



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0104\_fba\_2016.xlsm

**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	12/31/2018	mayor@buenaboro.org

**Chief Administrative Officer**

Paul	D	Trivellini		administrator@buenaboro.org
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**Chief Financial Officer**

Cindi		LoGuidice		<a href="mailto:cfo@buenaboro.org">cfo@buenaboro.org</a>
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**Municipal Clerk**

Maryann		Coraluzzo		clerk@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
Rosalie	M	Baker	12/31/2018	rosalie.baker@buenaboro.org
Gregory		McAvaddy	12/31/2017	greg.mcavaddy@buenaboro.org
Robert		James	12/31/2017	robert.james@buenaboro.org
Jeffrey		Marolda	12/31/2016	jeff.marolda@buenaboro.org
Matthew		Walker, Sr	12/31/2016	matthew.walker@buenaboro.org
Joseph		Mancuso, Jr	12/31/2018	joseph.mancuso@buenaboro.org



**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	0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00							
08	Local Revenue	-3.11%	(\$16,610.51)	\$533,367.55	\$516,757.04	\$516,757.04							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$419,272.00	\$419,272.00	\$419,272.00							
08	Uniform Construction Code Fees	-17.99%	(\$8,776.47)	\$48,776.47	\$40,000.00	\$40,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-87.55%	(\$64,364.31)	\$73,520.48	\$9,156.17	\$9,156.17							
08	Other Special Items	-69.12%	(\$11,863.16)	\$17,163.16	\$5,300.00	\$5,300.00							
15	Receipts from Delinquent Taxes	-23.98%	(\$45,728.97)	\$190,728.97	\$145,000.00	\$145,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	2.66%	\$74,925.01	\$2,813,577.34	\$2,888,502.35	\$2,888,502.35							
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								
	<b>Total</b>	<b>-1.69%</b>	<b>(\$72,418.41)</b>	<b>\$4,296,405.97</b>	<b>\$4,223,987.56</b>	<b>\$4,223,987.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	6.00	11.00	3.60%	\$16,223.00	\$451,072.00	\$467,295.00	\$464,700.00	\$2,595.00							
21	1.00		7.74%	\$3,800.00	\$49,100.00	\$52,900.00	\$52,900.00								
22		4.00	3.91%	\$2,565.00	\$65,560.00	\$68,125.00	\$68,125.00								
23			3.37%	\$28,455.00	\$844,445.00	\$872,900.00	\$872,900.00								
25	9.00	25.00	-0.75%	(\$7,677.52)	\$1,028,318.07	\$1,020,640.55	\$1,017,900.00	\$2,740.55							
26	3.00	3.00	-3.00%	(\$18,421.79)	\$614,959.41	\$596,537.62	\$591,150.00	\$5,387.62							
27			-0.92%	(\$176.97)	\$19,200.00	\$19,023.03	\$17,000.00	\$2,023.03							
28			20.00%	\$500.00	\$2,500.00	\$3,000.00	\$3,000.00								
29			0.00%	\$0.00	\$12,425.00	\$12,425.00	\$12,425.00								
30			#DIV/0!	\$0.00		\$0.00									
31			-0.47%	(\$870.00)	\$183,470.00	\$182,600.00	\$182,600.00								
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			21.91%	\$59,912.50	\$273,417.00	\$333,329.50	\$333,329.50								
37			#DIV/0!	\$0.00		\$0.00									
42			0.00%	\$0.00	\$217,200.00	\$217,200.00	\$217,200.00								
43			#DIV/0!	\$0.00		\$0.00									
44			-74.38%	(\$8,710.95)	\$11,710.95	\$3,000.00	\$3,000.00								
45			8.57%	\$16,337.50	\$190,600.00	\$206,937.50	\$206,937.50								
46			-100.00%	(\$60,500.00)	\$60,500.00	\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			-20.82%	(\$44,185.86)	\$212,260.22	\$168,074.36	\$168,074.36								
55			#DIV/0!	\$0.00		\$0.00									
Total	19.00	43.00	-0.30%	(\$12,750.09)	\$4,236,737.65	\$4,223,987.56	\$4,211,241.36	\$12,746.20	\$0.00	\$0.00	\$0.00	\$0.00	\$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	0.00					
Supervisory Staff (Department Heads & Managers)	4.00	2.00	0.00					
Police Officers (Including Superior Officers)	8.00	3.00	0.00					
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	0.00		0.00					
All Other Non-Union Employees not listed above	7.00	32.00	0.00					
<b>Totals</b>	<b>19.00</b>	<b>44.00</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	5.00	\$11,657.04	\$58,285.20	5.00	\$11,702.60	\$58,513.00
Parent & Child	3.00	\$20,741.32	\$62,223.96	2.00	\$19,364.04	\$38,728.08
Employee & Spouse (or Partner)	4.00	\$23,433.00	\$93,732.00	5.00	\$23,227.65	\$116,138.25
Family	6.00	\$32,069.78	\$192,418.68	7.00	\$31,270.82	\$218,895.74
Employee Cost Sharing Contribution (enter as negative - )						(\$51,278.67)
<b>Subtotal</b>	<b>18.00</b>		<b>\$406,659.84</b>	<b>19.00</b>		<b>\$380,996.40</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$7,203.00	\$7,203.00	1	\$8,161.84	\$8,161.84
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$12,977.08	\$38,931.24	2	\$14,687.36	\$29,374.72
Family	6	\$34,903.14	\$209,418.84	8	\$33,058.38	\$264,467.04
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>10.00</b>		<b>\$255,553.08</b>	<b>11.00</b>		<b>\$302,003.60</b>
<b>GRAND TOTAL</b>	<b>28.00</b>		<b>\$662,212.92</b>	<b>30.00</b>		<b>\$683,000.00</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$2,439,946.92	\$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	\$427,289.41	\$427,289.41				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$1,380,000.00	\$1,380,000.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$4,247,236.33</b>	<b>\$1,807,289.41</b>				
Population (2010 census)	4,603					
Per Capita Gross Debt	\$922.71					
Per Capita Net Debt	\$392.63					
3 Yr. Average Property Valuation		\$265,472,780.33				
Net Debt as % of 3 Year Avg Property Valuation		0.68%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$170,000.00	\$180,000.00	\$190,000.00	\$840,000.00
Bonds - Interest			\$32,600.00	\$29,537.50	\$26,475.00	\$58,350.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			\$202,600.00	\$209,537.50	\$216,475.00	\$898,350.00
Total Principal			\$170,000.00	\$180,000.00	\$190,000.00	\$840,000.00
Total Interest			\$32,600.00	\$29,537.50	\$26,475.00	\$58,350.00
% of Total Current Year Budget			4.80%			
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 &amp; Poors</u>	<u>Fitch</u>			
Rating	A2					
Year of Last Rating	2013					
<b>Mark "X" if Municipality has no bond rating</b>						



