



State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 0411 Clementon Borough - County of Camden

Adopted

Municode: 0411

Filename: 0411_fba_2018.xlsm

Website: www.clementonborough.com

Phone Number:

(856) 783-0284

Mailing Address:

101 Gibbsboro Road

[Email the UFB if not using Outlook](#)

Municipality:

Clementon

State:

NJ

Zip:

08021

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Weaver	12/31/2019	t.weaver@clementon-nj.com

Chief Administrative Officer

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Chief Financial Officer

Debra		DiMattia		d.dimattia@clementon-nj.com
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Municipal Clerk

Jenai		Johnson		j.johnson@clementon-nj.com
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Registered Municipal Accountant

Todd	R	Saler		tsaler@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mark		Armbruster	12/31/2018	m.armbruster@clementon-nj.com
Jonathan		Fisher	12/31/2019	j.fisher@clementon-nj.com
Meghan		Milano	12/31/2020	m.milano@clementon-nj.com
Christine		Nucera	12/31/2018	c.nucera@clementon-nj.com
Thomas		Shaw	12/31/2019	t.shaw@clementon-nj.com
Holly		Strobl	12/31/2020	h.strobl@clementon-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	1.388	\$3,791,267.24	35.80%	\$1,656.15
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$54,618.74	0.52%	\$23.86
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.696	\$4,631,465.00	43.73%	\$2,023.65
Regional School District			0.00%	\$0.00
County Purposes	0.709	\$1,935,125.03	18.27%	\$845.97
County Library	0.047	\$128,436.63	1.21%	\$56.08
County Board of Health			0.00%	\$0.00
County Open Space	0.018	\$49,621.59	0.47%	\$21.48
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	3.878	\$10,590,534.23	100.00%	\$4,627.19

Total Taxable Valuation as of October 1, 2017 \$248,605,100.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$119,319.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.388	1.577	13.63%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,791,267.24	\$3,921,066.70	3.42%	\$129,799.46

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,656.15	\$1,881.93	13.63%	\$225.78

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,921,066.70
Municipal Library		
Municipal Open Space	ACTUAL	\$49,721.02
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,700,000.00
Regional School District		
County Purposes	ESTIMATED	\$2,125,000.00
County Library	ESTIMATED	\$150,000.00
County Board of Health		
County Open Space	ESTIMATED	\$65,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$11,010,787.72

Revenue Anticipated, Excluding Tax Levy	2,042,998.30
Budget Appropriations, before Reserve for Uncollected Taxes	5,344,665.96
Total Non-Municipal Tax Levy	\$7,089,721.02
Amount to be Raised by Taxes - Before RUT	\$10,391,388.68
Reserve for Uncollected Taxes (RUT)	\$619,399.04
Total Amount to be Raised by Taxes	\$11,010,787.72

% of Tax Collections used to Calculate RUT 94.37%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	1,008,598,982.00
Total Tax Levy, CY 2017	1,060,125,046.00
% of Taxes Collected, CY 2017	95.14%

