

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	1.054	\$3,035,014.63	31.42%	\$1,824.79	Municipal Purpose Tax	ACTUAL	\$3,237,035.87
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)	0.112	\$321,513.00	3.33%	\$193.91	Fire Districts (total levies)	ESTIMATED	\$375,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.658	\$4,775,913.00	49.45%	\$2,870.49	Regional School District	ESTIMATED	\$5,000,000.00
County Purposes	0.468	\$1,347,805.83	13.96%	\$810.25	County Purposes	ESTIMATED	\$1,400,000.00
County Library	0.034	\$96,991.32	1.00%	\$58.86	County Library	ESTIMATED	\$97,500.00
County Board of Health	0.023	\$66,303.43	0.69%	\$39.82	County Board of Health	ESTIMATED	\$68,000.00
County Open Space	0.005	\$14,650.98	0.15%	\$8.66	County Open Space	ESTIMATED	\$16,500.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	3.354	\$9,658,192.19	100.00%	\$5,806.78	Total ESTIMATED amount to be raised by taxes		\$10,194,035.87
Total Taxable Valuation as of October 1, 2022 <u>\$290,684,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 1,579,123.79		
Current Year Average Residential Assessment <u>\$173,129.91</u>					Budget Appropriations, before Reserve for Uncollected Taxes 5,011,315.50		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$6,957,000.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$10,389,191.71		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$212,024.32		
1.054	1.054	0.00%			Total Amount to be Raised by Taxes \$10,601,216.03		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,035,014.63	\$3,237,035.87	6.66%	\$202,021.24				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2022 9,539,475.47		
\$1,824.79	\$1,824.79	0.00%	\$0.00		Total Tax Levy, CY 2022 9,719,239.30		
					% of Taxes Collected, CY 2022 <u>98.15%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$177,214.18</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	73.08%	\$95,000.00	\$130,000.00	\$225,000.00	\$225,000.00							
08	Local Revenue	-2.48%	(\$10,935.70)	\$441,535.70	\$430,600.00	\$430,600.00							
09	State Aid (without offsetting appropriation)	5.22%	\$21,870.86	\$419,272.00	\$441,142.86	\$441,142.86							
08	Uniform Construction Code Fees	6.06%	\$2,000.00	\$33,000.00	\$35,000.00	\$35,000.00							
Special Revenue Items w/ Prior Written Consent													
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	122.77%	\$307,268.49	\$250,285.01	\$557,553.50	\$557,553.50							
08	Other Special Items	-38.36%	(\$71,466.27)	\$186,293.70	\$114,827.43	\$114,827.43							
15	Receipts from Delinquent Taxes	3.66%	\$6,000.00	\$164,000.00	\$170,000.00	\$170,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	6.66%	\$202,021.24	\$3,035,014.63	\$3,237,035.87	\$3,237,035.87							
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	11.84%	\$551,758.62	\$4,659,401.04	\$5,211,159.66	\$5,211,159.66	\$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 Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	2.00	13.00	9.84%	\$43,587.98	\$442,789.00	\$486,376.98	\$481,250.00	\$5,126.98						
21	Land-Use Administration		1.00	0.72%	\$123.00	\$17,170.00	\$17,293.00	\$17,293.00							
22	Uniform Construction Code	1.00	3.00	3.46%	\$3,097.00	\$89,413.00	\$92,510.00	\$92,510.00							
23	Insurance			12.42%	\$84,085.00	\$677,001.00	\$761,086.00	\$761,086.00							
25	Public Safety	1.00	19.00	1.79%	\$8,025.00	\$447,092.00	\$455,117.00	\$453,550.00	\$1,567.00						
26	Public Works	5.00		43.93%	\$265,541.51	\$604,435.01	\$869,976.52	\$317,550.00	\$552,426.52						
27	Health and Human Services			0.00%	\$0.00	\$19,800.00	\$19,800.00	\$19,800.00							
28	Parks and Recreation			#DIV/0!	\$44,125.00		\$44,125.00	\$44,125.00							
29	Education (including Library)			#DIV/0!	\$12,760.00		\$12,760.00	\$12,760.00							
30	Unclassified			13.55%	\$21,000.00	\$155,000.00	\$176,000.00	\$176,000.00							
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00		\$0.00								
32	Landfill / Solid Waste Disposal			24.38%	\$76,830.00	\$315,170.00	\$392,000.00	\$392,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			10.54%	\$20,261.00	\$192,219.00	\$212,480.00	\$212,480.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			17.33%	\$198,047.00	\$1,142,519.00	\$1,340,566.00	\$1,340,566.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			#DIV/0!	\$31,250.00		\$31,250.00	\$31,250.00							
45	Debt			-72.42%	(\$220,600.00)	\$304,600.00	\$84,000.00	\$84,000.00							
46	Deferred Charges			166.25%	\$9,975.00	\$6,000.00	\$15,975.00	\$15,975.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-18.83%	(\$46,348.87)	\$246,193.03	\$199,844.16	\$199,844.16							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	9.00	36.00	11.84%	\$551,758.62	\$4,659,401.04	\$5,211,159.66	\$4,652,039.16	\$559,120.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X					FUND BALANCE	\$225,000.00	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	163	\$6,040,000.00	2.08%	15A Public Schools	2	\$6,559,700.00	13.48%
2 Residential	1,317	\$228,012,100.00	78.44%	15B Other Schools	1	\$2,214,800.00	4.55%
3A/3B Farm	254	\$17,744,600.00	6.10%	15C Public Property	27	\$5,504,100.00	11.31%
4A Commercial	96	\$27,561,100.00	9.48%	15D Church and Charities	10	\$5,236,600.00	10.76%
4B Industrial	3	\$3,789,800.00	1.30%	15E Cemeteries & Graveyards	3	\$274,800.00	0.56%
4C Apartments	10	\$7,536,800.00	2.59%	15F Other Exempt	37	\$28,868,900.00	59.33%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,843	\$290,684,400.00	100.00%	Total	80	\$48,658,900.00	100.00%
Average Ratio (%), Assessed to True Value				98.99%			
Equalized Valuation, Taxable Properties				\$293,650,267.70			
Total # of property tax appeals filed in 2022				County Tax Board			
				24.00			
				State Tax Court			
				0.00			
Number of 2022 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2022				\$9,149.73			

