



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0118_fbi_2025.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Erland		Chau	12/31/2026	echau@cityofnorthfield.org

Chief Administrative Officer

Mary		Canesi		mcanesi@cityofnorthfield.org
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Chief Financial Officer

			Cert. Number	
Dawn		Stollenwerk	N0470	dstollenwerk@cityofnorthfield.org

Municipal Clerk

Mary		Canesi	C-1531	mcanesi@cityofnorthfield.org
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Registered Municipal Accountant

Nancy		Sbrolla		nsbrolla@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Greg		Deweese	12/31/2025	gdeweese@cityofnorthfield.org
Dave		Notaro	12/31/2026	dnotaro@cityofnorthfield.org
Brian		Smith	12/31/2027	bsmith@cityofnorthfield.org
Renee		Carfagno	12/31/2025	rcarfago@cityofnorthfield.org
Cynthia		Kern	12/31/2025	ckern@cityofnorthfield.org
Thomas		Polistina	12/31/2026	tpolistina@cityofnorthfield.org
Carolyn		Bucci	12/31/2027	cbucci@cityofnorthfield.org

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	1.020	\$8,975,788.12	28.40%	\$2,240.03	Municipal Purpose Tax	ACTUAL	\$9,653,270.98
Municipal Library	0.041	\$359,941.00	1.14%	\$90.04	Municipal Library	ACTUAL	\$420,086.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.259	\$11,079,781.00	35.05%	\$2,764.90	Local School District	ESTIMATED	\$11,356,775.53
Regional School District	0.759	\$6,684,399.00	21.15%	\$1,666.85	Regional School District	ESTIMATED	\$6,851,508.98
County Purposes	0.483	\$4,250,697.11	13.45%	\$1,060.72	County Purposes	ESTIMATED	\$4,378,218.02
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.023	\$204,916.50	0.65%	\$50.51	County Board of Health	ESTIMATED	\$211,064.00
County Open Space	0.006	\$54,620.60	0.17%	\$13.18	County Open Space	ESTIMATED	\$56,259.22
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	3.591	\$31,610,143.33	100.00%	\$7,886.24	Total ESTIMATED amount to be raised by taxes		\$32,927,182.73
Total Taxable Valuation as of October 1, 2024 <u>\$885,820,900.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,313,040.94</u>		
Current Year Average Residential Assessment <u>\$219,611.14</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u></u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$22,853,825.75		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$17,540,784.81		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$589,225.33		
1.020	1.090	6.86%			Total Amount to be Raised by Taxes \$18,130,010.14		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.75%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u></u>		
\$8,975,788.12	\$9,653,270.98	7.55%	\$677,482.86		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2024 <u>31,441,165.60</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2024 <u>31,801,166.78</u>		
\$2,240.03	\$2,393.76	6.86%	\$153.73		% of Taxes Collected, CY 2024 <u>98.87%</u>		
					Delinquent Taxes - December 31, 2024 <u>\$332,466.37</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	-8.88%	(\$195,000.00)	\$2,195,000.00	\$2,000,000.00	\$2,000,000.00							
08	Local Revenue	-12.45%	(\$255,545.97)	\$2,052,045.97	\$1,796,500.00	\$1,796,500.00							
09	State Aid (without offsetting appropriation)	-9.35%	(\$65,966.83)	\$705,893.83	\$639,927.00	\$639,927.00							
08	Uniform Construction Code Fees	-1.02%	(\$1,397.68)	\$136,397.68	\$135,000.00	\$135,000.00							
	<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	-36.91%	(\$195,787.69)	\$530,381.63	\$334,593.94	\$334,593.94							
08	Other Special Items	468.46%	\$150,000.00	\$32,020.00	\$182,020.00	\$182,020.00							
15	Receipts from Delinquent Taxes	-2.11%	(\$4,853.46)	\$229,853.46	\$225,000.00	\$225,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.29%	\$27,603.84	\$9,537,605.12	\$9,565,208.96	\$9,565,208.96							
07	Minimum Library Tax	16.71%	\$60,145.00	\$359,941.00	\$420,086.00	\$420,086.00							
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	-3.05%	(\$480,802.79)	\$15,779,138.69	\$15,298,335.90	\$15,298,335.90	\$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	General Government	5.00	11.00	-1.97%	(\$17,170.00)	\$871,920.00	\$854,750.00	\$854,750.00							
21	Land-Use Administration		3.00	180.26%	\$138,800.00	\$77,000.00	\$215,800.00	\$215,800.00							
22	Uniform Construction Code	1.00	4.00	16.38%	\$23,500.00	\$143,500.00	\$167,000.00	\$167,000.00							
23	Insurance			10.01%	\$231,915.00	\$2,316,043.00	\$2,547,958.00	\$2,547,958.00							
25	Public Safety	37.00	32.00	-4.01%	(\$154,612.55)	\$3,858,217.55	\$3,703,605.00	\$3,531,965.00	\$171,640.00						
26	Public Works	10.00		-12.39%	(\$119,975.00)	\$968,176.00	\$848,201.00	\$848,201.00							
27	Health and Human Services			0.00%	(\$0.19)	\$19,187.67	\$19,187.48	\$9,300.00	\$9,887.48						
28	Parks and Recreation			-94.38%	(\$67,200.00)	\$71,200.00	\$4,000.00	\$4,000.00							
29	Education (including Library)			16.71%	\$60,145.00	\$359,941.00	\$420,086.00	\$420,086.00							
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			1.10%	\$5,000.00	\$455,001.00	\$460,001.00	\$460,001.00							
32	Landfill / Solid Waste Disposal			6.81%	\$58,044.06	\$851,955.94	\$910,000.00	\$910,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-5.16%	(\$68,071.81)	\$1,318,914.81	\$1,250,843.00	\$1,250,843.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			14.96%	\$176,728.00	\$1,181,520.00	\$1,358,248.00	\$1,358,248.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			12.19%	\$32,500.00	\$266,690.00	\$299,190.00	\$35,000.00	\$264,190.00						
45	Debt			13.26%	\$137,195.00	\$1,035,000.00	\$1,172,195.00	\$1,172,195.00							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-4.47%	(\$49,986.64)	\$1,117,258.06	\$1,067,271.42	\$1,067,271.42							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	53.00	50.00	2.59%	\$386,810.87	\$14,911,525.03	\$15,298,335.90	\$14,852,618.42	\$445,717.48	\$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>				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

