



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 0104 Buena Borough - County of Atlantic

Introduced

Municode: 0104

Filename: 0104_fbi_2017.xlsm

Website: www.buenaboro.org

Phone Number:

856-697-9393

Mailing Address:

616 Central Avenue

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

Municipality: Minotola

State: NJ

Zip: 08341

08341

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
G	David	Zappariello	12/31/2018	mayordave@buenaboro.org

Chief Administrative Officer

Paul	D	Trivellini		administrator@buenaboro.org
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Chief Financial Officer

Cindi		LoGuidice		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	12/31/2017	jorge.alvarez@buenaboro.org
Rosalie	M	Baker	12/31/2018	rosalie.baker@buenaboro.org
Joseph		Mancuso Jr	12/31/2018	joseph.mancuso@buenaboro.org
Gregory		McAvaddy	12/31/2017	greg.mcavaddy@buenaboro.org
Jeffrey		Marolda	12/31/2019	jeff.marolda@buenaboro.org
Matthew		Walker Sr	12/31/2019	matthew.walker@buenaboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.978	\$2,888,502.35	32.58%	\$1,707.14	Municipal Purpose Tax	ACTUAL	\$2,919,494.24
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.141	\$415,552.00	4.69%	\$246.12	Fire Districts (total levies)	ACTUAL	\$402,312.00
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	1.427	\$4,215,862.00	47.55%	\$2,490.89	Regional School District	ESTIMATED	\$4,313,272.22
County Purposes	0.407	\$1,200,049.19	13.54%	\$710.43	County Purposes	ESTIMATED	\$1,200,049.19
County Library	0.030	\$86,017.33	0.97%	\$52.37	County Library	ESTIMATED	\$86,017.33
County Board of Health	0.019	\$55,136.92	0.62%	\$33.17	County Board of Health	ESTIMATED	\$55,136.92
County Open Space	0.001	\$4,312.34	0.05%	\$1.75	County Open Space	ESTIMATED	\$4,312.34
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.003	\$8,865,432.13	100.00%	\$5,241.86	Total ESTIMATED amount to be raised by taxes		\$8,980,594.24
Total Taxable Valuation as of October 1, 2016 <u>\$294,184,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,355,658.39</u>		
Current Year Average Residential Assessment <u>\$174,554.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,102,124.92</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$6,061,100.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$8,807,566.53</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$173,027.71</u>		
0.978	0.997	1.94%			Total Amount to be Raised by Taxes <u>\$8,980,594.24</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.07%</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>		
\$2,888,502.35	\$2,919,494.24	1.07%	\$30,991.89		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>8,676,489.05</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>8,892,948.68</u>		
\$1,707.14	\$1,740.30	1.94%	\$33.17		% of Taxes Collected, CY 2016 <u>97.57%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2016 <u>\$124,984.72</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	-59.05%	(\$118,091.00)	\$200,000.00	\$81,909.00	\$81,909.00							
08	Local Revenue	-6.89%	(\$38,358.07)	\$556,558.07	\$518,200.00	\$518,200.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$419,272.00	\$419,272.00	\$419,272.00							
08	Uniform Construction Code Fees	-4.93%	(\$2,074.14)	\$42,074.14	\$40,000.00	\$40,000.00							
	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	-83.56%	(\$182,864.77)	\$218,842.16	\$35,977.39	\$35,977.39							
08	Other Special Items	1890.44%	\$109,507.32	\$5,792.68	\$115,300.00	\$115,300.00							
15	Receipts from Delinquent Taxes	16.01%	\$20,015.28	\$124,984.72	\$145,000.00	\$145,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.96%	\$56,065.37	\$2,863,428.87	\$2,919,494.24	\$2,919,494.24							
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	-3.52%	(\$155,800.01)	\$4,430,952.64	\$4,275,152.63	\$4,275,152.63	\$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	5.00	12.00	-1.55%	(\$7,276.97)	\$470,100.00	\$462,823.03	\$459,200.00	\$3,623.03						
21	Land-Use Administration	1.00		1.89%	\$1,000.00	\$52,900.00	\$53,900.00	\$53,900.00							
22	Uniform Construction Code		5.00	-0.73%	(\$500.00)	\$68,125.00	\$67,625.00	\$67,625.00							
23	Insurance			1.85%	\$15,680.00	\$847,720.00	\$863,400.00	\$863,400.00							
25	Public Safety	7.00	25.00	1.06%	\$10,788.79	\$1,019,900.00	\$1,030,688.79	\$1,027,900.00	\$2,788.79						
26	Public Works	4.00	2.00	7.59%	\$45,105.60	\$594,150.00	\$639,255.60	\$606,100.00	\$33,155.60						
27	Health and Human Services			5.88%	\$1,000.00	\$17,000.00	\$18,000.00	\$18,000.00							
28	Parks and Recreation			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00							
29	Education (including Library)			#DIV/0!	\$12,044.00		\$12,044.00	\$12,044.00							
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			-4.32%	(\$8,000.00)	\$185,000.00	\$177,000.00	\$177,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-2.60%	(\$8,678.50)	\$333,329.50	\$324,651.00	\$324,651.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-1.38%	(\$3,000.00)	\$217,200.00	\$214,200.00	\$214,200.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			633.33%	\$19,000.00	\$3,000.00	\$22,000.00	\$22,000.00							
45	Debt			3.19%	\$6,599.50	\$206,938.00	\$213,537.50	\$213,537.50							
46	Deferred Charges			-100.00%	(\$27,811.50)	\$27,811.50	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.79%	\$4,701.89	\$168,325.82	\$173,027.71	\$173,027.71							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	17.00	44.00	1.44%	\$60,652.81	\$4,214,499.82	\$4,275,152.63	\$4,235,585.21	\$39,567.42	\$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	39,600.00	\$34,000.00	\$0.00			\$5,600.00
Supervisory Staff (Department Heads & Managers)	4.00	2.00	448,502.41	\$272,839.81	\$10,000.00	\$15,000.00	\$99,252.60	\$51,410.00
Police Officers (Including Superior Officers)	6.00	3.00	982,469.14	\$474,325.86	\$75,000.00	\$122,562.00	\$148,271.28	\$162,310.00
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	32.00	777,531.64	\$585,819.28	\$10,000.00	\$59,939.00	\$91,773.36	\$30,000.00
Totals	17.00	44.00	2,248,103.19	\$1,366,984.95	\$95,000.00	\$197,501.00	\$339,297.24	\$249,320.00

