



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0403 Barrington Borough - County of Camden

Introduced

Municode: 0403

Filename: 0403_fbi_2019.xlsm

Website:

Phone Number:

856-547-0706

Mailing Address:

229 TRENTON AVE

Email the UFB if not using Outlook

Municipality:

BARRINGTON

State:

NJ

Zip:

08007

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Klaus	12/31/2019	rklaus@barringtonboro.com

Chief Administrative Officer

--	--	--	--	--

Chief Financial Officer

DENISE		MOULES		DMOULES@BARRINGTONBORO.COM
--------	--	--------	--	----------------------------

Municipal Clerk

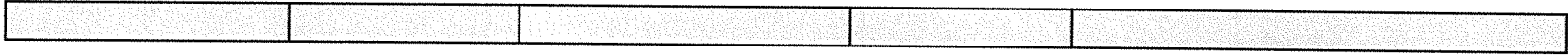
Terry		Shannon		tshannon@barringtonboro.com
-------	--	---------	--	-----------------------------

Registered Municipal Accountant

ROBERT		MARRONE		RMARRONE@BOWMANLLP.COM
--------	--	---------	--	------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kirk		Popiolek	12/31/2020	kpopiolek@barringtonboro.com
Candace		Fawley	12/31/2020	cfawley@barringtonboro.com
Shawn		Ludwig	12/31/2021	sludwig@barringtonboro.com
Patti		Harris	12/31/2021	pnicholson@barringtonboro.com
Wayne		Robenolt	12/31/2019	wrobenolt@barringtonboro.com
Michael		Beach	12/31/2019	MBEACH@barringtonboro.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	1.199	\$5,948,345.32	27.93%	\$0.00	Municipal Purpose Tax	ACTUAL	\$6,166,566.95
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	2.142	\$10,624,812.00	49.88%	\$0.00	Local School District	ESTIMATED	\$10,852,570.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.877	\$4,346,444.41	20.41%	\$0.00	County Purposes	ESTIMATED	\$4,405,265.18
County Library	0.056	\$274,892.06	1.29%	\$0.00	County Library	ESTIMATED	\$277,640.98
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$105,994.89	0.50%	\$0.00	County Open Space	ESTIMATED	\$107,054.84
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		
					Total Tax Levy, CY 2018		
					% of Taxes Collected, CY 2018		
					Delinquent Taxes - December 31, 2018		

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	SEWER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.59%	\$5,878.54	\$994,121.46	\$1,000,000.00		\$930,000.00	\$70,000.00					
08	Local Revenue	3.85%	\$39,851.07	\$1,035,500.00	\$1,075,351.07		\$325,351.07	\$750,000.00					
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								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	373.11%	\$208,938.59	\$55,999.75	\$264,938.34		\$264,938.34						
08	Other Special Items	-25.77%	(\$39,229.61)	\$152,229.61	\$113,000.00		\$105,000.00	\$8,000.00					
15	Receipts from Delinquent Taxes	4.17%	\$15,000.00	\$360,000.00	\$375,000.00		\$375,000.00						
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.67%	\$218,221.63	\$5,948,345.32	\$6,166,566.95		\$6,166,566.95						
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	4.85%	\$448,660.22	\$9,246,876.14	\$9,695,536.36	\$0.00	\$8,867,536.36	\$828,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	S Difference	Total Modified	Total	General	Public&Private	Open Space	SEWER	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility					
20	General Government	8.00	7.00	13.03%	\$77,743.28	\$596,761.96	\$674,505.24	\$588,449.74			\$86,055.50					
21	Land-Use Administration		2.00	24.45%	\$3,278.75	\$13,412.00	\$16,690.75	\$16,690.75								
22	Uniform Construction Code		5.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance			-4.03%	(\$59,248.19)	\$1,471,912.23	\$1,412,664.04	\$1,315,272.04			\$97,392.00					
25	Public Safety	16.00	21.00	3.67%	\$64,792.13	\$1,766,898.85	\$1,831,690.98	\$1,822,126.00	\$9,564.98							
26	Public Works	13.00	5.00	6.58%	\$78,582.61	\$1,194,218.69	\$1,272,801.30	\$848,127.26			\$424,674.04					
27	Health and Human Services			-11.95%	(\$1,750.00)	\$14,650.00	\$12,900.00	\$12,650.00	\$250.00							
28	Parks and Recreation		3.00	9.87%	\$6,400.00	\$64,860.75	\$71,260.75	\$45,600.00	\$25,660.75							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified	1.00	4.50	#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases			-1.99%	(\$8,280.00)	\$416,000.00	\$407,720.00	\$353,720.00			\$54,000.00					
32	Landfill / Solid Waste Disposal			2.27%	\$11,012.61	\$484,934.00	\$495,946.61	\$488,934.00	\$7,012.61							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			4.44%	\$32,419.43	\$730,405.80	\$762,825.23	\$716,311.46			\$46,513.77					
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			-19.26%	(\$26,000.00)	\$135,000.00	\$109,000.00	\$109,000.00								
44	Capital			600.00%	\$360,000.00	\$60,000.00	\$420,000.00	\$195,000.00	\$225,000.00							
45	Debt			-5.44%	(\$94,649.71)	\$1,741,114.34	\$1,646,464.63	\$1,527,099.94			\$119,364.69					
46	Deferred Charges			88.24%	\$17,648.48	\$20,000.00	\$37,648.48	\$37,648.48								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-2.94%	(\$15,839.17)	\$539,257.52	\$523,418.35	\$523,418.35								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		38.00	47.50	4.82%	\$446,110.22	\$9,249,426.14	\$9,695,536.36	\$8,600,048.02	\$267,488.34	\$0.00	\$828,000.00	\$0.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	51	\$3,223,900.00	0.65%
2 Residential	2,014	\$388,241,100.00	78.26%
3A/3B Farm	0		0.00%
4A Commercial	84	\$31,288,510.00	6.31%
4B Industrial	11	\$33,276,600.00	6.71%
4C Apartments	7	\$39,190,300.00	7.90%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$875,518.00	0.18%
Total	2,168	\$496,095,928.00	100.00%
Average Ratio (%), Assessed to True Value			
Equalized Valuation, Taxable Properties		#DIV/0!	
Total # of property tax appeals filed in 2018		County Tax Board	
		State Tax Court	
Number of 2018 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 2018			

