



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0801_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	Anthony	Bianco	12/31/2015	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		lnewcomb@claytonnj.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian	Todd	Bickling	12/31/2015	bbickling@claytonnj.com
Sandra	Dolores	Kraus	12/31/2016	skraus@claytonnj.com
Christopher	Legatte	Rogers	12/31/2015	crogers@claytonnj.com
Anthony	John	Saban	12/31/2016	tsaban@claytonnj.com
Vernon	Charles	Simon	12/31/2017	csimon@claytonnj.com
Darlene	Ann	Vondran	12/31/2017	dvondran@claytonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.959	\$4,441,200.00	27.48%	\$1,470.19
Municipal Library			0.00%	\$0.00
Municipal Open Space			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	1.850	\$8,558,217.00	52.96%	\$2,836.12
Regional School District			0.00%	\$0.00
County Purposes	0.596	\$2,752,832.99	17.04%	\$913.69
County Library	0.047	\$215,842.99	1.34%	\$72.05
County Board of Health			0.00%	\$0.00
County Open Space	0.042	\$191,723.63	1.19%	\$64.39
Other County Levies (total)			0.00%	\$0.00

Total (Calendar Year 2014 Budget) 3.494 \$16,159,816.61 100.00% \$5,356.44

Total Taxable Valuation as of October 1, 2014 \$462,301,967.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$153,304.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.959	0.992	3.44%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,441,200.00	\$4,586,500.00	3.27%	\$145,300.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,470.19	\$1,520.78	3.44%	\$50.59

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,586,500.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$8,900,000.00
Regional School District		
County Purposes	ESTIMATED	\$2,911,000.00
County Library	ESTIMATED	\$227,000.00
County Board of Health		
County Open Space	ESTIMATED	\$202,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$16,826,500.00

Revenue Anticipated, Excluding Tax Levy	2,987,257.82
Budget Appropriations, before Reserve for Uncollected Taxes	6,831,709.17
Total Non-Municipal Tax Levy	\$12,240,000.00
Amount to be Raised by Taxes - Before RUT	\$16,084,451.35
Reserve for Uncollected Taxes (RUT)	\$742,048.65
Total Amount to be Raised by Taxes	\$16,826,500.00

% of Tax Collections used to Calculate RUT 95.59%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	15,538,317.60
Total Tax Levy, CY 2014	16,254,568.76
% of Taxes Collected, CY 2014	95.59%

Delinquent Taxes - December 31, 2014 \$714,820.10

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

PCOA		% 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 and Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	15.26%	\$163,213.81	\$1,069,711.45	\$1,232,925.26	\$446,340.26		\$586,585.00					
08	Local Revenue	-1.46%	(\$37,880.60)	\$2,801,170.60	\$2,563,290.00	\$225,090.00		\$2,338,200.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$553,989.00	\$553,989.00	\$553,989.00							
08	Uniform Construction Code Fees	0.00%	(\$7.00)	\$159,807.00	\$159,500.00	\$159,500.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-60.85%	(\$202,162.04)	\$332,225.21	\$130,063.17	\$130,063.17							
08	Other Special Items	-7.31%	(\$43,932.60)	\$601,207.99	\$557,275.39	\$557,275.39							
15	Receipts from Delinquent Taxes	-9.59%	(\$54,600.97)	\$569,600.97	\$515,000.00	\$515,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	3.28%	\$145,671.74	\$4,440,328.26	\$4,586,500.00	\$4,586,500.00							
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	-0.29%	(\$29,697.66)	\$10,328,240.48	\$10,298,542.82	\$7,573,757.82	\$0.00	\$2,724,785.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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					
										Water and Sewer					
20	4.88	8.00	1.88%	\$12,101.00	\$642,879.00	\$654,980.00	\$589,800.00				\$65,180.00				
21	0.06	1.00	-2.06%	(\$410.00)	\$19,900.00	\$19,490.00	\$19,490.00								
22	1.07	4.50	-6.55%	(\$7,165.00)	\$109,400.00	\$102,235.00	\$102,235.00								
23			8.06%	\$120,625.00	\$1,497,175.00	\$1,617,800.00	\$1,318,300.00				\$299,500.00				
25	17.00	17.50	3.93%	\$78,172.02	\$1,990,397.98	\$2,068,570.00	\$1,971,795.00	\$96,775.00							
26	12.93	4.00	0.20%	\$3,416.94	\$1,684,444.23	\$1,687,861.17	\$950,600.00	\$58,941.17			\$678,320.00				
27	0.06	6.00	-15.96%	(\$4,775.75)	\$29,928.75	\$25,153.00	\$11,250.00	\$13,903.00							
28			6.05%	\$2,500.00	\$41,300.00	\$43,800.00	\$43,800.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
31			-0.44%	(\$5,220.00)	\$1,173,300.00	\$1,168,080.00	\$235,680.00				\$932,400.00				
32			0.00%	\$0.00	\$311,500.00	\$311,500.00	\$311,500.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			2.33%	\$15,551.00	\$668,361.00	\$683,912.00	\$603,042.00				\$80,870.00				
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			1.81%	\$1,874.00	\$103,636.00	\$105,510.00	\$105,510.00								
43			#DIV/0!	\$0.00	\$0.00	\$0.00									
44			-51.47%	(\$175,000.00)	\$340,000.00	\$165,000.00	\$50,000.00				\$115,000.00				
45			5.31%	\$41,210.00	\$76,393.00	\$817,603.00	\$342,088.00				\$474,515.00				
46			#DIV/0!	\$79,000.00	\$79,000.00	\$79,000.00					\$79,000.00				
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			16.06%	\$102,660.56	\$639,388.09	\$742,048.65	\$742,048.65								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	36.00	42.00	2.64%	\$264,539.77	\$10,034,003.05	\$10,298,542.82	\$7,404,138.65	\$169,619.17	\$0.00	\$2,724,785.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	390	\$10,480,800.00	2.27%
2 Residential	2,574	\$394,604,900.00	85.36%
3A/3B Farm	43	\$2,309,000.00	0.50%
4A Commercial	90	\$28,889,300.00	6.25%
4B Industrial	11	\$11,604,100.00	2.51%
4C Apartments	11	\$13,254,700.00	2.87%
5A/5B Railroad	4	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,159,167.00	0.25%
Total	3,124	\$462,301,967.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$25,748,000.00	23.21%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	125	\$31,929,400.00	28.78%
15D Church and Charities	12	\$9,815,500.00	8.85%
15E Cemeteries & Graveyards	1	\$971,000.00	0.88%
15F Other Exempt	181	\$42,473,900.00	38.29%

