

State of New Jersey Local Government Services

Year:	2023	Municipal User	Friendly F	Budget				
MUNICIPALITY:	1403 Butler Borough - Co	ounty of Morris		Adopted				
Municode:	1403		Filename	: 1403 fba 2023.xlsm				
	Website:	www.butlerborough.com						
	Phone Number:		973-838-7200					
	Mailing Address:		1 Ace Road					
		Municipality:	Butler	State: NJ Zip: 07405				
	Mayor							
First Name	Middle Name	Last Name	Term Expires	Business Email				
Ryan		Martinez	12/31/2025	rmartinez@butlerborough.com				
	Chief Administr	ative Officer						
James		Lampmann		admin@butlerborough.com				
	Chief Financial	Officer	_					
Jim		Kozimor		jkozimor@butlerborough.com				
	Municipal Clerk		-					
Brandi		Greco		bgreco@butlerbrough.com				
	Registered Mun	icipal Accountant	_	-				
Valerie		Dolan		vdolan@nisivoccia.com				
First Name	Governing Body Middle Name	-	Term Expires	Business Email				
Raymond		Verdonik	12/31/2023	rverdinik@butlerbrough.com				
Alexander			12/31/2025	acalvi@butlerborough.com				
Robert		Fox	12/31/2024	rfox@butlerborough.com				
Marc		Piccirillo	12/31/2023	mplccirillo@butlerborough.com				
Robert		Meier	12/31/2024	rmeler@butlerborough.com				
Britni		Morley	12/31/2025	bmorley@butlerborough.com				

