



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0104_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Baruffi	12/31/2027	joseph.baruffi@buenaboro.org

Chief Administrative Officer

Maryann		Coraluzzo		administrator@buenaboro.org
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Chief Financial Officer

Cindi		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	
Jorge		Alvarez	12/31/2026	
Patricia		Andaloro	12/31/2024	
Marina		Barsuglia	12/31/2025	
Frank		DeStefano	12/31/2026	
Richard		Giovinazzi	12/31/2026	

Government Type:	<input type="text" value="Borough"/>
Election Type:	<input type="text" value="Non-Partisan (November)"/>

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	1.114	\$3,237,035.87	32.18%	\$1,935.09	Municipal Purpose Tax	ACTUAL	\$3,520,611.39
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)	0.084	\$241,690.00	2.40%	\$145.91	Fire Districts (total levies)		
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	1.698	\$4,948,577.00	49.20%	\$2,949.53	Regional School District	ESTIMATED	
County Purposes	0.494	\$1,445,689.43	14.37%	\$858.11	County Purposes	ESTIMATED	\$1,550,000.00
County Library	0.035	\$101,710.08	1.01%	\$60.80	County Library	ESTIMATED	\$103,000.00
County Board of Health	0.023	\$66,853.09	0.66%	\$39.95	County Board of Health	ESTIMATED	\$68,000.00
County Open Space	0.006	\$16,472.64	0.16%	\$10.42	County Open Space	ESTIMATED	\$18,500.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	3.454	\$10,058,028.11	100.00%	\$5,999.82	Total ESTIMATED amount to be raised by taxes		\$5,260,111.39
Total Taxable Valuation as of October 1, 2023 <u>\$292,105,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 2,214,815.84		
Current Year Average Residential Assessment <u>\$173,706.35</u>					Budget Appropriations, before Reserve for Uncollected Taxes 5,872,314.08		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$1,739,500.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$5,396,998.24		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$110,704.83		
1.114	1.114	0.00%			Total Amount to be Raised by Taxes \$5,507,703.07		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.99%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,237,035.87	\$3,520,611.39	8.76%	\$283,575.52				
<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 2023 9,889,416.22		
\$1,935.09	\$1,935.09	0.00%	\$0.00		Total Tax Levy, CY 2023 10,072,390.06		
					% of Taxes Collected, CY 2023 <u>98.18%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$155,000.00</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	-16.89%	(\$38,000.00)	\$225,000.00	\$187,000.00	\$187,000.00							
08	Local Revenue	-2.40%	(\$11,129.39)	\$464,054.39	\$452,925.00	\$452,925.00							
09	State Aid (without offsetting appropriation)	6.64%	\$29,309.03	\$441,142.86	\$470,451.89	\$470,451.89							
08	Uniform Construction Code Fees	-7.17%	(\$2,704.00)	\$37,704.00	\$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	38.12%	\$212,547.66	\$557,553.50	\$770,101.16	\$770,101.16							
08	Other Special Items	337.04%	\$387,010.16	\$114,827.63	\$501,837.79	\$501,837.79							
15	Receipts from Delinquent Taxes	9.18%	\$12,980.17	\$141,424.83	\$154,405.00	\$154,405.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	8.76%	\$283,575.52	\$3,237,035.87	\$3,520,611.39	\$3,520,611.39							
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	16.74%	\$873,589.15	\$5,218,743.08	\$6,092,332.23	\$6,092,332.23	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	11.00	14.64%	\$71,199.94	\$486,376.98	\$557,576.92	\$554,601.92	\$2,975.00						
21	Land-Use Administration		1.00	20.63%	\$3,567.00	\$17,293.00	\$20,860.00	\$20,860.00							
22	Uniform Construction Code	1.00	4.00	1.17%	\$1,086.00	\$92,510.00	\$93,596.00	\$93,596.00							
23	Insurance			5.80%	\$44,135.00	\$761,086.00	\$805,221.00	\$805,221.00							
25	Public Safety	5.00	16.00	52.73%	\$239,994.00	\$455,117.00	\$695,111.00	\$627,111.00	\$68,000.00						
26	Public Works	5.00		66.96%	\$582,513.74	\$869,976.52	\$1,452,490.26	\$768,736.00	\$683,754.26						
27	Health and Human Services			72.59%	\$14,371.90	\$19,800.00	\$34,171.90	\$21,800.00	\$12,371.90						
28	Parks and Recreation			-76.77%	(\$33,875.00)	\$44,125.00	\$10,250.00	\$5,000.00	\$5,250.00						
29	Education (including Library)			-4.66%	(\$595.00)	\$12,760.00	\$12,165.00	\$12,165.00							
30	Unclassified			0.00%	\$0.00	\$176,000.00	\$176,000.00	\$176,000.00							
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00		\$0.00								
32	Landfill / Solid Waste Disposal			-100.00%	(\$392,000.00)	\$392,000.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-1.79%	(\$3,795.00)	\$212,480.00	\$208,685.00	\$208,685.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			2.06%	\$27,651.00	\$1,340,566.00	\$1,368,217.00	\$1,368,217.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			444.00%	\$138,750.00	\$31,250.00	\$170,000.00	\$170,000.00							
45	Debt			33.18%	\$27,875.00	\$84,000.00	\$111,875.00	\$111,875.00							
46	Deferred Charges			970.42%	\$155,025.00	\$15,975.00	\$171,000.00	\$171,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.64%	\$5,268.99	\$199,844.16	\$205,113.15	\$205,113.15							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	15.00	32.00	16.91%	\$881,172.57	\$5,211,159.66	\$6,092,332.23	\$5,319,981.07	\$772,351.16	\$0.00	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	162	\$5,907,900.00	2.02%
2 Residential	1,321	\$229,466,100.00	78.56%
3A/3B Farm	246	\$16,774,500.00	5.74%
4A Commercial	98	\$28,969,300.00	9.92%
4B Industrial	3	\$3,450,700.00	1.18%
4C Apartments	10	\$7,536,800.00	2.58%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,840	\$292,105,300.00	100.00%

