



State of New Jersey Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 0403 Barrington Borough - County of Camden Adopted

Municode: 0403 Filename: 0403_fba_2020.xlsm

Website: www.barringtonboro.com

Phone Number: 856-547-0706

Mailing Address: 229 Trenton Ave

#REF!

Municipality: Barrington State: NJ Zip: 08007

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Patti		Harris	12/31/2023	pharris@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
Vincent		Cerrito	12/31/2020	vcerrito@barringtonboro.com
Kyle		Hanson	12/31/2020	khanson@barringtonboro.com
Shawn		Ludwig	12/31/2021	sludwig@barringtonboro.com
Michael		Drumm	12/31/2020	mdrumm@barringtonboro.com
Wayne		Robenolt	12/31/2022	wrobenolt@barringtonboro.com
Michael		Beach	12/31/2022	MBEACH@barringtonboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 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	1.244	\$6,166,566.95	28.40%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.190	\$10,852,570.00	49.98%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.869	4,309,036.31	19.85%	\$0.00
County Library	0.056	275,611.21	1.27%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.022	108,241.11	0.50%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	4.381	\$21,712,025.58	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2019 \$495,433,885.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$192,743.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.244	1.274	2.41%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,166,566.95	\$6,310,688.56	2.34%	\$144,121.61

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,455.55	#DIV/0!	\$2,455.55

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,310,688.56
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$11,069,621.40
Regional School District		
County Purposes	ESTIMATED	4,395,217.03
County Library	ESTIMATED	281,123.43
County Board of Health		
County Open Space	ESTIMATED	110,405.93
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$22,167,056.36

Revenue Anticipated, Excluding Tax Levy	2,650,851.47
Budget Appropriations, before Reserve for Uncollected Taxes	8,429,530.68
Total Non-Municipal Tax Levy	\$15,856,367.80
Amount to be Raised by Taxes - Before RUT	\$21,635,047.01
Reserve for Uncollected Taxes (RUT)	\$532,009.35
Total Amount to be Raised by Taxes	\$22,167,056.36

% of Tax Collections used to Calculate RUT 97.60%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	21,350,839.18
Total Tax Levy, CY 2019	21,743,629.95
% of Taxes Collected, CY 2019	98.19%
Delinquent Taxes - December 31, 2019	<u>\$392,790.77</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	24.97%	\$249,733.00	\$1,000,000.00	\$1,249,733.00	\$1,179,733.00		\$70,000.00					
08	Local Revenue	0.21%	\$2,225.93	\$1,075,351.07	\$1,077,577.00	\$327,000.00		\$750,577.00					
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!	\$5,000.00		\$5,000.00	\$5,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-85.49%	(\$226,499.87)	\$264,938.34	\$38,438.47	\$38,438.47							
08	Other Special Items	-69.03%	(\$78,000.00)	\$113,000.00	\$35,000.00	\$25,000.00		\$10,000.00					
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$375,000.00	\$375,000.00	\$375,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.34%	\$144,121.61	\$6,166,566.95	\$6,310,688.56	\$6,310,688.56							
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	1.00%	\$96,580.67	\$9,695,536.36	\$9,792,117.03	\$8,961,540.03	\$0.00	\$830,577.00	\$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	\$ 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	8.00	7.00	6.39%	\$43,096.27	\$674,505.24	\$717,601.51	\$609,560.65			\$108,040.86					
21	Land-Use Administration		2.00	24.80%	\$4,139.25	\$16,690.75	\$20,830.00	\$20,830.00								
22	Uniform Construction Code		5.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance			-4.51%	(\$63,731.56)	\$1,412,664.04	\$1,348,932.48	\$1,261,097.90			\$87,834.58					
25	Public Safety	16.00	21.00	1.72%	\$31,661.36	\$1,843,882.95	\$1,875,544.31	\$1,871,650.29	\$3,894.02							
26	Public Works	13.00	5.00	-13.63%	(\$207,066.37)	\$1,519,301.30	\$1,312,234.93	\$901,239.48			\$410,995.45					
27	Health and Human Services			-63.57%	(\$26,507.00)	\$41,700.00	\$15,193.00	\$15,193.00								
28	Parks and Recreation		3.00	-7.17%	(\$5,110.75)	\$71,260.75	\$66,150.00	\$41,150.00	\$25,000.00							
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			12.26%	\$50,000.00	\$407,720.00	\$457,720.00	\$403,720.00			\$54,000.00					
32	Landfill / Solid Waste Disposal			4.80%	\$24,535.93	\$511,062.76	\$535,598.69	\$526,054.24	\$9,544.45							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			0.59%	\$4,473.83	\$762,825.23	\$767,299.06	\$719,429.00			\$47,870.06					
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			9.05%	\$9,879.44	\$109,120.56	\$119,000.00	\$119,000.00								
44	Capital			-85.71%	(\$360,000.00)	\$420,000.00	\$60,000.00	\$60,000.00								
45	Debt			17.99%	\$296,275.07	\$1,646,464.63	\$1,942,739.70	\$1,821,480.65			\$121,259.05					
46	Deferred Charges			-45.05%	(\$16,961.48)	\$37,648.48	\$20,687.00	\$20,687.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			1.64%	\$8,591.00	\$523,418.35	\$532,009.35	\$532,009.35								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		38.00	47.50	-2.07%	(\$206,725.01)	\$9,998,265.04	\$9,791,540.03	\$8,923,101.56	\$38,438.47	\$0.00	\$830,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	47	\$3,014,700.00	0.61%
2 Residential	2,014	\$388,184,900.00	78.31%
3A/3B Farm	0		0.00%
4A Commercial	83	\$31,102,910.00	6.27%
4B Industrial	11	\$33,276,600.00	6.71%
4C Apartments	7	\$39,190,300.00	7.91%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$957,758.00	0.19%
Total	2,163	\$495,727,168.00	100.00%

