



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0403 Barrington Borough - County of Camden

Adopted

Municode: 0403

Filename: 0403_fba_2023.xlsm

Website: www.barringtonboro.com

Phone Number: 856-547-0706

Mailing Address: 229 Trenton Ave
Barrington

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	12/31/2025	wrobenolt@barringtonboro.com
Michael		Beach	12/31/2025	MBEACH@barringtonboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.305	\$6,462,623.47	28.84%	\$2,524.56	Municipal Purpose Tax	ACTUAL	\$6,458,104.19
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	2.321	\$11,499,551.00	51.32%	\$4,490.04	Local School District	ESTIMATED	\$11,729,542.02
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.820	\$4,063,432.58	18.13%	\$1,586.31	County Purposes	ESTIMATED	\$4,071,711.87
County Library	0.054	\$269,362.92	1.20%	\$104.46	County Library	ESTIMATED	\$300,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.023	\$113,022.82	0.50%	\$44.49	County Open Space	ESTIMATED	\$163,023.02
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
4.523					\$22,722,381.10		
\$22,407,992.79							
100.00%							
\$8,749.88							
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		
(\$494,723,900.00)					3,313,778.10		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					9,271,989.91		
(\$193,453.00)					\$16,264,276.91		
					Amount to be Raised by Taxes - Before RUT		
					\$22,222,488.72		
					Reserve for Uncollected Taxes (RUT)		
					\$499,892.38		
					Total Amount to be Raised by Taxes		
					\$22,722,381.10		
					% 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 2022		
					22,180,979.55		
					Total Tax Levy, CY 2022		
					22,439,388.09		
					% of Taxes Collected, CY 2022		
					98.85%		
					Delinquent Taxes - December 31, 2022		
					\$230,482.85		

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	28.46%	\$445,400.00	\$1,565,000.00	\$2,010,400.00	\$1,950,000.00			\$60,400.00				
08	Local Revenue	-13.41%	(\$165,014.05)	\$1,230,314.05	\$1,065,300.00	\$287,300.00			\$778,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$41,393.20	\$700,680.00	\$742,073.20	\$742,073.20							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	77.78%	\$43,750.00	\$56,250.00	\$100,000.00	\$100,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-96.81%	(\$954,499.76)	\$985,944.00	\$31,444.24	\$31,444.24							
08	Other Special Items	-66.50%	(\$24,937.16)	\$37,497.82	\$12,560.66	\$2,960.66			\$9,600.00				
15	Receipts from Delinquent Taxes	-7.25%	(\$15,643.14)	\$215,643.14	\$200,000.00	\$200,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.00%	(\$268,909.32)	\$6,727,013.51	\$6,458,104.19	\$6,458,104.19							
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	-7.80%	(\$898,460.23)	\$11,518,342.52	\$10,619,882.29	\$9,771,882.29	\$0.00	\$0.00	\$848,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% 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
		Full-Time	Part-Time													
20	General Government	8.00	9.00	10.00%	\$71,921.42	\$719,108.66	\$791,030.08	\$704,805.79				\$86,224.29				
21	Land-Use Administration		5.00	-2.78%	(\$675.00)	\$24,300.00	\$23,625.00	\$23,625.00								
22	Uniform Construction Code	1.00	4.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance			-0.12%	(\$1,659.60)	\$1,352,986.20	\$1,351,326.60	\$1,331,326.60				\$20,000.00				
25	Public Safety	18.00	7.00	1.37%	\$28,127.60	\$2,053,678.29	\$2,081,805.89	\$2,080,392.70	\$1,413.19							
26	Public Works	11.00	9.00	-11.22%	(\$180,765.64)	\$1,611,248.69	\$1,430,483.05	\$1,007,734.51	\$11,031.05			\$411,717.49				
27	Health and Human Services			-77.13%	(\$81,600.00)	\$105,793.00	\$24,193.00	\$24,193.00								
28	Parks and Recreation		15.00	-23.56%	(\$20,030.30)	\$85,030.30	\$65,000.00	\$46,000.00	\$19,000.00							
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			9.60%	\$39,200.00	\$408,384.00	\$447,584.00	\$389,000.00				\$58,584.00				
32	Landfill / Solid Waste Disposal			18.56%	\$113,875.00	\$613,714.00	\$727,589.00	\$727,589.00								
35	Contingency			-100.00%	(\$108,000.00)	\$108,000.00	\$0.00									
36	Statutory Expenditures			21.11%	\$181,404.40	\$859,218.67	\$1,040,623.07	\$986,071.07				\$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			11.62%	\$13,432.00	\$115,568.00	\$129,000.00	\$129,000.00								
44	Capital			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00								
45	Debt			45.71%	\$609,179.77	\$1,332,595.45	\$1,941,775.22	\$1,724,853.00				\$216,922.22				
46	Deferred Charges			19.10%	\$955.00	\$5,000.00	\$5,955.00	\$5,955.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-6.56%	(\$35,071.08)	\$534,963.46	\$499,892.38	\$499,892.38								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		38.00	49.00	6.31%	\$630,293.57	\$9,989,588.72	\$10,619,882.29	\$9,740,438.05	\$31,444.24	\$0.00	\$0.00	\$848,000.00	\$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, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	42	\$2,787,700.00	0.56%
2 Residential	2,015	\$390,540,100.00	78.90%
3A/3B Farm	0		0.00%
4A Commercial	82	\$30,738,400.00	6.21%
4B Industrial	11	\$32,975,600.00	6.66%
4C Apartments	7	\$37,970,300.00	7.67%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,157	\$495,012,100.00	100.00%

