



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1213\_fbi\_2025.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Stephen		Dalina	12/31/2027	sdalina@monroetwp.com

**Chief Administrative Officer**

Kevin	J.	McGowan		kmcgowan@monroetwp.com
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**Chief Financial Officer**

First Name	Middle Name	Last Name	Cert. Number	Business Email
Lori		Olah	N-1798	lolah@monroetwp.com

**Municipal Clerk**

Christine		Robbins	C-1572	crobbs@monroetwp.com
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**Registered Municipal Accountant**

Gary	W.	Higgins, CPA	CR00405	gahiggins@pkfod.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Miriam		Cohen	12/31/2027	mcohen@monroetwp.com
Terence		VanDzura	12/31/2027	tvandzura@monroetwp.com
Charles		DiPierro	12/31/2025	cdipierro@monroetwp.com
Michael		Markel	12/31/2025	mmarkel@monroetwp.com
Rupa	P.	Siegel	12/31/2025	rsiegel@monroetwp.com

<b>Government Type:</b>	<input type="text" value="Mayor-Council (Faulkner)"/>
<b>Election Type:</b>	<input type="text" value="Partisan"/>

## 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	0.508	\$43,800,000.00	17.91%	\$1,706.37	Municipal Purpose Tax	ACTUAL	\$45,545,138.00								
Municipal Library	0.053	\$4,576,894.00	1.87%	\$178.03	Municipal Library	ACTUAL	\$5,056,315.30								
Municipal Open Space	0.015	\$1,293,953.00	0.53%	\$50.39	Municipal Open Space	ACTUAL	\$1,305,735.74								
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		\$0.00								
Fire Districts (avg. rate/total levies)	0.181	\$15,595,927.00	6.38%	\$607.98	Fire Districts (total levies)	ACTUAL	\$16,304,219.00								
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00								
Local School District	1.487	\$128,264,974.00	52.45%	\$4,994.83	Local School District	ACTUAL	\$133,613,858.00								
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		\$0.00								
County Purposes	0.542	\$46,746,547.21	19.12%	\$1,820.58	County Purposes	ESTIMATED	\$48,362,998.53								
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		\$0.00								
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00								
County Open Space	0.049	\$4,245,905.00	1.74%	\$164.59	County Open Space	ESTIMATED	\$4,585,444.81								
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00								
<b>Total (Calendar Year 2024 Budget)</b>	<b>2.835</b>	<b>\$244,524,200.21</b>	<b>100.00%</b>	<b>\$9,522.77</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$254,773,709.38</b>								
Total Taxable Valuation as of October 1, 2024 <span style="float: right;">\$8,704,904,956.00</span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">25,841,636.37</span>										
Current Year (2025) Average Residential Assessment <span style="float: right;">\$337,540.00</span> Prior Year (2024) Average Residential Assessment <span style="float: right;">\$335,900.00</span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">72,243,089.67</span> Total Non-Municipal Tax Levy <span style="float: right;">\$204,172,256.08</span>										
<b><u>Prior Year to Current Year Comparison</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$250,573,709.38</span> Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$4,200,000.00</span> Total Amount to be Raised by Taxes <span style="float: right;">\$254,773,709.38</span>										
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;">98.35%</span>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Prior Year</th> <th style="width: 25%;">Current Year</th> <th style="width: 25%;">% Change (+/-)</th> <th style="width: 25%;"></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.508</td> <td style="text-align: center;">0.523</td> <td style="text-align: center;">2.95%</td> <td></td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)		0.508	0.523	2.95%		If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)													
0.508	0.523	2.95%													
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Prior Year</th> <th style="width: 25%;">Current Year</th> <th style="width: 25%;">% Change (+/-)</th> <th style="width: 25%;">\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$43,800,000.00</td> <td style="text-align: right;">\$45,545,138.00</td> <td style="text-align: right;">3.98%</td> <td style="text-align: right;">\$1,745,138.00</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$43,800,000.00	\$45,545,138.00	3.98%	\$1,745,138.00	Total Tax Revenue, Collections CY 2024 <span style="float: right;">247,434,570.62</span> Total Tax Levy, CY 2024 <span style="float: right;">248,718,765.57</span> % of Taxes Collected, CY 2024 <span style="float: right;">99.48%</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$43,800,000.00	\$45,545,138.00	3.98%	\$1,745,138.00												
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Delinquent Taxes - December 31, 2024 <span style="float: right;">\$1,242,754.53</span>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Prior Year</th> <th style="width: 25%;">Current Year</th> <th style="width: 25%;">% Change (+/-)</th> <th style="width: 25%;">\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$1,706.37</td> <td style="text-align: right;">\$1,765.33</td> <td style="text-align: right;">3.46%</td> <td style="text-align: right;">\$58.96</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$1,706.37	\$1,765.33	3.46%	\$58.96			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$1,706.37	\$1,765.33	3.46%	\$58.96												

