



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1411_fba_2025.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Mark		Taylor	12/31/2027	mtaylor@fpboro.net

Chief Administrative Officer

William		Huyler		whuyler@fpboro.net
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Chief Financial Officer

			Cert. Number	
Patrice		Visco	N-907	pvisco@fpboro.net

Municipal Clerk

Danille		Lewis	C-1918	dlewis@fpboro.net
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Registered Municipal Accountant

Raymond		Sarinelli	563	rsarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Scott		Carpenter	12/31/2027	scarpenter@fpboro.net
Nicholas		Cicarelli	12/31/2025	ncicarelli@fpboro.net
Glen		Johnstone	12/31/2026	gjohnstone@fpboro.net
Charlie		Malone	12/31/2026	cmalone@fpboro.net
Joshua		Marchal	12/31/2027	jmarchal@fpboro.net
Kristen		Santoro	12/30/2025	ksantoro@fpboro.net

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 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	0.419	\$16,206,468.00	25.82%	\$2,818.19	Municipal Purpose Tax	ESTIMATED	\$16,631,253.00
Municipal Library	0.038	\$1,477,900.00	2.35%	\$255.59	Municipal Library	ACTUAL	\$1,709,193.42
Municipal Open Space	0.008	\$293,050.36	0.47%	\$53.81	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	0.572	\$22,106,660.00	35.22%	\$3,847.27	Local School District	ESTIMATED	\$23,022,016.08
Regional School District	0.296	\$11,455,698.00	18.25%	\$1,990.90	Regional School District	ESTIMATED	\$11,684,811.96
County Purposes	0.291	\$11,219,685.13	17.88%	\$1,957.27	County Purposes	ESTIMATED	\$11,444,078.83
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space	ESTIMATED	\$298,911.37
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	1.624	\$62,759,461.49	100.00%	\$10,923.02	Total ESTIMATED amount to be raised by taxes		\$64,790,264.66
Total Taxable Valuation as of October 1, 2024 <u>\$3,896,484,688.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>7,455,953.85</u>		
Current Year (2025) Average Residential Assessment <u>\$672,641.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>24,112,969.27</u>		
Prior Year (2024) Average Residential Assessment <u>\$672,600.00</u>					Total Non-Municipal Tax Levy <u>\$46,449,818.24</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$63,106,833.66</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$1,683,431.00</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$64,790,264.66</u>		
0.419	0.427	1.89%			% of Tax Collections used to Calculate RUT <u>97.40%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$16,206,468.00	\$16,631,253.00	2.62%	\$424,785.00		Total Tax Revenue, Collections CY 2024 <u>62,467,506.12</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2024 <u>62,759,461.49</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2024 <u>99.53%</u>		
\$2,818.19	\$2,871.57	1.89%	\$53.38		Delinquent Taxes - December 31, 2024 <u>\$764,714.74</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	Arts and Culture Trust Fund	WATER Utility	POOL Utility	SEWER Utility	Utility	Utility
08	Surplus	-14.34%	(\$811,585.00)	\$5,661,350.00	\$4,849,765.00	\$3,055,265.00			\$185,000.00	\$0.00	\$1,609,500.00		
08	Local Revenue	-21.06%	(\$2,102,162.11)	\$9,983,162.11	\$7,881,000.00	\$1,913,500.00			\$1,865,500.00	\$149,000.00	\$3,953,000.00		
