



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: Adopted ▼

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
ALFONSO		CIRULLI	12/31/2024	acirulli@barnegat.net
Chief Administrative Officer				
MARTIN		LISELLA		mlisella@barnegat.net
Chief Financial Officer				
THOMAS		LOMBARSKI		tomL@barnegat.net
Municipal Clerk				
DONNA		MANNO		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	12/31/2022	abille@barnegat.net
PASQUALE		PIPI	12/31/2024	ppipi@barnegat.net
WILLIAM		FARMER	12/31/2024	wfarmer@barnegat.net
JOSEPH		MARTE	12/31/2022	jmarte@barnegat.net



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: Introduced

Municode: Filename: 1533_fbi_2022.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
ALFONSO		CIRULLI	12/31/2024	acirulli@barnegat.net

Chief Administrative Officer

MARTIN		LISELLA		mlisella@barnegat.net
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Chief Financial Officer

THOMAS		LOMBARSKI		tomL@barnegat.net
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Municipal Clerk

DONNA		MANNO		clerk@barnegat.net
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Registered Municipal Accountant

JERRY		CONATY		jconaty@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
ALBERT		BILLE	12/31/2022	abilie@barnegat.net
PASQUALE		PIPI	12/31/2024	ppipi@barnegat.net
WILLIAM		FARMER	12/31/2024	wfarmer@barnegat.net
JOSEPH		MARTE	12/31/2022	jmarte@barnegat.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.942	\$23,735,966.23	33.61%	\$2,437.30
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$251,948.41	0.36%	\$25.87
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	1.425	\$35,900,418.00	50.83%	\$3,687.00
Regional School District			0.00%	\$0.00
County Purposes	0.357	\$8,981,468.26	12.72%	\$923.69
County Library	0.039	\$979,872.85	1.39%	\$100.91
County Board of Health	0.018	\$450,654.17	0.64%	\$46.57
County Open Space	0.013	\$324,616.46	0.46%	\$33.64
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	2.804	\$70,624,944.38	100.00%	\$7,254.99

Total Taxable Valuation as of October 1, 2021 \$2,519,024,000.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$258,737.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.942	0.951	0.96%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$23,735,966.23	\$24,578,305.65	3.55%	\$842,339.42

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,437.30	\$2,460.59	0.96%	\$23.29

Sheet UFB-1

Current Year 2022 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$24,578,305.65
Municipal Library		
Municipal Open Space	ACTUAL	\$258,737.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$36,905,629.70
Regional School District		
County Purposes	ESTIMATED	\$9,377,502.34
County Library	ESTIMATED	\$1,029,090.27
County Board of Health	ESTIMATED	\$459,204.63
County Open Space	ESTIMATED	\$332,488.81
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$72,940,958.40

Revenue Anticipated, Excluding Tax Levy	5,453,493.17
Budget Appropriations, before Reserve for Uncollected Taxes	28,974,154.92
Total Non-Municipal Tax Levy	\$48,362,652.75
Amount to be Raised by Taxes - Before RUT	\$71,883,314.50
Reserve for Uncollected Taxes (RUT)	\$1,057,643.90
Total Amount to be Raised by Taxes	\$72,940,958.40

% of Tax Collections used to Calculate RUT 98.55%

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	71,486,852.81
Total Tax Levy, CY 2021	72,160,510.02
% of Taxes Collected, CY 2021	99.07%