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	4.00	\$11,744.12	\$46,976.48	6.00	\$12,151.44	\$72,908.64
Parent & Child	3.00	\$20,788.80	\$62,366.40	3.00	\$21,368.72	\$64,106.16
Employee & Spouse (or Partner)	3.00	\$23,363.93	\$70,091.79	4.00	\$24,144.27	\$96,577.08
Family	5.00	\$32,191.46	\$160,957.30	6.00	\$33,372.98	\$200,237.88
Employee Cost Sharing Contribution (enter as negative -)			(\$65,090.44)			(\$70,305.62)
Subtotal	15.00		\$275,301.53	19.00		\$363,524.14
<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	2	\$12,144.84	\$24,289.68	1	\$7,203.00	\$7,203.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	3	\$13,368.72	\$40,106.16	3	\$12,777.00	\$38,331.00
Family	7	\$36,121.80	\$252,852.60	7	\$33,523.34	\$234,663.38
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	12.00		\$317,248.44	11.00		\$280,197.38
GRAND TOTAL	27.00		\$592,549.97	30.00		\$643,721.52

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt	\$2,476,545.14	\$2,476,545.14	\$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	\$1,210,000.00		\$1,210,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$4,113,834.55	\$2,476,545.14	\$1,637,289.41				
Population (2010 census)	4,603						
Per Capita Gross Debt	\$893.73						
Per Capita Net Debt	\$355.70						
3 Yr. Average Property Valuation		\$267,695,165.00					
Net Debt as % of 3 Year Avg Property Valuation		0.61%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest	\$4,000.00						
Bonds - Principal	\$180,000.00			\$190,000.00	\$200,000.00	\$200,000.00	\$640,000.00
Bonds - Interest	\$29,537.50			\$25,937.50	\$22,137.50	\$22,137.50	\$35,675.00
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$213,537.50	\$215,937.50	\$222,137.50	\$675,675.00
Total Principal				\$180,000.00	\$190,000.00	\$200,000.00	\$640,000.00
Total Interest				\$33,537.50	\$25,937.50	\$22,137.50	\$35,675.00
% of Total Current Year Budget				4.99%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	A2						
Year of Last Rating	2016						
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)
