



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1403_fba_2023.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Ryan		Martinez	12/31/2025	rmartinez@butlerborough.com

Chief Administrative Officer

James		Lampmann		admin@butlerborough.com
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Chief Financial Officer

Jim		Kozimor		jkozimor@butlerborough.com
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Municipal Clerk

Brandi		Greco		bgreco@butlerbrough.com
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Registered Municipal Accountant

Valerie		Dolan		vdolan@nislvocla.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Verdonik	12/31/2023	rverdinik@butlerbrough.com
Alexander		Calvi	12/31/2025	acalvi@butlerborough.com
Robert		Fox	12/31/2024	rfox@butlerborough.com
Marc		Piccirillo	12/31/2023	mpiccirillo@butlerborough.com
Robert		Meier	12/31/2024	rmeier@butlerborough.com
Britni		Morley	12/31/2025	bmorley@butlerborough.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	0.727	\$7,929,549.28	26.29%	\$836.86
Municipal Library	0.033	\$369,064.72	1.22%	\$37.99
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.744	\$19,007,856.00	63.01%	\$2,007.55
Regional School District			0.00%	\$0.00
County Purposes	0.256	\$2,789,821.93	9.25%	\$294.69
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.007	\$69,587.78	0.23%	\$8.06
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	2.767	\$30,165,879.71	100.00%	\$3,185.15

Total Taxable Valuation as of October 1, 2022 \$1,181,716,005.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$115,112.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.727	0.695	-4.40%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,929,549.28	\$8,208,003.69	3.51%	\$278,454.41

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$836.86	\$800.03	-4.40%	(\$36.84)

Sheet UFB-1

Current Year 2023 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$8,208,003.69
Municipal Library	ACTUAL	\$397,785.00
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$19,388,013.12
Regional School District		
County Purposes	ESTIMATED	\$2,845,618.37
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$70,979.54
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$30,910,399.72
Revenue Anticipated, Excluding Tax Levy		5,072,424.90
Budget Appropriations, before Reserve for Uncollected Taxes		13,148,213.59
Total Non-Municipal Tax Levy		\$22,304,611.03
Amount to be Raised by Taxes - Before RUT		\$30,380,399.72
Reserve for Uncollected Taxes (RUT)		\$530,000.00
Total Amount to be Raised by Taxes		\$30,910,399.72
% of Tax Collections used to Calculate RUT		98.28%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2022		30,151,145.50
Total Tax Levy, CY 2022		30,507,520.16
% of Taxes Collected, CY 2022		98.83%
Delinquent Taxes - December 31, 2022		\$352,336.80

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	-7.23%	(\$305,007.73)	\$4,216,321.00	\$3,911,313.27	\$1,080,000.00			\$4,392.27	\$2,826,921.00	
08	Local Revenue	-2.33%	(\$480,663.58)	\$20,623,128.58	\$20,142,465.00	\$1,570,100.00			\$2,307,115.00	\$16,265,250.00	
09	State Aid (without offsetting appropriation)	5.66%	\$54,852.00	\$968,701.00	\$1,023,553.00	\$1,023,553.00					
08	Uniform Construction Code Fees	-13.35%	(\$13,092.00)	\$98,092.00	\$85,000.00	\$85,000.00					
	<i>Special Revenue Items w/ Prior Written Consent</i>										
11	Shared Services Agreements	-14.96%	(\$82,800.33)	\$553,293.33	\$470,493.00	\$470,493.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00						
10	Public and Private Revenue	-87.93%	(\$439,196.18)	\$499,512.08	\$60,315.90	\$60,315.90					
08	Other Special Items	-25.86%	(\$185,862.93)	\$718,825.93	\$532,963.00	\$532,963.00					
15	Receipts from Delinquent Taxes	23.47%	\$47,529.08	\$202,470.92	\$250,000.00	\$250,000.00					
	<i>Amount to be raised by taxation</i>										
07	Local Tax for Municipal Purposes	-2.37%	(\$199,605.56)	\$8,407,609.25	\$8,208,003.69	\$8,208,003.69					
07	Minimum Library Tax	7.78%	\$28,720.28	\$369,064.72	\$397,785.00	\$397,785.00					
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	-100.00%	(\$36,947.73)	\$36,947.73	\$0.00						
	Total	-4.39%	(\$1,612,074.68)	\$36,693,966.54	\$35,081,891.86	\$13,678,213.59	\$0.00	\$0.00	\$2,311,507.27	\$19,092,171.00	

