



# State of New Jersey Local Government Services

Year: **2026** Municipal User Friendly Budget

MUNICIPALITY: 0403 Barrington Borough - County of Camden Adopted

Municode: **0403** Filename: 0403\_fba\_2026.xlsm

Website: **www.barringtonboro.com**

Phone Number: **856-547-0706**

Mailing Address: **229 Trenton Ave**

Municipality: **Barrington** State: **NJ** Zip: **08007**

Government Type: **Borough**

Election Type: **Non-Partisan (November)**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Kyle		Hanson	12/31/2027	khanson@barringtonboro.com

**Chief Administrative Officer**

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**Chief Financial Officer**

First Name	Middle Name	Last Name	Cert. Number	Business Email
Denise		Moules	N-0739	dmoules@barringtonboro.com

**Municipal Clerk**

First Name	Middle Name	Last Name	Business Email
Denise		Moules	clerk@barringtonboro.com

**Registered Municipal Accountant**

First Name	Middle Name	Last Name	Business Email
Daniel		DiGangi	ddigangi@pkfod.com

**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Vincent		Cerrito	12/31/2026	vcerrito@barringtonboro.com
Melanie		Mercado-Miller	12/31/2026	mmercado-miller@barringtonboro.com
Alex		Beyer	12/31/2027	abeyer@barringtonboro.com
Michael		Drumm	12/31/2027	mdrumm@barringtonboro.com
Alisha		VanBernum	12/31/2028	avanbernum@barringtonboro.com
Michael		Beach	12/31/2028	mbeach@barringtonboro.com

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.403	\$6,961,401.26	28.06%	\$2,730.24	Municipal Purpose Tax	ACTUAL	\$7,400,506.84
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	2.600	\$12,903,263.00	52.00%	\$5,059.60	Local School District	ESTIMATED	\$13,864,097.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.906	\$4,497,964.94	18.13%	\$1,763.08	County Purposes	ESTIMATED	\$4,601,396.38
County Library	0.057	\$284,889.74	1.15%	\$110.92	County Library	ESTIMATED	\$299,889.74
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.033	\$164,860.09	0.66%	\$64.22	County Open Space	ESTIMATED	\$194,860.09
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2025 Budget)</b>	<b>4.999</b>	<b>\$24,812,379.03</b>	<b>100.00%</b>	<b>\$9,728.05</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$26,360,750.05</b>
Total Taxable Valuation as of October 1, 2025 <u>\$514,750,000.00</u>					Revenue Anticipated, Excluding Tax Levy <u>3,871,168.21</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>10,836,722.67</u>		
Current Year (2026) Average Residential Assessment <u>\$194,677.00</u>					Total Non-Municipal Tax Levy <u>\$18,960,243.21</u>		
Prior Year (2025) Average Residential Assessment <u>\$194,600.00</u>					Amount to be Raised by Taxes - Before RUT <u>\$25,925,797.67</u>		
<u>Prior Year to Current Year Comparison</u>					Reserve for Uncollected Taxes (RUT) <u>\$434,952.38</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Total Amount to be Raised by Taxes <u>\$26,360,750.05</u>		
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT <u>98.35%</u>		
	1.403	1.438	2.47%		If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Levy</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2025 <u>25,570,918.10</u>		
	\$6,961,401.26	\$7,400,506.84	6.31%	\$439,105.58	Total Tax Levy, CY 2025 <u>25,784,820.52</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</u>					% of Taxes Collected, CY 2025 <u>99.17%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2025		
	\$2,730.24	\$2,798.87	2.51%	\$68.63			