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	162	\$9,711,800.00	1.10%
2 Residential	3,142	\$690,018,200.00	77.90%
3A/3B Farm	3	\$600,600.00	0.07%
4A Commercial	217	\$169,247,800.00	19.11%
4B Industrial			0.00%
4C Apartments	4	\$16,242,500.00	1.83%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,528	\$885,820,900.00	100.00%

Average Ratio (%), Assessed to True Value	69.84%
Equalized Valuation, Taxable Properties	\$1,268,357,531.50

Total # of property tax appeals filed in 2024	County Tax Board	7.00
	State Tax Court	1.00
Number of 2024 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2024	\$15,176.00
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$4,172,500.00	7.46%
15B Other Schools			0.00%
15C Public Property	67	\$38,666,400.00	69.14%
15D Church and Charities	19	\$9,834,000.00	17.58%
15E Cemeteries & Graveyards	1	\$5,000.00	0.01%
15F Other Exempt	47	\$3,248,000.00	5.81%
Total	137	\$55,925,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.31%

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
							Total Long Term Exemptions - GRAND TOTAL (All Pages)				\$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		8.00	76,383.06	\$70,955.00	\$0.00	\$0.00	\$0.00	\$5,428.06
Supervisory Staff (Department Heads & Managers)	4.00	1.00	759,883.00	\$570,000.00		\$74,100.00	\$72,178.00	\$43,605.00
Police Officers (Including Superior Officers)	22.00		3,178,669.00	\$2,123,000.00	\$70,000.00	\$573,210.00	\$412,459.00	\$0.00
Fire Fighters (Including Superior Officers)	5.00	10.00	942,534.00	\$610,000.00	\$35,000.00	\$164,700.00	\$132,834.00	\$0.00
All Other Union Employees not listed above	20.00	22.00	1,328,037.50	\$775,000.00	\$15,000.00	\$100,750.00	\$378,000.00	\$59,287.50
All Other Non-Union Employees not listed above	2.00	9.00	639,663.00	\$502,000.00	\$2,000.00	\$65,260.00	\$32,000.00	\$38,403.00
Totals	53.00	50.00	6,925,169.56	\$4,650,955.00	\$122,000.00	\$978,020.00	\$1,027,471.00	\$146,723.56

