



# State of New Jersey Local Government Services

**Year:** 2016 **Municipal User Friendly Budget**

**MUNICIPALITY:** 0104 Buena Borough - County of Atlantic Introduced ▼

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

**Website:** www.buenaboro.org

**Phone Number:** (856)697-4881

**Mailing Address:** 616 Central Avenue,

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

**Municipality:** Minotola **State:** NJ **Zip:** 08341

**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 - PROPERTY TAX BREAKDOWN

### 2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.933	\$2,787,677.00	32.38%	\$1,636.49
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.134	\$398,653.00	4.63%	\$235.04
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.371	\$4,096,842.00	47.58%	\$2,404.75
County Purposes	0.407	\$1,214,862.00	14.11%	\$713.88
County Library	0.027	\$78,238.00	0.91%	\$47.36
County Board of Health	0.011	\$30,362.00	0.35%	\$19.29
County Open Space	0.002	\$3,758.00	0.04%	\$3.51
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.885</b>	<b>\$8,610,392.00</b>	<b>100.00%</b>	<b>\$5,060.32</b>

Total Taxable Valuation as of October 1, 2015	\$295,252,863.00
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	\$175,401.16

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.933	0.983	5.33%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,787,677.00	\$2,901,553.81	4.09%	\$113,876.81

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,636.49	\$1,723.73	5.33%	\$87.24

### Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,901,553.81
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)	ESTIMATED	\$395,000.00
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$4,100,000.00
County Purposes	ESTIMATED	\$1,220,000.00
County Library	ESTIMATED	\$80,000.00
County Board of Health	ESTIMATED	\$35,000.00
County Open Space	ESTIMATED	\$5,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$8,736,553.81</b>

Revenue Anticipated, Excluding Tax Levy	1,335,485.21
Budget Appropriations, before Reserve for Uncollected Taxes	4,068,713.20
<b>Total Non-Municipal Tax Levy</b>	<b>\$5,835,000.00</b>
Amount to be Raised by Taxes - Before RUT	\$8,568,227.99
Reserve for Uncollected Taxes (RUT)	\$168,325.82
<b>Total Amount to be Raised by Taxes</b>	<b>\$8,736,553.81</b>

% of Tax Collections used to Calculate RUT	98.07%
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If % used exceeds the actual collection % then reference the statutory exception used

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	8,425,371.47
Total Tax Levy, CY 2015	8,569,349.82
% of Taxes Collected, CY 2015	98.32%
Delinquent Taxes - December 31, 2015	\$160,428.62

**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	3.13%	\$87,976.47	\$2,813,577.34	\$2,901,553.81	\$2,901,553.81							
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>-1.38%</b>	<b>(\$59,366.95)</b>	<b>\$4,296,405.97</b>	<b>\$4,237,039.02</b>	<b>\$4,237,039.02</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	General Government	6.00	11.00	2.39%	\$11,625.00	\$486,250.00	\$497,875.00	\$495,280.00	\$2,595.00						
21	Land-Use Administration	1.00		1.93%	\$1,000.00	\$51,900.00	\$52,900.00	\$52,900.00							
22	Uniform Construction Code		4.00	1.23%	\$825.00	\$67,300.00	\$68,125.00	\$68,125.00							
23	Insurance			-2.04%	(\$17,680.00)	\$865,400.00	\$847,720.00	\$847,720.00							
25	Public Safety	9.00	25.00	3.63%	\$35,800.48	\$986,840.07	\$1,022,640.55	\$1,019,900.00	\$2,740.55						
26	Public Works	3.00	3.00	10.69%	\$57,903.21	\$541,634.41	\$599,537.62	\$594,150.00	\$5,387.62						
27	Health and Human Services			-0.92%	(\$176.97)	\$19,200.00	\$19,023.03	\$17,000.00	\$2,023.03						
28	Parks and Recreation			20.00%	\$500.00	\$2,500.00	\$3,000.00	\$3,000.00							
29	Education (including Library)			0.00%	\$0.00	\$12,425.00	\$12,425.00	\$12,425.00							
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			-1.60%	(\$3,000.00)	\$188,000.00	\$185,000.00	\$185,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			21.97%	\$60,032.50	\$273,297.00	\$333,329.50	\$333,329.50							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			0.00%	\$0.00	\$217,200.00	\$217,200.00	\$217,200.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			-95.12%	(\$58,430.95)	\$61,430.95	\$3,000.00	\$3,000.00	\$0.00						
45	Debt			8.57%	\$16,337.50	\$190,600.00	\$206,937.50	\$206,937.50							
46	Deferred Charges			-100.00%	(\$60,500.00)	\$60,500.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-20.70%	(\$43,934.40)	\$212,260.22	\$168,325.82	\$168,325.82							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>19.00</b>	<b>43.00</b>	<b>0.01%</b>	<b>\$301.37</b>	<b>\$4,236,737.65</b>	<b>\$4,237,039.02</b>	<b>\$4,224,292.82</b>	<b>\$12,746.20</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  
STRUCTURAL BUDGET IMBALANCES**