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	0.16%	\$3,200.00	\$2,005,000.00	\$2,008,200.00	\$1,950,000.00			\$58,200.00				
08	Local Revenue	-7.84%	(\$95,109.38)	\$1,213,309.38	\$1,118,200.00	\$308,200.00			\$810,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.16	\$709,034.84	\$709,035.00	\$709,035.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	3.18%	\$8,632.00	\$271,364.00	\$279,996.00	\$279,996.00							
08	Additional Revenue Offset by Appropriations	84.00%	\$210,000.00	\$250,000.00	\$460,000.00	\$460,000.00							
10	Public and Private Revenue	-96.17%	(\$349,941.28)	\$363,878.49	\$13,937.21	\$13,937.21							
08	Other Special Items	-11.12%	(\$1,013.05)	\$9,113.05	\$8,100.00				\$8,100.00				
15	Receipts from Delinquent Taxes	-43.65%	(\$116,210.77)	\$266,210.77	\$150,000.00	\$150,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-7.35%	(\$587,387.82)	\$7,987,894.66	\$7,400,506.84	\$7,400,506.84							
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								
	<b>Total</b>	<b>-7.10%</b>	<b>(\$927,830.14)</b>	<b>\$13,075,805.19</b>	<b>\$12,147,975.05</b>	<b>\$11,271,675.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$876,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	9.00	8.00	7.03%	\$62,337.71	\$887,095.50	\$949,433.22	\$850,818.00				\$98,615.22				
21		5.00	0.00%	\$0.00	\$25,125.00	\$25,125.00	\$25,125.00								
22		4.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
23			6.08%	\$98,508.96	\$1,619,771.24	\$1,718,280.20	\$1,678,280.20				\$40,000.00				
25	18.00	10.00	4.26%	\$107,704.41	\$2,530,064.07	\$2,637,768.48	\$2,633,900.27	\$3,868.21							
26	11.00	7.00	-2.68%	(\$42,835.84)	\$1,598,586.40	\$1,555,750.57	\$1,067,413.82	\$2,000.00			\$486,336.75				
27			-4.41%	(\$1,140.00)	\$25,850.00	\$24,710.00	\$24,710.00								
28			-25.92%	(\$23,004.00)	\$88,750.00	\$65,746.00	\$57,677.00	\$8,069.00							
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			#DIV/0!	\$0.00	\$0.00	\$0.00									
31			2.24%	\$10,668.00	\$476,416.00	\$487,084.00	\$422,000.00				\$65,084.00				
32			0.47%	\$3,387.00	\$718,102.00	\$721,489.00	\$721,489.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			7.78%	\$81,084.50	\$1,041,569.15	\$1,122,653.65	\$1,061,730.18				\$60,923.47				
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			#DIV/0!	\$0.00	\$0.00	\$0.00									
43			-14.77%	(\$18,760.00)	\$127,000.00	\$108,240.00	\$108,240.00								
44			227.77%	\$330,271.57	\$145,000.00	\$475,271.57	\$475,271.57								
45			4.01%	\$70,213.49	\$1,751,257.50	\$1,821,470.99	\$1,696,130.43				\$125,340.56				
46			-100.00%	(\$5,000.00)	\$5,000.00	\$0.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			-5.77%	(\$26,656.09)	\$461,608.47	\$434,952.38	\$434,952.38								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	38.00	34.00	5.62%	\$646,779.72	\$11,501,195.33	\$12,147,975.05	\$11,257,737.84	\$13,937.21	\$0.00	\$0.00	\$876,300.00	\$0.00	\$0.00	\$0.00	\$0.00



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<u>Property Tax Assessments - Taxable Properties (October 1, 2025 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2025 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	41	\$2,305,800.00	0.45%	15A Public Schools	7	\$11,407,600.00	8.67%
2 Residential	2,014	\$392,081,100.00	76.17%	15B Other Schools	1	\$2,196,100.00	1.67%
3A/3B Farm			0.00%	15C Public Property	42	\$105,568,500.00	80.26%
4A Commercial	83	\$31,295,800.00	6.08%	15D Church and Charities	11	\$5,158,500.00	3.92%
4B Industrial	11	\$32,975,600.00	6.41%	15E Cemeteries & Graveyards			0.00%
4C Apartments	8	\$56,091,700.00	10.90%	15F Other Exempt	33	\$7,207,400.00	5.48%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$60.00	0.00%				
<b>Total</b>	<b>2,158</b>	<b>\$514,750,060.00</b>	<b>100.00%</b>	<b>Total</b>	<b>94</b>	<b>\$131,538,100.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>		<b>60.77%</b>		<b>Percentage of Exempt vs. Non-Exempt Properties</b> <span style="float:right">25.55%</span>			
<b>Equalized Valuation, Taxable Properties</b>		<b>\$847,046,338.65</b>					
<b>Total # of property tax appeals filed in 2025</b>		<b>County Tax Board</b>	<b>6.00</b>				
		<b>State Tax Court</b>	<b>3.00</b>				
<b>Number of 2025 County Tax Board decisions appealed to Tax Court</b>			<b>0.00</b>				
<b>Number of pending property tax appeals in State Tax Court</b>			<b>1.00</b>				
<b>Amount paid out by municipality for tax appeals in 2025</b>							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2025 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	9		\$174,300.00	
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>9</b>	<b>0.00</b>	<b>174,300.00</b>	<b>0.00</b>