**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-Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$11,421,419.00	\$11,421,419.00	\$10,995,000.00			\$426,419.00				
08	Local Revenue	-0.15%	(\$38,049.70)	\$24,855,192.70	\$24,817,143.00	\$2,581,000.00			\$22,236,143.00				
09	State Aid (without offsetting appropriation)	-9.34%	(\$236,095.73)	\$2,526,589.73	\$2,290,494.00	\$2,290,494.00							
08	Uniform Construction Code Fees	-0.02%	(\$299.00)	\$1,943,299.00	\$1,943,000.00	\$1,943,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-7.06%	(\$208,754.24)	\$2,958,754.24	\$2,750,000.00	\$2,750,000.00							
10	Public and Private Revenue	-1.08%	(\$3,382.75)	\$312,392.12	\$309,009.37	\$309,009.37							
08	Other Special Items	32.19%	\$918,700.54	\$2,854,432.46	\$3,773,133.00	\$3,773,133.00							
15	Receipts from Delinquent Taxes	-0.99%	(\$12,038.30)	\$1,212,038.30	\$1,200,000.00	\$1,200,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-9.05%	(\$4,531,051.97)	\$50,076,189.97	\$45,545,138.00	\$45,545,138.00							
07	Minimum Library Tax	10.47%	\$479,421.30	\$4,576,894.00	\$5,056,315.30	\$5,056,315.30							
54	Open Space Levy Tax	0.91%	\$11,782.74	\$1,293,953.00	\$1,305,735.74	\$0.00	\$1,305,735.74						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>-3.48%</b>	<b>(\$3,619,767.11)</b>	<b>\$104,031,154.52</b>	<b>\$100,411,387.41</b>	<b>\$76,443,089.67</b>	<b>\$1,305,735.74</b>	<b>\$0.00</b>	<b>\$22,662,562.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Positions		% 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-Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	33.00	9.00	-0.25%	(\$11,258.00)	\$4,514,947.00	\$4,503,689.00	\$4,503,689.00								
21	Land-Use Administration	5.00	0.00	-13.48%	(\$82,242.00)	\$610,215.00	\$527,973.00	\$527,973.00								
22	Uniform Construction Code	13.00	0.00	2.20%	\$34,254.00	\$1,559,956.00	\$1,594,210.00	\$1,594,210.00								
23	Insurance		0.00	5.97%	\$483,836.00	\$8,107,507.00	\$8,591,343.00	\$8,581,343.00			\$10,000.00					
25	Public Safety	127.00	12.00	5.25%	\$995,716.01	\$18,973,629.20	\$19,969,345.21	\$19,782,155.00	\$187,190.21							
26	Public Works	51.00	6.00	1.20%	\$96,931.24	\$8,104,273.92	\$8,201,205.16	\$8,070,629.00	\$130,576.16							
27	Health and Human Services	20.00	5.00	6.41%	\$129,190.00	\$2,016,703.00	\$2,145,893.00	\$2,145,893.00								
28	Parks and Recreation	15.00	4.00	-1.77%	(\$39,987.00)	\$2,262,956.00	\$2,222,969.00	\$2,222,969.00								
29	Education (including Library)	19.00	34.00	10.47%	\$479,421.30	\$4,576,894.00	\$5,056,315.30	\$5,056,315.30								
30	Unclassified	36.00	1.00	7.82%	\$1,223,660.00	\$15,641,230.00	\$16,864,890.00	\$72,000.00			\$16,792,890.00					
31	Utilities and Bulk Purchases			-7.40%	(\$158,000.00)	\$2,135,000.00	\$1,977,000.00	\$1,977,000.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$177,500.00	\$177,500.00	\$177,500.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			1.51%	\$133,887.00	\$8,884,730.00	\$9,018,617.00	\$8,014,015.00			\$1,004,602.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			17.54%	\$140,364.00	\$800,062.00	\$940,426.00	\$940,426.00								
43	Court and Public Defender	4.00	2.00	10.67%	\$52,253.00	\$489,576.00	\$541,829.00	\$541,829.00								
44	Capital			0.00%	\$0.00	\$300,000.00	\$300,000.00	\$100,000.00			\$200,000.00					
45	Debt			17.62%	\$1,964,464.00	\$11,146,368.00	\$13,110,832.00	\$7,617,377.00	\$838,385.00		\$4,655,070.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$4,200,000.00	\$4,200,000.00	\$4,200,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>323.00</b>	<b>73.00</b>	<b>5.76%</b>	<b>\$5,442,489.55</b>	<b>\$94,501,547.12</b>	<b>\$99,944,036.67</b>	<b>\$76,125,323.30</b>	<b>\$317,766.37</b>	<b>\$838,385.00</b>	<b>\$0.00</b>	<b>\$22,662,562.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,355	\$130,030,100.00	1.49%
2 Residential	21,414	\$7,212,411,700.00	82.85%
3A/3B Farm	395	\$63,386,100.00	0.73%
4A Commercial	198	\$625,255,600.00	7.18%
4B Industrial	57	\$608,227,800.00	6.99%
4C Apartments	11	\$60,290,900.00	0.69%
5A/5B Railroad	3		0.00%
6A/6B Business Personal Property	2	\$6,050,556.00	0.07%
<b>Total</b>	<b>23,435</b>	<b>\$8,705,652,756.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	56.85%
Equalized Valuation, Taxable Properties	\$15,313,373,361.48

