



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0801\_fbi\_2016.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	12/31/2019	tbianco@claytonnj.com

**Chief Administrative Officer**

Thomas	Anthony	Bianco		tbianco@claytonnj.com
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**Chief Financial Officer**

Donna	Marie	Nestore		<a href="mailto:dnestore@claytonnj.com">dnestore@claytonnj.com</a>
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**Municipal Clerk**

Christine	Louise	Newcomb		cnewcomb@claytonnj.com
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**Registered Municipal Accountant**

Nick	L.	Petroni. CPA		nlp@petroni.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Franklin	Sherman	Brown Jr.	12/31/2016	fbrown@claytonnj.com
Sandra	Doloras	Kraus	12/31/2016	skraus@claytonnj.com
Christopher	Legette	Rogers	12/31/2018	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

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	0.992	\$4,586,500.00	27.41%	\$1,520.24	Municipal Purpose Tax	ACTUAL	\$4,591,900.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.932	\$8,932,559.00	53.38%	\$2,960.79	Local School District	ACTUAL	\$9,335,400.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.609	\$2,814,413.29	16.82%	\$933.29	County Purposes	ESTIMATED	\$3,475,000.00
County Library	0.046	\$212,155.51	1.27%	\$70.50	County Library	ESTIMATED	
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.041	\$189,663.27	1.13%	\$62.83	County Open Space	ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.620</b>	<b>\$16,735,291.07</b>	<b>100.00%</b>	<b>\$5,547.65</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$17,402,300.00</b>
Total Taxable Valuation as of October 1, 2015 <span style="float: right;"><u>\$462,838,565.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">3,015,605.11</span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$153,250.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">7,167,226.92</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$12,810,400.00</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$16,962,021.81</span>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$440,278.19</span>		
	0.992	0.992	0.00%		Total Amount to be Raised by Taxes <span style="float: right;">\$17,402,300.00</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>97.47%</u></span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$4,586,500.00	\$4,591,900.00	0.12%	\$5,400.00	<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2015 <span style="float: right;">16,406,427.40</span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2015 <span style="float: right;">16,831,782.35</span>		
	\$1,520.24	\$1,520.24	0.00%	\$0.00	% of Taxes Collected, CY 2015 <span style="float: right;"><u>97.47%</u></span>		
					Delinquent Taxes - December 31, 2015 <span style="float: right;"><u>\$392,914.20</u></span>		