09	State Aid (without offsetting appropriation)	-9.35%	(\$107,265.18)	\$1,147,683.18	\$1,040,418.00	\$1,040,418.00							
08	Uniform Construction Code Fees	-21.09%	(\$146,965.44)	\$696,965.44	\$550,000.00	\$550,000.00							
	<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!	\$0.00		\$0.00								
10	Public and Private Revenue	-84.32%	(\$153,098.68)	\$181,569.53	\$28,470.85	\$28,470.85							
08	Other Special Items	42.07%	\$719,920.71	\$1,711,079.29	\$2,431,000.00	\$631,000.00			\$1,800,000.00				
15	Receipts from Delinquent Taxes	-67.87%	(\$501,365.14)	\$738,665.14	\$237,300.00	\$237,300.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.41%	(\$587,223.65)	\$17,218,476.65	\$16,631,253.00	\$16,631,253.00							
07	Minimum Library Tax	15.65%	\$231,293.42	\$1,477,900.00	\$1,709,193.42	\$1,709,193.42							
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	-18.88%	(\$27,000.00)	\$143,000.00	\$116,000.00					\$116,000.00			
	Total	-8.95%	(\$3,485,451.07)	\$38,959,851.34	\$35,474,400.27	\$25,796,400.27	\$0.00	\$0.00	\$3,850,500.00	\$265,000.00	\$5,562,500.00	\$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	WATER Utility	POOL Utility	SEWER Utility	Utility	Utility
20	General Government	25.00	30.00	2.45%	\$175,501.00	\$7,155,441.00	\$7,330,942.00	\$1,457,858.00			\$1,603,625.00	\$265,000.00	\$4,004,459.00		
21	Land-Use Administration	1.00		44.40%	\$44,995.00	\$101,340.00	\$146,335.00	\$146,335.00							
22	Uniform Construction Code	3.00	10.00	-2.75%	(\$18,195.00)	\$662,120.00	\$643,925.00	\$643,925.00							
23	Insurance			3.54%	\$109,284.00	\$3,084,299.00	\$3,193,583.00	\$3,193,583.00							
25	Public Safety	41.00	6.00	5.20%	\$305,049.00	\$5,861,142.00	\$6,166,191.00	\$6,166,191.00							
26	Public Works	25.00	1.00	2.96%	\$91,323.00	\$3,089,303.00	\$3,180,626.00	\$3,180,626.00							
27	Health and Human Services	1.00		6.38%	\$20,241.00	\$317,168.00	\$337,409.00	\$337,409.00							
28	Parks and Recreation	2.00	1.00	-3.48%	(\$9,145.00)	\$262,580.00	\$253,435.00	\$253,435.00							
29	Education (including Library)	7.00	12.00	15.59%	\$231,293.42	\$1,483,400.00	\$1,714,693.42	\$1,714,693.42							
30	Unclassified			-43.53%	(\$229,621.68)	\$527,464.53	\$297,842.85	\$297,842.85							
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$737,500.00	\$737,500.00	\$737,500.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00							
36	Statutory Expenditures			-0.77%	(\$21,890.00)	\$2,859,331.00	\$2,837,441.00	\$2,304,186.00			\$153,515.00		\$379,740.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	1.00	3.00	23.13%	\$39,400.00	\$170,375.00	\$209,775.00	\$209,775.00							
44	Capital			2.89%	\$144,200.00	\$4,991,000.00	\$5,135,200.00	\$2,335,200.00			\$1,800,000.00		\$1,000,000.00		
45	Debt			-3.46%	(\$52,253.00)	\$1,509,384.00	\$1,457,131.00	\$1,008,410.00			\$270,420.00		\$178,301.00		
46	Deferred Charges			-17.26%	(\$29,000.00)	\$168,000.00	\$139,000.00	\$116,000.00			\$23,000.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			2.00%	\$33,008.00	\$1,650,423.00	\$1,683,431.00	\$1,683,431.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	106.00	63.00	2.41%	\$834,189.74	\$34,640,270.53	\$35,474,460.27	\$25,796,400.27	\$0.00	\$0.00	\$3,850,560.00	\$265,000.00	\$5,562,500.00	\$0.00	\$0.00

