



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
G	David	Zappariello	1231/2023	mayordave@buenaboro.org

Chief Administrative Officer

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Chief Financial Officer

Cynthia		Holland		cfo@buenaboro.org
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Municipal Clerk

Maryann		Coraluzzo		clerk@buenaboro.org
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Registered Municipal Accountant

Michael	S	Garcia		mgarcia@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jorge		Alvarez	12/31/2020	jorge.alvarez@buenaboro.org
Rosalie	M	Baker	12/31/2021	rosalie.baker@buenaboro.org
Joseph		D'Alessandro III	12/31/2022	joseph.dalessandro@buenaboro.org
Joseph		Mancuso	12/31/2021	joseph.mancuso@buenaboro.org
Gregory		McAvaddy	12/31/2020	greg.mcavaddy@buenaboro.org
Matthew		Walker Sr	12/31/2022	Matthew.walker@buenaboro.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	1.006	\$2,909,620.00	31.14%	\$1,760.50	Municipal Purpose Tax	ACTUAL	\$2,894,262.85
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.123	\$354,521.00	3.79%	\$215.25	Fire Districts (total levies)	ESTIMATED	\$365,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.625	\$4,697,475.00	50.27%	\$2,843.75	Local School District		
Regional School District			0.00%	\$0.00	Regional School District	ESTIMATED	\$4,800,000.00
County Purposes	0.427	\$1,231,214.17	13.18%	\$747.25	County Purposes	ESTIMATED	\$1,260,000.00
County Library	0.032	\$90,916.64	0.97%	\$56.00	County Library	ESTIMATED	\$95,000.00
County Board of Health	0.020	\$57,382.83	0.61%	\$35.00	County Board of Health	ESTIMATED	\$60,000.00
County Open Space	0.001	\$3,232.35	0.03%	\$1.75	County Open Space	ESTIMATED	\$4,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.234	\$9,344,361.99	100.00%	\$5,659.50	Total ESTIMATED amount to be raised by taxes		\$9,478,262.85
Total Taxable Valuation as of October 1, 2019 <u>\$287,749,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,057,501.50</u>		
Current Year Average Residential Assessment <u>\$175,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,665,968.64</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$6,584,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$9,192,467.14</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$285,280.19</u>		
1.006	1.006	0.00%			Total Amount to be Raised by Taxes <u>\$9,477,747.33</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.99%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(2) Levy net of Appeals</u>		
\$2,909,620.00	\$2,894,262.85	-0.53%	(\$15,357.15)		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019 <u>9,086,242.81</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>9,366,081.83</u>		
\$1,760.50	\$1,760.50	0.00%	\$0.00		% of Taxes Collected, CY 2019 <u>97.01%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2019 <u>\$234,681.93</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	32.49%	\$21,284.00	\$65,500.00	\$86,784.00	\$86,784.00							
08	Local Revenue	-6.72%	(\$40,374.82)	\$600,844.82	\$560,470.00	\$560,470.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$419,272.00	\$419,272.00	\$419,272.00							
08	Uniform Construction Code Fees	-11.08%	(\$4,362.55)	\$39,362.55	\$35,000.00	\$35,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	163.31%	\$466,475.04	\$285,643.07	\$752,118.11	\$752,118.11							
08	Other Special Items	73.84%	\$10,133.79	\$13,723.60	\$23,857.39	\$23,857.39							
15	Receipts from Delinquent Taxes	-20.83%	(\$47,368.42)	\$227,368.42	\$180,000.00	\$180,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	4.31%	\$119,492.32	\$2,774,770.53	\$2,894,262.85	\$2,894,262.85							
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	11.87%	\$525,279.36	\$4,426,484.99	\$4,951,764.35	\$4,951,764.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	10.00	0.12%	\$524.00	\$435,573.03	\$436,097.03	\$434,074.00	\$2,023.03						
21	Land-Use Administration		7.00	0.60%	\$118.00	\$19,745.00	\$19,863.00	\$19,863.00							
22	Uniform Construction Code		2.00	-7.98%	(\$7,427.00)	\$93,103.00	\$85,676.00	\$85,676.00							
23	Insurance			130.97%	\$766,837.66	\$585,500.00	\$1,352,337.66	\$605,500.00	\$746,837.66						
25	Public Safety	1.00	17.00	36.07%	\$119,045.00	\$330,072.00	\$449,117.00	\$447,550.00	\$1,567.00						
26	Public Works	6.00	1.00	-40.98%	(\$249,076.01)	\$607,776.01	\$358,700.00	\$358,700.00							
27	Health and Human Services			0.00%	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00							
28	Parks and Recreation			#DIV/0!	\$0.00	\$0.00	\$0.00								
29	Education (including Library)			2.30%	\$284.00	\$12,329.00	\$12,613.00	\$12,613.00							
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			1.36%	\$2,000.00	\$147,000.00	\$149,000.00	\$149,000.00							
32	Landfill / Solid Waste Disposal			-2.02%	(\$5,999.55)	\$297,500.00	\$291,500.45	\$286,220.00	\$5,280.45						
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-44.88%	(\$141,292.00)	\$314,844.00	\$173,552.00	\$173,552.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			4.20%	\$42,265.60	\$1,006,609.40	\$1,048,875.00	\$1,048,875.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00								
44	Capital			-100.00%	(\$6,000.00)	\$6,000.00	\$0.00								
45	Debt			0.57%	\$1,500.00	\$263,137.50	\$264,637.50	\$264,637.50							
46	Deferred Charges			#DIV/0!	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			52.63%	\$98,543.32	\$187,252.39	\$285,795.71	\$285,795.71							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	11.00	37.00	14.51%	\$627,323.02	\$4,324,441.33	\$4,951,764.35	\$4,196,056.21	\$755,708.14	\$0.00	\$0.00	\$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, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	188	\$6,966,200.00	2.42%	15A Public Schools		\$6,559,700.00	13.58%
2 Residential	1,299	\$223,155,300.00	77.55%	15B Other Schools		\$2,214,800.00	4.59%
3A/3B Farm	256	\$18,391,400.00	6.39%	15C Public Property		\$5,627,100.00	11.65%
4A Commercial	97	\$27,909,900.00	9.70%	15D Church and Charities		\$5,236,600.00	10.84%
4B Industrial	3	\$3,789,800.00	1.32%	15E Cemeteries & Graveyards		\$274,800.00	0.57%
4C Apartments	10	\$7,536,800.00	2.62%	15F Other Exempt		\$28,378,800.00	58.77%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,853	\$287,749,400.00	100.00%	Total	0	\$48,291,800.00	100.00%
Average Ratio (%), Assessed to True Value				112.40%			
Equalized Valuation, Taxable Properties				\$256,004,804.27			
Total # of property tax appeals filed in 2019				County Tax Board			
				31.00			
				State Tax Court			
				0.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2019				\$60,801.89			