Average Ratio (%), Assessed to True Value	77.66%
Equalized Valuation, Taxable Properties	\$637,409,348.44

Total # of property tax appeals filed in 2022	County Tax Board
	State Tax Court
Number of 2022 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 2022	
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$11,407,600.00	7.62%
15B Other Schools	1	\$2,196,100.00	1.47%
15C Public Property	42	\$105,967,000.00	70.75%
15D Church and Charities	11	\$5,158,500.00	3.44%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	28	\$25,039,800.00	16.72%
Total	89	\$149,769,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	30.26%
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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		7.00	28,612.50	\$26,250.00				\$2,362.50
Supervisory Staff (Department Heads & Managers)	6.00		772,142.79	\$505,007.00	\$46,511.56	\$92,395.20	\$82,778.40	\$45,450.63
Police Officers (Including Superior Officers)	16.00		2,165,020.37	\$1,321,636.00	\$78,469.99	\$482,529.30	\$163,437.84	\$118,947.24
Fire Fighters (Including Superior Officers)	1.00		125,258.92	\$49,209.00	\$8,750.00	\$30,744.71	\$32,126.40	\$4,428.81
All Other Union Employees not listed above	14.00	1.00	1,366,912.56	\$819,376.37	\$85,677.02	\$140,195.30	\$247,920.00	\$73,743.87
All Other Non-Union Employees not listed above	1.00	41.00	357,385.59	\$277,307.61	\$5,969.52	\$9,848.86	\$39,301.92	\$24,957.68
Totals	38.00	49.00	4,815,332.73	\$2,998,785.98	\$225,378.09	\$755,713.36	\$565,564.56	\$269,890.74