  

Total # of property tax appeals filed in 2024	County Tax Board	41.00
	State Tax Court	38.00
Number of 2024 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		74.00

  

Amount paid out by municipality for tax appeals in 2024	\$1,076,171.00
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<b>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	18	\$101,815,100.00	29.33%
15B Other Schools	1	\$456,800.00	0.13%
15C Public Property	877	\$123,756,100.00	35.65%
15D Church and Charities	31	\$18,184,600.00	5.24%
15E Cemeteries & Graveyards	5	\$690,200.00	0.20%
15F Other Exempt	356	\$102,194,500.00	29.44%
<b>Total</b>	<b>1,288</b>	<b>\$347,097,300.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 3.99%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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	68,611.80	\$63,736.00				\$4,875.80
Supervisory Staff (Department Heads & Managers)	16.00	1.00	3,080,365.73	\$2,284,281.00	\$43,623.35	\$378,170.52	\$196,206.18	\$178,084.68
Police Officers (Including Superior Officers)	74.00	0.00	16,198,042.49	\$9,110,872.00	\$1,930,181.00	\$3,371,022.64	\$941,326.30	\$844,640.55
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	165.00	43.00	22,443,833.08	\$14,140,821.00	\$2,278,165.02	\$2,194,038.69	\$2,582,883.83	\$1,247,924.54
All Other Non-Union Employees not listed above	69.00	23.00	11,809,265.17	\$8,786,102.00	\$291,944.81	\$1,067,882.15	\$970,778.13	\$692,558.08
<b>Totals</b>	<b>324.00</b>	<b>73.00</b>	<b>53,600,118.27</b>	<b>\$34,385,812.00</b>	<b>\$4,543,914.18</b>	<b>\$7,011,114.00</b>	<b>\$4,691,194.44</b>	<b>\$2,968,083.65</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	87.00	\$13,145.72	\$1,143,677.64	81.00	\$15,182.76	\$1,229,803.56
Parent & Child	14.00	\$25,399.06	\$355,586.84	15.00	\$27,613.80	\$414,207.00
Employee & Spouse (or Partner)	48.00	\$29,534.20	\$1,417,641.60	40.00	\$30,951.36	\$1,238,054.40
Family	87.00	\$42,497.09	\$3,697,246.83	84.00	\$42,064.71	\$3,533,435.64
Employee Cost Sharing Contribution (enter as negative - )			(\$1,936,079.98)			(\$1,740,000.00)
<b>Subtotal</b>	<b>236.00</b>		<b>\$4,678,072.93</b>	<b>220.00</b>		<b>\$4,675,500.60</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	45	\$16,119.60	\$725,382.00	45	\$15,850.08	\$713,253.60
Parent & Child	3	\$33,415.00	\$100,245.00	3	\$29,697.53	\$89,092.59
Employee & Spouse (or Partner)	49	\$34,610.64	\$1,695,921.36	39	\$32,992.95	\$1,286,725.05
Family	22	\$51,588.50	\$1,134,947.00	28	\$44,371.49	\$1,242,401.72
Employee Cost Sharing Contribution (enter as negative - )			(\$30,732.24)			(\$12,761.28)
