



State of New Jersey Local Government Services

Year: 2020 **Municipal User Friendly Budget**

MUNICIPALITY: 1533 Barnegat Township - County of Ocean Adopted ▼

Municode: 1533 Filename: 1533_fba_2020.xlsm

Website: www.barnegat.net

Phone Number: 609-698-0080

Mailing Address: 900 W. Bay Ave.

Municipality: Barnegat State: NJ Zip: 08005

[Email the UFB if not using Outlook](#)

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
JOHN		NOVAK	12/31/2020	jnovak@barnegat.net
Chief Administrative Officer				
MARTIN		LISELLA		mlisella@barnegat.net
Chief Financial Officer				
THOMAS		LOMBARSKI		toml@barnegat.net
Municipal Clerk				
MICHELE		RIVERS		clerk@barnegat.net
Registered Municipal Accountant				
JERRY		CONATY		jconaty@hfacpas.com
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
ALBERT		BILLE	12/31/2019	abilie@barnegat.net
PASQUALE		PIPI	12/31/2021	ppipi@barnegat.net
LINDA		KROPF	12/31/2021	lkropf@barnegat.net
ALFONSO		CIRULLI	12/31/2020	acirulli@barnegat.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.922	\$21,991,721.95	33.55%	\$2,212.45	Municipal Purpose Tax		\$22,857,004.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$238,403.00	0.36%	\$24.00	Municipal Open Space		\$245,207.39
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	1.395	\$33,250,078.00	50.73%	\$3,347.47	Local School District		\$34,181,080.18
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.354	\$8,434,666.08	12.87%	\$849.47	County Purposes		\$10,566,835.00
County Library	0.039	\$928,795.90	1.42%	\$93.59	County Library		
County Board of Health	0.018	\$409,445.57	0.62%	\$43.19	County Board of Health		
County Open Space	0.012	\$295,957.40	0.45%	\$28.80	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.750	\$65,549,067.90	100.00%	\$6,598.96	Total ESTIMATED amount to be raised by taxes		\$67,850,126.57
Total Taxable Valuation as of October 1, 2019 <u>\$2,384,026,900.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$239,962.00</u>					Revenue Anticipated, Excluding Tax Levy <u>5,048,147.77</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>26,819,550.06</u> Total Non-Municipal Tax Levy <u>\$44,993,122.57</u> Amount to be Raised by Taxes - Before RUT <u>\$66,764,524.86</u> Reserve for Uncollected Taxes (RUT) <u>\$1,085,602.03</u> Total Amount to be Raised by Taxes <u>\$67,850,126.89</u>		
Prior Year to Current Year Comparison					% of Tax Collections used to Calculate RUT <u>98.40%</u> If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Municipal Purposes Tax Rate					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2019		65,938,912.88
	0.922	0.932	1.08%	\$865,282.05	Total Tax Levy, CY 2019		66,927,964.50
Comparison - Municipal Purposes Tax Levy					% of Taxes Collected, CY 2019 <u>98.52%</u> Delinquent Taxes - December 31, 2019 <u>\$735,709.59</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$21,991,721.95	\$22,857,004.00	3.93%	\$865,282.05			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,212.45	\$2,236.45	1.08%	\$24.00			

