



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0511_fba_2025.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Curtis	T	Corson, Jr.	12/31/2026	ccorson@uppertownship.com

Chief Administrative Officer

Joseph		Verruni		jverruni@uppertownship.com
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Chief Financial Officer

			Cert. Number	
Barbara	A	Ludy	N-0816	bludy@uppertownship.com

Municipal Clerk

Joanne	R	Herron	C-1688	jherron@uppertownship.com
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Victor	W	Nappen, II	12/31/2025	vnappen@uppertownship.com
Tyler	C	Casaccio	12/31/2025	tcasaccio@uppertownship.com
Samuel	J	Palombo	12/31/2027	spalombo@uppertownship.com
Zachary	H	Palombo	12/31/2027	zpalombo@uppertownship.com

Government Type: 2

Election Type: 2

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.294	\$5,618,158.00	12.84%	\$849.11
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.110	\$2,040,826.87	4.66%	\$317.70
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.558	\$29,754,193.00	67.99%	\$4,499.72
Regional School District			0.00%	\$0.00
County Purposes	0.277	\$5,295,014.82	12.10%	\$800.01
County Library	0.041	\$772,984.89	1.77%	\$118.41
County Board of Health			0.00%	\$0.00
County Open Space	0.016	\$281,552.53	0.64%	\$46.21
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)	2.296	\$43,762,730.11	100.00%	\$6,631.17

Total Taxable Valuation as of	October 1, 2024	<u>\$1,923,310,300.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year (2025) Average Residential Assessment		<u>\$290,248.00</u>
Prior Year (2024) Average Residential Assessment		<u>\$288,814.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.294	0.323	9.86%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,618,158.00	\$6,212,542.99	10.58%	\$594,384.99

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$849.11	\$937.50	10.41%	\$88.39

Current Year 2025 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$6,212,542.99
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$2,200,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$30,500,000.00
Regional School District		
County Purposes	ESTIMATED	\$6,700,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$45,612,542.99

Revenue Anticipated, Excluding Tax Levy	11,373,552.30
Budget Appropriations, before Reserve for Uncollected Taxes	16,400,169.17
Total Non-Municipal Tax Levy	\$39,400,000.00
Amount to be Raised by Taxes - Before RUT	\$44,426,616.87
Reserve for Uncollected Taxes (RUT)	\$1,185,926.12
Total Amount to be Raised by Taxes	\$45,612,542.99