**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	43,164.00	\$39,600.00			\$0.00	\$3,564.00
Supervisory Staff (Department Heads & Managers)	6.00		930,751.57	\$570,116.00	\$11,150.00	\$209,517.63	\$87,654.00	\$52,313.94
Police Officers (Including Superior Officers)	16.00		2,640,643.51	\$1,604,635.00	\$58,600.00	\$589,703.36	\$238,014.00	\$149,691.15
Fire Fighters (Including Superior Officers)	1.50	0.50	273,303.88	\$177,850.00	\$3,750.00	\$65,359.88	\$10,000.00	\$16,344.00
All Other Union Employees not listed above	14.00		1,615,348.27	\$952,819.38	\$51,350.00	\$155,881.25	\$364,922.40	\$90,375.24
All Other Non-Union Employees not listed above	2.00	27.00	511,382.36	\$375,432.00	\$5,750.00	\$21,248.70	\$74,645.28	\$34,306.38
<b>Totals</b>	<b>39.50</b>	<b>34.50</b>	<b>6,014,593.59</b>	<b>\$3,720,452.38</b>	<b>\$130,600.00</b>	<b>\$1,041,710.81</b>	<b>\$775,235.68</b>	<b>\$346,594.71</b>

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	7.00	\$20,106.00	\$140,742.00	16.00	\$11,400.00	\$182,400.00
Parent & Child			\$0.00	1.00	\$29,292.00	\$29,292.00
Employee & Spouse (or Partner)	7.00	\$45,972.00	\$321,804.00	6.00	\$35,136.00	\$210,816.00
Family	17.00	\$50,952.00	\$866,184.00	17.00	\$40,572.00	\$689,724.00
Employee Cost Sharing Contribution (enter as negative - )			(\$205,744.32)			(\$183,230.76)
<b>Subtotal</b>	<b>31.00</b>		<b>\$1,122,985.68</b>	<b>40.00</b>		<b>\$929,001.24</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	8	\$7,692.00	\$61,536.00	7	\$10,776.00	\$75,432.00
Parent & Child	4	\$21,576.00	\$86,304.00	4	\$15,083.76	\$60,335.04
Employee & Spouse (or Partner)	12	\$19,572.00	\$234,864.00	13	\$19,200.00	\$249,600.00
Family	1	\$23,016.00	\$23,016.00	1	\$19,031.64	\$19,031.64
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>25.00</b>		<b>\$405,720.00</b>	<b>25.00</b>		<b>\$404,398.68</b>
<b>GRAND TOTAL</b>	<b>56.00</b>		<b>\$1,528,705.68</b>	<b>65.00</b>		<b>\$1,333,399.92</b>

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

Gross Debt			Net Debt	Current Year Budget	2027 Budget	2028 Budget	All Additional Future Years' Budgets	
Local School Debt	\$1,680,000.00	\$1,680,000.00	\$0.00	Utility Fund - Principal	\$80,097.84	\$80,651.08	\$81,211.96	\$1,548,146.64
Regional School Debt			\$0.00	Utility Fund - Interest	\$45,142.72	\$45,440.92	\$42,880.44	\$627,597.36
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
SEWER	\$2,451,777.64	\$2,451,777.64	\$0.00	Bond Anticipation Notes - Interest	\$64,564.93			
			\$0.00	Bonds - Principal	\$1,455,000.00	\$1,045,000.00	\$1,065,000.00	\$4,625,000.00
			\$0.00	Bonds - Interest	\$176,565.50	\$140,272.00	\$120,265.00	\$397,275.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	<b>Total</b>	<b>\$1,821,370.99</b>	<b>\$1,311,364.00</b>	<b>\$1,309,357.40</b>	<b>\$7,198,019.00</b>
<u>Municipal Purposes</u>				<b>Total Principal</b>	<b>\$1,535,097.84</b>	<b>\$1,125,651.08</b>	<b>\$1,146,211.96</b>	<b>\$6,173,146.64</b>
Debt Authorized (BNI)	\$370,500.00		\$370,500.00	<b>Total Interest</b>	<b>\$286,273.15</b>	<b>\$185,712.92</b>	<b>\$163,145.44</b>	<b>\$1,024,872.36</b>
Notes Outstanding	\$1,985,975.00		\$1,985,975.00	<b>% of Total Current Year Budget</b>	<b>14.99%</b>			
Bonds Outstanding			\$0.00	<b>Description</b>	<b>Debt Not Listed Above</b>			
Loans and Other Debt	\$8,190,000.00		\$8,190,000.00	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$14,678,252.64</b>	<b>\$4,131,777.64</b>	<b>\$10,546,475.00</b>	Total Guarantees - Other				
Population (2020 census)	<u>6,983</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$2,102.00</u>			Total Other				
Per Capita Net Debt	<u>\$1,510.31</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
3 Year Average Property Valuation		<u>\$811,795,227.00</u>		Rating		AA-		
Net Debt as % of 3 Year Average Property Valuation		<u>1.30%</u>		Year of Last Rating		2021		
				<b>Mark "X" if Municipality has no bond rating</b>				



