



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0251 Ridgewood Village - County of Bergen **Filename:** 0251_fbi_2026.xlsm

Municode: 0251 **Website:** www.ridgewoodnj.net **Phone Number:** 201-670-5500

Mailing Address: 131 N Maple Avenue **State:** NJ **Zip:** 07450

Municipality: Ridgewood

Government Type:

Election Type:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul		Vagianos	12/31/2028	pvagianos@ridgewoodnj.net

Chief Administrative Officer

Keith		Kazmark		kkazmark@ridgewoodnj.net
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Chief Financial Officer

Robert	G	Rooney	N-1607	rarooney@ridgewoodnj.net
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Municipal Clerk

Heather	A	Mallander		hmallander@ridgewoodnj.net
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Registered Municipal Accountant

Bud		Jones		bjones@nistivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul		Vagianos	12/31/2028	pvagianos@ridgewoodnj.net
Pamela		Perron	12/31/2028	pperron@ridgewoodnj.net
Frank		Mortimer	12/31/2028	fmortimer@ridgewoodnj.net
Evan		Weitz	12/31/2026	eweltz@ridgewoodnj.net
Siobhan		Winograd	12/31/2026	swinograd@ridgewoodnj.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes			
Calendar Year	Calendar Year	% of	Avg Residential
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
0.689	\$42,256,311.27	23.85%	\$4,926.35
0.048	\$2,933,321.40	1.66%	\$343.20
0.005	\$303,000.00	0.17%	\$35.75
0.000		0.00%	\$0.00
		0.00%	\$0.00
		0.00%	\$0.00
1.801	\$110,431,377.00	62.33%	\$12,877.15
0.332	\$20,348,942.48	11.48%	\$2,373.80
		0.00%	\$0.00
		0.00%	\$0.00
0.015	\$911,345.43	0.51%	\$107.25
		0.00%	\$0.00
2.890	\$177,184,297.58	100.00%	\$20,663.50
Total (Calendar Year 2025 Budget)			
Total Taxable Valuation as of October 1, 2025 <u>\$6,138,940,800.00</u>			
(To be used to calculate the current year tax rate)			
Current Year (2026) Average Residential Assessment <u>\$715,000.00</u>			
Prior Year (2025) Average Residential Assessment <u>\$715,000.00</u>			
Prior Year to Current Year Comparison			
Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
0.689	0.716	3.98%	
Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$42,256,311.27	\$43,979,197.01	4.08%	\$1,722,885.74
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes On)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,926.35	\$5,122.26	3.98%	\$195.91

Current Year 2026 Budget Taxes			Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL			\$43,979,197.01
Municipal Library	ACTUAL			\$3,373,319.00
Municipal Open Space	ACTUAL			\$613,494.00
Municipal Arts and Culture				
Fire Districts (total levies)				
Other Special Districts (total levies)				
Local School District	ACTUAL			\$114,605,683.05
Regional School District				
County Purposes	ESTIMATED			\$20,755,921.33
County Library				
County Board of Health				
County Open Space	ESTIMATED			\$929,572.34
Other County Levies (total)				
Total ESTIMATED amount to be raised by taxes				\$184,257,186.73
Revenue Anticipated, Excluding Tax Levy				19,580,950.94
Budget Appropriations, before Reserve for Uncollected Taxes				65,703,466.95
Total Non-Municipal Tax Levy				\$136,904,670.72
Amount to be Raised by Taxes - Before RUT				\$183,027,186.73
Reserve for Uncollected Taxes (RUT)				\$1,230,000.00
Total Amount to be Raised by Taxes				\$184,257,186.73
% of Tax Collections used to Calculate RUT				99.33%
If % used exceeds the actual collection % then reference the statutory exception used				
Tax Collections - ACTUAL as of Prior Year				
Total Tax Revenue, Collections CY 2025				176,694,984.14
Total Tax Levy, CY 2025				177,512,342.29
% of Taxes Collected, CY 2025				99.54%
Delinquent Taxes - December 31, 2025				
				\$583,791.07