% of Tax Collections used to Calculate RUT	<u>97.40%</u>
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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	43,029,055.19
Total Tax Levy, CY 2024	
% of Taxes Collected, CY 2024	<u>0.00%</u>
 Delinquent Taxes - December 31, 2024	 <u>\$557,677.24</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	22.00%	\$474,000.00	\$2,155,000.00	\$2,629,000.00	\$2,629,000.00							
08	Local Revenue	-23.76%	(\$482,991.62)	\$2,032,991.62	\$1,550,000.00	\$1,550,000.00							
09	State Aid (without offsetting appropriation)	-10.61%	(\$750,225.08)	\$7,073,878.08	\$6,323,653.00	\$6,323,653.00							
08	Uniform Construction Code Fees	-36.75%	(\$130,712.60)	\$355,712.60	\$225,000.00	\$225,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-46.28%	(\$159,620.88)	\$344,873.38	\$185,252.50	\$185,252.50							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-97.31%	(\$3,283,970.39)	\$3,374,864.39	\$90,894.00	\$90,894.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-11.98%	(\$50,331.64)	\$420,084.74	\$369,753.10	\$369,753.10							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-4.41%	(\$286,388.56)	\$6,498,931.55	\$6,212,542.99	\$6,212,542.99							
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	-20.98%	(\$4,670,240.77)	\$22,256,336.36	\$17,586,095.59	\$17,586,095.59	\$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	9.00	6.00	22.67%	\$397,500.00	\$1,753,400.00	\$2,150,900.00	\$2,150,900.00								
21	1.00	0.00	30.82%	\$25,800.00	\$83,700.00	\$109,500.00	\$109,500.00								
22	2.00	3.00	0.52%	\$1,500.00	\$289,750.00	\$291,250.00	\$291,250.00								
23	0.00	0.00	-1.93%	(\$59,100.00)	\$3,055,900.00	\$2,996,800.00	\$2,996,800.00								
25	10.00	28.00	-31.19%	(\$752,231.75)	\$2,411,561.75	\$1,659,330.00	\$1,659,330.00								
26	36.00	0.00	-32.42%	(\$2,100,608.42)	\$6,480,008.42	\$4,379,400.00	\$4,379,400.00								
27	0.00	0.00	-5.50%	(\$7,344.26)	\$133,561.76	\$126,217.50	\$102,600.00	\$23,617.50							
28	1.00	64.00	-2.07%	(\$16,920.96)	\$818,870.96	\$801,950.00	\$729,950.00	\$72,000.00							
29	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
30	0.00	0.00	-47.48%	(\$36,700.00)	\$77,300.00	\$40,600.00	\$40,600.00								
31	0.00	0.00	0.39%	\$1,500.00	\$380,500.00	\$382,000.00	\$382,000.00								
32	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
35	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	0.00	0.00	-0.94%	(\$10,213.00)	\$1,089,995.00	\$1,079,782.00	\$1,079,782.00								
37	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
43	2.00	2.00	17.98%	\$45,200.00	\$251,413.00	\$296,613.00	\$296,613.00								
44	0.00	0.00	-61.42%	(\$246,732.83)	\$401,732.83	\$155,000.00	\$155,000.00								
45	0.00	0.00	1.87%	\$32,280.67	\$1,723,546.00	\$1,755,826.67	\$1,755,826.67								
46	0.00	0.00	-62.75%	(\$294,775.00)	\$469,775.00	\$175,000.00	\$175,000.00								
48	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	0.00	0.00	5.54%	\$62,254.01	\$1,123,672.11	\$1,185,926.12	\$1,185,926.12								
55	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total	61.00	103.00	-14.40%	(\$2,958,591.54)	\$20,544,686.83	\$17,586,095.29	\$17,490,477.79	\$95,617.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
				None			

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	870	\$53,668,900.00	2.79%	15A Public Schools	5	\$24,845,200.00	15.90%
2 Residential	5,672	\$1,646,284,000.00	85.45%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	128	\$12,628,200.00	0.66%	15C Public Property	1,228	\$94,839,400.00	60.70%
4A Commercial	324	\$207,267,800.00	10.76%	15D Church and Charities	25	\$13,905,900.00	8.90%
4B Industrial	1	\$2,412,600.00	0.13%	15E Cemeteries & Graveyards	6	\$907,600.00	0.58%
4C Apartments	3	\$1,048,800.00	0.05%	15F Other Exempt	116	\$21,743,600.00	13.92%
5A/5B Railroad	32	\$3,253,700.00	0.17%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	7,030	\$1,926,564,000.00	100.00%	Total	1,380	\$156,241,700.00	100.00%
 				Percentage of Exempt vs. Non-Exempt Properties 8.11%			
Average Ratio (%), Assessed to True Value		62.40%					
Equalized Valuation, Taxable Properties		\$3,087,442,307.69					
Total # of property tax appeals filed in 2024		County Tax Board	7.00				
		State Tax Court	3.00				
Number of 2024 County Tax Board decisions appealed to Tax Court			1.00				
Number of pending property tax appeals in State Tax Court			3.00				
Amount paid out by municipality for tax appeals in 2024			\$0.00				

