



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0403_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
Robert		Klaus	12/31/2015	rklaus@barringtonboro.com

Chief Administrative Officer

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Chief Financial Officer

Denise	K	Moules		dmoules@barringtonboro.com
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Municipal Clerk

Terry		Shannon		tshannon@barringtonboro.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kirk		Popiolek	12/31/2017	kpopiolek@barringtonboro.com
Maureen	T	Bergeron	12/31/2016	mbergeron@barringtonboro.com
Shawn		Ludwig	12/31/2015	sludwig@barringtonboro.com
Patti		Nicholson	12/31/2015	pnicholson@barringtonboro.com
Wayne		Robenolt	12/31/2016	wrobenolt@barringtonboro.com
Ernie		Rink	12/31/2017	erink@barringtonboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.966	\$5,335,925.69	27.81%	\$2,119.67	Municipal Purpose Tax	ACTUAL	\$5,492,583.62
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	1.717	\$9,481,380.00	49.41%	\$3,767.58	Local School District	ACTUAL	\$9,804,505.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.727	\$4,011,597.55	20.91%	\$1,595.24	County Purposes	ESTIMATED	\$3,925,395.46
County Library	0.047	\$255,818.10	1.33%	\$103.13	County Library	ESTIMATED	\$260,934.46
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.018	\$103,656.55	0.54%	\$39.50	County Open Space	ESTIMATED	\$105,730.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	3.475	\$19,188,377.89	100.00%	\$7,625.12	Total ESTIMATED amount to be raised by taxes		\$19,589,148.54
Total Taxable Valuation as of October 1, 2014 <u>\$545,352,978.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,872,416.38</u>		
Current Year Average Residential Assessment <u>\$219,428.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>6,875,271.29</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$14,096,564.92</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$19,099,419.83</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$489,728.71</u>		
0.966	1.007	4.27%			Total Amount to be Raised by Taxes <u>\$19,589,148.54</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.50%</u> If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$5,335,925.69	\$5,492,583.62	2.94%	\$156,657.93		Total Tax Revenue, Collections CY 2014 <u>18,826,707.94</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2014 <u>19,199,745.39</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2014 <u>98.06%</u>		
\$2,119.67	\$2,210.08	4.27%	\$90.40		Delinquent Taxes - December 31, 2014 <u>\$353,118.31</u>		