Delinquent Taxes - December 31, 2017 \$359,019.89

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 Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	7.88%	\$51,872.77	\$658,644.79	\$710,517.56	\$495,000.00		\$106,500.56	\$109,017.00				
08	Local Revenue	-10.78%	(\$220,405.00)	\$2,045,417.91	\$1,825,012.91	\$293,400.00	\$264,219.47	\$752,893.44	\$514,500.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$430,580.00	\$430,580.00	\$430,580.00							
08	Uniform Construction Code Fees	-61.80%	(\$38,015.40)	\$61,515.40	\$23,500.00	\$23,500.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-28.85%	(\$140,865.51)	\$488,217.33	\$347,351.82	\$347,351.82							
08	Other Special Items	-3.78%	(\$4,832.65)	\$127,999.13	\$123,166.48	\$123,166.48							
15	Receipts from Delinquent Taxes	-9.92%	(\$36,337.41)	\$366,337.41	\$330,000.00	\$330,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.50%	\$19,451.34	\$3,901,615.36	\$3,921,066.70	\$3,921,066.70							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-9.03%	(\$4,933.99)	\$54,655.01	\$49,721.02		\$49,721.02						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.60%	(\$374,065.85)	\$8,134,982.34	\$7,760,916.49	\$5,964,065.00	\$313,940.49	\$859,394.00	\$623,517.00	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	8.50	-20.80%	(\$132,150.00)	\$635,350.00	\$503,200.00	\$503,200.00								
21	Land-Use Administration	0.25	2.00	0.75%	\$100.00	\$13,250.00	\$13,350.00	\$13,350.00								
22	Uniform Construction Code	1.25	3.00	3.81%	\$3,241.00	\$84,959.00	\$88,200.00	\$88,200.00								
23	Insurance			-2.90%	(\$34,900.00)	\$1,202,850.00	\$1,167,950.00	\$937,750.00								
25	Public Safety	12.00	12.00	10.44%	\$143,193.44	\$1,371,125.97	\$1,514,319.41	\$1,398,263.00	\$116,056.41							
26	Public Works	10.00	2.50	4.70%	\$59,271.50	\$1,261,950.00	\$1,321,221.50	\$378,271.50	\$500.00							
27	Health and Human Services			-1.77%	(\$607.97)	\$34,382.50	\$33,774.53	\$22,200.00	\$11,574.53			\$115,100.00	\$115,100.00			
28	Parks and Recreation			41.74%	\$94,318.43	\$225,972.06	\$320,290.49	\$6,350.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00			\$313,940.49						
30	Unclassified			-11.36%	(\$750.00)	\$6,600.00	\$5,850.00	\$5,850.00								
31	Utilities and Bulk Purchases			-4.80%	(\$9,900.00)	\$206,100.00	\$196,200.00	\$196,200.00								
32	Landfill / Solid Waste Disposal			-0.42%	(\$535.82)	\$126,434.11	\$125,898.29	\$121,000.00	\$4,898.29							
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			8.32%	\$42,256.00	\$507,943.00	\$550,199.00	\$458,967.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00					\$46,595.00	\$44,637.00			
42	Shared Services			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00								
43	Court and Public Defender	1.50		1.06%	\$1,275.00	\$120,125.00	\$121,400.00	\$121,400.00								
44	Capital			-27.57%	(\$123,500.00)	\$448,000.00	\$324,500.00	\$50,000.00	\$274,500.00	\$0.00						
45	Debt			0.46%	\$3,583.80	\$785,380.43	\$788,964.23	\$569,935.23				\$138,799.00	\$80,230.00			
46	Deferred Charges			-56.70%	(\$76,730.00)	\$135,330.00	\$58,600.00	\$58,600.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.50%	\$3,065.05	\$616,333.99	\$619,399.04	\$619,399.04								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		30.00	28.00	-0.37%	(\$28,769.57)	\$7,789,686.06	\$7,760,916.49	\$5,556,535.77	\$407,529.23	\$313,940.49	\$859,394.00	\$623,517.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	190	\$4,385,900.00	1.76%
2 Residential	1,631	\$194,608,100.00	78.28%
3A/3B Farm	2	\$166,900.00	0.07%
4A Commercial	89	\$33,734,900.00	13.57%
4B Industrial			0.00%
4C Apartments	8	\$15,709,300.00	6.32%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,920	\$248,605,100.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$248,605,100.00

Total # of property tax appeals filed in 2017	County Tax Board	21.00
	State Tax Court	0.00
Number of 2017 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 2017	\$15,186.24
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| | | | |
| Percentage of Exempt vs. Non-Exempt Properties 12.53% | | | |

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$6,922,800.00	22.23%
15B Other Schools			0.00%
15C Public Property	227	\$10,636,800.00	34.15%
15D Church and Charities	14	\$3,370,100.00	10.82%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	32	\$10,217,400.00	32.80%
Total	276	\$31,147,100.00	100.00%

| | | | |
| Percentage of Exempt vs. Non-Exempt Properties 12.53% | | | |

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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
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	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

[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		6.00	28,064.61	\$26,000.00				\$2,064.61
Supervisory Staff (Department Heads & Managers)	2.00		289,027.03	\$185,914.00	\$2,250.00	\$9,955.03	\$76,108.00	\$14,800.00
Police Officers (Including Superior Officers)	12.00	2.00	1,561,449.00	\$955,538.00	\$122,000.00	\$242,803.00	\$156,522.00	\$84,586.00
Fire Fighters (Including Superior Officers)		2.00	5,500.00	\$5,500.00				
All Other Union Employees not listed above	0.00		432.00					\$432.00
All Other Non-Union Employees not listed above	16.00	18.00	1,607,340.99	\$1,092,515.99	\$41,550.00	\$114,482.00	\$269,769.00	\$89,024.00
Totals	30.00	28.00	3,491,813.63	\$2,265,467.99	\$165,800.00	\$367,240.03	\$502,399.00	\$190,906.61