**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 and Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-13.99%	(\$172,546.07)	\$1,232,925.26	\$1,060,379.19	\$761,579.19		\$298,800.00					
08	Local Revenue	2.94%	\$75,426.00	\$2,563,290.00	\$2,638,716.00	\$229,700.00		\$2,409,016.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$553,989.00	\$553,989.00	\$553,989.00							
08	Uniform Construction Code Fees	20.54%	\$32,767.00	\$159,500.00	\$192,267.00	\$192,267.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	86.57%	\$112,595.75	\$130,063.17	\$242,658.92	\$242,658.92							
08	Other Special Items	22.99%	\$128,135.61	\$557,275.39	\$685,411.00	\$685,411.00							
15	Receipts from Delinquent Taxes	-32.04%	(\$165,000.00)	\$515,000.00	\$350,000.00	\$350,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	0.12%	\$5,400.00	\$4,586,500.00	\$4,591,900.00	\$4,591,900.00							
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								
	<b>Total</b>	<b>0.16%</b>	<b>\$16,778.29</b>	<b>\$10,298,542.82</b>	<b>\$10,315,321.11</b>	<b>\$7,607,505.11</b>	<b>\$0.00</b>	<b>\$2,707,816.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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								Water and Sewer						
20	General Government	4.88	9.00	13.35%	\$87,416.12	\$654,980.00	\$742,396.12	\$666,825.00								
21	Land-Use Administration	0.06	1.00	76.09%	\$14,830.00	\$19,490.00	\$34,320.00	\$34,320.00								
22	Uniform Construction Code	1.07	4.50	18.84%	\$19,265.00	\$102,235.00	\$121,500.00	\$121,500.00								
23	Insurance			-1.66%	(\$26,800.00)	\$1,617,800.00	\$1,591,000.00	\$1,291,500.00			\$299,500.00					
25	Public Safety	17.00	17.50	2.23%	\$46,180.00	\$2,068,570.00	\$2,114,750.00	\$2,017,975.00	\$96,775.00							
26	Public Works	12.93	4.00	6.27%	\$105,904.63	\$1,687,861.17	\$1,793,765.80	\$996,300.00	\$171,536.92		\$625,928.88					
27	Health and Human Services	0.06	6.00	3.48%	\$875.00	\$25,153.00	\$26,028.00	\$12,125.00	\$13,903.00							
28	Parks and Recreation		1.00	2.28%	\$1,000.00	\$43,800.00	\$44,800.00	\$44,800.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			9.17%	\$550.00	\$6,000.00	\$6,550.00	\$6,550.00								
31	Utilities and Bulk Purchases			5.42%	\$63,320.00	\$1,168,080.00	\$1,231,400.00	\$238,000.00			\$993,400.00					
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$311,500.00	\$311,500.00	\$311,500.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			0.60%	\$4,108.00	\$683,912.00	\$688,020.00	\$605,422.00			\$82,598.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			18.40%	\$19,410.00	\$105,510.00	\$124,920.00	\$124,920.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			30.18%	\$49,800.00	\$165,000.00	\$214,800.00	\$50,000.00			\$164,800.00					
45	Debt			0.98%	\$7,990.00	\$817,603.00	\$825,593.00	\$359,575.00			\$466,018.00					
46	Deferred Charges			-95.32%	(\$75,300.00)	\$79,000.00	\$3,700.00	\$3,700.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-40.67%	(\$301,770.46)	\$742,048.65	\$440,278.19	\$440,278.19								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>36.00</b>	<b>43.00</b>	<b>0.16%</b>	<b>\$16,778.29</b>	<b>\$10,298,542.82</b>	<b>\$10,315,321.11</b>	<b>\$7,325,290.19</b>	<b>\$282,214.92</b>	<b>\$0.00</b>	<b>\$2,707,816.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	313	\$8,559,900.00	1.85%	15A Public Schools	4	\$25,748,000.00	21.34%	
2 Residential	2,602	\$398,756,200.00	86.15%	15B Other Schools	0		0.00%	
3A/3B Farm	40	\$2,019,500.00	0.44%	15C Public Property	136	\$32,654,000.00	27.06%	
4A Commercial	88	\$28,300,100.00	6.11%	15D Church and Charities	12	\$9,654,000.00	8.00%	
4B Industrial	11	\$11,551,800.00	2.50%	15E Cemeteries & Graveyards	1	\$971,000.00	0.80%	
4C Apartments	11	\$12,483,800.00	2.70%	15F Other Exempt	218	\$51,643,400.00	42.80%	
5A/5B Railroad	4	\$0.00	0.00%					
6A/6B Business Personal Property	1	\$1,167,265.00	0.25%					
<b>Total</b>	<b>3,070</b>	<b>\$462,838,565.00</b>	<b>100.00%</b>	<b>Total</b>	<b>371</b>	<b>\$120,670,400.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				100.30%	Percentage of Exempt vs. Non-Exempt Properties			26.07%
Equalized Valuation, Taxable Properties				\$461,454,202.39				
Total # of property tax appeals filed in 2015		County Tax Board	31.00					
		State Tax Court	1.00					
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				2.00				
Amount paid out by municipality for tax appeals in 2015				\$0.00				

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	28		\$288,400.00	\$10,440.08
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>28</b>	<b>0.00</b>	<b>288,400.00</b>	<b>10,440.08</b>