Average Ratio (%), Assessed to True Value	89.07%
Equalized Valuation, Taxable Properties	\$327,950,263.84

Total # of property tax appeals filed in 2023	County Tax Board	
	State Tax Court	

Number of 2023 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 2023	
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$5,565,700.00	11.65%
15B Other Schools	1	\$2,214,800.00	4.64%
15C Public Property	27	\$5,504,100.00	11.52%
15D Church and Charities	10	\$5,236,600.00	10.96%
15E Cemeteries & Graveyards	3	\$274,800.00	0.58%
15F Other Exempt	38	\$28,962,600.00	60.64%
Total	81	\$47,758,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 16.35%

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				
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		5.00	39,417.72	\$36,163.05				\$3,254.67
Supervisory Staff (Department Heads & Managers)	4.00	3.00	464,650.85	\$344,920.05		\$40,000.00	\$48,688.00	\$31,042.80
Police Officers (Including Superior Officers)			6,997.00			\$6,997.00		
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	11.00	24.00	815,878.80	\$677,697.99	\$30,000.00	\$47,188.00		\$60,992.81
Totals	15.00	32.00	1,326,944.37	\$1,058,781.09	\$30,000.00	\$94,185.00	\$48,688.00	\$95,290.28

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	4.00	\$14,706.00	\$58,824.00	2.00	\$14,449.32	\$28,898.64
Parent & Child	3.00	\$25,200.00	\$75,600.00	1.00	\$25,864.32	\$25,864.32
Employee & Spouse (or Partner)	6.00	\$27,956.00	\$167,736.00	5.00	\$28,657.82	\$143,289.10
Family	1.00	\$37,632.00	\$37,632.00	1.00	\$38,633.88	\$38,633.88
Employee Cost Sharing Contribution (enter as negative -)			(\$43,003.44)			(\$33,308.64)
Subtotal	14.00		\$296,788.56	9.00		\$203,377.30
<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	5	\$6,812.68	\$34,063.40	4	\$8,097.93	\$32,391.72
Parent & Child	2	\$17,484.00	\$34,968.00	2	\$11,551.86	\$23,103.72
Employee & Spouse (or Partner)	3	\$15,262.28	\$45,786.84	3	\$9,224.76	\$27,674.28
Family	5	\$30,972.00	\$154,860.00	6	\$38,333.56	\$230,001.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	15.00		\$269,678.24	15.00		\$313,171.08
GRAND TOTAL	29.00		\$566,466.80	24.00		\$516,548.38

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)?

NO

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

NO

USER FRIENDLY BUDGET SECTION - Notes

[\(Press ALT-Enter to go to a new line in each cell\)](#)

Health insurance was switched to a private plan as of May 1, 2024. This included all retirees. Information on UFB are private sector rates.
