



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Ryan		Martinez	12/31/2022	rmartinez@butlerborough.com

Chief Administrative Officer

James		Lampmann		admin@butlerborough.com
-------	--	----------	--	-------------------------

Chief Financial Officer

Jim		Kozimor		jkozimor@butlerborough.com
-----	--	---------	--	----------------------------

Municipal Clerk

Brandi		Greco		bgreco@butlerborough.com
--------	--	-------	--	--------------------------

Registered Municipal Accountant

Valerie		Dolan		vdolan@nislvoccia.com
---------	--	-------	--	-----------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Alex		Calvi	12/31/2022	acalvi@butlerborough.com
Robert		Fox	12/31/2024	rfox@butlerborough.com
Robert		Meier	12/31/2024	rmeier@butlerborough.com
Marc		Piccirillo	12/31/2023	mpiccirillo@butlerborough.com
Stephen		Regis	12/31/2022	sregis@butlerborough.com
Raymond		Verdonik	12/31/2023	rverdonik@butlerborough.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.990	\$7,585,494.55	25.84%	\$3,470.65	Municipal Purpose Tax	ACTUAL	\$7,929,549.28
Municipal Library	0.045	\$343,537.45	1.17%	\$157.76	Municipal Library	ACTUAL	\$369,065.00
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	2.445	\$18,724,630.00	63.78%	\$8,571.46	Local School District	ESTIMATED	\$19,099,123.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.345	\$2,640,715.20	8.99%	\$1,209.47	County Purposes	ESTIMATED	\$2,730,980.31
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.009	\$65,182.69	0.22%	\$31.55	County Open Space	ESTIMATED	\$65,182.69
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	3.834	\$29,359,559.89	100.00%	\$13,440.90	Total ESTIMATED amount to be raised by taxes		\$30,193,900.28
Total Taxable Valuation as of October 1, 2021 <u>\$1,090,302,950.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$350,571.08</u>					Revenue Anticipated, Excluding Tax Levy <u>5,812,847.08</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>13,586,461.08</u> Total Non-Municipal Tax Levy <u>\$21,895,286.00</u> Amount to be Raised by Taxes - Before RUT <u>\$29,668,900.00</u> Reserve for Uncollected Taxes (RUT) <u>\$525,011.74</u> Total Amount to be Raised by Taxes <u>\$30,193,911.74</u>		
Prior Year to Current Year Comparison					% of Tax Collections used to Calculate RUT <u>98.26%</u> If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Municipal Purposes Tax Rate					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2021		<u>29,234,753.64</u>
	0.990	0.747	-24.55%		Total Tax Levy, CY 2021		<u>29,744,380.33</u>
Comparison - Municipal Purposes Tax Levy					% of Taxes Collected, CY 2021		<u>98.29%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2021		<u>\$238,713.67</u>
	\$7,585,494.55	\$7,929,549.28	4.54%	\$344,054.73			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$3,470.65	\$2,618.77	-24.55%	(\$851.89)			

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	Water Utility	Electric Utility
08	Surplus	19.09%	\$675,786.00	\$3,540,535.00	\$4,216,321.00	\$1,331,000.00				\$2,885,321.00
08	Local Revenue	-8.89%	(\$1,936,225.07)	\$21,787,250.07	\$19,851,025.00	\$1,540,775.00			\$1,995,000.00	\$16,315,250.00
09	State Aid (without offsetting appropriation)	0.21%	\$2,033.00	\$966,668.00	\$968,701.00	\$968,701.00				
08	Uniform Construction Code Fees	-44.03%	(\$66,860.00)	\$151,860.00	\$85,000.00	\$85,000.00				
	<i>Special Revenue Items w/ Prior Written Consent</i>									
11	Shared Services Agreements	-13.88%	(\$73,420.86)	\$528,920.86	\$455,500.00	\$455,500.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00					
10	Public and Private Revenue	437.67%	\$398,353.41	\$91,017.67	\$489,371.08	\$489,371.08				
08	Other Special Items	170.56%	\$452,304.57	\$265,195.43	\$717,500.00	\$717,500.00				
15	Receipts from Delinquent Taxes	-32.76%	(\$109,606.20)	\$334,606.20	\$225,000.00	\$225,000.00				
	<i>Amount to be raised by taxation</i>									
07	Local Tax for Municipal Purposes	0.82%	\$64,299.67	\$7,865,249.61	\$7,929,549.28	\$7,929,549.28				
07	Minimum Library Tax	7.43%	\$25,527.27	\$343,537.45	\$369,064.72	\$369,064.72				
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	0.00%	\$0.00	\$201,000.00	\$201,000.00				\$201,000.00	
	Total	-1.57%	(\$567,808.21)	\$36,075,840.29	\$35,508,032.08	\$14,111,461.08	\$0.00	\$0.00	\$2,196,000.00	\$19,200,571.00

