



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 2008 Kenilworth Borough - County of Union Introduced

Municode: 2008 Filename: 2008_fbi_2024.xlsm

Website: www.kenilworthborough.com

Phone Number: 908-276-6272

Mailing Address: 567 Boulevard
Municipality: Kenilworth State: NJ Zip: 07033

Government Type: Borough

Election Type: Partisan

| Mayor | | | | |
|------------|-------------|------------|--------------|--|
| First Name | Middle Name | Last Name | Term Expires | Business Email |
| Linda | | Karlovitch | 12/31/2027 | l.karlovitch@kenilworthnj.org |

| Chief Administrative Officer | | | | |
|------------------------------|--|---------|--|--|
| Angela | | Lazzari | | boroughclerk@kenilworthn.org |

| Chief Financial Officer | | | | |
|-------------------------|--|-------|--|--|
| Jill | | Goode | | financeofficer@kenilworthnj.org |

| Municipal Clerk | | | | |
|-----------------|--|---------|--|--|
| Angela | | Lazzari | | boroughclerk@kenilworthnj.org |

| Registered Municipal Accountant | | | | |
|---------------------------------|--|---------|--|--|
| Robert | | Swisher | | rswisher@scnco.com |

| Governing Body Members | | | | |
|------------------------|-------------|------------------|--------------|--|
| First Name | Middle Name | Last Name | Term Expires | Business Email |
| Joseph | | Finistrella | 12/31/2024 | j.finistrella@kenilworthnj.org |
| John | | Zimmerman | 12/31/2024 | j.zimmerman@kenilworthnj.org |
| William | | Mauro | 12/31/2025 | w.mauro@kenilworthnj.org |
| Savino | | Scorese | 12/31/2025 | s.scorese@kenilworthnj.org |
| Toni | | Giordano Picerno | 12/31/2026 | t.picerno@kenilworthnj.org |
| Patrick | | Boyle | 12/31/2026 | p.boyle@kenilworthnj.org |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| 2023 Calendar Year Property Tax Levies - ALL entities levying property taxes | | | | | Current Year 2024 Budget | | |
|--|---------------|-----------------|------------|-----------------|---|------------------|-----------------|
| | Calendar Year | Calendar Year | % of | Avg Residential | Taxes | Actual/Estimated | Tax Levy |
| | Tax Rate | Tax Levy | Total Levy | Taxpayer Impact | | | |
| Municipal Purpose Tax | 1.776 | \$14,275,531.68 | 30.90% | \$3,281.13 | Municipal Purpose Tax | ACTUAL | \$14,998,362.77 |
| Municipal Library | 0.088 | \$711,904.00 | 1.54% | \$162.58 | Municipal Library | ACTUAL | \$819,928.37 |
| Municipal Open Space | | | 0.00% | \$0.00 | Municipal Open Space | ESTIMATED | \$319,936.04 |
| 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 | 2.846 | \$22,882,003.00 | 49.54% | \$5,257.94 | Local School District | ESTIMATED | \$23,339,643.06 |
| Regional School District | | | 0.00% | \$0.00 | Regional School District | | |
| County Purposes | 0.996 | \$8,008,778.67 | 17.34% | \$1,840.09 | County Purposes | ESTIMATED | \$8,168,954.25 |
| County Library | | | 0.00% | \$0.00 | County Library | | |
| County Board of Health | | | 0.00% | \$0.00 | County Board of Health | | |
| County Open Space | 0.039 | \$313,662.78 | 0.68% | \$72.05 | County Open Space | | |
| Other County Levies (total) | | | 0.00% | \$0.00 | Other County Levies (total) | | |
| Total (Calendar Year 2023 Budget) | | | | | Total ESTIMATED amount to be raised by taxes | | |
| | | | | | | | |
| Total Taxable Valuation as of | | October 1, 2023 | | | Revenue Anticipated, Excluding Tax Levy | | 4,326,343.36 |
| (To be used to calculate the current year tax rate) | | | | | Budget Appropriations, before Reserve for Uncollected Taxes | | 19,188,137.96 |
| Current Year Average Residential Assessment | | | | | Total Non-Municipal Tax Levy | | \$31,828,533.35 |
| | | | | | Amount to be Raised by Taxes - Before RUT | | \$46,690,327.95 |
| | | | | | Reserve for Uncollected Taxes (RUT) | | \$956,496.54 |
| | | | | | Total Amount to be Raised by Taxes | | \$47,646,824.49 |
| | | | | | | | |
| | | | | | % of Tax Collections used to Calculate RUT | | 97.99% |
| | | | | | | | |
| | | | | | If % used exceeds the actual collection % then reference the statutory exception used | | |
| | | | | | | | |
| | | | | | Tax Collections - ACTUAL as of Prior Year | | |
| | | | | | Total Tax Revenue, Collections CY 2023 | | 45,892,488.58 |
| | | | | | Total Tax Levy, CY 2023 | | 46,259,810.88 |
| | | | | | % of Taxes Collected, CY 2023 | | 99.21% |
| | | | | | | | |
| | | | | | Delinquent Taxes - December 31, 2023 | | \$335,380.07 |
| | | | | | | | |
| Sheet UFB-1 | | | | | | | |

