



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0104 Buena Borough - County of Atlantic Adopted

Municode: 0104 Filename: 0104_fba_2025.xlsm

Website: www.buenaboro.org

Phone Number: 856-697-9393

Mailing Address: 616 Central Ave

Municipality: Minotola State: NJ Zip: 08341

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@bueaboro.org
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Chief Financial Officer

Cert. Number

Cindi		Holland	N-1615	cfo@buenaboro.org
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Municipal Clerk

Maryann		Coraluzzo	C-1157	administrator@buenaboro.org
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Registered Municipal Accountant

Nancy		Sbrolla	6/25/1901	nsbrolla@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	12/31/2026	jorge.alvarez@buenaboro.org
Patricia		Andaloro	12/31/2027	patricia.andaloro@buenaboro.org
Marina		Barsuglia	12/31/2025	marina.barsuglia@buenaboro.org
Frank		DeStefano	12/31/2026	frank.destefano@buenaboro.org
Richard		Giovinazzi	12/31/2026	richard.giovinazzi@buenaboro.org

Government Type: Borough

Election Type: Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.205	\$3,520,611.39	35.05%	\$2,093.16	Municipal Purpose Tax	ACTUAL	\$3,605,906.24
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)			0.00%	\$0.00	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	1.719	\$5,020,534.00	49.98%	\$2,986.01	Regional School District	ESTIMATED	\$5,500,000.00
County Purposes	0.455	\$1,327,609.61	13.22%	\$790.36	County Purposes	ESTIMATED	\$1,550,000.00
County Library	0.033	\$95,837.87	0.95%	\$57.32	County Library	ESTIMATED	\$100,000.00
County Board of Health	0.022	\$64,017.29	0.64%	\$38.22	County Board of Health	ESTIMATED	\$70,000.00
County Open Space	0.006	\$17,064.08	0.17%	\$10.42	County Open Space	ESTIMATED	\$20,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2024			Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					2,130,382.26		
Current Year (2025) Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2024) Average Residential Assessment					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					97.40%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		
					9,857,961.81		
					Total Tax Levy, CY 2024		
					10,116,390.09		
					% of Taxes Collected, CY 2024		
					97.45%		
					Delinquent Taxes - December 31, 2024		
					154,405.00		
Sheet UFB-1							