Percentage of Exempt vs.
Non-Exempt Properties 16.74%

<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 2022 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
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	38,644.83	\$35,453.98				\$3,190.85
Supervisory Staff (Department Heads & Managers)	4.00	3.00	402,764.07	\$321,908.18		\$30,000.00	\$21,884.16	\$28,971.73
Police Officers (Including Superior Officers)			6,900.00			\$6,900.00		
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	6.00	25.00	862,861.62	\$697,116.65	\$20,000.00	\$71,580.00	\$11,424.48	\$62,740.49
Totals	10.00	35.00	1,311,170.52	\$1,054,478.81	\$20,000.00	\$108,480.00	\$33,308.64	\$94,903.07

Is the Local Government required to comply with N.J.S.A. 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	2.00	\$14,449.32	\$28,898.64	2.00	\$11,969.28	\$23,938.56
Parent & Child	1.00	\$25,864.32	\$25,864.32	1.00	\$21,425.04	\$21,425.04
Employee & Spouse (or Partner)	5.00	\$28,657.82	\$143,289.10	3.00	\$23,615.04	\$70,845.12
Family	1.00	\$38,633.88	\$38,633.88	2.00	\$32,717.34	\$65,434.68
Employee Cost Sharing Contribution (enter as negative -)			(\$33,308.64)			(\$37,310.00)
Subtotal	9.00		\$203,377.30	8.00		\$144,333.40
<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	4	\$8,097.93	\$32,391.72	4	\$7,865.70	\$31,462.80
Parent & Child	2	\$11,551.86	\$23,103.72	1	\$7,762.08	\$7,762.08
Employee & Spouse (or Partner)	3	\$9,224.76	\$27,674.28	3	\$9,208.56	\$27,625.68
Family	6	\$38,333.56	\$230,001.36	7	\$31,023.82	\$217,166.74
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	15.00		\$313,171.08	15.00		\$284,017.30
GRAND TOTAL	24.00		\$516,548.38	23.00		\$428,350.70

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



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0104_fba_2023.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
G	David	Zappariello	12/31/2023	mayordave@buenaboro.org

Chief Administrative Officer

Maryann		Coraluzzo		administrator@buenaboro.org
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Chief Financial Officer

Cynthia		Holland		cfo@buenaboro.org
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Municipal Clerk

Pamela		Johnston		boroclerk@buenaboro.org
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Registered Municipal Accountant

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

First Name	Middle Name	Last Name	Term Expires	Business Email
Douglas		Adams	12/31/2025	douglas.adams@buenaboro.org
Jorge		Alvarez	12/31/2023	jorge.alvarez@buenaboro.org
Patricia		Andaloro	12/31/2024	patricia.andaloro@buenaboro.org
Marina		Barsuglia	12/31/2025	marina.barsuglia@buenaboro.org
Joseph		Fabrizio	12/31/2025	joseph.fabrizio@buenaboro.org
Ernest		Merighi	12/31/2023	ernest.merighi@buenaboro.org

**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
Administrative Staff	1907.01	\$44,294.29		X	
Streets & Roads	3563.14	\$111,086.21		X	
EMS	2164.00	\$69,783.31			X
Totals	7634.15	\$225,163.81			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$11,926,756.00		\$11,926,756.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$75,000.00			
			\$0.00	Bond Anticipation Notes - Interest	\$9,000.00			
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$84,000.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$75,000.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)	\$52,669.91		\$52,669.91	Total Interest	\$9,000.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$225,000.00		\$225,000.00	% of Total Current Year Budget	1.61%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$12,204,425.91	\$0.00	\$12,204,425.91	Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	4,603			Total Other				
Per Capita Gross Debt	\$2,651.41			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	\$2,651.41			Rating	A2			
3 Year Average Property Valuation		\$293,903,763.00		Year of Last Rating	2018			
Net Debt as % of 3 Year Average Property Valuation		4.15%		Mark "X" if Municipality has no bond rating				

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
Recipient	County	Gloucester County	Dispatch	Communications		1/1/2023	12/31/2023	\$162,658.00
Recipient	Municipality	Franklin Township	Court	Court and Public Defender		1/1/2023	12/31/2023	\$80,000.00
Recipient	Municipality	Franklin Township	Police	Police		1/1/2023	12/31/2023	\$1,097,908.00
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$1,340,566.00
	Page Total							\$1,340,566.00

USER FRIENDLY BUDGET SECTION - Notes

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