<b>X</b>	<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"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<b>Amount</b>	<b>Comment/Explanation</b>
					Fund Balance	\$200,000.00	

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	194	\$7,742,200.00	2.62%	15A Public Schools		\$6,559,700.00	13.80%
2 Residential	1,289	\$226,092,100.00	76.58%	15B Other Schools		\$2,214,800.00	4.66%
3A/3B Farm	258	\$18,575,600.00	6.29%	15C Public Property		\$5,367,200.00	11.29%
4A Commercial	99	\$29,852,600.00	10.11%	15D Church and Charities		\$5,369,800.00	11.30%
4B Industrial	3	\$3,789,800.00	1.28%	15E Cemeteries & Graveyards		\$274,800.00	0.58%
4C Apartments	10	\$8,131,700.00	2.75%	15F Other Exempt		\$27,734,600.00	58.36%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,068,863.00	0.36%				
<b>Total</b>	<b>1,854</b>	<b>\$295,252,863.00</b>	<b>100.00%</b>	<b>Total</b>	<b>0</b>	<b>\$47,520,900.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>113.03%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$261,216,369.99</b>			
<b>Total # of property tax appeals filed in 2015</b>				<b>County Tax Board 52.00</b>			
				<b>State Tax Court 0.00</b>			
<b>Number of 2015 County Tax Board decisions appealed to Tax Court</b>				<b>0.00</b>			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>0.00</b>			
<b>Amount paid out by municipality for tax appeals in 2015</b>				<b>\$53,221.10</b>			
				<b>Percentage of Exempt vs. Non-Exempt Properties 16.09%</b>			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 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																				

**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	39,000.00	\$34,000.00		\$2,000.00	\$0.00	\$3,000.00
Supervisory Staff (Department Heads & Managers)	4.00	2.00	215,460.00	\$144,000.00		\$13,860.00	\$45,600.00	\$12,000.00
Police Officers (Including Superior Officers)	8.00	3.00	1,071,695.00	\$695,000.00	\$13,000.00	\$133,493.00	\$173,202.00	\$57,000.00
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	31.00	959,342.50	\$653,425.00	\$10,000.00	\$61,376.50	\$183,941.00	\$50,600.00
<b>Totals</b>	<b>19.00</b>	<b>43.00</b>	<b>2,285,497.50</b>	<b>\$1,526,425.00</b>	<b>\$23,000.00</b>	<b>\$210,729.50</b>	<b>\$402,743.00</b>	<b>\$122,600.00</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	\$12,128.00	\$60,640.00	5.00	\$11,702.60	\$58,513.00
Parent & Child	3.00	\$21,370.00	\$64,110.00	2.00	\$19,364.04	\$38,728.08
Employee & Spouse (or Partner)	4.00	\$24,250.00	\$97,000.00	5.00	\$23,227.65	\$116,138.25
Family	7.00	\$33,375.00	\$233,625.00	7.00	\$31,270.82	\$218,895.74
Employee Cost Sharing Contribution (enter as negative - )			(\$52,632.00)			(\$51,278.67)
<b>Subtotal</b>	<b>19.00</b>		<b>\$402,743.00</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	\$8,463.00	\$8,463.00	1	\$8,161.84	\$8,161.84
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$14,772.00	\$44,316.00	2	\$14,687.36	\$29,374.72
Family	6	\$39,079.67	\$234,478.00	8	\$33,058.38	\$264,467.04
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>10.00</b>		<b>\$287,257.00</b>	<b>11.00</b>		<b>\$302,003.60</b>
<b>GRAND TOTAL</b>	<b>29.00</b>		<b>\$690,000.00</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  
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
Emergency Medical Service	165.00	\$26,714.80		X	
Police	737.00	\$157,066.15	X		
Roads	335.00	\$77,199.16		X	
Office	139.00	\$24,876.90		X	
<b>Totals</b>	1376.00	\$285,857.01			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2017	2018	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt	\$2,439,946.92	\$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	\$27,289.41		\$27,289.41				
Notes Outstanding	\$400,000.00		\$400,000.00				
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>\$2,439,946.92</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				4.78%			
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>							

### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Receiving</b>	Gloucester County	Police & Fire Communication		1/1/2016	12/31/2016	\$134,200.00
<b>Receiving</b>	Township of Franklin	Municipal Court		1/1/2016	12/31/2016	\$83,000.00