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 2024 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
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	
																				\$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	5.00	81,555.00	\$73,500.00	\$0.00	\$2,205.00	\$0.00	\$5,850.00
Supervisory Staff (Department Heads & Managers)	20.00	2.00	2,090,900.00	\$1,499,400.00	\$0.00	\$255,500.00	\$220,500.00	\$115,500.00
Police Officers (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	27.00	0.00	2,782,000.00	\$1,764,500.00	\$94,000.00	\$311,000.00	\$476,000.00	\$136,500.00
All Other Non-Union Employees not listed above	14.00	96.00	2,297,700.00	\$1,870,200.00	\$25,000.00	\$180,500.00	\$147,000.00	\$75,000.00
Totals	61.00	103.00	7,252,155.00	\$5,207,600.00	\$119,000.00	\$749,205.00	\$843,500.00	\$332,850.00

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	9.00	\$13,781.28	\$124,031.52	9.00	\$13,627.08	\$122,643.72
Parent & Child	5.00	\$24,668.52	\$123,342.60	7.00	\$24,392.40	\$170,746.80
Employee & Spouse (or Partner)	6.00	\$27,562.56	\$165,375.36	8.00	\$28,218.18	\$225,745.44
Family	22.00	\$38,449.80	\$845,895.60	22.00	\$38,264.00	\$841,808.00
Employee Cost Sharing Contribution (enter as negative -)			(\$310,594.08)			(\$289,601.52)
Subtotal	42.00		\$948,051.00	46.00		\$1,071,342.44
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	10	\$21,639.48	\$216,394.80	9	\$10,108.92	\$90,980.28
Parent & Child	3	\$30,295.80	\$90,887.40	4	\$24,796.86	\$99,187.44
Employee & Spouse (or Partner)	11	\$31,188.25	\$343,070.77	11	\$21,041.01	\$231,451.11
Family	3	\$53,667.36	\$161,002.08	3	\$41,111.16	\$123,333.48
Employee Cost Sharing Contribution (enter as negative -)			(\$4,714.20)			(\$4,243.92)
Subtotal	27.00		\$806,640.85	27.00		\$540,708.39
GRAND TOTAL	69.00		\$1,754,691.85	73.00		\$1,612,050.83