<b>Subtotal</b>	<b>119.00</b>		<b>\$3,625,763.12</b>	<b>115.00</b>		<b>\$3,318,711.68</b>
<b>GRAND TOTAL</b>	<b>355.00</b>		<b>\$8,303,836.05</b>	<b>335.00</b>		<b>\$7,994,212.28</b>

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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**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
Police Chief	42.31	\$15,000.00	24.31	\$22,903.09									X
Director of Public Works	52.00	\$15,000.00	42.25	\$24,109.54								X	
Library Director	52.67	\$15,000.00	33.33	\$17,682.50								X	
EMS Director	54.88	\$15,000.00	27.50	\$15,000.00								X	
Director of Senior Services	63.07	\$15,000.00	21.00	\$7,456.05								X	
Chief Financial Officer	91.40	\$15,000.00	27.47	\$16,418.20								X	
Utility General Manager	67.38	\$15,000.00	20.00	\$15,867.20								X	
Construction Official	22.33	\$15,000.00	5.10	\$3,726.70								X	
Township Clerk	12.00	\$5,130.00	12.67	\$5,415.00								X	
Business Administrator	20.33	\$10,737.53	27.03	\$18,387.76								X	
Municipal Court Administrator	72.63	\$15,000.00	35.87	\$18,499.13								X	
Tax Assessor	21.40	\$11,308.83	24.57	\$12,982.26								X	
Director of Health and Human Resources	116.40	\$13,423.52	12.67	\$5,496.70								X	
Superintendent of Parks and Recreation	25.93	\$13,150.15	37.07	\$18,795.58								X	
Deputy Township Clerk	12.17	\$4,541.51	6.00	\$2,239.65								X	
Deputy Township Clerk	6.07	\$1,736.74	1.67	\$477.13								X	
Tax Collector	46.43	\$15,000.00	15.17	\$6,283.55								X	
Administrative Services Manager	13.93	\$2,012.67	0.67	\$192.60								X	
Customer Service Manager	27.37	\$5,361.13	2.10	\$822.78								X	
Principal Tech Asst to the Director	8.67	\$1,102.73	9.50	\$2,417.51								X	
Sewer Superintendent	20.25	\$5,302.26	20.00	\$10,473.60								X	
Assistant Staff Engineer	22.88	\$3,287.60	14.63	\$4,203.81								X	
Engineering Project Manager	7.38	\$1,580.32	3.25	\$1,392.82								X	
Automation/Control Engineer	1.00	\$268.08	1.50	\$804.24								X	
Senior Librarian	28.67	\$9,681.45	15.40	\$5,200.97								X	
Junior Librarian	62.80	\$15,000.00	20.00	\$5,545.50								X	
Assistant Director	123.03	\$15,000.00	18.93	\$7,402.46								X	
Junior Librarian	21.87	\$5,792.48	12.40	\$3,284.76								X	
Adjunct Library Program Manager	110.80	\$15,000.00	10.87	\$2,979.20								X	
Junior Librarian	6.13	\$1,576.88	13.67	\$3,513.70								X	
Adult Services Coordinator	50.27	\$15,000.00	19.87	\$6,496.40								X	
Senior Librarian	1.87	\$586.74	18.60	\$5,846.45								X	
<b>TOTALS (THIS PAGE ONLY)</b>	<b>1,286.32</b>	<b>\$306,580.62</b>	<b>555.07</b>	<b>\$272,316.84</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>			

