



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 0403 Barrington Borough - County of Camden

Adopted

Municode: 0403

Filename: 0403_fba_2021.xlsm

Website: www.barringtonboro.com

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
Patti		Harris	12/31/2023	pharris@barringtonboro.com

Chief Administrative Officer

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Chief Financial Officer

Denise		Moules		dmoules@barringtonboro.com
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Municipal Clerk

Terry		Shannon		tshannon@barringtonboro.com
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Registered Municipal Accountant

ROBERT		MARRONE		RMARRONE@BOWMAN.CPA
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vincent		Cerrito	12/31/2023	vcerrito@barringtonboro.com
Kyle		Hanson	12/31/2023	khanson@barringtonboro.com
Shawn		Ludwig	12/31/2021	sludwig@barringtonboro.com
Michael		Drumm	12/31/2021	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

2020 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	1.274	\$6,310,688.56	28.95%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	2.233	\$11,065,588.00	50.76%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.818	\$4,052,395.30	18.59%	\$0.00
County Library	0.054	\$265,349.55	1.22%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$104,085.23	0.48%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	4.400	\$21,798,106.64	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2020 \$495,424,931.00
 (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 (+/-)
1.274	1.274	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,310,688.56	\$6,311,700.00	0.02%	\$1,011.44

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 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,311,700.00
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$11,280,746.00
Regional School District		
County Purposes	ESTIMATED	\$4,096,613.60
County Library	ESTIMATED	\$265,349.55
County Board of Health		
County Open Space	ESTIMATED	\$104,085.23
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$22,058,494.38
Revenue Anticipated, Excluding Tax Levy		2,426,817.90
Budget Appropriations, before Reserve for Uncollected Taxes		8,203,554.44
Total Non-Municipal Tax Levy		\$15,746,794.38
Amount to be Raised by Taxes - Before RUT		\$21,523,530.92
Reserve for Uncollected Taxes (RUT)		\$534,963.46
Total Amount to be Raised by Taxes		\$22,058,494.38
% of Tax Collections used to Calculate RUT		97.57%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2020		6,543,138.93
Total Tax Levy, CY 2020		6,310,688.56
% of Taxes Collected, CY 2020		103.68%
Delinquent Taxes - December 31, 2020		\$322,427.70

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	Arts and Culture Trust Fund	SEWER Utility	Utility	Utility	Utility	Utility
08	Surplus	-21.01%	(\$262,557.86)	\$1,249,733.00	\$987,175.14	\$917,175.14			\$70,000.00				
08	Local Revenue	3.59%	\$38,663.00	\$1,077,577.00	\$1,116,240.00	\$366,240.00			\$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	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	193.26%	\$74,284.29	\$38,438.47	\$112,722.76	\$112,722.76							
08	Other Special Items	0.00%	\$0.00	\$35,000.00	\$35,000.00	\$25,000.00			\$10,000.00				
15	Receipts from Delinquent Taxes	-20.00%	(\$75,000.00)	\$375,000.00	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.02%	\$1,011.44	\$6,310,688.56	\$6,311,700.00	\$6,311,700.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	-2.28%	(\$223,599.13)	\$9,792,117.03	\$9,568,517.90	\$8,738,517.90	\$0.00	\$0.00	\$830,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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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	Arts and Culture Trust Fund	SEWER Utility	Utility	Utility	Utility	Utility
20	General Government			3.89%	\$27,930.15	\$718,178.51	\$746,108.66	\$645,813.39				\$100,295.27				
21	Land-Use Administration			16.66%	\$3,470.00	\$20,830.00	\$24,300.00	\$24,300.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance			0.30%	\$4,053.72	\$1,348,932.48	\$1,352,986.20	\$1,284,475.56				\$68,510.64				
25	Public Safety			6.78%	\$127,183.98	\$1,875,544.31	\$2,002,728.29	\$1,997,150.93	\$5,577.36							
26	Public Works			6.19%	\$81,200.94	\$1,312,234.93	\$1,393,435.87	\$945,267.40	\$50,405.10			\$397,763.37				
27	Health and Human Services			229.05%	\$34,800.00	\$15,193.00	\$49,993.00	\$21,193.00	\$28,800.00							
28	Parks and Recreation			5.96%	\$3,940.30	\$66,150.00	\$70,090.30	\$42,150.00	\$27,940.30							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases			-10.78%	(\$49,336.00)	\$457,720.00	\$408,384.00	\$357,300.00				\$51,084.00				
32	Landfill / Solid Waste Disposal			14.58%	\$78,115.31	\$535,598.69	\$613,714.00	\$613,714.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			11.98%	\$91,919.61	\$767,299.06	\$859,218.67	\$808,043.50				\$51,175.17				
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			-3.36%	(\$4,000.00)	\$119,000.00	\$115,000.00	\$115,000.00								
44	Capital			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00								
45	Debt			-31.41%	(\$610,144.25)	\$1,942,739.70	\$1,332,595.45	\$1,171,423.90				\$161,171.55				
46	Deferred Charges			-75.83%	(\$15,687.00)	\$20,687.00	\$5,000.00	\$5,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.56%	\$2,954.11	\$532,009.35	\$534,963.46	\$534,963.46								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		0.00	0.00	-2.28%	(\$223,599.13)	\$9,792,117.03	\$9,568,517.90	\$8,625,795.14	\$112,722.76	\$0.00	\$0.00	\$830,000.00	\$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, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	43	\$2,848,400.00	0.58%
2 Residential	2,017	\$389,580,700.00	78.78%
3A/3B Farm	0		0.00%
4A Commercial	82	\$30,838,300.00	6.24%
4B Industrial	11	\$33,276,600.00	6.73%
4C Apartments	7	\$37,970,300.00	7.68%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property			0.00%
Total	2,160	\$494,514,300.00	100.00%
Average Ratio (%), Assessed to True Value		96.17%	
Equalized Valuation, Taxable Properties		\$514,208,484.97	
Total # of property tax appeals filed in 2020		County Tax Board	
		State Tax Court	
Number of 2020 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 2020			