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 | 0.00% | \$0.00 | \$2,000,000.00 | \$2,000,000.00 | \$2,000,000.00 | | | | | | | |
| 08 | Local Revenue | -50.74% | (\$332,899.46) | \$656,099.46 | \$323,200.00 | \$323,200.00 | | | | | | | |
| 09 | State Aid (without offsetting appropriation) | 10.36% | \$103,907.97 | \$1,003,074.00 | \$1,106,981.97 | \$1,106,981.97 | | | | | | | |
| 08 | Uniform Construction Code Fees | -8.68% | (\$21,863.00) | \$251,863.00 | \$230,000.00 | \$230,000.00 | | | | | | | |
| | <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 | -95.41% | (\$324,800.90) | \$340,430.59 | \$15,629.69 | \$15,629.69 | | | | | | | |
| 08 | Other Special Items | -10.70% | (\$45,260.51) | \$422,799.21 | \$377,538.70 | \$377,538.70 | | | | | | | |
| 15 | Receipts from Delinquent Taxes | -7.84% | (\$22,788.60) | \$290,788.60 | \$268,000.00 | \$268,000.00 | | | | | | | |
| | <i>Amount to be raised by taxation</i> | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | -3.79% | (\$590,889.05) | \$15,594,244.82 | \$15,003,355.77 | \$15,003,355.77 | | | | | | | |
| 07 | Minimum Library Tax | 15.17% | \$108,024.00 | \$711,904.00 | \$819,928.00 | \$819,928.00 | | | | | | | |
| 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 | -5.30% | (\$1,126,569.55) | \$21,271,203.68 | \$20,144,634.13 | \$20,144,634.13 | \$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 | 6.00 | 12.00 | 4.61% | \$52,220.00 | \$1,132,430.00 | \$1,184,650.00 | \$1,184,650.00 | | | | | | | | |
| 21 Land-Use Administration | | 1.00 | 0.00% | \$0.00 | \$60,400.00 | \$60,400.00 | \$60,400.00 | | | | | | | | |
| 22 Uniform Construction Code | 2.00 | 4.00 | 16.50% | \$34,577.00 | \$209,555.00 | \$244,132.00 | \$244,132.00 | | | | | | | | |
| 23 Insurance | | | 11.19% | \$423,000.00 | \$3,780,000.00 | \$4,203,000.00 | \$4,203,000.00 | | | | | | | | |
| 25 Public Safety | 31.00 | 20.00 | 0.85% | \$40,819.04 | \$4,798,546.65 | \$4,839,365.69 | \$4,837,202.00 | \$2,163.69 | | | | | | | |
| 26 Public Works | 17.00 | 3.00 | -1.58% | (\$29,649.94) | \$1,882,101.94 | \$1,852,452.00 | \$1,852,452.00 | | | | | | | | |
| 27 Health and Human Services | | 5.00 | 0.38% | \$636.00 | \$167,425.00 | \$168,061.00 | \$168,061.00 | | | | | | | | |
| 28 Parks and Recreation | 1.00 | 7.00 | -73.59% | (\$249,157.00) | \$338,575.00 | \$89,418.00 | \$72,585.00 | \$16,833.00 | | | | | | | |
| 29 Education (including Library) | 5.00 | 5.00 | 15.17% | \$108,024.37 | \$711,904.00 | \$819,928.37 | \$819,928.37 | | | | | | | | |
| 30 Unclassified | | | 0.00% | \$0.00 | \$60,000.00 | \$60,000.00 | \$60,000.00 | | | | | | | | |
| 31 Utilities and Bulk Purchases | | | 1.30% | \$27,306.00 | \$2,099,100.00 | \$2,126,406.00 | \$2,126,406.00 | | | | | | | | |
| 32 Landfill / Solid Waste Disposal | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 35 Contingency | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 36 Statutory Expenditures | | | -6.91% | (\$122,271.00) | \$1,769,182.00 | \$1,646,911.00 | \$1,646,911.00 | | | | | | | | |
| 37 Judgements | | | #VALUE! | #VALUE! | | \$0.00 | | | | | | | | | |
| 42 Shared Services | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 43 Court and Public Defender | 3.00 | 2.00 | 1.98% | \$3,972.00 | \$200,450.00 | \$204,422.00 | \$204,422.00 | | | | | | | | |
| 44 Capital | | | 0.00% | \$0.00 | \$60,000.00 | \$60,000.00 | \$60,000.00 | | | | | | | | |
| 45 Debt | | | 21.35% | \$275,032.00 | \$1,288,337.50 | \$1,563,369.50 | \$1,563,369.50 | | | | | | | | |
| 46 Deferred Charges | | | 0.00% | \$0.00 | \$65,622.40 | \$65,622.40 | \$65,622.40 | | | | | | | | |
| 48 Debt - Type 1 School District | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 50 Reserve for Uncollected Taxes | | | 4.44% | \$40,654.54 | \$915,842.00 | \$956,496.54 | \$956,496.54 | | | | | | | | |
| 55 Surplus General Budget | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| Total | 65.00 | 59.00 | 3.10% | \$605,163.01 | \$19,539,471.49 | \$20,144,634.50 | \$20,125,637.81 | \$18,996.69 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