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

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	89	\$34,162,800.00	0.88%	15A Public Schools	3	\$34,654,600.00	8.54%
2 Residential	3,606	\$2,446,514,888.00	62.79%	15B Other Schools	2	\$150,380,200.00	37.04%
3A/3B Farm	2	\$760,600.00	0.02%	15C Public Property	64	\$155,089,400.00	38.20%
4A Commercial	214	\$1,049,789,100.00	26.94%	15D Church and Charities	13	\$24,667,700.00	6.08%
4B Industrial	12	\$85,544,300.00	2.20%	15E Cemeteries & Graveyards	1	\$495,900.00	0.12%
4C Apartments	5	\$279,713,000.00	7.18%	15F Other Exempt	22	\$40,703,900.00	10.03%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	0		0.00%				
Total	3,928	\$3,896,484,688.00	100.00%	Total	105	\$405,991,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
82.98%				10.42%			
Equalized Valuation, Taxable Properties				County Tax Board			
\$4,695,691,356.95				1.00			
Total # of property tax appeals filed in 2024				State Tax Court			
State Tax Court				6.00			
Number of 2024 County Tax Board decisions appealed to Tax Court				Number of pending property tax appeals in State Tax Court			
0.00				4.00			
Number of pending property tax appeals in State Tax Court				Amount paid out by municipality for tax appeals in 2024			
4.00				\$38,666.34			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2024 Total Tax Rate
G Commercial/Industrial Exemption	3	\$358,715.80	\$63,526,400.00	\$1,031,668.74
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	2	\$258,784.20	\$13,332,600.00	\$216,521.42
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	5	617,500.00	76,859,000.00	1,248,190.16

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**

<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
Total Long Term Exemptions - GRAND TOTAL (All Pages)																	\$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	0.00	6.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	20.00	1.00	3,568,205.00	\$2,587,150.00	\$0.00	\$403,628.00	\$379,510.00	\$197,917.00
Police Officers (Including Superior Officers)	33.00	0.00	6,688,249.00	\$4,255,131.00	\$254,500.00	\$1,574,398.00	\$542,521.00	\$61,699.00
Fire Fighters (Including Superior Officers)	0.00	4.00	5,383.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$383.00
All Other Union Employees not listed above	27.00	0.00	3,405,377.00	\$1,958,928.00	\$500,845.00	\$335,173.00	\$460,573.00	\$149,858.00
All Other Non-Union Employees not listed above	29.00	55.00	3,961,539.00	\$2,774,242.00	\$0.00	\$342,058.00	\$633,009.00	\$212,230.00
Totals	109.00	66.00	17,628,753.00	\$11,580,451.00	\$755,345.00	\$2,655,257.00	\$2,015,613.00	\$622,087.00

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

NO

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	31.00	\$13,392.00	\$415,152.00	36.00	\$13,130.00	\$472,680.00
Parent & Child	4.00	\$26,010.00	\$104,040.00	5.00	\$25,500.00	\$127,500.00
Employee & Spouse (or Partner)	15.00	\$25,857.00	\$387,855.00	12.00	\$25,350.00	\$304,200.00
Family	39.00	\$34,337.00	\$1,339,143.00	40.00	\$33,500.00	\$1,340,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$748,200.00)			(\$733,030.00)
Subtotal	89.00		\$1,497,990.00	93.00		\$1,511,350.00
<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	23	\$7,370.00	\$169,510.00	21	\$7,225.00	\$151,725.00
Parent & Child	2	\$22,440.00	\$44,880.00	3	\$22,000.00	\$66,000.00
Employee & Spouse (or Partner)	21	\$19,890.00	\$417,690.00	21	\$19,500.00	\$409,500.00
Family	16	\$38,195.00	\$611,120.00	16	\$37,445.00	\$599,120.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	62.00		\$1,243,200.00	61.00		\$1,226,345.00
GRAND TOTAL	151.00		\$2,741,190.00	154.00		\$2,737,695.00