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	Water Utility	Electric Utility
20			0.28%	\$6,096.00	\$2,208,431.00	\$2,214,527.00	\$564,906.00				\$496,936.00	\$1,152,685.00
21			3.87%	\$2,976.00	\$76,974.00	\$79,950.00	\$79,950.00					
22			#DIV/0!	\$0.00		\$0.00						
23			4.24%	\$103,377.00	\$2,437,850.00	\$2,541,227.00	\$1,106,347.00				\$299,415.00	\$1,135,465.00
25			1.41%	\$37,033.89	\$2,632,378.12	\$2,669,412.01	\$2,635,931.00	\$33,481.01				
26			8.76%	\$548,353.52	\$6,256,492.55	\$6,804,846.07	\$1,929,885.00	\$455,890.07			\$870,681.00	\$3,548,390.00
27			0.72%	\$1,778.00	\$245,765.00	\$247,543.00	\$247,543.00					
28			-1.99%	(\$1,997.00)	\$100,292.00	\$98,295.00	\$98,295.00					
29			4.39%	\$15,527.00	\$353,538.00	\$369,065.00	\$369,065.00					
30			0.00%	\$0.00	\$22,500.00	\$22,500.00	\$15,000.00					\$7,500.00
31			-6.79%	(\$1,013,437.00)	\$14,932,100.00	\$13,918,663.00	\$2,418,663.00					\$11,500,000.00
32			#DIV/0!	\$0.00		\$0.00						
35			#DIV/0!	\$0.00		\$0.00						
36			8.41%	\$150,399.00	\$1,787,919.00	\$1,938,318.00	\$1,079,024.00				\$183,353.00	\$675,941.00
37			#DIV/0!	\$0.00		\$0.00						
42			2.48%	\$17,895.00	\$720,128.00	\$738,023.00	\$738,023.00					
43			0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00					
44			-47.12%	(\$441,000.00)	\$936,000.00	\$495,000.00	\$335,000.00				\$10,000.00	\$150,000.00
45			21.68%	\$446,782.00	\$2,061,225.00	\$2,508,007.00	\$1,274,958.00				\$202,459.00	\$1,030,590.00
46			0.00%	\$0.00	\$201,000.00	\$201,000.00	\$201,000.00					
48			#DIV/0!	\$0.00		\$0.00						
50			19.32%	\$85,000.00	\$440,000.00	\$525,000.00	\$525,000.00					
55			#DIV/0!	\$133,156.00		\$133,156.00					\$133,156.00	
Total	0.00	0.00	0.26%	\$91,939.41	\$35,416,092.67	\$35,508,032.08	\$13,622,090.00	\$489,371.08	\$0.00	\$0.00	\$2,196,000.00	\$19,200,571.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$8,621,000.00	0.79%
2 Residential	2,441	\$855,744,000.00	78.49%
3A/3B Farm	1	\$800.00	0.00%
4A Commercial	178	\$158,050,900.00	14.50%
4B Industrial	16	\$35,234,800.00	3.23%
4C Apartments	14	\$32,036,100.00	2.94%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$615,350.00	0.06%
Total	2,716	\$1,090,302,950.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,090,302,950.00
Total # of property tax appeals filed in 2021	County Tax Board 10.00 State Tax Court 10.00
Number of 2021 County Tax Board decisions appealed to Tax Court	3.00
Number of pending property tax appeals in State Tax Court	15.00
Amount paid out by municipality for tax appeals in 2021	\$4,740.75