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Parking Utility	Utility	Utility	Utility
08	Surplus	8.32%	\$724,033.00	\$8,706,229.00	\$9,430,262.00	\$5,000,000.00			\$4,030,262.00	\$400,000.00			
08	Local Revenue	-5.35%	(\$1,711,566.31)	\$31,993,761.31	\$30,282,195.00	\$4,910,681.00			\$22,907,383.00	\$2,464,131.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,889,589.00	\$1,889,589.00	\$1,889,589.00							
08	Uniform Construction Code Fees	-1.97%	(\$27,674.00)	\$1,407,674.00	\$1,380,000.00	\$1,380,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	130.31%	\$76,560.00	\$38,600.00	\$134,960.00	\$134,960.00							
08	Additional Revenue Offset by Appropriations	-89.37%	(\$1,181,976.00)	\$1,322,549.00	\$140,573.00	\$140,573.00							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Other Special Items	34.87%	\$1,432,637.00	\$4,108,719.00	\$5,541,356.00	\$5,541,356.00							
15	Receipts from Delinquent Taxes	-84.80%	(\$3,256,068.00)	\$3,839,859.00	\$583,791.00	\$583,791.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.33%	\$1,001,828.00	\$42,977,370.00	\$43,979,198.00	\$43,979,198.00							
07	Minimum Library Tax	15.00%	\$439,998.00	\$2,933,321.00	\$3,373,319.00	\$3,373,319.00							
54	Open Space Levy Tax	102.47%	\$310,494.00	\$303,000.00	\$613,494.00	\$613,494.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-2.20%	(\$2,191,934.31)	\$99,540,671.31	\$97,348,737.00	\$66,933,467.00	\$613,494.00	\$0.00	\$26,937,645.00	\$2,864,131.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

PCOA	Budgeted Positions Full-Time Part-Time	% Difference Current v. Prior Year	S Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Parking Utility	Utility	Utility	Utility
20	34.00	4.00	\$2,342,490.38	\$20,155,514.34	\$22,498,004.72	\$2,858,002.72				\$18,195,597.00	\$1,444,405.00			
21	1.00	5.92%	\$11,505.11	\$194,370.00	\$205,875.11	\$205,875.11								
22	7.00	11.91%	\$84,660.98	\$710,827.00	\$795,487.98	\$795,487.98								
23	103.00	4.09%	\$408,955.00	\$10,010,800.00	\$10,419,755.00	\$10,419,755.00								
25	2.00	2.11%	\$342,885.01	\$16,273,601.45	\$16,616,486.46	\$16,616,486.46								
26	28.00	7.83%	\$469,035.93	\$5,991,052.68	\$6,460,088.61	\$6,460,088.61								
27	7.00	-56.72%	(\$615,914.33)	\$1,085,822.22	\$469,907.89	\$469,907.89								
28	18.00	19.27%	\$507,597.74	\$2,634,085.97	\$3,141,683.71	\$2,438,189.71		\$613,494.00						
29	1.00	15.00%	\$439,997.60	\$2,933,321.40	\$3,373,319.00	\$3,373,319.00								
30		-9.43%	(\$53,579.47)	\$568,267.80	\$514,688.33	\$514,688.33								
31	48.00	-20.69%	(\$480,916.00)	\$7,323,892.00	\$6,842,976.00	\$6,842,976.00								
32	33.00	-0.34%	(\$5,625.27)	\$2,315,764.47	\$2,310,139.20	\$2,310,139.20								
35		0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00				\$837,636.00	\$123,500.00			
36		1.68%	\$152,028.99	\$9,024,322.09	\$9,176,351.08	\$8,215,215.08								
37		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42		-1.95%	(\$17,760.85)	\$911,292.84	\$893,531.99	\$893,531.99								
43	4.00	9.10%	\$16,128.69	\$177,277.43	\$193,406.12	\$193,406.12								
44		0.00%	\$0.00	\$1,705,000.00	\$1,705,000.00	\$1,705,000.00				\$1,280,000.00				
45		5.24%	\$659,557.00	\$12,578,916.00	\$13,238,473.00	\$7,034,283.00				\$5,350,000.00	\$854,190.00			
46		-2.63%	(\$17,949.00)	\$682,399.80	\$664,450.80	\$522,114.80					\$142,336.00			
48		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50		0.00%	\$0.00	\$1,230,000.00	\$1,230,000.00	\$1,230,000.00								
55		32.39%	\$385,166.00	\$1,189,246.00	\$1,574,412.00	\$1,574,412.00				\$1,274,412.00	\$300,000.00			
	283.00	4.99%	\$4,628,263.51	\$92,720,773.49	\$97,349,037.00	\$66,843,467.00	\$90,000.00	\$613,494.00	\$0.00	\$26,937,645.00	\$2,864,431.00	\$0.00	\$0.00	\$0.00
Total														