**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	15,211.39	\$14,130.41				\$1,080.98
Supervisory Staff (Department Heads & Managers)	3.00	1.00	342,328.81	\$255,467.96		\$31,831.31	\$35,388.44	\$19,641.10
Police Officers (Including Superior Officers)	16.00	2.00	2,520,097.62	\$1,377,006.70	\$336,164.13	\$343,666.55	\$331,681.08	\$131,579.17
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00	1.00	1,184,037.32	\$692,515.95	\$54,325.00	\$86,287.49	\$293,319.15	\$57,589.73
All Other Non-Union Employees not listed above	3.00	32.00	455,625.33	\$376,488.70		\$16,511.77	\$33,725.67	\$28,899.19
<b>Totals</b>	<b>36.00</b>	<b>43.00</b>	<b>4,517,300.47</b>	<b>\$2,715,609.72</b>	<b>\$390,489.13</b>	<b>\$478,297.12</b>	<b>\$694,114.34</b>	<b>\$238,790.16</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	8.00	\$11,133.38	\$89,067.04	6.00	\$11,016.12	\$66,096.72
Parent & Child	1.00	\$20,132.64	\$20,132.64	1.00	\$18,339.60	\$18,339.60
Employee & Spouse (or Partner)	6.00	\$22,780.38	\$136,682.28	6.00	\$21,977.38	\$131,864.28
Family	19.00	\$31,723.71	\$602,750.49	23.00	\$29,492.10	\$678,318.30
Employee Cost Sharing Contribution (enter as negative - )			(\$163,964.00)			(\$116,958.00)
<b>Subtotal</b>	<b>34.00</b>		<b>\$684,668.45</b>	<b>36.00</b>		<b>\$777,660.90</b>
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$10,794.45	\$43,177.80	4	\$10,005.57	\$40,022.28
Parent & Child		\$0.00	\$0.00	0		\$0.00
Employee & Spouse (or Partner)	12	\$20,377.85	\$244,534.20	9	\$19,368.12	\$174,313.08
Family	4	\$35,859.06	\$143,436.24	4	\$35,247.26	\$140,989.04
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>20.00</b>		<b>\$431,148.24</b>	<b>17.00</b>		<b>\$355,324.40</b>
<b>GRAND TOTAL</b>	<b>54.00</b>		<b>\$1,115,816.69</b>	<b>53.00</b>		<b>\$1,132,985.30</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$19,052,000.00	\$18,614,706.04	\$437,293.96	Utility Fund - Principal	\$386,117.97	\$376,558.58	\$361,900.62	\$3,104,734.77
Regional School Debt			\$0.00	Utility Fund - Interest	\$97,475.07	\$79,367.33	\$66,150.21	\$509,228.79
Utility Fund Debt				Bond Anticipation Notes - Principal	\$26,950.00			
Water and Sewer	\$4,947,986.95	\$4,947,986.95	\$0.00	Bond Anticipation Notes - Interest	\$14,165.36			
0			\$0.00	Bonds - Principal	\$185,000.00	\$125,000.00	\$125,000.00	\$395,000.00
0			\$0.00	Bonds - Interest	\$36,100.00	\$28,968.75	\$22,875.00	\$30,125.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
<b>Municipal Purposes</b>				<b>Total</b>	<b>\$745,808.40</b>	<b>\$609,894.66</b>	<b>\$575,925.83</b>	<b>\$4,039,088.56</b>
Debt Authorized	\$40,532.00		\$40,532.00	Total Principal	\$598,067.97	\$501,558.58	\$486,900.62	\$3,499,734.77
Notes Outstanding	\$1,691,050.00		\$1,691,050.00	Total Interest	\$147,740.43	\$108,336.08	\$89,025.21	\$539,353.79
Bonds Outstanding	\$830,000.00		\$830,000.00	% of Total Current Year Budget	7.23%			
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$26,561,568.95</b>	<b>\$23,562,692.99</b>	<b>\$2,998,875.96</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	8,179			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,247.53			Total Guarantees - Other				
Per Capita Net Debt	\$366.66			Total Capital/Equipment Leases	\$97,320.00	\$94,070.00	\$95,820.00	\$478,100.00
3 Yr. Average Property Valuation		\$465,367,651.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.64%		<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
				Rating	A1			
				Year of Last Rating	2016			
				<b>Mark "X" if Municipality has no bond rating</b>				