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	23.60%	\$313,017.34	\$1,326,257.10	\$1,639,274.44	\$1,140,000.00		\$499,274.44					
08	Local Revenue	2.75%	\$189,972.12	\$6,917,369.59	\$7,107,341.71	\$832,341.71		\$6,275,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,048,932.00	\$1,048,932.00	\$1,048,932.00							
08	Uniform Construction Code Fees	-4.71%	(\$40,000.00)	\$850,000.00	\$810,000.00	\$810,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-1.61%	(\$1,000.00)	\$62,000.00	\$61,000.00	\$61,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	366.11%	\$307,800.41	\$84,073.65	\$391,874.06	\$391,874.06							
08	Other Special Items	-5.06%	(\$9,000.00)	\$178,000.00	\$169,000.00	\$169,000.00							
15	Receipts from Delinquent Taxes	3.48%	\$20,000.00	\$575,000.00	\$595,000.00	\$595,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	3.92%	\$872,087.07	\$22,230,124.64	\$23,102,211.71	\$22,857,004.32	\$245,207.39						
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	4.97%	\$1,652,876.94	\$33,271,756.98	\$34,924,633.92	\$27,905,152.09	\$245,207.39	\$6,774,274.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% Difference Current vs. Prior Year	\$ Difference Current vs. 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	15.00	6.00	4.78%	\$353,250.00	\$7,395,200.00	\$7,748,450.00	\$2,610,150.00			\$5,138,300.00						
21	4.00		6.05%	\$7,750.00	\$128,050.00	\$135,800.00	\$135,800.00									
22	9.00		5.01%	\$56,750.00	\$1,131,850.00	\$1,188,600.00	\$1,188,600.00									
23			0.22%	\$5,000.00	\$2,278,000.00	\$2,283,000.00	\$2,283,000.00									
25	31.00	30.00	5.85%	\$484,850.41	\$8,281,214.19	\$8,766,064.60	\$8,746,000.00			\$19,264.60						
26*	20.00	3.00	4.85%	\$145,050.00	\$2,991,359.46	\$3,136,409.46	\$3,108,800.00			\$27,609.46						
27			-3.78%	(\$2,000.00)	\$52,850.00	\$50,850.00	\$50,850.00									
28	3.00	55.00	-0.05%	(\$266.42)	\$563,665.46	\$563,399.04	\$371,150.00	\$24,000.00	\$168,249.04							
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30			11.16%	\$20,021.12	\$179,437.23	\$199,458.35	\$136,000.00	\$5,500.00	\$57,958.35							
31			2.98%	\$24,000.00	\$805,500.00	\$829,500.00	\$829,500.00									
32			2.02%	\$14,800.00	\$734,200.00	\$749,000.00	\$749,000.00									
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36			9.70%	\$294,875.00	\$3,039,200.00	\$3,334,075.00	\$3,169,775.00			\$164,300.00						
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42			9.49%	\$15,000.00	\$158,000.00	\$173,000.00	\$173,000.00									
43	4.00	1.00	10.58%	\$26,400.00	\$249,600.00	\$276,000.00	\$276,000.00									
44			18.24%	\$278,550.00	\$1,527,000.00	\$1,805,550.00	\$1,105,550.00	\$325,000.00		\$375,000.00						
45			-1.95%	(\$43,202.00)	\$2,238,451.00	\$2,195,249.00	\$1,435,001.00		\$19,000.00	\$741,248.00						
46			-0.63%	(\$2,350.66)	\$408,007.10	\$405,656.44	\$50,000.00			\$355,656.44						
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50			-2.21%	(\$24,570.51)	\$1,110,172.54	\$1,085,602.03	\$1,085,602.03									
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	106.00	95.00	4.97%	\$1,652,876.94	\$33,271,756.98	\$34,924,633.92	\$27,503,778.03	\$401,374.06	\$245,207.39	\$6,774,274.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
	X			Deferred Charges Unfunded	\$50,000.00	Non-recurring appropriation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	3,015	\$80,753,900.00	3.39%	15A Public Schools	15	\$81,074,900.00	33.96%	
2 Residential	8,861	\$2,126,300,800.00	89.19%	15B Other Schools	0		0.00%	
3A/3B Farm	50	\$5,193,800.00	0.22%	15C Public Property	1,063	\$90,399,700.00	37.86%	
4A Commercial	218	\$136,486,000.00	5.73%	15D Church and Charities	30	\$12,014,000.00	5.03%	
4B Industrial	7	\$2,833,300.00	0.12%	15E Cemeteries & Graveyards	4	\$397,900.00	0.17%	
4C Apartments	2	\$32,459,100.00	1.36%	15F Other Exempt	141	\$54,871,500.00	22.98%	
5A/5B Railroad	0		0.00%					
6A/6B Business Personal Property			0.00%					
Total	12,153	\$2,384,026,900.00	100.00%	Total	1,253	\$238,758,000.00	100.00%	
Average Ratio (%), Assessed to True Value			93.28%	Percentage of Exempt vs. Non-Exempt Properties				10.01%
Equalized Valuation, Taxable Properties			\$2,555,774,978.56					
Total # of property tax appeals filed in 2019				County Tax Board		61.00		
				State Tax Court		6.00		
Number of 2019 County Tax Board decisions appealed to Tax Court						3.00		
Number of pending property tax appeals in State Tax Court						2.00		
Amount paid out by municipality for tax appeals in 2019						\$44,858.00		

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				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	5	\$172,973.00	\$18,390,300.00	\$505,733.25
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	5	172,973.00	18,390,300.00	505,733.25

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate	
WINDY BOND # 13	SB Housing	\$17,442,762	\$1,879,000,000	\$110,118,756																
LA VILLAGE # 2	SB Housing	\$19,776,700	\$1,694,300,000	\$46,993,728																
LAUREL OAK # 1	SB Housing	\$20,208,000	\$1,868,900,000	\$16,081,378																
PATCH OF OAK # 1	SB Housing	\$28,844,000	\$2,768,000,000	\$50,411,000																
DANVOGAT KNOB # 377	SB Housing	\$43,780,000	\$4,656,900,000	\$128,051,378																
Total Long Term Exemptions - Column Total				132,971,462	19,206,100,000	\$285,733,238	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total							Total Long Term Exemptions - GRAND TOTAL				\$172,975.00	\$18,396,500.00	\$285,733.25							