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

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

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)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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
Business Administrator	50.00	\$15,000.00										X	
Human Resources Officer	-	\$0.00										X	
Deputy Clerk/Registrar/Board of Health Secretary	5.92	\$1,523.00										X	
Planning & Zoning Administrative Officer	50.00	\$14,264.00										X	
Borough Clerk	-	\$0.00										X	
Administrative Assistant to the Clerk	-	\$0.00										X	
Court Administrator	11.77	\$3,232.00										X	
Borough Engineer	50.00	\$15,000.00										X	
Assistant Engineer/Zoning Official	24.81	\$7,875.00										X	
Construction Code Official	50.00	\$15,000.00										X	
TACO	9.77	\$2,047.00										X	
Administrative Assistant-Building Department	21.88	\$4,152.00										X	
Director of Public Works	50.00	\$26,608.00										X	
Deputy Director of Public Works	34.20	\$16,854.00										X	
Admin Asst to DPW Director and Zoning Official	44.00	\$10,133.00										X	
CFO/Tax Collector/QPA	50.00	\$15,000.00										X	
Sewer Utility Plant Manager	50.00	\$15,000.00										X	
Sewer Utility Assistant Plant Manager	50.00	\$15,000.00										X	
Sewer Utility Lab Manager	10.06	\$4,180.00										X	
Administrative Assistant -Sewer Utility	20.65	\$5,008.00										X	
Water Utility Superintendent	27.19	\$12,824.00										X	
Water Utility Account Clerk	6.15	\$1,126.40										X	
Fire Official and Inspector	50.00	\$15,000.00										X	
Administrative Assistant-Fire Department	1.72	\$313.00										X	
Recreation/Pool Director	50.00	\$15,000.00										X	
Recreation Program Director	42.00	\$8,149.00										X	
Library Director	4.67	\$1,634.00										X	
Library Staff (6)	98.31	\$22,261.00										X	
Treasurer	52.00	\$2,890.68										X	
Account Clerk	4.69	\$837.84										X	
Assistant to Tax Assessor	0.85	\$189.75										X	
Local Union 469	837.21	\$291,602.16									X		
TOTALS (THIS PAGE ONLY)	1,757.85	\$557,703.83	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	X		

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

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)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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
Chief of Police	50.00	\$36,196.00			19.69	\$16,451.00							X
Police Captain	50.00	\$34,840.00			4.94	\$3,440.45					X		
Police Lieutenants(4)	200.00	\$127,384.00			86.91	\$55,320.91					X		
Police Sergeants(6)	300.00	\$132,744.00			122.19	\$71,475.97					X		
Police Patrolman(20)	730.91	\$250,648.49			364.77	\$152,330.97					X		
Police Dispatchers(4)	71.88	\$16,849.00			7.69	\$2,010.44						X	
Administrative Assistant Chief of Police	50.00	\$15,340.00			48.04	\$14,737.75						X	
Administrative Assistant Police Records	50.00	\$14,076.00			9.84	\$2,769.77						X	
TOTALS (THIS PAGE ONLY)	1,502.79	\$628,077.49	-	\$0.00	664.07	\$318,537.26	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

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)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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**

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)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2026	2027	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$21,160,000.00	\$21,160,000.00	\$0.00	Utility Fund - Principal	\$295,600.00	\$125,000.00	\$135,000.00	\$4,155,000.00
Regional School Debt	\$14,970,730.94	\$14,970,730.94	\$0.00	Utility Fund - Interest	\$156,650.00	\$148,306.00	\$144,400.00	\$1,639,068.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
WATER	\$4,535,000.00	\$4,535,000.00	\$0.00	Bond Anticipation Notes - Interest				
POOL	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$920,000.00	\$920,000.00	\$920,000.00	\$877,000.00
SEWER	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$88,410.00	\$70,010.00	\$49,310.00	\$26,310.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
<u>Municipal Purposes</u>				Total	\$1,460,660.00	\$1,263,316.00	\$1,248,710.00	\$6,697,378.00
Debt Authorized (BNI)	\$0.00	\$0.00	\$0.00	Total Principal	\$1,215,600.00	\$1,045,000.00	\$1,055,000.00	\$5,032,000.00
Notes Outstanding	\$0.00	\$0.00	\$0.00	Total Interest	\$245,060.00	\$218,316.00	\$193,710.00	\$1,665,378.00
Bonds Outstanding	\$3,637,000.00	\$0.00	\$3,637,000.00	% of Total Current Year Budget	4.12%			
Loans and Other Debt	\$0.00	\$0.00	\$0.00					
Total (Current Year)	\$44,302,730.94	\$40,665,730.94	\$3,637,000.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
Population (2020 census)	12,585			Total Guarantees - Other				
Per Capita Gross Debt	\$3,520.28			Total Capital/Equipment Leases				
Per Capita Net Debt	\$288.99			Total Other				
3 Year Average Property Valuation		\$4,499,241,972.33						
Net Debt as % of 3 Year Average Property Valuation		0.08%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aaa			
				Year of Last Rating	Aaa			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency 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
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$0.00
	Page Total							\$0.00

USER FRIENDLY BUDGET SECTION - Notes

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