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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	7.00	\$11,235.96	\$78,651.72	6.00	\$11,235.96	\$67,415.76
Parent & Child	3.00	\$19,698.60	\$59,095.80	4.00	\$19,698.60	\$78,794.40
Employee & Spouse (or Partner)	3.00	\$23,722.32	\$71,166.96	4.00	\$23,722.32	\$94,889.28
Family	12.00	\$31,800.00	\$381,600.00	12.00	\$31,800.00	\$381,600.00
Employee Cost Sharing Contribution (enter as negative -)			(\$95,000.00)			(\$90,064.56)
Subtotal	25.00		\$495,514.48	26.00		\$532,634.88
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	1	\$15,615.64	\$15,615.64	1	\$15,615.64	\$15,615.64
Parent & Child	1	\$39,302.88	\$39,302.88			\$0.00
Employee & Spouse (or Partner)	6	\$34,050.12	\$204,300.72	6	\$34,050.12	\$204,300.72
Family	4	\$37,837.12	\$151,348.48	4	\$39,941.04	\$159,764.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	12.00		\$410,567.72	11.00		\$379,680.52
GRAND TOTAL	37.00		\$906,082.20	37.00		\$912,315.40

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 of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief					X
DPW/Water/Sewer Department	206.00	\$22,128.00	X		
DPW/Water/Sewer Department Head (Same Person)	77.00	\$7,252.00			X
Police	352.00	\$35,528.00	X		
Tax Collector	155.00	\$12,540.00		X	
Business Administrator/Clerk (Same Person)	26.00	\$6,113.00			X
Other Staff	171.00	\$7,112.00		X	
Court Administrator	74.00	\$4,105.00		X	
CFO (part-time)			N/A	N/A	N/A
Other Staff	258.00	\$11,803.00		X	
Totals	1319.00	\$106,581.00			
Total Funds Reserved as of end of 2017		\$26,512.89			
Total Funds Appropriated in 2018		\$100.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2019	2020	All Additional Future
			Budget	Budget	Budget	Years' Budgets
Gross Debt	Deductions	Net Debt				
Local School Debt	\$449,000.00	\$449,000.00	\$0.00			
Regional School Debt		\$0.00				
Utility Fund Debt						
Water	\$2,128,199.00	\$2,128,199.00	\$0.00			
Sewer	\$770,484.09	\$770,484.09	\$0.00			
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$439,439.35	\$439,439.35				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$3,534,000.00	\$3,534,000.00				
Loans and Other Debt	\$541,680.35	\$249,785.09	\$291,895.26			
Total (Current Year)	\$7,862,802.79	\$3,597,468.18	\$4,265,334.61			
Population (2010 census)	5,000					
Per Capita Gross Debt	\$1,572.56					
Per Capita Net Debt	\$853.07					
3 Yr. Average Property Valuation	\$254,489,722.00					
Net Debt as % of 3 Year Avg Property Valuation	1.68%					
Utility Fund - Principal	\$179,400.00	\$110,000.00	\$115,000.00	\$931,000.00		
Utility Fund - Interest	\$39,629.00	\$30,613.75	\$27,845.00	\$97,135.00		
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal	\$385,000.00	\$425,000.00	\$450,000.00	\$2,274,000.00		
Bonds - Interest	\$106,763.75	\$96,338.75	\$84,370.00	\$218,957.50		
Loans & Other Debt - Principal	\$70,758.98	\$68,211.22	\$66,668.46	\$337,046.69		
Loans & Other Debt - Interest	\$7,412.50	\$6,562.50	\$5,712.50	\$15,093.76		
Total	\$788,964.23	\$736,726.22	\$749,595.96	\$3,873,232.95		
Total Principal	\$635,158.98	\$603,211.22	\$631,668.46	\$3,542,046.69		
Total Interest	\$153,805.25	\$133,515.00	\$117,927.50	\$331,186.26		
% of Total Current Year Budget	10.17%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		A- (+ Outlook)				
Year of Last Rating		2015				
Mark "X" if Municipality has no bond rating						

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)