| Property Tax Assessments - Taxable Properties (October 1, 2023 Value) | | | | |
|---|----------------------------|------------------|------------------|------------|
| | | # of Parcels | Assessed Value | % of Total |
| 1 | Vacant Land | 94 | \$7,978,900.00 | 1.02% |
| 2 | Residential | 2,526 | \$466,119,900.00 | 59.75% |
| 3A/3B | Farm | | | 0.00% |
| 4A | Commercial | 176 | \$91,191,200.00 | 11.69% |
| 4B | Industrial | 153 | \$213,931,600.00 | 27.42% |
| 4C | Apartments | 1 | \$538,900.00 | 0.07% |
| 5A/5B | Railroad | | | 0.00% |
| 6A/6B | Business Personal Property | 1 | \$388,363.00 | 0.05% |
| Total | | 2,951 | \$780,148,863.00 | 100.00% |
| | | | | |
| Average Ratio (%), Assessed to True Value | | 3268.00% | | |
| Equalized Valuation, Taxable Properties | | \$23,872,364.23 | | |
| | | | | |
| Total # of property tax appeals filed in 2023 | | County Tax Board | 8.00 | |
| | | State Tax Court | 7.00 | |
| Number of 2023 County Tax Board decisions appealed to Tax Court | | 4.00 | | |
| Number of pending property tax appeals in State Tax Court | | 14.00 | | |
| | | | | |
| Amount paid out by municipality for tax appeals in 2023 | | \$0.00 | | |
| | | | | |

| Property Tax Assessments - Exempt Properties (October 1, 2023 Value) | | | | |
|--|-------------------------|--------------|-----------------|------------|
| | | # of Parcels | Assessed Value | % of Total |
| 15A | Public Schools | 2 | \$17,860,200.00 | 21.85% |
| 15B | Other Schools | 1 | \$2,883,600.00 | 3.53% |
| 15C | Public Property | 75 | \$40,637,100.00 | 49.71% |
| 15D | Church and Charities | 11 | \$6,575,400.00 | 8.04% |
| 15E | Cemeteries & Graveyards | 3 | \$10,221,900.00 | 12.51% |
| 15F | Other Exempt | 18 | \$3,562,400.00 | 4.36% |
| | | | | |
| Total | | 110 | \$81,740,600.00 | 100.00% |
| | | | | |
| Percentage of Exempt vs. Non-Exempt Properties | | 10.48% | | |