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**

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
Personnel Officer	217.00	\$13,473.08	84.00	\$5,215.38	-	\$0.00	21.00	\$1,303.85	-	\$0.00		X	X
Municipal Clerk	377.25	\$15,000.00	40.75	\$1,992.72	-	\$0.00	28.50	\$1,393.68	-	\$0.00		X	
Chief Financial Officer	1,758.50	\$15,000.00	137.00	\$8,069.45	-	\$0.00	-	\$0.00	-	\$0.00		X	
Tax Collector	983.75	\$15,000.00	161.00	\$9,483.08	-	\$0.00	3.00	\$176.70	-	\$0.00		X	
Construction Official	663.25	\$15,000.00	102.75	\$5,306.87	3.00	\$154.95	-	\$0.00	-	\$0.00		X	
Court Administrator	256.50	\$11,345.19	101.25	\$4,478.37	0.75	\$33.17	3.00	\$132.69	-	\$0.00		X	
Deputy EMS Chief	39.25	\$1,622.84	115.00	\$4,754.81	-	\$0.00	-	\$0.00	-	\$0.00		X	
Supervising EMTs (2)	463.25	\$14,922.00	142.50	\$4,590.14	22.75	\$732.81	4.00	\$128.85	-	\$0.00		X	
Senior EMT	228.75	\$7,148.44	43.00	\$1,343.75	0.25	\$7.81	-	\$0.00	-	\$0.00		X	
Superintendent of Public Works	428.75	\$15,000.00	136.00	\$7,584.62	-	\$0.00	-	\$0.00	-	\$0.00		X	
Assistant Superintendent of Public Works	529.50	\$15,000.00	184.00	\$9,775.00	-	\$0.00	34.00	\$1,806.25	-	\$0.00		X	
Maintenance Supervisor, Grounds	326.75	\$13,195.67	130.50	\$5,270.19	6.00	\$242.31	0.25	\$10.10	-	\$0.00		X	
General Supervisor	230.75	\$9,540.63	60.50	\$2,501.44	1.25	\$51.68	-	\$0.00	-	\$0.00		X	
Supervising Mechanic	56.75	\$2,346.39	20.00	\$826.92	22.00	\$909.62	-	\$0.00	-	\$0.00		X	
Supervising Sanitation	231.25	\$9,616.89	32.75	\$1,361.96	-	\$0.00	-	\$0.00	-	\$0.00		X	
Supervising Maintenance Repairer	238.25	\$9,476.20	184.00	\$6,546.15	43.75	\$1,556.49	-	\$0.00	-	\$0.00		X	
Supervising Equipment Operator	236.25	\$8,405.05	136.50	\$4,856.25	7.75	\$275.72	1.75	\$62.26	-	\$0.00		X	
Maintenance Worker 3, Grounds	239.00	\$8,502.88	68.00	\$2,419.23	53.00	\$1,885.58	16.00	\$569.23	-	\$0.00		X	
Keyboarding Clerk 2 (2)	1,145.75	\$28,376.68	280.00	\$9,346.16	-	\$0.00	-	\$0.00	-	\$0.00		X	
Assistant Municipal Treasurer	1.50	\$53.98	4.00	\$143.96	-	\$0.00	-	\$0.00	-	\$0.00		X	
Assistant Tax Collector	17.00	\$565.11	35.00	\$1,163.46	-	\$0.00	-	\$0.00	-	\$0.00		X	
Deputy Tax Collector	7.00	\$246.15	63.50	\$2,232.97	-	\$0.00	-	\$0.00	-	\$0.00		X	
Zoning Officer	201.75	\$8,646.43	98.00	\$4,200.00	37.25	\$1,596.43	8.50	\$364.29	-	\$0.00		X	
Keyboarding Clerk 1	132.00	\$4,641.76	42.00	\$1,476.92	-	\$0.00	-	\$0.00	-	\$0.00		X	
Deputy Court Administrator	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		X	
Recreation Supervisor	95.00	\$2,923.08	70.75	\$2,176.92	23.00	\$707.69	14.00	\$430.77	-	\$0.00		X	
EMT (2nd year)	184.25	\$5,049.16	16.50	\$452.16	-	\$0.00	-	\$0.00	-	\$0.00		X	
EMT (1st year) (3)	278.00	\$7,350.96	68.00	\$1,798.08	24.75	\$654.45	10.00	\$264.42	-	\$0.00		X	
AFSCME District Council 71	6,534.50	\$208,156.12	2,265.00	\$69,566.59	399.50	\$12,544.39	149.25	\$4,555.42	-	\$0.00	X		
TOTALS (THIS PAGE ONLY)	16,101.50	\$465,604.69	4,822.25	\$178,933.55	645.00	\$21,353.10	293.25	\$11,198.51	-	\$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

			Current Year	2026	2027	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt		\$0.00				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$13,775,000.00	\$13,614,747.80	\$1,350,000.00	\$1,470,000.00	\$1,585,000.00	\$7,490,000.00
Loans and Other Debt		\$0.00	\$405,826.67	\$370,000.00	\$320,400.00	\$962,000.00
Total (Current Year)	\$13,775,000.00	\$13,614,747.80	\$1,755,826.67	\$1,840,000.00	\$1,905,400.00	\$8,452,000.00
Population (2020 census)	<u>13,373</u>					
Per Capita Gross Debt	<u>\$1,030.06</u>					
Per Capita Net Debt	<u>\$1,018.08</u>					
3 Year Average Property Valuation		<u>\$2,810,245,275.67</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.48%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,350,000.00	\$1,470,000.00	\$1,585,000.00	\$7,490,000.00
Bonds - Interest			\$405,826.67	\$370,000.00	\$320,400.00	\$962,000.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,755,826.67	\$1,840,000.00	\$1,905,400.00	\$8,452,000.00
Total Principal			\$1,350,000.00	\$1,470,000.00	\$1,585,000.00	\$7,490,000.00
Total Interest			\$405,826.67	\$370,000.00	\$320,400.00	\$962,000.00
% of Total Current Year Budget			9.98%			
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		2024				
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)