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	Utility
20	10.00	9.00	0.65%	\$14,444.61	\$2,237,012.00	\$2,251,456.61	\$578,760.00				\$505,596.61	\$1,167,100.00	
21		1.00	-2.59%	(\$2,070.00)	\$79,980.00	\$77,910.00	\$77,910.00						
22			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00						
23			7.34%	\$185,418.00	\$2,524,672.00	\$2,710,090.00	\$1,166,790.00				\$320,000.00	\$1,223,300.00	
25	21.00	1.00	2.89%	\$89,932.47	\$3,109,532.01	\$3,199,464.48	\$2,703,880.00	\$33,759.48			\$135,825.00	\$326,000.00	
26	31.00		6.85%	\$430,687.62	\$6,285,171.07	\$6,715,858.69	\$2,418,955.00	\$26,556.42			\$897,647.27	\$3,372,700.00	
27	1.00		-2.92%	(\$7,671.00)	\$262,779.00	\$255,108.00	\$255,108.00						
28		2.00	-31.23%	(\$31,945.00)	\$102,295.00	\$70,350.00	\$70,350.00						
29			7.78%	\$28,720.00	\$369,065.00	\$397,785.00	\$397,785.00						
30			0.00%	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00						
31			-0.06%	(\$8,063.00)	\$13,991,163.00	\$13,983,100.00	\$2,533,100.00						
32			#DIV/0!	\$16,317,602.08		\$16,317,602.08						\$11,450,000.00	
35			#DIV/0!	\$0.00		\$0.00							\$16,317,602.08
36			6.58%	\$127,439.00	\$1,936,318.00	\$2,063,757.00	\$1,166,037.00				\$191,970.00	\$705,750.00	
37			#DIV/0!	\$0.00		\$0.00							
42	2.00		2.27%	\$16,770.69	\$739,523.00	\$756,293.69	\$756,293.69						
43			-75.00%	(\$2,625.00)	\$3,500.00	\$875.00	\$875.00						
44			-23.23%	(\$115,000.00)	\$495,000.00	\$380,000.00	\$220,000.00				\$10,000.00	\$150,000.00	
45			-33.32%	(\$835,792.00)	\$2,508,007.00	\$1,672,215.00	\$727,054.00				\$247,840.00	\$697,321.00	
46			-99.21%	(\$331,527.61)	\$334,156.00	\$2,628.39					\$2,628.39		
48			#DIV/0!	\$0.00		\$0.00							
50			0.95%	\$5,000.00	\$525,000.00	\$530,000.00	\$530,000.00						
55			#DIV/0!	\$0.00		\$0.00							
Total	65.00	13.00	44.71%	\$15,881,320.86	\$35,518,173.08	\$51,399,493.94	\$13,617,897.69	\$60,315.90	\$0.00	\$0.00	\$2,311,507.27	\$19,092,171.00	\$16,317,602.08

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<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">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$8,869,100.00	0.75%
2 Residential	2,446	\$931,739,000.00	78.85%
3A/3B Farm	1	\$800.00	0.00%
4A Commercial	177	\$167,850,400.00	14.20%
4B Industrial	16	\$38,093,500.00	3.22%
4C Apartments	14	\$34,532,400.00	2.92%
5A/5B Railroad	5	\$0.00	0.00%
6A/6B Business Personal Property	1	\$630,805.00	0.05%
Total	2,725	\$1,181,716,005.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,181,716,005.00

Total # of property tax appeals filed in 2022	County Tax Board	19.00
	State Tax Court	6.00
Number of 2022 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		12.00
Amount paid out by municipality for tax appeals in 2022		\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$29,999,200.00	29.30%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	40	\$25,468,800.00	24.88%
15D Church and Charities	11	\$30,112,000.00	29.41%
15E Cemeteries & Graveyards	5	\$8,352,900.00	8.16%
15F Other Exempt	22	\$8,441,500.00	8.25%
Total	84	\$102,374,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.66%

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 2022 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