**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
Junior Librarian	76.87	\$15,000.00	29.00	\$9,187.20								X	
Junior Librarian	88.47	\$15,000.00	19.00	\$5,205.53								X	
Director of Public & Government Affairs	54.07	\$15,000.00	20.40	\$9,299.34								X	
Executive Secretary/Office Manager	92.77	\$15,000.00	26.17	\$9,757.55								X	
Certified Hr Asistant/Benefits Coordinator	28.83	\$8,567.83	18.83	\$5,596.33								X	
Safety and Training Coordinator	17.70	\$15,000.00	17.63	\$5,546.57								X	
Transportation Manager	140.33	\$15,000.00	8.50	\$3,122.48								X	
Computer Administrator	12.00	\$3,536.64	15.00	\$4,420.80								X	
Executive Secretary/Office Manager	32.43	\$5,735.60	22.70	\$4,014.50								X	
Building Security/Motor Pool Coordinator	14.13	\$3,797.98	2.93	\$788.26								X	
Digital Media Community Relations Coordinator	24.13	\$5,480.68	17.07	\$3,875.84								X	
Public Information Manager	10.07	\$3,547.73	14.83	\$5,223.19								X	
Program Supervisor	107.53	\$15,000.00	21.80	\$6,664.26								X	
Assistant Recreation Superintendent	235.07	\$15,000.00	35.53	\$15,350.40								X	
Program Supervisor	13.70	\$2,957.15	3.50	\$755.48								X	
Program Supervisor	40.03	\$9,980.31	0.40	\$99.72								X	
Assistant Superintendent	71.57	\$15,000.00	13.80	\$3,602.84								X	
Secretary II	4.27	\$921.28	1.47	\$316.69								X	
Program Supervisor	110.83	\$15,000.00	30.87	\$9,908.20								X	
Certified Parks Manager	184.07	\$15,000.00	28.53	\$11,795.68								X	
Confidential Assistant/Project Coordinator	123.03	\$15,000.00	1.57	\$451.91								X	
Land Use Manager	11.67	\$5,535.25	9.53	\$4,523.09								X	
Payroll & Pension Manager	20.93	\$11,054.37	30.40	\$16,053.48								X	
Utility Finance Manager	62.43	\$15,000.00	26.00	\$13,080.60								X	
Finance Manager	78.40	\$15,000.00	20.87	\$7,333.59								X	
Assistant Purchasing Agent	14.20	\$3,836.13	1.43	\$387.22								X	
Payroll & Pension Coordinator	68.93	\$15,000.00	24.00	\$9,270.00								X	
Purchasing Manager	198.75	\$15,000.00	25.50	\$11,940.12								X	
Deputy Tax Collector	119.00	\$15,000.00	24.73	\$9,178.54								X	
Assistant Tax Collector	58.65	\$10,445.57	27.25	\$4,853.23								X	
Deputy Assessor	372.88	\$15,000.00	44.00	\$9,354.40								X	
Assistant Tax Assessor	21.45	\$3,293.65	7.25	\$1,113.24								X	
<b>TOTALS (THIS PAGE ONLY)</b>	<b>2,509.19</b>	<b>\$348,690.17</b>	<b>590.49</b>	<b>\$202,070.28</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>			

