



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Government Type: 2

Election Type: 4

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
JOSEPH		MARTE	12/31/2026	jmarte@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	12/31/2025	abile@barnegat.net
ALFONSO		CIRULLI	12/31/2026	acirulli@barnegat.net
JAKE		TOWNSEND	12/31/2024	jtownsend@barnegat.net
PASQUALE		PIPI	12/31/2024	ppipi@barnegat.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 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	0.961	\$25,558,730.06	33.02%	\$2,601.51
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$265,951.19	0.34%	\$27.07
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	1.457	\$38,743,823.00	50.05%	\$3,944.22
Regional School District			0.00%	\$0.00
County Purposes	0.406	\$10,795,554.66	13.95%	\$1,099.08
County Library	0.039	\$1,021,956.68	1.32%	\$105.58
County Board of Health	0.022	\$592,807.49	0.77%	\$59.56
County Open Space	0.016	\$428,936.76	0.55%	\$43.31
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	2.911	\$77,407,759.84	100.00%	\$7,880.33

Total Taxable Valuation as of October 1, 2023	<u>\$2,707,085,900.00</u>
(To be used to calculate the current year tax rate)	
Current Year Average Residential Assessment	<u>\$270,708.59</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.961	0.971	1.04%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$25,558,730.06	\$26,298,472.50	2.89%	\$739,742.44

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,601.51	\$2,628.58	1.04%	\$27.07

Sheet UFB-1

Current Year 2024 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$26,298,472.50
Municipal Library		
Municipal Open Space	ACTUAL	\$270,708.59
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$39,712,418.58
Regional School District		
County Purposes	ESTIMATED	\$11,129,639.81
County Library	ESTIMATED	\$1,047,505.60
County Board of Health	ESTIMATED	\$607,627.68
County Open Space	ESTIMATED	\$439,660.18
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$79,506,032.94
Revenue Anticipated, Excluding Tax Levy		8,216,835.14
Budget Appropriations, before Reserve for Uncollected Taxes		33,441,976.20
Total Non-Municipal Tax Levy		\$53,207,560.44
Amount to be Raised by Taxes - Before RUT		\$78,432,701.50
Reserve for Uncollected Taxes (RUT)		\$1,073,331.44
Total Amount to be Raised by Taxes		\$79,506,032.94
% of Tax Collections used to Calculate RUT		<u>98.65%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2023		77,694,866.40
Total Tax Levy, CY 2023		78,549,910.70
% of Taxes Collected, CY 2023		<u>98.91%</u>
Delinquent Taxes - December 31, 2023		<u>\$657,838.60</u>

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	48.47%	\$1,451,823.00	\$2,995,000.00	\$4,446,823.00	\$3,875,000.00			\$571,823.00				
08	Local Revenue	401.75%	\$6,617,635.23	\$1,647,194.30	\$8,264,829.53	\$1,264,829.53			\$7,000,000.00				
09	State Aid (without offsetting appropriation)	3.57%	\$39,849.74	\$1,115,629.67	\$1,155,479.41	\$1,155,479.41							
08	Uniform Construction Code Fees	-2.30%	(\$14,131.00)	\$614,131.00	\$600,000.00	\$600,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-34.72%	(\$34,572.87)	\$99,572.87	\$65,000.00	\$65,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-46.24%	(\$267,950.70)	\$579,476.90	\$311,526.20	\$311,526.20							
08	Other Special Items	-40.93%	(\$221,739.10)	\$541,739.10	\$320,000.00	\$320,000.00							
15	Receipts from Delinquent Taxes	-0.04%	(\$258.40)	\$625,258.40	\$625,000.00	\$625,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.51%	(\$406,637.55)	\$26,975,818.64	\$26,569,181.09	\$26,298,472.50	\$270,708.59						
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	20.36%	\$7,164,018.35	\$35,193,820.88	\$42,357,839.23	\$34,515,307.64	\$270,708.59	\$0.00	\$7,571,823.00	\$0.00	\$0.00	\$0.00	\$0.00

