



State of New Jersey
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 0403 Barrington Borough - County of Camden Adopted

Municode: 0403 Filename: 0403_fba_2022.xlsm

Website: www.barringtonboro.com

Phone Number: 856-547-0706

Mailing Address: 229 Trenton Ave

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	12/31/2024	sludwig@barringtonboro.com
Michael		Drumm	12/31/2024	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

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget						
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy				
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact							
Municipal Purpose Tax	1.274	\$6,311,700.00	28.48%	\$2,464.59	Municipal Purpose Tax	ACTUAL	\$6,462,623.47				
Municipal Library			0.00%	\$0.00	Municipal Library						
Municipal Open Space			0.00%	\$0.00	Municipal Open Space						
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture						
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	2.277	\$11,280,746.00	50.90%	\$4,404.92	Local School District	ESTIMATED	\$11,499,551.00				
Regional School District			0.00%	\$0.00	Regional School District						
County Purposes	0.846	\$4,189,007.34	18.90%	\$1,636.61	County Purposes	ESTIMATED	\$4,280,378.63				
County Library	0.055	\$271,350.78	1.22%	\$106.40	County Library	ESTIMATED	\$271,350.78				
County Board of Health			0.00%	\$0.00	County Board of Health						
County Open Space	0.022	\$108,206.22	0.49%	\$42.56	County Open Space	ESTIMATED	\$108,206.22				
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)						
Total (Calendar Year 2021 Budget)					4.474		\$22,161,010.34	100.00%	\$8,655.09	Total ESTIMATED amount to be raised by taxes	\$22,622,110.10
Total Taxable Valuation as of October 1, 2021										\$495,381,811.00	
(To be used to calculate the current year tax rate)											
Current Year Average Residential Assessment										\$193,453.00	
Prior Year to Current Year Comparison											
Comparison - Municipal Purposes Tax Rate											
Prior Year		Current Year		% Change (+/-)							
1.274		1.305		2.43%							
Comparison - Municipal Purposes Tax Levy											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$6,311,700.00		\$6,462,623.47		2.39%		\$150,923.47					
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$2,464.59		\$2,524.56		2.43%		\$59.97					
Sheet UFB-1											
Revenue Anticipated, Excluding Tax Levy										2,835,273.71	
Budget Appropriations, before Reserve for Uncollected Taxes										8,800,210.76	
Total Non-Municipal Tax Levy										\$16,159,486.63	
Amount to be Raised by Taxes - Before RUT										\$22,124,423.68	
Reserve for Uncollected Taxes (RUT)										\$497,686.42	
Total Amount to be Raised by Taxes										\$22,622,110.10	
% of Tax Collections used to Calculate RUT										97.80%	
If % used exceeds the actual collection % then reference the statutory exception used											
Tax Collections - ACTUAL as of Prior Year											
Total Tax Revenue, Collections CY 2021										6,624,420.78	
Total Tax Levy, CY 2021										6,311,700.00	
% of Taxes Collected, CY 2021										104.95%	
Delinquent Taxes - December 31, 2021										\$237,256.25	

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	58.53%	\$577,824.86	\$987,175.14	\$1,565,000.00	\$1,475,000.00			\$90,000.00				
08	Local Revenue	-11.72%	(\$145,445.57)	\$1,241,445.57	\$1,096,000.00	\$326,000.00			\$770,000.00				
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	-50.00%	(\$5,000.00)	\$10,000.00	\$5,000.00	\$5,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-79.66%	(\$425,199.87)	\$533,793.58	\$108,593.71	\$108,593.71							
08	Other Special Items	-6.46%	(\$2,764.70)	\$42,764.70	\$40,000.00	\$30,000.00			\$10,000.00				
15	Receipts from Delinquent Taxes	-38.53%	(\$119,111.55)	\$309,111.55	\$190,000.00	\$190,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.44%	(\$161,797.31)	\$6,624,420.78	\$6,462,623.47	\$6,462,623.47							
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	-2.69%	(\$281,494.14)	\$10,449,391.32	\$10,167,897.18	\$9,297,897.18	\$0.00	\$0.00	\$870,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	Arts and Culture	SEWER	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	Trust Fund	Utility				
20	General Government			2.42%	\$18,036.59	\$746,108.66	\$764,145.25	\$666,661.38				\$97,483.87				
21	Land-Use Administration			-4.84%	(\$1,175.00)	\$24,300.00	\$23,125.00	\$23,125.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance			-0.09%	(\$1,244.56)	\$1,352,986.20	\$1,351,741.64	\$1,293,231.00				\$58,510.64				
25	Public Safety			-5.55%	(\$113,991.35)	\$2,053,678.29	\$1,939,686.94	\$1,935,142.43	\$4,544.51							
26	Public Works			-15.08%	(\$243,006.13)	\$1,611,248.69	\$1,368,242.56	\$949,267.40	\$10,028.64			\$408,946.52				
27	Health and Human Services			-73.10%	(\$57,600.00)	\$78,793.00	\$21,193.00	\$21,193.00								
28	Parks and Recreation			67.01%	\$56,975.26	\$85,030.30	\$142,005.56	\$47,985.00	\$94,020.56							
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			4.33%	\$17,700.00	\$408,384.00	\$426,084.00	\$371,500.00				\$54,584.00				
32	Landfill / Solid Waste Disposal			13.61%	\$83,510.00	\$613,714.00	\$697,224.00	\$697,224.00								
35	Contingency			-100.00%	(\$108,000.00)	\$108,000.00	\$0.00									
36	Statutory Expenditures			3.84%	\$33,035.33	\$859,218.67	\$892,254.00	\$837,702.00				\$54,552.00				
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			4.70%	\$5,432.00	\$115,568.00	\$121,000.00	\$121,000.00								
44	Capital			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00								
45	Debt			39.47%	\$525,913.36	\$1,332,595.45	\$1,858,508.81	\$1,662,585.84				\$195,922.97				
46	Deferred Charges			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-6.97%	(\$37,277.04)	\$534,963.46	\$497,686.42	\$497,686.42								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		0.00	0.00	1.78%	\$178,308.46	\$9,989,588.72	\$10,167,897.18	\$9,189,303.47	\$108,593.71	\$0.00	\$0.00	\$870,000.00	\$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, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	43	\$2,855,100.00	0.58%	15A Public Schools	7	\$11,407,600.00	7.73%
2 Residential	2,015	\$390,032,700.00	78.83%	15B Other Schools	1	\$2,196,100.00	1.49%
3A/3B Farm	0		0.00%	15C Public Property	42	\$105,967,000.00	71.83%
4A Commercial	82	\$30,669,400.00	6.20%	15D Church and Charities	11	\$5,158,500.00	3.50%
4B Industrial	11	\$33,276,600.00	6.73%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	7	\$37,970,300.00	7.67%	15F Other Exempt	24	\$22,805,500.00	15.46%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,158	\$494,804,100.00	100.00%	Total	85	\$147,534,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
96.71%				29.82%			
\$511,636,955.85							
Total # of property tax appeals filed in 2021		County Tax Board					
		State Tax Court					
Number of 2021 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 2021							