**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
Recycling Coordinator	15.10	\$3,457.52	3.20	\$732.72								X	
Program Supervisor	544.06	\$15,000.00	509.13	\$22,478.40								X	
Grants Coordinator	33.13	\$6,622.53	17.07	\$3,411.20								X	
Building Inspector	10.87	\$4,701.74	5.00	\$2,163.38								X	
Principal Tech Assist to the Construction Official	12.47	\$4,010.22	12.47	\$4,010.22								X	
Inspector	3.47	\$1,161.68	2.27	\$759.56								X	
Inspector	5.10	\$1,751.85	1.00	\$343.50								X	
Fire Sub Code Official	150.67	\$15,000.00	23.97	\$12,402.75								X	
Inspector	12.03	\$4,279.66	3.00	\$1,066.95								X	
Electric Sub Code Official	113.33	\$15,000.00	30.80	\$15,890.49								X	
Inspector	94.27	\$15,000.00	7.07	\$2,693.46								X	
Building Sub Code Official	80.47	\$15,000.00	6.67	\$2,878.50								X	
Deputy Court Administrator	45.33	\$14,987.20	22.53	\$7,449.52								X	
Zoning Officer	50.23	\$15,000.00	18.10	\$6,191.56								X	
Deputy Zoning Officer	17.00	\$4,377.08	0.23	\$60.08								X	
Program Coordinator	11.33	\$2,334.10	4.57	\$940.51								X	
Program Supervisor	15.33	\$3,760.50	5.80	\$1,422.45								X	
Senior Outreach Professional	24.00	\$6,417.00	18.03	\$4,821.66								X	
Senior Services Social Worker	33.00	\$10,550.93	17.03	\$5,448.54								X	
Information Manager	0.06	\$33.59	1.88	\$1,007.55								X	
IS Specialist	5.00	\$671.55										X	
Senior Information Systems	1.88	\$671.55	0.88	\$313.39								X	
Blue Collar	1,550.69	\$287,548.01	816.50	\$236,214.70							X		
White Collar	2,392.34	\$555,480.27	864.99	\$240,403.91							X		
PBA	1,279.45	\$430,250.07	310.76	\$152,224.52							X		
SOA	1,039.28	\$244,478.34	234.80	\$141,998.93							X		
<b>TOTALS (THIS PAGE ONLY)</b>	<b>7,539.89</b>	<b>\$1,677,545.39</b>	<b>2,937.75</b>	<b>\$867,328.45</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>			





**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	\$80,715,000.00	\$80,715,000.00	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>						
Water-Sewer	\$63,664,055.12	\$63,664,055.12	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$16,065,197.99		\$16,065,197.99			
Notes Outstanding	\$14,100,000.00		\$14,100,000.00			
Bonds Outstanding	\$58,300,000.00	\$21,326,245.75	\$36,973,754.25			
Loans and Other Debt	\$8,008.91		\$8,008.91			
<b>Total (Current Year)</b>	<b>\$232,852,262.02</b>	<b>\$165,705,300.87</b>	<b>\$67,146,961.15</b>			
Population (2020 census)	<u>48,594</u>					
Per Capita Gross Debt	<u>\$4,791.79</u>					
Per Capita Net Debt	<u>\$1,381.80</u>					
3 Year Average Property Valuation		<u>\$13,553,158,321.33</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.50%</u>				
Utility Fund - Principal			\$2,639,564.00			
Utility Fund - Interest			\$2,015,506.00			
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$597,586.00			
Bonds - Principal			\$4,735,543.00			
Bonds - Interest			\$1,903,421.00			
Loans & Other Debt - Principal			\$8,009.00			
Loans & Other Debt - Interest			\$81.00			
<b>Total</b>			<b>\$11,899,710.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Total Principal			\$7,383,116.00	\$0.00	\$0.00	\$0.00
Total Interest			\$4,516,594.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			11.91%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating		AA+				
Year of Last Rating		2024				
<b>Mark "X" if Municipality has no bond rating</b>						







**USER FRIENDLY BUDGET SECTION - Notes**

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