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

PCOA	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	16.00	6.00	8.76%	\$723,950.00	\$8,261,600.00	\$8,985,550.00	\$3,106,550.00				\$5,879,000.00					
21	4.00	1.00	5.47%	\$9,800.00	\$179,200.00	\$189,000.00	\$189,000.00									
22	9.00		4.18%	\$53,250.00	\$1,274,100.00	\$1,327,350.00	\$1,327,350.00									
23			18.78%	\$498,650.00	\$2,655,000.00	\$3,153,650.00	\$3,153,650.00									
25	52.00	30.00	1.53%	\$143,111.75	\$9,347,904.45	\$9,491,016.20	\$9,469,050.00	\$21,966.20								
26	21.00	2.00	2.12%	\$93,009.95	\$4,385,290.05	\$4,478,300.00	\$4,478,300.00									
27			-3.04%	(\$1,500.00)	\$49,350.00	\$47,850.00	\$47,850.00									
28	1.00	12.00	86.37%	\$215,925.42	\$250,000.00	\$465,925.42	\$175,100.00	\$24,000.00	\$266,825.42							
29			#DIV/0!	\$0.00		\$0.00										
30			-1.72%	(\$3,016.83)	\$175,400.00	\$172,383.17	\$167,000.00	\$1,500.00	\$3,883.17							
31			1.01%	\$10,000.00	\$990,000.00	\$1,000,000.00	\$1,000,000.00									
32			0.74%	\$7,000.00	\$951,000.00	\$958,000.00	\$958,000.00									
35			#DIV/0!	\$0.00		\$0.00										
36			8.14%	\$340,360.00	\$4,179,790.00	\$4,520,150.00	\$4,190,150.00				\$330,000.00					
37			#DIV/0!	\$0.00		\$0.00										
42			-14.17%	(\$99,750.00)	\$703,750.00	\$604,000.00	\$604,000.00									
43			-10.77%	(\$39,902.40)	\$370,402.40	\$330,500.00	\$330,500.00									
44			5.38%	\$163,580.00	\$3,038,480.00	\$3,202,060.00	\$1,917,500.00	\$269,560.00			\$1,015,000.00					
45			-7.26%	(\$172,983.00)	\$2,381,756.00	\$2,208,773.00	\$1,860,950.00				\$347,823.00					
46			-67.03%	(\$305,000.00)	\$455,000.00	\$150,000.00	\$150,000.00									
48			#DIV/0!	\$0.00		\$0.00										
50			2.09%	\$21,969.36	\$1,051,362.08	\$1,073,331.44	\$1,073,331.44									
55			#DIV/0!	\$0.00		\$0.00										
Total	106.00	52.00	4.07%	\$1,658,454.25	\$40,699,384.98	\$42,357,839.23	\$34,198,281.44	\$317,026.20	\$270,708.59	\$0.00	\$7,571,823.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,452	\$126,599,900.00	4.66%	15A Public Schools	15	\$81,074,900.00	31.16%
2 Residential	9,732	\$2,391,575,300.00	87.96%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	51	\$5,166,500.00	0.19%	15C Public Property	1,085	\$93,459,700.00	35.92%
4A Commercial	222	\$160,525,100.00	5.90%	15D Church and Charities	29	\$11,807,600.00	4.54%
4B Industrial	6	\$2,686,200.00	0.10%	15E Cemeteries & Graveyards	4	\$397,900.00	0.15%
4C Apartments	2	\$32,459,100.00	1.19%	15F Other Exempt	221	\$73,444,000.00	28.23%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	1		0.00%				
Total	12,466	\$2,719,012,100.00	100.00%	Total	1,354	\$260,184,100.00	100.00%
Average Ratio (%), Assessed to True Value		65.57%		Percentage of Exempt vs. Non-Exempt Properties <u>9.57%</u>			
Equalized Valuation, Taxable Properties		\$4,146,731,889.58					
Total # of property tax appeals filed in 2023		County Tax Board	2.00				
		State Tax Court	1.00				
Number of 2023 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		1.00					
Amount paid out by municipality for tax appeals in 2023		\$200,000.00					

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 2023 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			\$18,390,300.00	\$535,342.00
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	18,390,300.00	535,342.00

**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	52,479.38	\$48,750.00				\$3,729.38
Supervisory Staff (Department Heads & Managers)	11.00		2,155,078.35	\$1,375,034.44	\$186,350.00	\$235,268.00	\$238,980.00	\$119,445.91
Police Officers (Including Superior Officers)	53.00	2.00	12,029,777.51	\$7,209,255.00	\$769,000.00	\$2,400,234.00	\$1,040,952.00	\$610,336.51
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	56.00	7.00	7,150,523.86	\$4,538,892.26	\$225,347.28	\$543,620.00	\$1,478,200.00	\$364,464.32
All Other Non-Union Employees not listed above	3.00	29.00	471,553.10	\$344,540.70	\$10,275.00	\$11,984.00	\$77,610.00	\$27,143.40
Totals	123.00	43.00	21,859,412.19	\$13,516,472.40	\$1,190,972.28	\$3,191,106.00	\$2,835,742.00	\$1,125,119.52