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 2021 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	12	\$225,700.00		
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	12	225,700.00	0.00	0.00

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		768,534.05	\$515,922.00	\$29,637.00	\$82,444.34	\$91,430.40	\$49,100.31
Police Officers (Including Superior Officers)	15.00		2,228,085.98	\$1,357,635.61	\$83,424.15	\$451,413.84	\$205,917.00	\$129,695.38
Fire Fighters (Including Superior Officers)	1.00	6.00	154,578.13	\$114,007.00	\$3,000.00	\$14,962.50	\$12,078.00	\$10,530.63
All Other Union Employees not listed above	12.00		1,259,324.17	\$786,781.79	\$36,569.99	\$125,727.73	\$236,143.00	\$74,101.66
All Other Non-Union Employees not listed above	3.00	43.00	461,569.75	\$369,093.00	\$4,500.00	\$15,424.38	\$38,929.00	\$33,623.37
Totals	37.00	56.00	4,900,704.57	\$3,169,689.40	\$157,131.14	\$689,972.78	\$584,497.40	\$299,413.85

Is the Local Government required to comply with N.J.S.A. 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	\$13,494.00	\$188,916.00	14.00	\$16,632.00	\$232,848.00
Parent & Child	1.00	\$22,992.00	\$22,992.00	2.00	\$17,424.00	\$34,848.00
Employee & Spouse (or Partner)	4.00	\$22,403.00	\$89,612.00	6.00	\$23,796.00	\$142,776.00
Family	16.00	\$28,592.00	\$457,472.00	16.00	\$25,260.00	\$404,160.00
Employee Cost Sharing Contribution (enter as negative -)			(\$131,366.76)			(\$146,680.92)
Subtotal	35.00		\$627,625.24	38.00		\$667,951.08
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	6	\$8,652.00	\$51,912.00	8	\$9,132.00	\$73,056.00
Parent & Child	3	\$13,500.00	\$40,500.00	1	\$11,892.00	\$11,892.00
Employee & Spouse (or Partner)	14	\$20,648.00	\$289,072.00	12	\$21,180.00	\$254,160.00
Family	3	\$26,730.00	\$80,190.00	3	\$23,196.00	\$69,588.00
Employee Cost Sharing Contribution (enter as negative -)			(\$28,928.00)			(\$9,590.00)
Subtotal	26.00		\$432,746.00	24.00		\$399,106.00
GRAND TOTAL	61.00		\$1,060,371.24	62.00		\$1,067,057.08

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

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

[illegible]

UFB-9 Accumulated Absence Liability

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

				Current Year		2023	2024	All Additional Future	
		Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$3,105,000.00	\$3,105,000.00	\$0.00	Utility Fund - Principal	\$189,265.65	\$194,307.00	\$129,092.00	\$1,957,586.00
Regional School Debt				\$0.00	Utility Fund - Interest	\$8,158.78	\$7,546.81	\$6,400.00	\$28,400.00
				Bond Anticipation Notes - Principal	\$0.00				
				Bond Anticipation Notes - Interest	\$0.00				
Utility Fund Debt					Bonds - Principal	\$1,356,000.00	\$1,145,000.00	\$1,430,000.00	\$10,045,000.00
SEWER		\$2,494,371.83	\$2,494,371.83	\$0.00	Bonds - Interest	\$306,585.84	\$271,612.00	\$240,760.50	\$1,046,243.00
				Loans & Other Debt - Principal					
				Loans & Other Debt - Interest					
				Total	\$1,860,010.27	\$1,618,465.81	\$1,806,252.50	\$13,077,229.00	
				Total Principal	\$1,545,265.65	\$1,339,307.00	\$1,559,092.00	\$12,002,586.00	
				Total Interest	\$314,744.62	\$279,158.81	\$247,160.50	\$1,074,643.00	
				% of Total Current Year Budget	18.29%				
				Description	Debt Not Listed Above				
				Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
				Total Other					
				Bond Rating	Moody's	Standard & Poors	Fitch		
				Rating		AA-			
				Year of Last Rating		2021			
				Mark "X" if Municipality has no bond rating					

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)