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$11,407,600.00	7.77%
15B Other Schools	1	\$2,196,100.00	1.49%
15C Public Property	40	\$102,417,000.00	69.72%
15D Church and Charities	11	\$5,158,500.00	3.51%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	23	\$25,727,800.00	17.51%
Total	82	\$146,907,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		29.71%	

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 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	20	\$301,600.00		
K New Dwelling/Conversion Exemption	1	\$5,000.00		
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	21	306,600.00	0.00	0.00

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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	\$0.00	\$0.00	\$0.00	\$2,362.50
Supervisory Staff (Department Heads & Managers)	6.00		767,043.24	\$482,160.00	\$37,694.00	\$72,854.38	\$127,548.00	\$46,786.86
Police Officers (Including Superior Officers)	16.00	1.00	2,405,420.81	\$1,479,805.00	\$75,952.00	\$460,885.68	\$248,760.00	\$140,018.13
Fire Fighters (Including Superior Officers)	1.00	5.00	155,479.78	\$111,100.00	\$1,707.00	\$19,260.15	\$13,260.00	\$10,152.63
All Other Union Employees not listed above	14.00		1,627,107.07	\$1,028,851.00	\$80,701.00	\$155,459.39	\$262,236.00	\$99,859.68
All Other Non-Union Employees not listed above	2.00	42.00	404,313.84	\$328,465.00	\$7,215.00	\$8,158.64	\$30,264.00	\$30,211.20
Totals	39.00	55.00	5,387,977.24	\$3,456,631.00	\$203,269.00	\$716,618.24	\$682,068.00	\$329,391.00

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	14.00	\$16,632.00	\$232,848.00	12.00	\$12,780.00	\$153,360.00
Parent & Child	2.00	\$17,424.00	\$34,848.00	2.00	\$22,668.00	\$45,336.00
Employee & Spouse (or Partner)	6.00	\$23,796.00	\$142,776.00	9.00	\$29,256.00	\$263,304.00
Family	16.00	\$25,260.00	\$404,160.00	16.00	\$26,544.00	\$424,704.00
Employee Cost Sharing Contribution (enter as negative -)			(\$146,680.92)			(\$140,379.60)
Subtotal	38.00		\$667,951.08	39.00		\$746,324.40
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	8	\$9,132.00	\$73,056.00	7	\$8,988.00	\$62,916.00
Parent & Child	1	\$11,892.00	\$11,892.00	1	\$11,196.00	\$11,196.00
Employee & Spouse (or Partner)	12	\$21,180.00	\$254,160.00	13	\$17,976.00	\$233,688.00
Family	3	\$23,196.00	\$69,588.00	2	\$27,540.00	\$55,080.00
Employee Cost Sharing Contribution (enter as negative -)			(\$9,590.00)			(\$12,940.00)
Subtotal	24.00		\$399,106.00	23.00		\$349,940.00
GRAND TOTAL	62.00		\$1,067,057.08	62.00		\$1,096,264.40

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)?

NO

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

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

CURRENT YEAR BUDGET SECTION - CURRENTING DEBT, PER CHARTERED PURPOSES								
	Gross Debt	Deductions	Net Debt		Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,420,000.00	\$3,420,000.00	\$0.00	Utility Fund - Principal	\$127,190.85	\$97,256.98	\$103,759.33	\$0.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$33,980.70	\$4,333.98	\$2,556.11	\$0.00
				Bond Anticipation Notes - Principal	\$137,750.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$53,623.90			
Sports and Culture			\$0.00	Bonds - Principal	\$720,000.00	\$820,000.00	\$910,000.00	\$4,145,000.00
SEWER	\$2,641,867.95	\$2,641,867.95	\$0.00	Bonds - Interest	\$260,050.00	\$238,000.00	\$212,300.00	\$1,246,400.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
			\$0.00	Total	\$1,332,595.45	\$1,159,590.96	\$1,228,615.44	\$5,391,400.00
Municipal Purposes								
Debt Authorized	\$6,595,000.00	\$41,941.47	\$6,553,058.53	Total Principal	\$984,940.85	\$917,256.98	\$1,013,759.33	\$4,145,000.00
Notes Outstanding	\$5,236,930.00		\$5,236,930.00	Total Interest	\$347,654.60	\$242,333.98	\$214,856.11	\$1,246,400.00
Bonds Outstanding	\$132,991.99		\$132,991.99	% of Total Current Year Budget	13.93%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$18,026,789.94	\$6,103,809.42	\$11,922,980.52	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	6,983							
Per Capita Gross Debt	\$2,581.53			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$1,707.43			Rating		AA- STABLE		
				Year of Last Rating		2016		
Yr. Average Property Valuation		495,424,931.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		2.41%						
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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)