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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 | 7.00 | 4,036.88 | \$3,750.00 | \$0.00 | \$0.00 | \$0.00 | \$286.88 |
| Supervisory Staff (Department Heads & Managers) | 5.00 | 3.00 | 817,256.06 | \$568,081.35 | \$15,723.18 | \$42,987.38 | \$156,721.25 | \$33,742.90 |
| Police Officers (Including Superior Officers) | 25.00 | 2.00 | 4,269,054.92 | \$2,685,063.16 | \$364,742.37 | \$259,770.32 | \$915,256.89 | \$44,222.18 |
| 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 | 13.00 | 0.00 | 1,472,697.55 | \$792,160.46 | \$182,617.16 | \$59,412.03 | \$363,937.41 | \$74,570.49 |
| All Other Non-Union Employees not listed above | 22.00 | 47.00 | 2,739,785.96 | \$1,822,716.90 | \$87,080.00 | \$98,965.15 | \$584,924.45 | \$146,099.46 |
| Totals | 65.00 | 59.00 | 9,302,831.37 | \$5,871,771.87 | \$650,162.71 | \$461,134.88 | \$2,020,840.00 | \$298,921.91 |

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 | 20.00 | \$22,427.47 | \$448,549.40 | 20.00 | \$19,354.70 | \$387,094.00 |
| Parent & Child | 1.00 | \$34,568.25 | \$34,568.25 | 3.00 | \$23,572.14 | \$70,716.42 |
| Employee & Spouse (or Partner) | 9.00 | \$37,371.57 | \$336,344.13 | 11.00 | \$32,376.15 | \$356,137.65 |
| Family | 30.00 | \$46,668.46 | \$1,400,053.80 | 28.00 | \$41,272.18 | \$1,155,621.04 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$279,904.80) | | | (\$240,658.00) |
| Subtotal | 60.00 | | \$1,939,610.78 | 62.00 | | \$1,728,911.11 |
| <u>Elected Officials - Health Benefits - Annual Cost</u> | | | | | | |
| 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 |
| <u>Retirees - Health Benefits - Annual Cost</u> | | | | | | |
| Single Coverage | 10 | \$17,437.11 | \$174,371.10 | 15 | \$14,658.80 | \$219,882.00 |
| Parent & Child | 3 | \$33,946.85 | \$101,840.55 | 3 | \$31,804.36 | \$95,413.08 |
| Employee & Spouse (or Partner) | 17 | \$26,349.09 | \$447,934.53 | 15 | \$21,460.63 | \$321,909.45 |
| Family | 16 | \$49,215.38 | \$787,446.08 | 12 | \$44,662.53 | \$535,950.36 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$10,937.85) | | | (\$5,326.78) |
| Subtotal | 46.00 | | \$1,500,654.41 | 45.00 | | \$1,167,828.11 |
| GRAND TOTAL | 106.00 | | \$3,440,265.19 | 107.00 | | \$2,896,739.22 |

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)?

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

| | Legal basis for benefit ("X" applicable items) | | | | | | | | | | | | |
|--|--|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|--------------------------|-----------------|---------------------------------|
| | Sick Time | | Vacation Time | | Compensatory Time | | Personal Time | | Other | | Approved Labor Agreement | Local Ordinance | Individual Employment Agreement |
| Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual) | 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 | | | |
| Police Department (25) | 95.00 | \$39,422.52 | 455.00 | \$217,371.73 | | | | | 390.50 | \$216,082.52 | X | | |
| Police Chief | 5.00 | \$3,320.13 | 25.00 | \$16,600.64 | 13.00 | \$8,632.33 | | | 56.00 | \$37,185.44 | | X | X |
| DPW Superintendent | 2.00 | \$653.85 | | | | | | | | | | X | |
| DPW Foremen (2) | 14.00 | \$4,032.96 | | | | | | | 34.50 | \$9,835.81 | | X | |
| Recreation Administrator | 5.00 | \$656.08 | 12.00 | \$1,574.58 | | | | | | | | X | |
| Assistant Finance Officer | 24.00 | \$6,913.84 | 1.00 | \$288.08 | | | | | | | | X | |
| Municipal Clerk | | | 5.00 | \$2,028.85 | | | | | | | | X | |
| Court Administrator | 7.00 | \$1,842.43 | | | | | | | | | | X | |
| Deputy Municipal Clerk | 13.50 | \$2,765.69 | 2.50 | \$512.16 | | | | | | | | X | |
| Dispatch (4) | 10.00 | \$1,685.82 | | | | | | | | | | X | |
| Clerical (7) | 17.00 | \$2,970.11 | 4.00 | \$692.31 | | | | | | | | X | |
| Department of Public Works (13) | 86.00 | \$19,518.44 | | | | | | | 154.50 | \$42,057.96 | X | | |
| Library (5) | 533.00 | \$95,135.10 | | | | | | | | | | X | |
| Library Director | 49.00 | \$16,969.14 | | | | | | | | | | X | |
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UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