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	entities levying propert Calendar Year			Current Year 202	3 Budget	
			% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
Municipal Purpose Tax	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Library	0.727	\$7,929,549.28	26.29%	\$836.86	Municipal Purpose Tax	ACTUAL	\$8,208,003.69
Municipal Open Space	0.033	\$369,064.72	1.22%	\$37.99	Municipal Library	ACTUAL	\$397,785.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Municipal Arts and Culture		
Other Special Districts (total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Local School District	1.744	¢10,007,056,00	0.00%	\$0.00	Other Special Districts (total levies)		A company of the first
Regional School District	1.744	\$19,007,856.00	63.01%	\$2,007.55	Local School District	ESTIMATED	\$19,388,013.12
County Purposes	0.256	¢2 700 021 02	0.00%	\$0.00	Regional School District	12.474.474.2	
County Library	0.230	\$2,789,821.93	9.25%	\$294.69	County Purposes	ESTIMATED	\$2,845,618.37
County Board of Health			0.00%	\$0.00	County Library		
County Open Space	0.007	\$69,587.78	0.00%	\$0.00	County Board of Health		
Other County Levies (total)	0.007	\$09,387.78	0.23% 0.00%	\$8.06	County Open Space	ESTIMATED	\$70,979.54
The state of the s			0.00%	\$0.00	Other County Levies (total)	A STATE OF THE STA	
Total (Calendar Year 2022 Budget)	2.767	\$30,165,879.71	100.00%	\$3,185.15	Total ESTIMATED amount to be raised b	y taxes	\$30,910,399.72
Total Taxable Valuation as of (To be used to calculate the current year tax rate)	October 1, 2022 =	\$1,181,716,005.00			Revenue Anticipated, Excluding Tax Levy		
							5,072,424.90
Current Year Average Residential Asse		\$115,112.00			Budget Appropriations, before Reserve fo		13,148,213,59
Current Year Average Residential Asso		\$115,112.00			Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy	r Uncollected Taxes	13,148,213.59 \$22,304,611.03
Current Year Average Residential Asso	essment		unparison		Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R	r Uncollected Taxes	13,148,213,59 \$22,304,611.03 \$30,380,399.72
Current Year Average Residential Asso	essment	\$115,112.00	omparison		Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)	r Uncollected Taxes	13,148,213,59 \$22,304,611.03 \$30,380,399.72 \$530,000.00
Current Year Average Residential Asso	essment = Prior Ye	ar to Current Year Co	······		Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R	r Uncollected Taxes	13,148,213.59 \$22,304,611.03 \$30,380,399.72
Current Year Average Residential Asso	essment = Prior Ye	ar to Current Year Co - Municipal Purposes 3	······		Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)	r Uncollected Taxes UT	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72
Current Year Average Residential Asso	essment	ar to Current Year Co - Municipal Purposes T Current Year	<u>Fax Rate</u> % Change (+/-)		Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU	r Uncollected Taxes UT JT	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72
Current Year Average Residential Asso	Prior Ye Comparison Prior Year 0.727	ar to Current Year Co - Municipal Purposes 7 Current Year 0,695	<u>Fax Rate</u> % Change (+/-) -4.40%		Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection %	T Uncollected Taxes UT JT	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72 98,28%
	Prior Ye Comparison Prior Year 0.727 Comparison	ar to Current Year Co - Municipal Purposes T Current Year 0.695 - Municipal Purposes T	<u>Fax Rate</u> % Change (+/-) -4.40% <u>Fax Levy</u>		Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU	T Uncollected Taxes UT JT	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72
	Prior Year Comparison Prior Year 0.727 Comparison Prior Year Comparison	ar to Current Year Co - Municipal Purposes T Current Year 0.695 - Municipal Purposes T urrent Year %	<u>Fax Rate</u> % Change (+/-) -4.40% <u>Fax Levy</u> Change (+/-)	\$ Change (+/-)	Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used	T Uncollected Taxes UT JT then	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72 98,28%
	Prior Ye Comparison Prior Year 0.727 Comparison	ar to Current Year Co - Municipal Purposes T Current Year 0.695 - Municipal Purposes T	<u>Fax Rate</u> % Change (+/-) -4.40% <u>Fax Levy</u>	\$ Change (+/-) \$278,454.41	Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior	T Uncollected Taxes UT JT then	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72 98,28%
	Comparison Prior Year 0.727 Comparison Prior Year 0.727 Comparison Prior Year Prior Year \$7,929,549.28	ar to Current Year Co - Municipal Purposes T Current Year 0.695 - Municipal Purposes T urrent Year \$8,208,003.69	<u>Γαχ Rate</u> % Change (+/-) -4.40% <u>Γαχ Levy</u> Change (+/-) 3.51%	\$278,454.41	Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022	T Uncollected Taxes UT JT then	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72 98.28%
<u>Co</u>	Prior Year Comparison Prior Year 0.727 Comparison Prior Year \$7,929,549.28 mparison - Impact on	ar to Current Year Co - Municipal Purposes T Current Year 0.695 - Municipal Purposes T urrent Year \$8,208,003.69 Avg. Residential Tax	Tax Rate % Change (+/-) -4.40% Fax Levy Change (+/-) 3.51% Payment (Munici)	\$278,454.41 pat Purposes Only)	Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022	T Uncollected Taxes UT JT then	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72 98.28%
<u>Co</u>	Comparison Prior Year 0.727 Comparison Prior Year 0.727 Comparison Prior Year Crist, 7,929,549.28 Comparison - Impact on Prior Year Crist,	ar to Current Year Co - Municipal Purposes 7 Current Year 0.695 - Municipal Purposes 7 urrent Year \$8,208,003.69 Avg. Residential Tax 3 urrent Year %	<u>Fax Rate</u> % Change (+/-) -4.40% <u>Fax Levy</u> Change (+/-) 3.51% <u>Payment (Munici</u> Change (+/-)	\$278,454.41	Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022	T Uncollected Taxes UT JT then	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72 98.28%
<u>Co</u>	Prior Year Comparison Prior Year 0.727 Comparison Prior Year \$7,929,549.28 mparison - Impact on	ar to Current Year Co - Municipal Purposes T Current Year 0.695 - Municipal Purposes T urrent Year \$8,208,003.69 Avg. Residential Tax	Tax Rate % Change (+/-) -4.40% Fax Levy Change (+/-) 3.51% Payment (Munici)	\$278,454.41 pat Purposes Only)	Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022 % of Taxes Collected, CY 2022	T Uncollected Taxes UT JT then	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72 98.28%
<u>Co</u>	Comparison Prior Year 0.727 Comparison Prior Year 0.727 Comparison Prior Year Crist, 7,929,549.28 Comparison - Impact on Prior Year Crist,	ar to Current Year Co - Municipal Purposes 7 Current Year 0.695 - Municipal Purposes 7 urrent Year \$8,208,003.69 Avg. Residential Tax 3 urrent Year %	<u>Fax Rate</u> % Change (+/-) -4.40% <u>Fax Levy</u> Change (+/-) 3.51% <u>Payment (Munici</u> Change (+/-)	\$278,454.41 pal Purposes Only) \$ Change (+/-)	Budget Appropriations, before Reserve fo Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % reference the statutory exception used Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022	T Uncollected Taxes UT JT then	13,148,213.59 \$22,304,611.03 \$30,380,399.72 \$530,000.00 \$30,910,399.72 98.28% 30,151,145.50 30,507,520.16