Delinquent Taxes - December 31, 2021 \$699,693.24

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	Water/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	20.45%	\$348,710.00	\$1,704,846.00	\$2,053,556.00	\$1,500,000.00							
08	Local Revenue	-13.15%	(\$1,063,480.88)	\$8,088,603.13	\$7,025,122.25	\$670,122.25			\$553,556.00				
09	State Aid (without offsetting appropriation)	-1.39%	(\$14,818.00)	\$1,063,750.00	\$1,048,932.00	\$1,048,932.00			\$6,355,000.00				
08	Uniform Construction Code Fees	-29.73%	(\$416,752.00)	\$1,401,752.00	\$985,000.00	\$985,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-9.56%	(\$7,079.09)	\$74,079.09	\$67,000.00	\$67,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-56.23%	(\$317,849.83)	\$565,288.75	\$247,438.92	\$247,438.92							
08	Other Special Items	#DIV/0!	\$274,500.00		\$274,500.00	\$274,500.00							
15	Receipts from Delinquent Taxes	4.16%	\$26,983.16	\$648,016.84	\$675,000.00	\$675,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.65%	(\$417,878.99)	\$25,283,333.61	\$24,865,454.62	\$24,606,717.62	\$258,737.00						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	-4.09%	(\$1,587,665.63)	\$38,829,669.42	\$37,242,003.79	\$30,074,710.79	\$258,737.00	\$0.00	\$6,908,556.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	15.00	6.00	3.87%	\$298,400.00	\$7,701,700.00	\$8,000,100.00	\$2,685,900.00								
21	Land-Use Administration	4.00	1.00	6.87%	\$10,550.00	\$153,600.00	\$164,150.00	\$164,150.00			\$5,314,200.00					
22	Uniform Construction Code	9.00		-2.76%	(\$33,350.00)	\$1,209,200.00	\$1,175,850.00	\$1,175,850.00								
23	Insurance			1.62%	\$37,000.00	\$2,278,000.00	\$2,315,000.00	\$2,315,000.00								
25	Public Safety	51.00	28.00	-1.65%	(\$143,838.40)	\$8,697,090.32	\$8,553,251.92	\$8,527,300.00	\$25,951.92							
26	Public Works	20.00	2.00	21.87%	\$691,268.18	\$3,160,831.82	\$3,852,100.00	\$3,852,100.00								
27	Health and Human Services			-31.03%	(\$24,000.00)	\$77,350.00	\$53,350.00	\$53,350.00								
28	Parks and Recreation	1.00	15.00	6.02%	\$22,318.36	\$370,849.04	\$393,167.40	\$203,100.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$190,067.40							
30	Unclassified			-14.06%	(\$30,288.75)	\$215,458.35	\$185,169.60	\$116,500.00								
31	Utilities and Bulk Purchases			3.39%	\$30,000.00	\$885,000.00	\$915,000.00	\$915,000.00	\$68,669.60							
32	Landfill / Solid Waste Disposal			-4.36%	(\$40,763.84)	\$934,763.84	\$894,000.00	\$894,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			2.12%	\$77,655.00	\$3,654,710.00	\$3,732,365.00	\$3,527,065.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$205,300.00					
42	Shared Services			57.91%	\$279,000.00	\$481,750.00	\$760,750.00	\$760,750.00								
43	Court and Public Defender	3.00	1.00	0.03%	\$97.23	\$296,452.77	\$296,550.00	\$296,550.00								
44	Capital			-4.51%	(\$117,313.00)	\$2,603,800.00	\$2,486,487.00	\$1,655,000.00	\$221,487.00							
45	Debt			7.30%	\$132,720.00	\$1,818,937.00	\$1,951,657.00	\$1,527,601.00			\$610,000.00					
46	Deferred Charges			28.17%	\$100,000.00	\$355,000.00	\$455,000.00	\$100,000.00			\$424,056.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$355,000.00					
50	Reserve for Uncollected Taxes			-6.62%	(\$75,053.14)	\$1,133,109.01	\$1,058,055.87	\$1,058,055.87								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	103.00	53.00	3.37%	\$1,214,401.64	\$36,027,602.15	\$37,242,003.79	\$29,827,271.87	\$247,438.92	\$258,737.00	\$0.00	\$6,908,556.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,471	\$66,425,000.00	2.57%
2 Residential	9,513	\$2,322,447,700.00	89.76%
3A/3B Farm	55	\$5,287,500.00	0.20%
4A Commercial	221	\$158,064,500.00	6.11%
4B Industrial	6	\$2,686,200.00	0.10%
4C Apartments	2	\$32,459,100.00	1.25%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	12,268	\$2,587,370,000.00	100.00%

Average Ratio (%), Assessed to True Value	86.21%
Equalized Valuation, Taxable Properties	\$3,001,241,155.32

Total # of property tax appeals filed in 2021	County Tax Board	11.00
	State Tax Court	3.00
Number of 2021 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2021	\$20,954.29
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$81,074,900.00	32.25%
15B Other Schools			0.00%
15C Public Property	1,088	\$93,474,200.00	37.18%
15D Church and Charities	28	\$11,590,200.00	4.61%
15E Cemeteries & Graveyards	4	\$397,900.00	0.16%
15F Other Exempt	179	\$64,893,700.00	25.81%
Total	1,314	\$251,430,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 9.72%

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				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	5		\$18,390,300.00	\$515,664.01
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	5	0.00	18,390,300.00	515,664.01