**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		5.00	38,484.88	\$35,750.00				\$2,734.88
Supervisory Staff (Department Heads & Managers)	10.00		1,431,141.47	\$1,090,044.62	\$11,250.00	\$109,004.46	\$136,593.35	\$84,249.04
Police Officers (Including Superior Officers)	52.00		10,728,676.67	\$7,060,200.00	\$425,000.00	\$1,887,272.92	\$783,585.95	\$572,617.80
Fire Fighters (Including Superior Officers)	0.00		0.00					\$0.00
All Other Union Employees not listed above	55.00	6.00	7,693,694.32	\$5,440,654.42	\$219,651.00	\$430,907.54	\$1,169,468.00	\$433,013.36
All Other Non-Union Employees not listed above	3.00	65.00	461,118.00	\$339,200.00	\$11,000.00	\$11,775.00	\$72,352.70	\$26,790.30
Totals	120.00	76.00	20,353,115.34	\$13,965,849.04	\$666,901.00	\$2,438,959.92	\$2,162,000.00	\$1,119,405.38

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	22.00	\$12,044.40	\$264,976.80	24.00	\$12,086.04	\$290,064.96
Parent & Child	7.00	\$21,717.60	\$152,023.20	9.00	\$21,633.96	\$194,705.64
Employee & Spouse (or Partner)	16.00	\$23,957.64	\$383,322.24	14.00	\$24,172.08	\$338,409.12
Family	46.00	\$33,630.24	\$1,546,991.04	46.00	\$33,720.00	\$1,551,120.00
Employee Cost Sharing Contribution (enter as negative -)			(\$375,000.00)			(\$426,200.00)
Subtotal	91.00		\$1,972,313.28	93.00		\$1,948,099.72
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			\$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
GRAND TOTAL	91.00		\$1,972,313.28	93.00		\$1,948,099.72

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)?

YES
YES

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Non-Union	508.00	\$147,245.38		X	X
AFSCME	275.00	\$84,739.01	X		
White Collar	1365.00	\$292,499.69	X		
PBA	2319.00	\$1,149,346.74	X		
Teamsters	1346.00	\$298,606.03	X		
Totals	5813.00	\$1,972,436.85			
Total Funds Reserved as of end of 2019		\$128,681.45			
Total Funds Appropriated in 2020		\$100,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt		Net Debt	Current Year Budget				
	Debt	Deductions		2021 Budget	2022 Budget	All Additional Future Years' Budgets		
Local School Debt	\$30,315,000.00	\$30,315,000.00	\$0.00	Utility Fund - Principal	\$604,047.00	\$322,755.00	\$307,319.00	\$3,374,438.94
Regional School Debt			\$0.00	Utility Fund - Interest	\$137,200.00	\$123,500.00	\$116,555.00	\$1,101,865.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
0	\$5,735,986.38	\$5,735,986.38	\$0.00	Bond Anticipation Notes - Interest	\$40,000.00			
0			\$0.00	Bonds - Principal	\$1,165,000.00	\$1,145,000.00	\$1,225,000.00	\$5,767,000.00
0			\$0.00	Bonds - Interest	\$211,000.00	\$187,500.00	\$164,500.00	\$352,570.00
0			\$0.00	Loans & Other Debt - Principal	\$18,775.25	\$0.00		
0			\$0.00	Loans & Other Debt - Interest	\$187.75	\$0.00		
0			\$0.00	Total	\$2,176,210.00	\$1,778,755.00	\$1,813,374.00	\$10,595,873.94
Municipal Purposes				Total Principal	\$1,787,822.25	\$1,467,755.00	\$1,532,319.00	\$9,141,438.94
Debt Authorized	\$14,250,000.00		\$14,250,000.00	Total Interest	\$388,387.75	\$311,000.00	\$281,055.00	\$1,454,435.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	6.23%			
Bonds Outstanding	\$9,302,000.00		\$9,302,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$18,775.22		\$18,775.22	Total Guarantees - Governmental				
Total (Current Year)	\$59,621,761.60	\$36,050,986.38	\$23,570,775.22	Total Guarantees - Other				
Population (2010 census)	20,936			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$2,847.81			Total Other				
Per Capita Net Debt	\$1,125.85			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$2,431,075,334.67		Rating		AA		
Net Debt as % of 3 Year Avg Property Valuation		0.97%		Year of Last Rating		2019		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Township of Ocean	Construction Code Official		1/1/2020	12/31/2020	\$32,000.00
Providing	Township of Ocean	UCC Inspections		1/1/2020	12/31/2020	\$22,000.00
Receiving	Township of Ocean	UCC Inspector		1/1/2020	12/31/2020	\$50,000.00
Receiving	Township of Ocean	Recreation Director		1/1/2020	12/31/2020	\$67,000.00