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	65.78%	\$123,000.00	\$187,000.00	\$310,000.00	\$310,000.00							
08	Local Revenue	-42.22%	(\$220,104.20)	\$521,279.20	\$301,175.00	\$301,175.00							
09	State Aid (without offsetting appropriation)	-9.82%	(\$46,180.89)	\$470,451.89	\$424,271.00	\$424,271.00							
08	Uniform Construction Code Fees	-8.67%	(\$8,074.00)	\$93,074.00	\$85,000.00	\$85,000.00							
	<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!	\$222,000.00		\$222,000.00	\$222,000.00							
10	Public and Private Revenue	-75.64%	(\$582,498.22)	\$770,101.16	\$187,602.94	\$187,602.94							
08	Other Special Items	-16.24%	(\$81,504.47)	\$501,837.79	\$420,333.32	\$420,333.32							
15	Receipts from Delinquent Taxes	3.75%	\$6,508.43	\$173,491.57	\$180,000.00	\$180,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.93%	\$68,191.13	\$3,537,715.11	\$3,605,906.24	\$3,605,906.24							
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	-8.29%	(\$518,662.22)	\$6,254,950.72	\$5,736,288.50	\$5,736,288.50	\$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	12.00	4.25%	\$24,383.76	\$573,575.24	\$597,959.00	\$594,984.00	\$2,975.00							
21 Land-Use Administration		1.00	9.46%	\$1,616.74	\$17,083.26	\$18,700.00	\$18,700.00								
22 Uniform Construction Code	1.00	5.00	12.06%	\$11,563.09	\$95,869.91	\$107,433.00	\$107,433.00								
23 Insurance			-4.36%	(\$33,677.40)	\$771,677.40	\$738,000.00	\$738,000.00								
25 Public Safety	5.00	16.00	-20.39%	(\$169,849.79)	\$833,073.79	\$663,224.00	\$663,224.00								
26 Public Works	5.00	1.00	-42.93%	(\$465,065.23)	\$1,083,368.17	\$618,302.94	\$436,675.00	\$181,627.94							
27 Health and Human Services			13.07%	\$2,520.50	\$19,279.50	\$21,800.00	\$21,800.00								
28 Parks and Recreation			-48.77%	(\$4,998.37)	\$10,248.37	\$5,250.00		\$5,250.00							
29 Education (including Library)			-0.83%	(\$101.00)	\$12,165.00	\$12,064.00	\$12,064.00								
30 Unclassified			12.51%	\$23,348.76	\$186,651.24	\$210,000.00	\$210,000.00								
31 Utilities and Bulk Purchases			#DIV/0!	\$0.00		\$0.00									
32 Landfill / Solid Waste Disposal			-0.32%	(\$1,339.50)	\$422,339.50	\$421,000.00	\$421,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			40.46%	\$78,794.09	\$194,752.91	\$273,547.00	\$273,547.00								
37 Judgements			#DIV/0!	\$8,300.00		\$8,300.00	\$8,300.00								
42 Shared Services			2.12%	\$29,048.64	\$1,368,216.36	\$1,397,265.00	\$1,397,265.00								
43 Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44 Capital			-26.93%	(\$45,775.00)	\$170,000.00	\$124,225.00	\$124,225.00								
45 Debt			-4.35%	(\$4,835.42)	\$111,185.42	\$106,350.00	\$106,350.00								
46 Deferred Charges			-14.61%	(\$24,980.00)	\$171,000.00	\$146,020.00	\$146,020.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			30.10%	\$61,735.41	\$205,113.15	\$266,848.56	\$266,848.56								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	15.00	35.00	-8.15%	(\$509,310.72)	\$6,245,599.22	\$5,736,288.50	\$5,546,435.56	\$189,852.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	161	\$5,960,800.00	2.02%	15A	Public Schools	2	\$5,565,700.00	11.79%
2	Residential	1,326	\$231,694,400.00	78.39%	15B	Other Schools	1	\$2,214,800.00	4.69%
3A/3B	Farm	246	\$16,838,900.00	5.70%	15C	Public Property	29	\$6,743,300.00	14.29%
4A	Commercial	98	\$29,229,500.00	9.89%	15D	Church and Charities	10	\$5,236,600.00	11.09%
4B	Industrial	3	\$4,310,200.00	1.46%	15E	Cemeteries & Graveyards	3	\$274,800.00	0.58%
4C	Apartments	10	\$7,536,800.00	2.55%	15F	Other Exempt	35	\$27,163,400.00	57.55%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property			0.00%					
Total		1,844	\$295,570,600.00	100.00%	Total		80	\$47,198,600.00	100.00%
Average Ratio (%), Assessed to True Value		85.90%							
Equalized Valuation, Taxable Properties		\$344,086,845.17							
Total # of property tax appeals filed in 2024		County Tax Board							
		State Tax Court							
Number of 2024 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 2024									

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 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
Mark "X" if Grand Total														Total Long Term Exemptions - PAGE TOTAL				\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	40,169.19	\$36,886.31				\$3,282.88
Supervisory Staff (Department Heads & Managers)	3.00	3.00	370,365.28	\$313,273.74		\$19,221.18	\$9,989.00	\$27,881.36
Police Officers (Including Superior Officers)			7,054.00			\$7,054.00		
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	12.00	25.00	1,244,854.11	\$959,428.00	\$70,000.00	\$83,291.78	\$15,581.00	\$116,553.33
Totals	15.00	35.00	1,662,442.58	\$1,309,588.05	\$70,000.00	\$109,566.96	\$25,570.00	\$147,717.57