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

FCOA		% Difference Current vs. Prior Year	S Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Dedicated Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	136.33%	\$327,200.00	\$240,000.00	\$567,200.00	\$500,000.00		\$67,200.00					
08	Local Revenue	-3.11%	(\$32,898.44)	\$1,056,898.44	\$1,024,000.00	\$309,000.00		\$715,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$700,680.00	\$700,680.00	\$700,680.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
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	-75.62%	(\$94,331.09)	\$124,747.10	\$30,416.01	\$30,416.01							
08	Other Special Items	-33.89%	(\$11,443.42)	\$33,763.79	\$22,320.37	\$12,320.37		\$10,000.00					
15	Receipts from Delinquent Taxes	-9.38%	(\$33,118.31)	\$353,118.31	\$320,000.00	\$320,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	2.94%	\$156,657.93	\$5,335,925.69	\$5,492,583.62	\$5,492,583.62							
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	3.98%	\$312,066.67	\$7,845,133.33	\$8,157,200.00	\$7,365,000.00	\$0.00	\$792,200.00	\$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	S 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	9.00	4.68%	\$20,489.93	\$438,219.26	\$458,709.19	\$386,776.44		\$71,932.75					
21	Land-Use Administration		2.00	15.35%	\$1,576.50	\$10,273.50	\$11,850.00	\$11,850.00							
22	Uniform Construction Code	1.00	6.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
23	Insurance			-1.39%	(\$20,401.19)	\$1,467,719.34	\$1,447,318.15	\$1,317,653.27		\$129,664.88					
25	Public Safety	17.00	17.00	1.41%	\$22,831.92	\$1,622,856.41	\$1,645,688.33	\$1,641,547.00	\$4,141.33						
26	Public Works	10.50	2.00	5.36%	\$50,143.75	\$935,120.83	\$985,264.58	\$665,066.11		\$320,198.47					
27	Health and Human Services			6.67%	\$1,113.00	\$16,675.00	\$17,788.00	\$17,763.00	\$25.00						
28	Parks and Recreation		2.00	-12.60%	(\$5,859.50)	\$46,518.50	\$40,659.00	\$21,565.25	\$19,093.75						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified	1.50	1.00	-100.00%	(\$25,400.00)	\$25,400.00	\$0.00								
31	Utilities and Bulk Purchases			0.94%	\$3,700.00	\$393,400.00	\$397,100.00	\$339,500.00		\$57,600.00					
32	Landfill / Solid Waste Disposal			-7.55%	(\$36,588.03)	\$484,796.12	\$448,208.09	\$438,433.41	\$9,774.68						
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			5.76%	\$34,285.54	\$595,066.51	\$629,352.05	\$591,778.68		\$37,573.37					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			13.87%	\$15,047.96	\$108,472.04	\$123,520.00	\$123,520.00							
44	Capital			-17.68%	(\$14,500.00)	\$82,000.00	\$67,500.00	\$67,500.00							
45	Debt			46.04%	\$433,541.80	\$941,651.73	\$1,375,193.53	\$1,199,963.00		\$175,230.53					
46	Deferred Charges			176.01%	\$12,320.37	\$7,000.00	\$19,320.37	\$19,320.37							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-12.40%	(\$69,325.66)	\$559,054.37	\$489,728.71	\$489,728.71							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	35.00	39.00	5.47%	\$422,976.39	\$7,734,223.61	\$8,157,200.00	\$7,331,965.24	\$33,034.76	\$0.00	\$792,200.00	\$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)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	45	\$3,702,400.00	0.68%	15A Public Schools	7	\$12,103,100.00	8.24%
2 Residential	2,024	\$442,083,600.00	81.06%	15B Other Schools	1	\$2,265,400.00	1.54%
3A/3B Farm			0.00%	15C Public Property	38	\$32,444,400.00	22.08%
4A Commercial	74	\$35,588,700.00	6.53%	15D Church and Charities	11	\$5,851,100.00	3.98%
4B Industrial	10	\$26,054,100.00	4.78%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	7	\$37,053,900.00	6.79%	15F Other Exempt	24	\$94,278,700.00	64.16%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$870,278.00	0.16%				
Total	2,160	\$545,352,978.00	100.00%	Total	81	\$146,942,700.00	100.00%
Average Ratio (%), Assessed to True Value				107.90%			
Equalized Valuation, Taxable Properties				\$505,424,446.71			
Total # of property tax appeals filed in 2014				County Tax Board		43.00	
				State Tax Court		2.00	
Number of 2014 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2014						\$0.00	
				Percentage of Exempt vs. Non-Exempt Properties 3.61%			

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	2	\$0.00	\$23,100.00	\$802.73
J Dwelling Abatement	57	\$0.00	\$591,700.00	\$20,561.58
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	59	0.00	614,800.00	21,364.30

**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	19,044.90	\$15,750.00	\$0.00	\$1,877.40	\$0.00	\$1,417.50
Supervisory Staff (Department Heads & Managers)	5.00		521,903.98	\$330,407.00	\$14,588.00	\$39,384.51	\$106,474.92	\$31,049.55
Police Officers (Including Superior Officers)	16.00		2,039,796.90	\$1,248,655.00	\$71,945.00	\$303,672.90	\$296,670.00	\$118,854.00
Fire Fighters (Including Superior Officers)		5.00	38,667.75	\$35,475.00	\$0.00	\$0.00	\$0.00	\$3,192.75
All Other Union Employees not listed above	12.00		1,106,388.72	\$704,052.00	\$35,786.00	\$83,923.00	\$219,263.04	\$63,364.68
All Other Non-Union Employees not listed above	2.00	26.00	477,721.85	\$377,268.00	\$7,324.00	\$11,558.35	\$47,617.38	\$33,954.12
Totals	35.00	38.00	4,203,524.10	\$2,711,607.00	\$129,643.00	\$440,416.16	\$670,025.34	\$251,832.60

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	9.00	\$12,564.00	\$113,076.00
Parent & Child	2.00	\$22,020.00	\$44,040.00
Employee & Spouse (or Partner)	4.00	\$28,548.00	\$114,192.00
Family	18.00	\$32,301.78	\$581,432.04
Employee Cost Sharing Contribution (enter as negative -)			(\$151,615.00)
Subtotal	33.00	\$95,433.78	\$701,125.04
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	16	\$11,988.00	\$191,808.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	9	\$16,188.00	\$145,692.00
Family	5	\$27,480.00	\$137,400.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	30.00	\$55,656.00	\$474,900.00
GRAND TOTAL	63.00	\$151,089.78	\$1,176,025.04

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)?