Total	323	\$110,937,800.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 9.37%

Average Ratio (%), Assessed to True Value	101.08%
Equalized Valuation, Taxable Properties	\$457,362,452.51

Total # of property tax appeals filed in 2014	County Tax Board	34.00
	State Tax Court	3.00
Number of 2014 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2014	\$0.00
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	34	\$0.00	\$252,800.00	\$8,832.83
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	34	0.00	252,800.00	8,832.83

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
The Reserve at Academy Walk	Other	\$270,963.48	\$11,127,400.00	\$388,780.87															
The Villages at Aberdeen	Other	\$350,932.39	\$16,248,500.00	\$567,473.19															
Clayton Providence House	Ass. Housing	\$83,600.00	\$6,180,000.00	\$215,929.20															
Total Long Term Exemptions - Column Total		675,516.38	\$3,545,600.00	1,172,083.26	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	X														Total Long Term Exemptions - GRAND TOTAL	\$675,516.38	\$3,545,600.00	\$1,172,083.26	

**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	14,964.43	\$13,901.00			\$0.00	\$1,063.43
Supervisory Staff (Department Heads & Managers)	3.00	2.00	349,048.05	\$263,383.00		\$31,395.25	\$34,025.00	\$20,244.80
Police Officers (Including Superior Officers)	16.00	2.00	2,403,550.81	\$1,351,714.00	\$276,578.00	\$317,734.48	\$332,348.00	\$125,176.34
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00				\$0.00	
All Other Union Employees not listed above	14.00	1.00	1,197,550.38	\$656,443.00	\$67,575.00	\$78,248.01	\$339,417.00	\$55,867.38
All Other Non-Union Employees not listed above	3.00	30.00	509,649.47	\$420,274.00		\$12,457.23	\$44,347.00	\$32,571.24
Totals	36.00	42.00	4,474,763.15	\$2,705,715.00	\$344,153.00	\$439,834.97	\$750,137.00	\$234,923.18

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	6.00	\$11,016.12	\$66,096.72
Parent & Child	1.00	\$18,339.60	\$18,339.60
Employee & Spouse (or Partner)	6.00	\$21,977.38	\$131,864.29
Family	23.00	\$29,492.10	\$678,318.30
Employee Cost Sharing Contribution (enter as negative -)			(\$116,958.00)
Subtotal	36.00	\$80,825.20	\$777,660.91
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	4	\$10,005.57	\$40,022.28
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	9	\$19,368.12	\$174,313.08
Family	4	\$35,247.26	\$140,989.04
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	17.00	\$64,620.95	\$355,324.40
GRAND TOTAL	53.00	\$145,446.15	\$1,132,985.31

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year				
	Debt	Deductions		Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets	
Local School Debt	\$19,972,735.00	\$18,968,055.60	\$1,004,679.40	Utility Fund - Principal	\$382,756.53	\$386,117.97	\$390,558.58	\$4,082,810.39
Regional School Debt			\$0.00	Utility Fund - Interest	\$109,632.66	\$97,387.52	\$84,333.76	\$599,581.13
Utility Fund Debt				Bond Anticipation Notes - Principal	\$17,950.00	\$28,400.00	\$31,350.00	\$686,200.00
Water and Sewer	\$5,274,242.47	\$5,274,242.47	\$0.00	Bond Anticipation Notes - Interest	\$6,697.34	\$7,393.95	\$7,138.35	\$34,281.00
0			\$0.00	Bonds - Principal	\$180,000.00	\$185,000.00	\$125,000.00	\$520,000.00
0			\$0.00	Bonds - Interest	\$44,087.50	\$36,100.00	\$28,968.75	\$53,000.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$741,123.03	\$740,399.44	\$667,349.44	\$5,975,872.52
Municipal Purposes				Total Principal	\$580,705.53	\$599,517.97	\$546,908.58	\$5,289,010.39
Debt Authorized	\$13,077.00		\$13,077.00	Total Interest	\$160,417.50	\$140,881.47	\$120,440.86	\$686,862.13
Notes Outstanding	\$839,500.00		\$839,500.00	% of Total Current Year Budget	7.20%			
Bonds Outstanding	\$1,010,000.00		\$1,010,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$27,109,554.47	\$24,242,298.07	\$2,867,256.40					
				Description	Debt Not Listed Above			
Population (2010 census)	8,179			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,314.53			Total Guarantees - Other				
Per Capita Net Debt	\$350.56			Total Capital/Equipment Leases	\$94,345.00	\$97,320.00	\$94,070.00	\$573,920.00
3 Yr. Average Property Valuation		\$474,201,390.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.60%						
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Baa1			
				Year of Last Rating	2008			
				Mark "X" if Municipality has no bond rating				