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 2022 Total Tax Rate
Butler Senior Housing	Aff. Housing	\$78,983.96	\$10,787,700.00	\$298,495.66
Total Long Term Exemptions - Column Total		78,983.96	10,787,700.00	298,495.66
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	16,780.00	\$14,800.00		\$500.00		\$1,480.00
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,717,192.00	\$1,217,000.00		\$228,492.00	\$150,000.00	\$121,700.00
Police Officers (Including Superior Officers)	16.00		3,635,457.00	\$1,997,565.00	\$445,000.00	\$681,537.00	\$286,355.00	\$225,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			5,226,772.30	\$3,350,000.00	\$476,650.00	\$490,000.00	\$535,122.30	\$375,000.00
All Other Non-Union Employees not listed above	7.00	5.00	985,900.00	\$675,000.00		\$78,900.00	\$180,000.00	\$52,000.00
Totals	30.00	14.00	11,582,101.30	\$7,254,365.00	\$921,650.00	\$1,479,429.00	\$1,151,477.30	\$775,180.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	12.00	\$17,391.84	\$208,702.08	15.00	\$12,000.00	\$180,000.00
Parent & Child	6.00	\$25,864.32	\$155,185.92	5.00	\$21,425.00	\$107,125.00
Employee & Spouse (or Partner)	7.00	\$28,898.64	\$202,290.48	10.00	\$23,938.56	\$239,385.60
Family	24.00	\$40,313.64	\$967,527.36	24.00	\$33,394.32	\$801,463.68
Employee Cost Sharing Contribution (enter as negative -)			(\$450,000.00)			(\$382,000.00)
Subtotal	49.00		\$1,083,705.84	54.00		\$945,974.28
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	22	\$7,500.00	\$165,000.00	22	\$5,000.00	\$110,000.00
Parent & Child	1	\$15,000.00	\$15,000.00	3	\$14,000.00	\$42,000.00
Employee & Spouse (or Partner)	28	\$15,000.00	\$420,000.00	27	\$16,000.00	\$432,000.00
Family	6	\$35,000.00	\$210,000.00	6	\$31,000.00	\$186,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$52,550.00)			(\$25,000.00)
Subtotal	57.00		\$757,450.00	58.00		\$745,000.00
GRAND TOTAL	106.00		\$1,841,155.84	112.00		\$1,690,974.28

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
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
Police Lieutenant	91.00	\$3,450.18			X
DPW Supervisor	6.64	\$3,128.99		X	
Water Utility Superintendent	17.14	\$8,778.00		X	
Electric Utility Superintendent	2426.50	\$52,122.84		X	
Borough Administrator	278.43	\$37,905.58		X	
Chief Financial Officer	174.07	\$23,234.09		X	
Borough Clerk	3.14	\$906.62		X	
Tax Collector	26.16	\$7,560.12		X	
Butler Blue Collar Union	917.57	\$178,513.92	X		
Butler Police Association	555.00	\$173,045.76	X		
Full-Time Non-Union Employees	1842.40	\$51,489.65		X	
Part-Time Employees	426.67	\$7,052.25		X	
Totals	6764.72	\$547,188.00			
Total Funds Reserved as of end of 2022		\$0.00			
Total Funds Appropriated in 2023		\$55,000.00			

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

			Current Year	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,155,000.00	\$1,155,000.00	\$715,000.00	\$515,000.00	\$511,000.00	\$343,000.00
Regional School Debt		\$0.00	\$230,161.00	\$33,345.00	\$17,955.00	\$14,925.00
Utility Fund Debt			\$185,000.00			
Water	\$3,631,475.00	\$3,631,475.00	\$72,404.00			
Electric	\$3,194,320.00	\$3,194,320.00	\$465,000.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$4,650.00	\$0.00	\$0.00	\$0.00
		\$0.00				
		\$0.00				
Municipal Purposes						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding	\$1,930,750.00	\$1,930,750.00				
Bonds Outstanding	\$465,000.00	\$305,749.13				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$10,376,545.00	\$8,140,045.87	\$1,672,215.00	\$548,345.00	\$528,955.00	\$357,925.00
Population (2020 census)	8,047					
Per Capita Gross Debt	\$1,289.49					
Per Capita Net Debt	\$277.93					
3 Year Average Property Valuation		\$1,109,697,172.00				
Net Debt as % of 3 Year Average Property Valuation		0.20%				
Utility Fund - Principal			\$715,000.00	\$515,000.00	\$511,000.00	\$343,000.00
Utility Fund - Interest			\$230,161.00	\$33,345.00	\$17,955.00	\$14,925.00
Bond Anticipation Notes - Principal			\$185,000.00			
Bond Anticipation Notes - Interest			\$72,404.00			
Bonds - Principal			\$465,000.00	\$0.00	\$0.00	\$0.00
Bonds - Interest			\$4,650.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,672,215.00	\$548,345.00	\$528,955.00	\$357,925.00
Total Principal			\$1,365,000.00	\$515,000.00	\$511,000.00	\$343,000.00
Total Interest			\$307,215.00	\$33,345.00	\$17,955.00	\$14,925.00
% of Total Current Year Budget			3.25%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AA				
Year of Last Rating		2014				
Mark "X" if Municipality has no bond rating						