**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 (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate
WRIFERING HILLS	Aff. Housing	\$37,840.00	\$3,825,000.00	\$107,253.00															
LAUREL OAKS I	Aff. Housing	\$51,126.00	\$4,948,500.00	\$138,755.94															
LAUREL OAKS II	Aff. Housing	\$16,229.00	\$1,694,300.00	\$47,508.17															
PATRIOT COVE	Aff. Housing	\$28,147.00	\$3,266,000.00	\$91,578.64															
BARNBOAT SENIOR APTS	Aff. Housing	\$40,044.00	\$4,656,500.00	\$130,568.26															
Total Long Term Exemptions - Column Total		173,386.00	18,390,300.00	\$15,664.01	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	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		\$173,386.00	\$18,390,300.00	\$15,664.01	Total Long Term Exemptions - GRAND TOTAL		\$173,386.00	\$18,390,300.00	\$15,664.01	Total Long Term Exemptions - GRAND TOTAL		\$173,386.00	\$18,390,300.00	\$15,664.01

**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	41,176.13	\$38,250.00				\$2,926.13
Supervisory Staff (Department Heads & Managers)	10.00		1,747,929.02	\$1,149,226.00	\$182,305.00	\$172,383.90	\$142,152.00	\$101,862.12
Police Officers (Including Superior Officers)	51.00		11,803,116.13	\$7,458,750.00	\$452,750.00	\$2,480,034.38	\$806,352.00	\$605,229.75
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	53.00	7.00	6,774,698.25	\$4,354,100.00	\$219,851.00	\$653,115.00	\$1,197,725.00	\$349,907.25
All Other Non-Union Employees not listed above	3.00	28.00	455,490.62	\$337,785.00	\$9,125.00	\$11,015.00	\$71,027.00	\$26,538.62
Totals	117.00	40.00	20,822,410.14	\$13,338,111.00	\$864,031.00	\$3,316,548.28	\$2,217,256.00	\$1,086,463.86

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						
Parent & Child	26.00	\$12,463.32	\$324,046.32	21.00	\$12,254.16	\$257,337.36
Employee & Spouse (or Partner)	6.00	\$22,465.44	\$134,792.64	9.00	\$22,096.20	\$198,865.80
Family	15.00	\$24,797.16	\$371,957.40	14.00	\$24,374.64	\$341,244.96
Employee Cost Sharing Contribution (enter as negative -)	49.00	\$34,798.68	\$1,705,135.32	46.00	\$34,216.08	\$1,573,939.68
Subtotal	96.00		(\$380,000.00)			(\$375,000.00)
			\$2,155,931.68	90.00		\$1,996,387.80
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 -)						\$0.00
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 -)						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	96.00		\$2,155,931.68	90.00		\$1,996,387.80

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

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

YES

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$26,430,000.00	\$26,430,000.00	\$0.00	Utility Fund - Principal	\$307,360.00	\$263,952.00	\$246,733.00	\$2,864,051.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$116,695.00	\$108,916.00	\$101,017.00	\$891,789.74
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water/Sewer	\$4,099,095.55	\$4,099,095.55	\$0.00	Bond Anticipation Notes - Interest	\$138,000.00			
			\$0.00	Bonds - Principal	\$1,125,000.00	\$1,230,000.00	\$1,240,000.00	\$3,397,000.00
			\$0.00	Bonds - Interest	\$164,600.00	\$164,490.00	\$129,040.00	\$59,360.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$1,851,655.00	\$1,767,358.00	\$1,716,790.00	\$7,212,200.74
Municipal Purposes				Total Principal	\$1,432,360.00	\$1,493,952.00	\$1,486,733.00	\$6,261,051.00
Debt Authorized (BNI)	\$3,200,000.00		\$3,200,000.00	Total Interest	\$419,295.00	\$273,406.00	\$230,057.00	\$951,149.74
Notes Outstanding	\$11,000,000.00		\$11,000,000.00	% of Total Current Year Budget	4.97%			
Bonds Outstanding	\$6,992,000.00		\$6,992,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$51,721,095.55	\$30,529,095.55	\$21,192,000.00					
Population (2010 census)	20,936			Description	Debt Not Listed Above			
Per Capita Gross Debt	\$2,470.44			Total Guarantees - Governmental				
Per Capita Net Debt	\$1,012.23			Total Guarantees - Other				
3 Year Average Property Valuation		\$2,706,781,134.67		Total Capital/Equipment Leases				
Net Debt as % of 3 Year Average Property Valuation		0.78%		Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA		
				Year of Last Rating		2019		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