Average Ratio (%), Assessed to True Value	96.17%
Equalized Valuation, Taxable Properties	\$515,469,655.82

Total # of property tax appeals filed in 2019	County Tax Board
	State Tax Court

Number of 2019 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 2019	
---	--

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$11,407,600.00	7.75%
15B Other Schools	1	\$2,196,100.00	1.49%
15C Public Property	43	\$106,733,000.00	72.49%
15D Church and Charities	12	\$5,349,300.00	3.63%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	21	\$21,550,500.00	14.64%
Total	84	\$147,236,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	29.70%
---	--------

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 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	14	\$174,800.00		
K New Dwelling/Conversion Exemption	5	\$81,800.00		
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	19	256,600.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[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		7.00	28,612.50	\$26,250.00				\$2,362.50
Supervisory Staff (Department Heads & Managers)	4.00		499,594.04	\$338,597.00	\$12,146.59	\$46,353.93	\$70,929.60	\$31,566.92
Police Officers (Including Superior Officers)	16.00	1.00	2,194,458.14	\$1,372,000.00	\$71,290.29	\$398,128.00	\$223,143.72	\$129,896.13
Fire Fighters (Including Superior Officers)	1.00	6.00	141,700.08	\$103,300.00	\$2,000.00	\$15,645.00	\$11,278.08	\$9,477.00
All Other Union Employees not listed above	13.00		1,333,581.42	\$833,173.80	\$69,288.19	\$114,061.49	\$235,836.36	\$81,221.58
All Other Non-Union Employees not listed above	3.00	30.50	343,609.44	\$264,847.00	\$8,900.00	\$7,176.57	\$38,048.64	\$24,637.23
Totals	37.00	44.50	4,541,555.62	\$2,938,167.80	\$163,625.07	\$581,364.99	\$579,236.40	\$279,161.36

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	12.00	\$12,780.00	\$153,360.00	6.00	\$13,080.00	\$78,480.00
Parent & Child	2.00	\$22,668.00	\$45,336.00	4.00	\$23,136.00	\$92,544.00
Employee & Spouse (or Partner)	9.00	\$29,256.00	\$263,304.00	5.00	\$29,856.00	\$149,280.00
Family	16.00	\$26,544.00	\$424,704.00	18.00	\$33,288.00	\$599,184.00
Employee Cost Sharing Contribution (enter as negative -)			(\$140,379.60)			(\$155,601.04)
Subtotal	39.00		\$746,324.40	33.00		\$763,886.96
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	7	\$8,988.00	\$62,916.00	12	\$12,645.82	\$151,749.84
Parent & Child	1	\$11,196.00	\$11,196.00			\$0.00
Employee & Spouse (or Partner)	13	\$17,976.00	\$233,688.00	10	\$13,304.40	\$133,044.00
Family	2	\$27,540.00	\$55,080.00	4	\$27,000.00	\$108,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$12,940.00)			
Subtotal	23.00		\$349,940.00	26.00		\$392,793.84
GRAND TOTAL	62.00		\$1,096,264.40	59.00		\$1,156,680.80

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

**Legal basis for benefit
(check applicable items)**

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year 2021 2022 All Additional Future				
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$3,715,000.00	\$3,715,000.00	\$0.00	Utility Fund - Principal	\$85,021.55	\$88,429.77	\$97,256.98	\$103,759.33
Regional School Debt			\$0.00	Utility Fund - Interest	\$8,369.25	\$6,191.93	\$4,333.98	\$2,556.11
Utility Fund Debt				Bond Anticipation Notes - Principal	\$702,520.00			
Sewer	\$2,720,188.01	\$2,720,188.01	\$0.00	Bond Anticipation Notes - Interest	\$141,385.65			
0			\$0.00	Bonds - Principal	\$720,000.00	\$720,000.00	\$820,000.00	\$5,055,000.00
0			\$0.00	Bonds - Interest	\$283,575.00	\$260,050.00	\$238,000.00	\$1,458,700.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$1,940,871.45	\$1,074,671.70	\$1,159,590.96	\$6,620,015.44
Municipal Purposes								
Debt Authorized	\$7,315,000.00		\$7,315,000.00	Total Principal	\$1,507,541.55	\$808,429.77	\$917,256.98	\$5,158,759.33
Notes Outstanding	\$4,222,520.00		\$4,222,520.00	Total Interest	\$433,329.90	\$266,241.93	\$242,333.98	\$1,461,256.11
Bonds Outstanding	\$1,454,108.99		\$1,454,108.99	% of Total Current Year Budget	19.82%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$19,426,817.00	\$6,435,188.01	\$12,991,628.99					
Population (2010 census)	6,983			Description	Debt Not Listed Above			
Per Capita Gross Debt	\$2,782.02			Total Guarantees - Governmental				
Per Capita Net Debt	\$1,860.47			Total Guarantees - Other				
3 Yr. Average Property Valuation		\$523,789,039.67		Total Capital/Equipment Leases				
Net Debt as % of 3 Year Avg Property Valuation		2.48%		Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA- STABLE		
				Year of Last Rating		2016		
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

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

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