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	S 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			32,307,113,00	\$10,203,230,00
08	Uniform Construction Code Fees	-13,35%	(\$13,092.00)	\$98,092.00	\$85,000.00	\$85,000,00	1.11			
	Special Revenue Items w/ Prior Written Consent									
	Shared Services Agreements	-14.96%	(\$82,800.33)	\$553,293,33	\$470,493,00	\$470,493.00	100 100 100 100 100 100 100 100 100 100			TARREST AND A SEC.
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				
	Amount to be raised by taxation									
07	Local Tax for Municipal Purposes	-2.37%	(\$199,605.56)	\$8,407,609.25	\$8,208,003,69	\$8,208,003.69	.5. 3.55			
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	1975	\$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			Part-Time	% Difference Current v. Prior Year	S 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 Uthity	Electric Utility	Utility
20	General Government	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	Land-Use Administration		1.00	-2.59%	(\$2,070.00)	\$79,980.00	\$77,910.00	\$77,910.00				0,00,,00,01	01,101,100,00	
22	Uniform Construction Code			#DIV/0!	\$0,00	\$0.00	\$0.00	\$0,00						
23	Insurance			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	Public Safety	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	Public Works	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	Health and Human Services	1.00		-2.92%	(\$7,671.00)	\$262,779.00	\$255,108.00	\$255,108.00					\$3,512,100.00 l	****
28	Parks and Recreation		2,00	-31.23%	(\$31,945.00)	\$102,295.00	\$70,350.00	\$70,350.00						
29	Education (including Library)			7.78%	\$28,720.00	\$369,065.00	\$397,785.00	\$397,785.00						
30	Unclassified			0.00%	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00						
31	Utilities and Bulk Purchases			-0.06%	(\$8,063.00)	\$13,991,163.00	\$13,983,100.00	\$2,533,100.00					\$11,450,000,00	
32	Landfill / Solid Waste Disposal			#DIV/0!	\$16,317,602.08		\$16,317,602.08						\$11,150,000,00	\$16,317,602.0
35	Contingency			#DIV/0!	\$0.00		\$0.00							\$10,317,002.0
36	Statutory Expenditures			6.58%	\$127,439.00	\$1,936,318.00	\$2,063,757.00	\$1,166,037.00		.,		\$191,970.00	\$705,750.00	A 11 11
37	Judgements			#D1V/0!	\$0.00		\$0.00					***************************************	0,00,,00,00	V
42	Shared Services	2.00		2.27%	\$16,770.69	\$739,523.00	\$756,293.69	\$756,293.69						~~~
43	Court and Public Defender			-75.00%	(\$2,625.00)	\$3,500.00	\$875.00	\$875.00			1. 1			· · · · · · · · · · · · · · · · · · ·
44	Capital			-23,23%	(\$115,000.00)	\$495,000.00	\$380,000.00	\$220,000.00				\$10,000.00	\$150,000,00	
45	Debt			-33,32%	(\$835,792.00)	\$2,508,007.00	\$1,672,215.00	\$727,054.00				\$247,840,00	\$697,321.00	
46	Deferred Charges			-99,21%	(\$331,527.61)	\$334,156.00	\$2,628.39			/		\$2,628.39	4477,521.00	
48	Debt - Type I School District			#DIV/0[\$0.00		\$0.00					4-10-0.07	10 1 10 10 10	
50	Reserve for Uncollected Taxes			0.95%	\$5,000.00	\$525,000.00	\$530,000.00	\$530,000,00						
55	Surplus General Budget			#DIV/01	\$0,00		\$0,00							
	Total	65.00	13.00	44.71%	\$15,881,320.86	\$35,518,173.08	\$\$1,399,493,94	\$13,617,897,69	\$60,315,90	\$0.00	\$0,00	\$2,311,507.27	\$19,092,171,00	\$16,317,602.0