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$29,919,400.00	29.22%
15B Other Schools			0.00%
15C Public Property	41	\$25,498,200.00	24.90%
15D Church and Charities	12	\$30,283,300.00	29.57%
15E Cemeteries & Graveyards	5	\$8,285,700.00	8.09%
15F Other Exempt	24	\$8,412,700.00	8.22%
Total	88	\$102,399,300.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 9.39%

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 2021 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		7.00	31,881.65	\$28,451.50		\$585.00		\$2,845.15
Supervisory Staff (Department Heads & Managers)	7.00		1,479,824.81	\$1,038,339.17	\$65,000.00	\$139,000.00	\$101,433.30	\$136,052.34
Police Officers (Including Superior Officers)	16.00		3,461,115.83	\$1,941,604.96	\$325,000.00	\$617,438.00	\$237,082.87	\$339,990.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	29.00		5,209,990.00	\$3,296,343.00	\$424,000.00	\$485,000.00	\$446,596.00	\$558,051.00
All Other Non-Union Employees not listed above	7.00	13.00	1,395,880.00	\$946,200.00	\$45,000.00	\$125,000.00	\$131,000.00	\$148,680.00
Totals	59.00	20.00	11,578,692.29	\$7,250,938.63	\$859,000.00	\$1,367,023.00	\$916,112.17	\$1,185,618.49

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	15.00	\$12,000.00	\$180,000.00	16.00	\$13,743.90	\$219,902.40
Parent & Child	5.00	\$21,425.00	\$107,125.00	2.00	\$27,021.60	\$54,043.20
Employee & Spouse (or Partner)	10.00	\$23,938.56	\$239,385.60	11.00	\$19,448.96	\$213,938.56
Family	24.00	\$33,394.32	\$801,463.68	26.00	\$34,765.52	\$903,903.52
Employee Cost Sharing Contribution (enter as negative -)			(\$382,000.00)			(\$373,254.89)
Subtotal	54.00		\$945,974.28	55.00		\$1,018,532.79
<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	22	\$5,000.00	\$110,000.00	25	\$7,000.00	\$175,000.00
Parent & Child	3	\$14,000.00	\$42,000.00	4	\$14,500.00	\$58,000.00
Employee & Spouse (or Partner)	27	\$16,000.00	\$432,000.00	25	\$15,765.00	\$394,125.00
Family	6	\$31,000.00	\$186,000.00	4	\$31,000.00	\$124,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$25,000.00)			(\$5,000.00)
Subtotal	58.00		\$745,000.00	58.00		\$746,125.00
GRAND TOTAL	112.00		\$1,690,974.28	113.00		\$1,764,657.79

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
YES

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

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

			Current Year	2023	2024	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,725,000.00	\$1,725,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water	\$7,533,820.00	\$7,533,820.00	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
Municipal Purposes						
Debt Authorized (BNI)			\$0.00			
Notes Outstanding	\$2,105,750.00		\$2,105,750.00			
Bonds Outstanding	\$1,050,000.00	\$694,250.87	\$355,749.13			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$12,414,570.00	\$9,953,070.87	\$2,461,499.13			
Population (2010 census)	<u>7,539</u>					
Per Capita Gross Debt	<u>\$1,646.71</u>					
Per Capita Net Debt	<u>\$326.50</u>					
3 Year Average Property Valuation		<u>\$1,053,215,426.00</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.23%</u>				
Utility Fund - Principal			\$1,108,025.00	\$515,000.00	\$515,000.00	\$854,000.00
Utility Fund - Interest			\$125,024.00	\$46,220.00	\$33,345.00	\$32,880.00
Bond Anticipation Notes - Principal			\$650,000.00			
Bond Anticipation Notes - Interest			\$21,058.00			
Bonds - Principal			\$585,000.00	\$465,000.00		
Bonds - Interest			\$18,900.00	\$4,650.00		
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$2,508,007.00	\$1,030,870.00	\$548,345.00	\$886,880.00
Total Principal			\$2,343,025.00	\$980,000.00	\$515,000.00	\$854,000.00
Total Interest			\$164,982.00	\$50,870.00	\$33,345.00	\$32,880.00
% of Total Current Year Budget			7.06%			
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		AA				
Year of Last Rating		2014				
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)
