.00							
08	Additional Revenue Offset by Appropriations	-100.00%	(\$914,593.83)	\$914,593.83	\$0.00								
10	Public and Private Revenue	-75.25%	(\$1,496,117.13)	\$1,988,259.47	\$492,142.34	\$492,142.34							
08	Other Special Items	0.00%	\$0.00	\$895,000.00	\$895,000.00	\$895,000.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$395,000.00	\$395,000.00	\$395,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.59%	\$181,102.00	\$5,046,907.00	\$5,228,009.00	\$5,228,009.00							
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	-14.17%	(\$2,088,483.74)	\$14,740,886.30	\$12,652,402.56	\$9,441,402.56	\$0.00	\$0.00	\$3,211,000.00	\$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	Appropriation	Appropriation	Budget	Offsets	Budget	Trust Fund	Utility				
				Current v.	Year	for Service	for Service Type									
				Prior Year		Type (Prior	(Current Year)									
20	General Government	5.86	8.00	0.88%	\$8,265.63	\$934,071.75	\$942,337.38	\$849,750.00				\$92,587.38				
21	Land-Use Administration	0.06	0.50	5.58%	\$1,630.00	\$29,210.00	\$30,840.00	\$30,840.00								
22	Uniform Construction Code		6.50	-3.91%	(\$4,335.00)	\$110,925.00	\$106,590.00	\$106,590.00								
23	Insurance			14.68%	\$225,000.00	\$1,533,055.00	\$1,758,055.00	\$1,431,100.00				\$326,955.00				
25	Public Safety	17.00	19.00	1.30%	\$30,236.66	\$2,333,969.10	\$2,364,205.76	\$2,271,100.00	\$93,105.76							
26	Public Works	14.00	8.00	5.33%	\$121,236.58	\$2,276,655.62	\$2,397,892.20	\$1,345,200.00	\$139,022.58			\$913,669.62				
27	Health and Human Services	0.08	2.00	333.86%	\$57,341.00	\$17,175.00	\$74,516.00	\$7,000.00	\$67,516.00							
28	Parks and Recreation		1.00	0.52%	\$300.00	\$57,200.00	\$57,500.00	\$57,500.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			-2.54%	(\$1,500.00)	\$59,000.00	\$57,500.00	\$57,500.00								
31	Utilities and Bulk Purchases			-3.64%	(\$59,000.00)	\$1,622,000.00	\$1,563,000.00	\$245,000.00				\$1,318,000.00				
32	Landfill / Solid Waste Disposal			0.96%	\$3,000.00	\$313,500.00	\$316,500.00	\$316,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.43%	\$39,536.00	\$893,157.00	\$932,693.00	\$825,073.00				\$107,620.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-0.92%	(\$2,355.00)	\$256,680.00	\$254,325.00	\$254,325.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-84.89%	(\$2,606,202.83)	\$3,070,075.83	\$463,873.00	\$348,873.00				\$115,000.00				
45	Debt			7.06%	\$56,692.00	\$803,491.00	\$860,183.00	\$523,015.00				\$337,168.00				
46	Deferred Charges			-100.00%	(\$11,000.00)	\$11,000.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			12.55%	\$52,671.22	\$419,721.00	\$472,392.22	\$472,392.22								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		37.00	45.00	-14.17%	(\$2,088,483.74)	#####	\$12,652,402.56	\$9,141,758.22	\$299,644.34	\$0.00	\$0.00	\$3,211,000.00	\$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, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	229	\$7,447,900.00	1.57%
2 Residential	2,627	\$408,377,900.00	86.28%
3A/3B Farm	42	\$1,935,900.00	0.41%
4A Commercial	87	\$29,254,000.00	6.18%
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		0.00%
Total	3,012	\$473,295,800.00	100.00%

Average Ratio (%), Assessed to True Value	86.46%
Equalized Valuation, Taxable Properties	\$547,415,914.87

Total # of property tax appeals filed in 2022	County Tax Board	0.00
	State Tax Court	0.00
Number of 2022 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 2022	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 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	152	\$38,500,900.00	26.93%
15D Church and Charities	18	\$10,994,300.00	7.69%
15E Cemeteries & Graveyards	1	\$971,000.00	0.68%
15F Other Exempt	245	\$64,871,400.00	45.37%
Total	420	\$142,975,800.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		30.21%	