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	13.00	\$17,910.00	\$232,830.00	13.00	\$11,366.00	\$147,758.00
Parent & Child	6.00	\$30,162.00	\$180,972.00	6.00	\$19,472.00	\$116,832.00
Employee & Spouse (or Partner)	5.00	\$34,853.00	\$174,265.00	5.00	\$20,693.00	\$103,465.00
Family	15.00	\$50,183.00	\$752,745.00	13.00	\$30,526.00	\$396,838.00
Employee Cost Sharing Contribution (enter as negative -)			(\$312,952.18)			(\$234,330.89)
Subtotal	39.00		\$1,027,859.82	37.00		\$530,562.11
<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	12	\$16,325.20	\$195,902.40	12	\$11,517.00	\$138,204.00
Parent & Child			\$0.00	1	\$24,475.00	\$24,475.00
Employee & Spouse (or Partner)	19	\$23,636.48	\$449,093.12	16	\$22,127.00	\$354,032.00
Family	9	\$39,328.16	\$353,953.44	10	\$10,851.10	\$108,511.00
Employee Cost Sharing Contribution (enter as negative -)			(\$57,742.20)			(\$3,574.12)
Subtotal	40.00		\$941,206.76	39.00		\$621,647.88
GRAND TOTAL	79.00		\$1,969,066.58	76.00		\$1,152,209.99

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

Yes
Yes

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

**USER FRIENDLY BUDGET SECTION
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
IAFF	3,822.17	\$174,791.85	112.00	\$4,315.94	171.36	\$4,489.52					x		
PBA	11,258.50	\$569,991.71	2,744.05	\$57,844.57	2,884.56	\$60,806.52					x		
GWU	4,590.55	\$138,360.24	330.50	\$9,007.85							x		
Police Chief	850.28	\$67,450.08	170.00	\$13,485.57	76.00	\$6,028.84							x
DPW Superintendent	543.00	\$34,073.25										x	
Municipal Clerk	686.50	\$33,900.26	34.00	\$1,678.96								x	
Deputy Municipal Clerk	940.50	\$25,710.82	25.00	\$683.44								x	
Finance & Facilities Supervisor	1,414.50	\$46,547.94	56.00	\$1,842.83								x	
TOTALS (THIS PAGE ONLY)	24,106.00	\$1,090,826.15	3,471.55	\$88,859.16	3,131.92	\$71,324.88	-	\$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**

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	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
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 (ALL PAGES)	24,106.00	\$1,090,826.15	3,471.55	\$88,859.16	3,131.92	\$71,324.88	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2024:													
Total Funds Appropriated in 2025:													

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	\$9,123,000.00	\$9,123,000.00				
Regional School Debt	\$3,681,973.60	\$3,681,973.60				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$3,838,000.00	\$3,838,000.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$7,295,000.00	\$7,295,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$23,937,973.60	\$12,804,973.60	\$1,018,193.76	\$2,904,436.76	\$983,943.76	\$5,830,862.51
Population (2020 census)	8,434					
Per Capita Gross Debt	\$2,838.27					
Per Capita Net Debt	\$1,320.01					
3 Year Average Property Valuation		\$1,111,463,352.00				
Net Debt as % of 3 Year Average Property Valuation		1.00%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$775,000.00	\$790,000.00	\$805,000.00	\$4,925,000.00
Bonds - Interest			\$243,193.76	\$2,114,436.76	\$178,943.76	\$905,862.51
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,018,193.76	\$2,904,436.76	\$983,943.76	\$5,830,862.51
Total Principal			\$775,000.00	\$790,000.00	\$805,000.00	\$4,925,000.00
Total Interest			\$243,193.76	\$2,114,436.76	\$178,943.76	\$905,862.51
% of Total Current Year Budget			6.66%			
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		AAA-				
Year of Last Rating		2022				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	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
	Amount Received Total							\$11,200.00
	Amount Paid Total							\$1,971,519.00
	Total							\$1,982,719.00

USER FRIENDLY BUDGET SECTION - Notes

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