| | Sick Time | | Vacation Time | | Compensatory Time | | Personal Time | | Other | | Legal basis for benefit ("X" applicable items) | | |
|---|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|---|-----------------|---------------------------------|
| Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual) | 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 |
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| TOTALS (THIS PAGE ONLY) | - | \$0.00 | - | \$0.00 | - | \$0.00 | - | \$0.00 | - | \$0.00 | | | |

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

| | Sick Time | | Vacation Time | | Compensatory Time | | Personal Time | | Other | | Legal basis for benefit ("X" applicable items) | | |
|---|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|---|-----------------|---------------------------------|
| Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual) | 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 |
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| TOTALS (THIS PAGE ONLY) | - | \$0.00 | - | \$0.00 | - | \$0.00 | - | \$0.00 | - | \$0.00 | | | |

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

| | Sick Time | | Vacation Time | | Compensatory Time | | Personal Time | | Other | | Legal basis for benefit ("X" applicable items) | | |
|---|-----------------------------------|--------------------------------------|-----------------------------------|--|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|---|-----------------|---------------------------------|
| Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual) | 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 |
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| TOTALS (ALL PAGES) | 860.50 | \$195,886.11 | 504.50 | \$239,068.35 | 13.00 | \$8,632.33 | - | \$0.00 | 635.50 | \$305,161.73 | | | |
| | | | | | | | | | | | | | |
| Total Funds Reserved as of end of 2023: | | | | Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92: | | | | | | | | | |
| Total Funds Appropriated in 2024: | | | | Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3: | | | | | | | | | |

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

| Gross Debt | | | | Current Year | | | | 2025 | | 2026 | | All Additional Future | | | | |
|----------------------|----------------|--|--|----------------|--|--|--------|--------|--|---|--|-----------------------|-----------------------|------------------|--------------|--------------|
| Debt | | | | Budget | | | | Budget | | Budget | | Years' Budgets | | | | |
| | | | | | | | | | | | | | | | | |
| Local School Debt | \$6,570,000.00 | | | \$6,570,000.00 | | | \$0.00 | | | Utility Fund - Principal | | | | | | |
| Regional School Debt | | | | | | | \$0.00 | | | Utility Fund - Interest | | | | | | |
| | | | | | | | | | | Bond Anticipation Notes - Principal | | | \$188,000.00 | | | |
| | | | | | | | | | | Bond Anticipation Notes - Interest | | | \$341,532.00 | | | |
| | | | | | | | | | | Bonds - Principal | | | \$940,000.00 | \$940,000.00 | \$940,000.00 | \$900,000.00 |
| | | | | | | | | | | Bonds - Interest | | | \$93,837.50 | \$70,231.25 | \$46,012.50 | \$40,500.00 |
| | | | | | | | | | | Loans & Other Debt - Principal | | | | | | |
| | | | | | | | | | | Loans & Other Debt - Interest | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | Total | | | \$1,563,369.50 | \$1,010,231.25 | \$986,012.50 | \$940,500.00 |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | Total Principal | | | \$1,128,000.00 | \$940,000.00 | \$940,000.00 | \$900,000.00 |
| | | | | | | | | | | Total Interest | | | \$435,369.50 | \$70,231.25 | \$46,012.50 | \$40,500.00 |
| | | | | | | | | | | % of Total Current Year Budget | | | 7.76% | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 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 | | | Aa2 | | | |
| | | | | | | | | | | Year of Last Rating | | | 2018 | | | |
| | | | | | | | | | | Mark "X" if Municipality has no bond rating | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | Sheet UFB-10 | | | | | | | | | | | | |

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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

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