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>					
	# of	PILOT		Taxes if Billed in Full	
	Parcels	Billing/Revenue	Assessed Value	2022 Total Tax Rate	
G	Commercial/Industrial Exemption	1	\$19,971.90	\$975,000.00	\$38,970.75
I	Dwelling Exemption	7		\$169,000.00	\$6,754.93
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		8	19,971.90	1,144,000.00	45,725.68

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	17,233.03	\$16,008.39				\$1,224.64
Supervisory Staff (Department Heads & Managers)	3.00	2.00	485,119.51	\$366,017.17		\$48,322.66	\$41,854.62	\$28,925.06
Police Officers (Including Superior Officers)	16.00	4.00	2,894,145.91	\$1,570,606.58	\$309,306.10	\$537,669.11	\$329,051.80	\$147,512.32
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00	15.00	1,754,558.35	\$1,060,189.47	\$77,100.00	\$144,236.00	\$380,481.74	\$92,551.14
All Other Non-Union Employees not listed above	3.00	17.00	424,998.14	\$325,097.07		\$25,517.90	\$45,814.25	\$28,568.93
Totals	37.00	45.00	5,576,054.94	\$3,337,918.68	\$386,406.10	\$755,745.66	\$797,202.41	\$298,782.10

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$10,894.51	\$108,945.05	10.00	\$9,905.16	\$99,051.60
Parent & Child	1.00	\$25,864.32	\$25,864.32	1.00	\$21,425.04	\$21,425.04
Employee & Spouse (or Partner)	8.00	\$25,057.07	\$200,456.52	7.00	\$23,383.95	\$163,687.65
Family	18.00	\$32,594.73	\$586,705.12	18.00	\$28,094.68	\$505,704.24
Employee Cost Sharing Contribution (enter as negative -)			(\$198,388.60)			(\$165,948.64)
Subtotal	37.00		\$723,582.41	36.00		\$623,919.89
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	9	\$8,140.37	\$73,263.36	9	\$6,638.01	\$59,742.09
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	10	\$13,022.57	\$130,225.70	9	\$11,198.76	\$100,788.84
Family	6	\$33,259.82	\$199,558.93	5	\$26,083.39	\$130,416.95
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	25.00		\$403,047.99	23.00		\$290,947.88
GRAND TOTAL	62.00		\$1,126,630.40	59.00		\$914,867.77

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

Organization/Individuals Eligible for Benefit	Gross Days or Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
F.O.P. Lodge 130	94.26	\$29,566.47	x		
G.W.U.	781.31	\$189,144.95	x		
CFO/ Tax Collector	199.44	\$15,000.00		x	
Municipal Clerk	73.47	\$15,000.00		x	
Borough Administrator	99.47	\$15,000.00		x	
Chief of Police	41.69	\$15,000.00		x	
Non-union	13.75	\$1,713.80		x	
Totals	1303.39	\$280,425.22			
Total Funds Reserved as of end of 202:		\$40,000.00			
Total Funds Appropriated in 202:		\$43,500.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$14,149,444.00	\$14,149,444.00	\$0.00	Utility Fund - Principal	\$224,038.60	\$225,317.13	\$236,641.55	\$3,214,738.78	
Regional School Debt			\$0.00	Utility Fund - Interest	\$109,799.35	\$74,868.74	\$70,419.24	\$954,958.03	
				Bond Anticipation Notes - Principal					
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest	\$20,679.90				
Water & Sewer	\$5,709,142.26	\$5,709,142.26	\$0.00	Bonds - Principal	\$350,000.00	\$355,000.00	\$355,000.00	\$710,000.00	
			\$0.00	Bonds - Interest	\$55,756.26	\$44,818.76	\$33,725.00	\$34,168.76	
			\$0.00	Loans & Other Debt - Principal					
			\$0.00	Loans & Other Debt - Interest					
			\$0.00						
				Total	\$760,274.11	\$700,004.63	\$695,785.79	\$4,913,865.57	
<u>Municipal Purposes</u>									
Debt Authorized (BNI)			\$0.00	Total Principal	\$574,038.60	\$580,317.13	\$591,641.55	\$3,924,738.78	
Notes Outstanding	\$525,000.00		\$525,000.00	Total Interest	\$186,235.51	\$119,687.50	\$104,144.24	\$989,126.79	
Bonds Outstanding	\$3,286,360.00		\$3,286,360.00	% of Total Current Year Budget	6.01%				
Loans and Other Debt			\$0.00						
				Description	Debt Not Listed Above				
				Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases	\$96,570.00				
				Total Other					
				Bond Rating	Moody's	Standard & Poors	Fitch		
				Rating	A1				
				Year of Last Rating	2021				
				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)