Percentage of Exempt vs.
Non-Exempt Properties 16.78%

<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 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				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	
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	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					

**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	37,451.33	\$34,488.00		\$325.00		\$2,638.33
Supervisory Staff (Department Heads & Managers)	4.00	1.00	443,887.91	\$298,442.00		\$25,367.57	\$96,799.86	\$23,278.48
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	7.00	30.00	916,170.03	\$671,333.00	\$20,000.00	\$58,026.43	\$112,927.41	\$53,883.19
Totals	11.00	38.00	1,397,509.27	\$1,004,263.00	\$20,000.00	\$83,719.00	\$209,727.27	\$79,800.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	3.00	\$11,298.64	\$33,895.92	3.00	\$11,832.08	\$35,496.24
Parent & Child			\$0.00	1.00	\$22,653.12	\$22,653.12
Employee & Spouse (or Partner)	3.00	\$23,827.56	\$71,482.68	3.00	\$24,385.00	\$73,155.00
Family	4.00	\$32,196.50	\$128,786.00	2.00	\$34,420.56	\$68,841.12
Employee Cost Sharing Contribution (enter as negative -)			(\$23,909.28)			(\$29,803.00)
Subtotal	10.00		\$210,255.32	9.00		\$170,342.48
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	3	\$8,065.33	\$24,195.99	3	\$8,066.16	\$24,198.48
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$11,682.67	\$46,730.68	3	\$11,238.84	\$33,716.52
Family	7	\$20,545.43	\$143,818.01	7	\$21,640.23	\$151,481.61
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	14.00		\$214,744.68	13.00		\$209,396.61
GRAND TOTAL	24.00		\$425,000.00	22.00		\$379,739.09

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
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
Office Staff	1037.58	\$25,957.88		X	
Roads	408.02	\$102,802.67		X	
EMS	226.68	\$63,036.04			X
Totals	1672.28	\$191,796.59			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2021	2022	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt	\$1,729,800.33	\$1,729,800.33	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$52,669.91		\$52,669.91				
Notes Outstanding	\$345,000.00		\$345,000.00				
Bonds Outstanding	\$640,000.00		\$640,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$2,767,470.24	\$1,729,800.33	\$1,037,669.91				
Population (2010 census)	4,603						
Per Capita Gross Debt	\$601.23						
Per Capita Net Debt	\$225.43						
3 Yr. Average Property Valuation		\$264,357,874.00					
Net Debt as % of 3 Year Avg Property Valuation		0.39%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$35,000.00			
Bond Anticipation Notes - Interest				\$7,000.00			
Bonds - Principal				\$205,000.00	\$215,000.00	\$220,000.00	
Bonds - Interest				\$17,637.50	\$12,512.50	\$6,600.00	
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$264,637.50	\$227,512.50	\$226,600.00	\$0.00
Total Principal				\$240,000.00	\$215,000.00	\$220,000.00	\$0.00
Total Interest				\$24,637.50	\$12,512.50	\$6,600.00	\$0.00
% of Total Current Year Budget				5.34%			
Description				Debt Not Listed Above			
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>				<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Rating				A2			
Year of Last Rating				2018			
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)