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	13.00	\$10,950.00	\$142,350.00	14.00	\$13,494.00	\$188,916.00
Parent & Child	1.00	\$23,784.00	\$23,784.00	1.00	\$22,992.00	\$22,992.00
Employee & Spouse (or Partner)	7.00	\$31,140.00	\$217,980.00	4.00	\$22,403.00	\$89,612.00
Family	16.00	\$27,984.00	\$447,744.00	16.00	\$28,592.00	\$457,472.00
Employee Cost Sharing Contribution (enter as negative -)			(\$156,856.56)			(\$131,366.76)
Subtotal	37.00		\$675,001.44	35.00		\$627,625.24
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	11	\$8,760.00	\$96,360.00	6	\$8,652.00	\$51,912.00
Parent & Child	1	\$11,820.00	\$11,820.00	3	\$13,500.00	\$40,500.00
Employee & Spouse (or Partner)	11	\$19,392.00	\$213,312.00	14	\$20,648.00	\$289,072.00
Family	6	\$21,048.00	\$126,288.00	3	\$26,730.00	\$80,190.00
Employee Cost Sharing Contribution (enter as negative -)			(\$29,689.32)			(\$28,928.00)
Subtotal	29.00		\$418,090.68	26.00		\$432,746.00
GRAND TOTAL	66.00		\$1,093,092.12	61.00		\$1,060,371.24

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

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	(Check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
BOROUGH CLERK	5.00	\$1,998.67		X	
CHIEF FINANCIAL OFFICER	5.00	\$1,824.52		X	
TAX COLLECTOR	5.00	\$1,923.08		X	
SUPERINTENDENT PUBLIC WORKS	5.00	\$2,236.00		X	
NON-UNION EMPLOYEES	10.00	\$1,069.52		X	
POLICE CHIEF	5.00	\$2,307.69			X
PAID FIREFIGHTER	0.00	\$0.00		X	
AFSCME / AFL-CIO COUNCIL #71	62.00	\$11,084.29	X		
Totals	97.00	\$22,443.77			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt		Current Year Budget		2024 Budget		2025 Budget		All Additional Future Years' Budgets					
Local School Debt			\$2,780,000.00		\$2,780,000.00		\$0.00		Utility Fund - Principal		\$182,349.10		\$79,013.85		\$79,552.13		\$1,975,039.43	
Regional School Debt							\$0.00		Utility Fund - Interest		\$34,525.13		\$31,078.15		\$30,139.87		\$14,400.00	
									Bond Anticipation Notes - Principal		\$0.00							
<u>Utility Fund Debt</u>									Bond Anticipation Notes - Interest		\$0.00							
SEWER			\$2,334,367.09		\$2,334,367.09		\$0.00		Bonds - Principal		\$1,445,000.00		\$1,430,000.00		\$143,000.00		\$8,190,000.00	
							\$0.00		Bonds - Interest		\$279,853.00		\$240,760.50		\$211,865.50		\$834,377.50	
							\$0.00		Loans & Other Debt - Principal									
							\$0.00		Loans & Other Debt - Interest									
							\$0.00											
									Total		\$1,941,727.23		\$1,780,852.50		\$464,557.50		\$11,013,816.93	
<u>Municipal Purposes</u>									Total Principal		\$1,627,349.10		\$1,509,013.85		\$222,552.13		\$10,165,039.43	
Debt Authorized (BNI)							\$0.00		Total Interest		\$314,378.13		\$271,838.65		\$242,005.37		\$848,777.50	
Notes Outstanding							\$0.00		% of Total Current Year Budget		18.28%							
Bonds Outstanding							\$0.00											
Loans and Other Debt			\$12,496,455.00		\$2,960.66		\$12,493,494.34											
Total (Current Year)			\$17,610,822.09		\$5,117,327.75		\$12,493,494.34		Description				Debt Not Listed Above					
									Total Guarantees - Governmental									
									Total Guarantees - Other									
									Total Capital/Equipment Leases									
									Total Other									
Population (2020 census)			6,983						Bond Rating		Moody's		Standard & Poors		Fitch			
Per Capita Gross Debt			\$2,521.96						Rating				AA-					
Per Capita Net Debt			\$1,789.13						Year of Last Rating				2021					
3 Year Average Property Valuation					\$580,056,477.00				Mark "X" if Municipality has no bond rating									
Net Debt as % of 3 Year Average Property Valuation					2.15%													
									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)