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$11,407,600.00	7.82%
15B Other Schools	1	\$2,196,100.00	1.50%
15C Public Property	41	\$105,846,600.00	72.52%
15D Church and Charities	12	\$5,349,300.00	3.66%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	19	\$21,159,500.00	14.50%
Total			
	80	\$145,959,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			
29.42%			

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 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	4	\$70,800.00		
J Dwelling Abatement	31	\$323,400.00		
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	35	394,200.00	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			28,340.00	\$26,000.00				\$2,340.00
Supervisory Staff (Department Heads & Managers)	4.00		491,808.55	\$319,898.00	\$13,786.53	\$45,137.61	\$82,954.80	\$30,031.61
Police Officers (Including Superior Officers)	16.00	1.00	2,163,872.48	\$1,343,990.36	\$68,255.77	\$396,073.96	\$228,450.24	\$127,102.15
Fire Fighters (Including Superior Officers)	1.00	6.00	102,188.70	\$73,200.00	\$2,000.00	\$5,220.70	\$15,000.00	\$6,768.00
All Other Union Employees not listed above	13.00		1,333,304.08	\$795,838.83	\$71,910.40	\$112,292.86	\$275,164.56	\$78,097.43
All Other Non-Union Employees not listed above	3.00	30.50	330,879.84	\$255,938.02	\$5,441.08	\$7,146.54	\$38,830.08	\$23,524.12
Totals	37.00	37.50	4,450,393.64	\$2,814,865.21	\$161,393.78	\$565,871.67	\$640,399.68	\$267,863.31

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	6.00	\$13,080.00	\$78,480.00	9.00	\$12,912.00	\$116,208.00
Parent & Child	4.00	\$23,136.00	\$92,544.00	3.00	\$19,878.00	\$59,634.00
Employee & Spouse (or Partner)	5.00	\$29,856.00	\$149,280.00	5.00	\$26,214.00	\$131,070.00
Family	18.00	\$33,288.00	\$599,184.00	15.00	\$29,454.00	\$441,810.00
Employee Cost Sharing Contribution (enter as negative -)			(\$155,601.04)			(\$162,625.00)
Subtotal	33.00		\$763,886.96	32.00		\$586,097.00
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	12	\$12,645.82	\$151,749.84	9	\$13,500.00	\$121,500.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	10	\$13,304.40	\$133,044.00	11	\$24,972.00	\$274,692.00
Family	4	\$27,000.00	\$108,000.00	4	\$31,692.00	\$126,768.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	26.00		\$392,793.84	24.00		\$522,960.00
GRAND TOTAL	59.00		\$1,156,680.80	56.00		\$1,109,057.00

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
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Deductions		Net Debt		Current Year Budget		2020 Budget		2021 Budget		All Additional Future Years' Budgets			
Local School Debt				\$5,030,000.00		\$5,030,000.00		\$0.00		Utility Fund - Principal		\$80,578.60		\$86,327.33		\$89,748.30	
Regional School Debt								\$0.00		Utility Fund - Interest		\$12,786.09		\$9,597.50		\$6,237.50	
Utility Fund Debt										Bond Anticipation Notes - Principal		\$104,724.69					
SEWER				\$2,428,094.37		\$2,428,094.37		\$0.00		Bond Anticipation Notes - Interest		\$68,844.85					
0								\$0.00		Bonds - Principal		\$1,079,000.00		\$720,000.00		\$720,000.00	
0								\$0.00		Bonds - Interest		\$300,530.40		\$280,225.00		\$260,050.00	
0								\$0.00		Loans & Other Debt - Principal							
0								\$0.00		Loans & Other Debt - Interest							
0								\$0.00									
0								\$0.00		Total		\$1,646,464.63		\$1,096,149.83		\$1,076,035.80	
0								\$0.00									
Municipal Purposes										Total Principal		\$1,264,303.29		\$806,327.33		\$809,748.30	
Debt Authorized				\$1,380,886.15				\$1,380,886.15		Total Interest		\$382,161.34		\$289,822.50		\$266,287.50	
Notes Outstanding				\$3,385,000.00				\$3,385,000.00		% of Total Current Year Budget		16.98%					
Bonds Outstanding				\$8,394,000.00		\$130,816.04		\$8,263,183.96									
Loans and Other Debt								\$0.00									
Total (Current Year)				\$20,617,980.52		\$7,588,910.41		\$13,029,070.11		Description				Debt Not Listed Above			
										Total Guarantees - Governmental							
										Total Guarantees - Other							
										Total Capital/Equipment Leases							
										Total Other							
Population (2010 census)				6,983						Bond Rating		Moody's		Standard & Poors		Fitch	
Per Capita Gross Debt				\$2,952.60						Rating				AA- STABLE			
Per Capita Net Debt				\$1,865.83						Year of Last Rating				2016			
3 Yr. Average Property Valuation						\$523,374,879.33				Mark "X" if Municipality has no bond rating							
Net Debt as % of 3 Year Avg Property Valuation						2.49%											
Sheet UFB-10																	

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)
