



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Klaus	12/31/2019	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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Registered Municipal Accountant

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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	12/31/2018	sludwig@barringtonboro.com
Patti		Nicholson	12/31/2018	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>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	1.007	\$5,492,583.62	27.77%	\$2,188.21	Municipal Purpose Tax	ACTUAL	\$5,666,909.73
Municipal Library	0.047	\$253,974.78	1.28%	\$102.13	Municipal Library		
Municipal Open Space	0.019	\$102,383.94	0.52%	\$41.29	Municipal Open Space	ESTIMATED	\$103,407.78
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	1.798	\$9,804,504.00	49.57%	\$3,907.05	Local School District	ESTIMATED	\$10,193,521.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.757	\$4,127,526.34	20.87%	\$1,644.96	County Purposes	ESTIMATED	\$4,168,801.59
County Library			0.00%	\$0.00	County Library	ESTIMATED	\$256,514.53
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.628	\$19,780,972.68	100.00%	\$7,883.64	Total ESTIMATED amount to be raised by taxes		\$20,389,154.63
Total Taxable Valuation as of October 1, 2015 <u>\$541,849,006.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,090,004.49</u>		
Current Year Average Residential Assessment <u>\$217,300.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>7,247,185.34</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$14,722,244.90</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$19,879,425.75</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$509,728.87</u>		
1.007	1.046	3.86%			Total Amount to be Raised by Taxes <u>\$20,389,154.62</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.50%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$5,492,583.62	\$5,666,909.73	3.17%	\$174,326.11		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2015 <u>19,361,528.87</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>19,808,263.65</u>		
\$2,188.21	\$2,272.74	3.86%	\$84.53		% of Taxes Collected, CY 2015 <u>97.74%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2015 <u>\$356,355.02</u>		

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	Dedicated Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	16.02%	\$90,865.00	\$567,200.00	\$658,065.00	\$595,000.00		\$63,065.00					
08	Local Revenue	7.32%	\$75,000.00	\$1,024,000.00	\$1,099,000.00	\$359,000.00		\$740,000.00					
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	-27.73%	(\$34,655.60)	\$124,980.09	\$90,324.49	\$90,324.49							
08	Other Special Items	56.81%	\$12,679.63	\$22,320.37	\$35,000.00	\$25,000.00		\$10,000.00					
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$320,000.00	\$320,000.00	\$320,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.17%	\$174,326.11	\$5,492,583.62	\$5,666,909.73	\$5,666,909.73							
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	3.86%	\$318,215.14	\$8,251,764.08	\$8,569,979.22	\$7,756,914.22	\$0.00	\$813,065.00	\$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	Dedicated Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	9.00	6.14%	\$29,045.82	\$473,282.36	\$502,328.18	\$417,928.18		\$84,400.00					
21	Land-Use Administration		2.00	5.40%	\$640.00	\$11,850.00	\$12,490.00	\$12,490.00							
22	Uniform Construction Code	1.00	6.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
23	Insurance			7.76%	\$112,253.43	\$1,447,318.15	\$1,559,571.58	\$1,416,571.58		\$143,000.00					
25	Public Safety	16.00	16.50	2.37%	\$39,407.30	\$1,663,035.44	\$1,702,442.74	\$1,691,442.74	\$11,000.00						
26	Public Works	11.00	4.00	8.92%	\$91,232.39	\$1,022,264.58	\$1,113,496.97	\$685,425.00	\$54,000.00	\$374,071.97					
27	Health and Human Services			-0.78%	(\$138.00)	\$17,788.00	\$17,650.00	\$17,650.00							
28	Parks and Recreation		2.00	-27.44%	(\$18,025.00)	\$65,684.00	\$47,659.00	\$29,884.00	\$17,775.00						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified	1.00	2.50	#DIV/0!	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			0.83%	\$3,300.00	\$397,100.00	\$400,400.00	\$349,500.00		\$50,900.00					
32	Landfill / Solid Waste Disposal			2.36%	\$10,556.40	\$448,208.09	\$458,764.49	\$451,215.00	\$7,549.49						
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			6.76%	\$42,532.95	\$629,352.05	\$671,885.00	\$630,367.34		\$41,517.66					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			6.33%	\$7,861.20	\$124,138.80	\$132,000.00	\$132,000.00							
44	Capital			-11.11%	(\$7,500.00)	\$67,500.00	\$60,000.00	\$60,000.00							
45	Debt			-1.58%	(\$21,696.13)	\$1,375,193.53	\$1,353,497.40	\$1,235,387.03		\$118,110.37					
46	Deferred Charges			39.75%	\$7,679.63	\$19,320.37	\$27,000.00	\$27,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.08%	\$20,000.16	\$489,728.71	\$509,728.87	\$509,728.87							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	35.00	42.00	3.84%	\$317,150.14	\$8,251,764.08	\$8,568,914.22	\$7,666,589.73	\$90,324.49	\$0.00	\$812,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	45	\$3,443,200.00	0.64%	15A Public Schools	7	\$12,103,100.00	8.25%
2 Residential	2,023	\$439,400,700.00	81.22%	15B Other Schools	1	\$2,265,400.00	1.54%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	39	\$105,155,000.00	71.71%
4A Commercial	76	\$35,580,000.00	6.58%	15D Church and Charities	11	\$5,851,100.00	3.99%
4B Industrial	10	\$25,894,400.00	4.79%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	7	\$36,669,000.00	6.78%	15F Other Exempt	17	\$21,264,200.00	14.50%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,161	\$540,987,300.00	100.00%	Total	75	\$146,638,800.00	100.00%
Average Ratio (%), Assessed to True Value				107.00%			
Equalized Valuation, Taxable Properties				\$505,595,607.48			
Total # of property tax appeals filed in 2015				County Tax Board		63.00	
				State Tax Court		4.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2015				\$999.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				27.11%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	31	\$310,200.00		\$11,254.06
K New Dwelling/Conversion Exemption	2	\$40,800.00		\$1,480.22
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	33	351,000.00	0.00	12,734.28