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

		,	STRUCTURAL	RODGET IM	ABALANCES
	Non-reuming appropriate		Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
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		11,500			
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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tay Accees	tenis - Toyobla Puone	rties (October 1, 2022 Valu		1	ERII-PROPERIY			
İ	rioperty Tux Assessi	# of Parcels			İ	Property Tax Asses		perties (October 1, 2022 Va	lue)
١,	Vacant Land		Assessed Value	% of Total			# of Parcels	Assessed Value	% of Total
2	Residential	65	\$8,869,100.00	0.75%		15A Public Schools	6	\$29,999,200.00	29.30%
3A/3B		2,446	\$931,739,000.00	78.85%		15B Other Schools	0	\$0.00	0.00%
ı	Commercial	<u> </u>	\$800.00	0.00%		15C Public Property	40	\$25,468,800.00	24.88%
ı		177	\$167,850,400.00	14.20%		15D Church and Charities	11.	\$30,112,000.00	29.41%
4B	Industrial	16	\$38,093,500.00	3.22%		15E Cemeteries & Graveyards 15F Other Exempt	5	\$8,352,900,00	8.16%
	Apartments	14	\$34,532,400.00	2.92%			22	\$8,441,500.00	8.25%
	Railroad	5	\$0.00	0.00%		·		, , , , , , , , , , , , , , , , , , , ,	0.2070
6A/6B	Business Personal Property	1	\$630,805.00	0.05%					
	Total	2,725	\$1,181,716,005.00	100.00%	- 1	Total	84	\$102,374,400.00	100.00%
								Ψ102,314,400:00 <u> </u>	100.0070
	Average Ratio (%), Assessed to True V	alue	100,00%						
	Equalized Valuation, Taxable Propertie	S	\$1,181,716,005.00			Percentage of Exempt vs.			
							0.6404		
	Total # of property tax appeals file	ed in 2022	County Tax Board	19.00		Non-Exempt Properties	8.66%		
			State Tax Court	6.00					
	Number of 2022 County Tax Board dec	risions annealed to Tax		4.00	į į				
	Number of pending property tax appeal		Coart						
	Transer of pending property tax appear	s in State Tax Count		12.00					
	Amount said out by my lain tit. f								
	Amount paid out by municipality for ta	x appears in 2022		\$0.00					
	Prior Budget Year's Paym	onte in Lion of Tay (D	H OT) & Van Evanskin	-1 4 3 - 4					

	Prior Budget Year's Payn	<u>ients in Lieu of Tax (I</u>	ILOT) - 5 Year Exemptio	ns/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				: .
0	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

Sheet UFB-5

Prior Budget Year'	s Pavments in Lie	eu of Tax (PILOT)	- Long Term Tax I	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
	ulter in d	N. P		
Albert	Negative No.	and the state of t		
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Total Long Term Exemptions - C	Column Total	78,983.96	10,787,700.00	298,495.66
		,,,,,,,,,,	10,107,100.00	270,770.00
Mark "X" if Grand Total				

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit		# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	1	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		\$ * · · ·	11,14,4		
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 - <u>Base Pay</u> 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	Current Year Annual Cost Estimate per	Total Current	Prior Year # of	Prior Year Annual Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	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	A CONTRACTOR AND SECURE		\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	10 (1994) 19 (1994)		\$0.00
Family		424,500	\$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)?
Is prescription drug coverage provided by the SHBP (Yes or No)?

YES YES

Sheet UFB-8

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

			(che	ck applicable	e items)		
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement		
			N. S. Paras	Service Control			
Police Liuetenant	91.00	\$3,450.18	te I e e e e e	n na va nija N	X		
DPW Supervisor	6.64	\$3,128.99		X			
Water Utility Superintendant	17.14	\$8,778.00		Χ			
Electric Utility Superintendant	2426.50			X			
Borough Administrator	278.43			Х			
Chief Finanial Officer	174.07	\$23,234.09		X	engen gran de en en en en en en en en en en en en en		
Borough Clerk	3.14	\$906.62		Х			
Tax Collector	26.16			х			
	1.4	No.					
Butler Blue Collar Union	917.57	\$178,513.92	X				
	·			1,54			
Butler Police Association	555.00	\$173,045.76	X	4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			
		· · · · · · · · · · · · · · · · · · ·					
Full-Time Non-Union Employees	1842.40	\$51,489.65	14.22.1	Х	Action of		
The state of the s	10.1.1		401, 14.71				
Part-Time Employees	426.67	\$7,052.25		Х			
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Totals	6764.72	\$547,188.00					
l	0704.72	ψυτι,100.00					
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