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	22.00	\$15,555.12	\$342,212.64	20.00	\$14,449.32	\$288,986.40
Parent & Child	10.00	\$27,843.72	\$278,437.20	10.00	\$25,864.32	\$258,643.20
Employee & Spouse (or Partner)	17.00	\$31,110.24	\$528,874.08	17.00	\$28,898.64	\$491,276.88
Family	53.00	\$43,398.84	\$2,300,138.52	50.00	\$40,313.64	\$2,015,682.00
Employee Cost Sharing Contribution (enter as negative -)			(\$485,000.00)			(\$480,000.00)
Subtotal	102.00		\$2,964,662.44	97.00		\$2,574,588.48
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	102.00		\$2,964,662.44	97.00		\$2,574,588.48

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**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Non-Union	738.00	161394.00		X	X
AFSCME	463.00	\$153,209.00	X		
White Collar	1297.00	\$328,291.00	X		
PBA/SOA	2484.00	\$1,509,087.00	X		
Teamsters	1631.00	\$308,081.00	X		
Totals	6613.00	\$2,460,062.00			
Total Funds Reserved as of end of 2023		\$89,647.00			
Total Funds Appropriated in 2024		\$125,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross		Net	Current Year	2025	2026	All Additional Future	
	Debt	Deductions						Debt
Local School Debt	\$22,060,000.00	\$22,060,000.00	\$0.00	Utility Fund - Principal	\$246,733.00	\$213,238.00	\$215,853.00	\$2,435,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$100,946.32	\$94,481.00	\$88,916.00	\$677,414.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$400,000.00			
Water/Sewer	\$3,110,825.43	\$3,110,825.43	\$0.00	Bond Anticipation Notes - Interest	\$528,530.00			
			\$0.00	Bonds - Principal	\$1,240,000.00	\$1,100,000.00	\$1,100,000.00	\$1,097,000.00
			\$0.00	Bonds - Interest	\$92,140.00	\$65,940.00	\$43,940.00	\$21,940.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$2,608,349.32	\$1,473,659.00	\$1,448,709.00	\$4,231,354.00
Municipal Purposes				Total Principal	\$1,886,733.00	\$1,313,238.00	\$1,315,853.00	\$3,532,000.00
Debt Authorized (BNI)	\$2,800,000.00		\$2,800,000.00	Total Interest	\$721,616.32	\$160,421.00	\$132,856.00	\$699,354.00
Notes Outstanding	\$10,600,000.00		\$10,600,000.00	% of Total Current Year Budget	6.16%			
Bonds Outstanding	\$4,537,000.00		\$4,537,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$43,107,825.43	\$25,170,825.43	\$17,937,000.00	Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	24,296			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$1,774.28			Rating		AA		
Per Capita Net Debt	\$738.27			Year of Last Rating		2019		
3 Year Average Property Valuation		\$3,484,888,255.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		0.51%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	TOWNSHIP OF OCEAN	CONSTRUCTION OFFICE	Uniform Construction Code	Construction Code Official	1/1/2024	12/31/2024	\$20,000.00
Lead	Municipality	TOWNSHIP OF OCEAN	CONSTRUCTION OFFICE	Uniform Construction Code	UCC Inspectors	1/1/2024	12/31/2024	\$45,000.00
Recipient	Municipality	TOWNSHIP OF OCEAN	CONSTRUCTION	Uniform Construction Code	Plumbing Inspector	1/1/2024	12/31/2024	\$50,000.00
Recipient	Municipality	TOWNSHIP OF OCEAN	RECREATION	Parks and Recreation	Recreation Director	1/1/2024	12/31/2024	\$60,000.00
Recipient	Municipality	TOWNSHIP OF STAFFORD	POLICE DISPATCH	Communications		1/1/2024	12/31/2024	\$404,000.00
	Amount Received Page Total							\$65,000.00
	Amount Paid Page Total							\$514,000.00
	Page Total							\$579,000.00

USER FRIENDLY BUDGET SECTION - Notes

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