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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Senior Housing of Barrington-MEWS	Aff. Housing	\$89,123.90	\$18,121,400.00	\$657,444.39															
Total Long Term Exemptions - Column Total		89,123.90	18,121,400.00	657,444.39	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					Total Long Term Exemptions - GRAND TOTAL		\$89,123.90	\$18,121,400.00	\$657,444.39	Total Long Term Exemptions - GRAND TOTAL		\$89,123.90	\$18,121,400.00	\$657,444.39	Total Long Term Exemptions - GRAND TOTAL		\$89,123.90	\$18,121,400.00	\$657,444.39

**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	19,129.95	\$15,750.00		\$1,962.45	\$0.00	\$1,417.50
Supervisory Staff (Department Heads & Managers)	5.00		551,173.36	\$345,093.00	\$17,739.00	\$42,998.59	\$114,284.40	\$31,058.37
Police Officers (Including Superior Officers)	15.00		1,978,652.71	\$1,206,137.00	\$71,696.00	\$321,676.74	\$270,590.64	\$108,552.33
Fire Fighters (Including Superior Officers)		6.00	41,937.75	\$38,475.00			\$0.00	\$3,462.75
All Other Union Employees not listed above			1,033,754.42	\$611,900.00	\$36,322.00	\$76,242.74	\$254,218.68	\$55,071.00
All Other Non-Union Employees not listed above			525,240.88	\$415,691.00	\$7,360.00	\$13,112.41	\$51,665.28	\$37,412.19
Totals	20.00	13.00	4,149,889.06	\$2,633,046.00	\$133,117.00	\$455,992.92	\$690,759.00	\$236,974.14

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	9.00	\$13,584.00	\$122,256.00	9.00	\$12,564.00	\$113,076.00
Parent & Child	3.00	\$24,324.00	\$72,972.00	2.00	\$22,020.00	\$44,040.00
Employee & Spouse (or Partner)	4.00	\$31,068.00	\$124,272.00	4.00	\$28,548.00	\$114,192.00
Family	16.00	\$35,004.00	\$560,064.00	18.00	\$32,301.78	\$581,432.04
Employee Cost Sharing Contribution (enter as negative -)			(\$188,649.00)			(\$151,615.00)
Subtotal	32.00		\$690,915.00	33.00		\$701,125.04
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	9	\$12,984.00	\$116,856.00	16	\$11,988.00	\$191,808.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	9	\$28,664.00	\$257,976.00	9	\$16,188.00	\$145,692.00
Family	5	\$32,904.00	\$164,520.00	5	\$27,480.00	\$137,400.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	23.00		\$539,352.00	30.00		\$474,900.00
GRAND TOTAL	55.00		\$1,230,267.00	63.00		\$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**

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

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

Gross Debt			Net Debt			Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt	\$4,770,000.00	\$4,770,000.00	\$0.00	Utility Fund - Principal	\$76,126.37	\$75,386.47	\$74,609.56	\$462,594.37	
Regional School Debt			\$0.00	Utility Fund - Interest	\$13,389.00	\$13,127.50	\$11,667.50	\$31,485.00	
Utility Fund Debt				Bond Anticipation Notes - Principal					
Dedicated Sewer	\$2,734,054.77	\$2,734,054.77	\$0.00	Bond Anticipation Notes - Interest	\$34,452.03				
0			\$0.00	Bonds - Principal	\$800,000.00	\$820,000.00	\$855,000.00	\$8,394,000.00	
0			\$0.00	Bonds - Interest	\$400,935.00	\$374,125.00	\$346,485.00	\$2,553,370.00	
0			\$0.00	Loans & Other Debt - Principal					
0			\$0.00	Loans & Other Debt - Interest					
0			\$0.00	Total	\$1,324,902.40	\$1,282,638.97	\$1,287,762.06	\$11,441,449.37	
Municipal Purposes				Total Principal	\$876,126.37	\$895,386.47	\$929,609.56	\$8,856,594.37	
Debt Authorized	\$3,994,407.92		\$3,994,407.92	Total Interest	\$448,776.03	\$387,252.50	\$358,152.50	\$2,584,855.00	
Notes Outstanding			\$0.00	% of Total Current Year Budget	15.46%				
Bonds Outstanding	\$10,869,000.00	\$131,639.16	\$10,737,360.84	Description	Debt Not Listed Above				
Loans and Other Debt			\$0.00	Total Guarantees - Governmental					
Total (Current Year)	\$22,367,462.69	\$7,635,693.93	\$14,731,768.76	Total Guarantees - Other					
Population (2010 census)	6,983			Total Capital/Equipment Leases					
Per Capita Gross Debt	\$3,203.13			Total Other					
Per Capita Net Debt	\$2,109.66			Bond Rating	Moody's	Standard & Poors	Fitch		
3 Yr. Average Property Valuation		\$519,292,918.00		Rating		A+ Stable			
Net Debt as % of 3 Year Avg Property Valuation		2.84%		Year of Last Rating	N/A	2014	N/A		
				Mark "X" if Municipality has no bond rating					

USER FRIENDLY BUDGET SECTION - Notes

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