NO
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

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

			Current Year	2016	2017	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt	\$5,010,000.00	\$5,010,000.00	\$0.00	Utility Fund - Principal	\$167,938.78	\$76,126.37	\$75,386.47	\$537,203.93
Regional School Debt			\$0.00	Utility Fund - Interest	\$7,291.75	\$14,527.50	\$13,127.50	\$43,152.50
Utility Fund Debt				Bond Anticipation Notes - Principal				
Dedicated Sewer	\$2,888,921.05	\$2,888,921.05	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$781,000.00	\$800,000.00	\$820,000.00	\$9,249,000.00
0			\$0.00	Bonds - Interest	\$418,963.00	\$395,685.00	\$368,875.00	\$2,882,595.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
			\$0.00	Total	\$1,375,193.53	\$1,286,338.87	\$1,277,388.97	\$12,711,951.43
Municipal Purposes								
Debt Authorized	\$3,996,728.29		\$3,996,728.29	Total Principal	\$948,938.78	\$876,126.37	\$895,386.47	\$9,786,203.93
Notes Outstanding	\$0.00		\$0.00	Total Interest	\$426,254.75	\$410,212.50	\$382,002.50	\$2,925,747.50
Bonds Outstanding	\$11,650,000.00	\$30,152.00	\$11,619,848.00	% of Total Current Year Budget	16.86%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$23,545,649.34	\$7,929,073.05	\$15,616,576.29	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	<u>6,983</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$3,371.85</u>			Rating		A+ Stable		
Per Capita Net Debt	<u>\$2,236.37</u>			Year of Last Rating	N/A	2014	N/A	
3 Yr. Average Property Valuation		<u>\$519,292,918.00</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		<u>3.01%</u>						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Borough of Merchantville	CFO		1/1/2015	12/31/2015	\$16,266.00
Providing	Borough of Merchantville	CTC		1/1/2015	12/31/2015	\$8,000.00
Providing	Borough of Runnemede	Payroll Clerk		1/1/2015	12/31/2015	\$1,470.00
Providing	Borough of Runnemede	Deputy Registrar		1/1/2015	12/31/2015	
Receiving	Borough of Oaklyn	Municipal Court		1/1/2015	12/31/2015	\$115,000.00
Providing	Borough of Runnemede	4th of July Fireworks		1/1/2015	12/31/2015	\$1,000.00
Providing	Borough of Bellmawr	4th of July Fireworks		1/1/2015	12/31/2015	\$1,000.00
Providing	Borough of Mt Ephraim	RMC		1/1/2015	12/31/2015	\$10,200.00
Providing	Barrington Board of Education	gasoline	admin fee based on usage	1/1/2015	12/31/2015	varies
Providing	Borough of Runnemede	gasoline	admin fee based on usage	1/1/2015	12/31/2015	varies
Providing	Regional Fire Alliance	gasoline	admin fee based on usage	1/1/2015	12/31/2015	varies
Receiving	Regional Fire Alliance	Fire Marshal inspection	six town alliance - self supporting	1/1/2015	12/31/2015	\$0.00
Receiving	Camden County	Snow Removal, Emg Mgmt		1/1/2015	12/31/2015	\$0.00
Providing	Borough of Bellmawr	Fire Svcs, DPW equipment	interlocal agreement	1/1/2015	12/31/2015	\$0.00
Receiving	Borough of Bellmawr	Fire Svcs, DPW equipment	interlocal agreement	1/1/2015	12/31/2015	\$0.00
Providing	Borough of Runnemede	Fire Svcs, DPW equipment	interlocal agreement	1/1/2015	12/31/2015	\$0.00
Receiving	Borough of Runnemede	Fire Svcs, DPW equipment	interlocal agreement	1/1/2015	12/31/2015	\$0.00
Providing	Borough of Haddon Heights	Ambulance/EMS	agreement based on equipment purchase	1/1/2015	12/31/2015	\$0.00