	Gross		Net		Current Year	2024	2025	All Additional Future
	Debt	Deductions	Debt	www.commandom	Budget	Budget	Budget	Years' Budgets
Land School Dake	\$1,155,000,00	\$1.155.000.00	20.00	Heither Franck Bainsings	\$715,000,00	6515,000,00	\$511,000,00	6242.000.00
Local School Debt	\$1,155,000.00	\$1,155,000.00	\$0.00	Utility Fund - Principal Utility Fund - Interest	\$715,000.00 \$230,161.00	· · · · · · · · · · · · · · · · · · ·	\$511,000.00 \$17,955.00	
Regional School Debt		<u> </u>	\$0.00	ii '			\$17,933.00	\$14,925.00
Utility Fund Debt				Bond Anticipation Notes - Principal Bond Anticipation Notes - Interest	\$185,000.00 \$72,404.00			
Water	\$3,631,475.00	\$3,631,475.00	የለ ሰለ	Bonds - Principal	\$465,000.00		\$0.00	\$0.00
Electric	\$3,031,473.00	\$3,194,320.00		Bonds - Interest	\$4,650.00		\$0.00	\$0.00
Biedire	\$3,174,320.00	\$3,174,320.00		Loans & Other Debt - Principal	\$4,000.00	\$0.00	10.00	ф0.00
				Loans & Other Debt - Interest	* -	The season season in the season	Makalana k	
			\$0.00	۱) ^د		L		
	1		\$0.00	Total	\$1,672,215.00	\$548,345.00	\$528,955.00	\$357,925.00
Municipal Purposes								*****
Debt Authorized (BNI)			\$0.00	Total Principal	\$1,365,000.00	\$515,000.00	\$511,000.00	\$343,000.00
Notes Outstanding	\$1,930,750.00		\$1,930,750.00	Total Interest	\$307,215.00		\$17,955.00	
Bonds Outstanding	\$465,000.00	\$159,250.87		% of Total Current Year Budget	3.25%		,	
Loans and Other Debt			\$0.00					
				Description		Debt Not L	isted Above	
Total (Current Year)	\$10,376,545.00	\$8,140,045.87	\$2,236,499.13	Total Guarantees - Governmental				e e e e e e e e e e e e e e e e e e e
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	8,047		·	Total Other				
Per Capita Gross Debt	\$1,289.49			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$277.93			Rating		AA		
				Year of Last Rating		2014		
3 Year Average Property Valuation	=	\$1,109,697,172.00						
,				Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Average Pr	operty Valuation	0.20%						
	-			Chart HED 10				

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Agency		Dia annia adala Bassarah	Construction Code	Uniform Construction Code		1/1/2013	12/31/2023	\$110,725.00
	Municipality	Bloomingdale Borough Rockaway Township	Health Department	Health and Human Services		1/1/2015	12/31/2023	\$82,500.00
	Municipality		Water Billing	Water Utility	:	1/1/2010	12/31/2023	\$47,500.00
	Municipality	Bloomingdale Borough	Dispatch	EMS / Dispatch		1/1/2014	12/31/2023	\$30,000.00
	Municipality	Kinnelon Bolough	Tax Collection	Tax Collection / Assessment		1/1/2014	12/31/2023	\$30,000.00
	Municipality	Riverdale Borough	Water Billing	Water Utility	· .	9/1/2012	12/31/2023	\$32,500.00
	Municipality	Riverdale Borough	Dispatching	EMS / Dispatch		6/1/2017	12/31/2023	\$8,000.00
	Municipality	Riverdale Borough NI Public Power Authority	Administration	Administration		1/1/2018	12/31/2027	\$225,673.00
	Authority	110 2 40 414 2 0 11 11 11 11 11 11 11 11 11 11 11 11 1	Administration	Administration		1/1/2020	12/31/2023	\$96,820.00
	Authority	PRBR\$A		Other (Please Explain in Notes)	Fire Inspection Services	1/1/2020	12/31/2023	\$17,575.00
	Municipality	Bloomingdale Borough	Fire Inspection	Court and Public Defender	1 he hispecton derrices	1/1/2021	12/31/2023	\$176,500.00
Recipient	Municipality	Riverdale Borough	Court	Court all a r abile Detender		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		And the second
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				1			 	\$470,493.00
	Amount Received Total			_	ļ		 	\$387,300.00
	Amount Paid Total Total		<u> </u>				 	\$857,793.00

Sheet UFB-11

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								