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	3.00	\$13,500.00	\$40,500.00	4.00	\$14,706.00	\$58,824.00
Parent & Child	2.00	\$12,072.00	\$24,144.00	3.00	\$25,200.00	\$75,600.00
Employee & Spouse (or Partner)	6.00	\$26,976.00	\$161,856.00	6.00	\$27,956.00	\$167,736.00
Family	2.00	\$45,893.58	\$91,787.16	1.00	\$37,632.00	\$37,632.00
Employee Cost Sharing Contribution (enter as negative -)			(\$51,139.92)			(\$43,003.44)
Subtotal	13.00		\$267,147.24	14.00		\$296,788.56
<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	\$8,174.40	\$40,872.00	5	\$6,812.68	\$34,063.40
Parent & Child	1	\$22,584.00	\$22,584.00	2	\$17,484.00	\$34,968.00
Employee & Spouse (or Partner)	4	\$20,514.00	\$82,056.00	3	\$15,262.28	\$45,786.84
Family	4	\$42,927.00	\$171,708.00	5	\$30,972.00	\$154,860.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	14.00		\$317,220.00	15.00		\$269,678.24
GRAND TOTAL	27.00		\$584,367.24	29.00		\$566,466.80

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

NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Clerk 1	18.96	\$335.40	90.64	\$1,603.42	4.00	\$70.76						X	
Clerk 1	152.60	\$3,016.90	75.00	\$1,482.75								X	
CFO	26.00	\$951.60	11.00	\$402.60								X	
Clerk 3	483.50	\$14,379.29	149.50	\$4,446.13								X	
Deputy Clker	595.97	\$15,405.82	91.00	\$2,352.35								X	
Clerk 1	54.25	\$976.50	35.49	\$638.82								X	
Administrator/Clerk	158.50	\$4,946.79	114.00	\$3,557.94			2.00	\$62.42				X	
EMS Chief	1,264.50	\$48,632.67	1,539.00	\$59,189.94	147.50	\$5,672.85							X
EMS LT	285.00	\$7,410.00	4.00	\$104.00								X	
EMT	99.00	\$2,475.00	3.00	\$75.00								X	
EMT	123.00	\$3,075.00	27.00	\$675.00								X	
Laborer	114.00	\$2,565.00	128.00	\$2,880.00			8.00	\$180.00				X	
Laborer - Supervisor	365.75	\$10,241.00	18.50	\$518.00								X	
Laborer	8.50	\$206.13	121.00	\$2,934.25								X	
Supervisor Rd Dept	1,267.50	\$49,736.70	1,531.50	\$60,096.06			12.00	\$470.88				X	
Laborer			47.14	\$940.91								X	
TOTALS (THIS PAGE ONLY)	5,017.03	\$164,353.80	3,985.77	\$141,897.17	151.50	\$5,743.61	22.00	\$713.30	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

Gross Debt	Deductions	Net Debt		Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt		\$0.00		Utility Fund - Principal			
Regional School Debt	\$10,635,337.00	\$10,635,337.00		Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$62,000.00		
		\$0.00		Bond Anticipation Notes - Interest	\$44,350.00		
		\$0.00		Bonds - Principal			
		\$0.00		Bonds - Interest			
		\$0.00		Loans & Other Debt - Principal			
		\$0.00		Loans & Other Debt - Interest			
		\$0.00		Total	\$106,350.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$62,000.00	\$0.00	\$0.00
Debt Authorized (BNI)	\$886,999.00	\$886,999.00		Total Interest	\$44,350.00	\$0.00	\$0.00
Notes Outstanding	\$271,420.91	\$271,420.91		% of Total Current Year Budget	1.85%		
Bonds Outstanding		\$0.00		Description	Debt Not Listed Above		
Loans and Other Debt		\$0.00		Total Guarantees - Governmental			
Total (Current Year)	\$11,793,756.91	\$0.00	\$11,793,756.91	Total Guarantees - Other			
Population (2020 census)	4,501			Total Capital/Equipment Leases			
Per Capita Gross Debt	\$2,620.25			Total Other			
Per Capita Net Debt	\$2,620.25			Bond Rating	Moody's	Standard & Poors	Fitch
3 Year Average Property Valuation	\$342,589,467.67			Rating	A2		
Net Debt as % of 3 Year Average Property Valuation	3.44%			Year of Last Rating	2018		
				Mark "X" if Municipality has no bond rating			
				Sheet UFB-10			

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