**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	5.00		86,636.33	\$22,156.33		\$64,480.00		
Supervisory Staff (Department Heads & Managers)	29.00		5,228,895.23	\$4,310,901.23	\$15,000.00	\$240,984.00	\$662,010.00	
Police Officers (Including Superior Officers)	51.00		11,494,081.64	\$7,066,186.25	\$250,000.00	\$2,248,169.00	\$1,929,726.39	
Fire Fighters (Including Superior Officers)	50.00		10,885,748.37	\$6,539,036.37	\$250,000.00	\$2,300,452.00	\$1,796,260.00	
All Other Union Employees not listed above	132.00	17.00	14,659,486.85	\$12,034,514.85	\$125,000.00	\$1,202,272.00	\$1,297,700.00	
All Other Non-Union Employees not listed above	12.00	4.00	3,061,526.51	\$1,783,874.51		\$762,752.00	\$514,900.00	
Totals	279.00	21.00	45,416,374.93	\$31,756,669.54	\$640,000.00	\$6,819,109.00	\$6,200,596.39	\$0.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	75.00	\$24,816.75	\$1,861,256.25	74.00	\$18,131.88	\$1,341,759.12
Parent & Child	17.00	\$34,624.96	\$588,624.32	18.00	\$32,463.84	\$584,349.12
Employee & Spouse (or Partner)	29.00	\$1,079,702.48	\$1,079,702.48	31.00	\$36,272.40	\$1,124,444.40
Family	109.00	\$47,041.12	\$5,127,482.08	108.00	\$50,597.64	\$5,464,545.12
Employee Cost Sharing Contribution (enter as negative -)			(\$1,927,175.12)			(\$2,314,000.00)
Subtotal	230.00		\$6,729,890.01	231.00		\$6,201,097.76
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	79	\$7,592.40	\$599,799.60	81	\$11,304.00	\$915,624.00
Parent & Child	3	\$19,303.32	\$57,909.96	2	\$32,403.84	\$64,807.68
Employee & Spouse (or Partner)	83	\$15,184.80	\$1,260,338.40	85	\$14,231.52	\$1,209,679.20
Family	20	\$72,605.28	\$1,452,105.60	22	\$47,174.52	\$1,037,839.44
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	185.00		\$3,370,153.56	190.00		\$3,227,950.32
GRAND TOTAL	415.00		\$10,100,043.57	421.00		\$9,429,048.08

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 Individual)	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	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	
ADMINISTRATION	31.93	\$5,409.77	12.50	\$3,186.40	-	\$0.00	0.00	\$0.00	44.43	\$8,596.17	X			X				
COMM SERVICE ASSESSMENTS, BUILDING INSP, HEALTH	675.96	\$356,698.39	143.50	\$62,723.95	-	\$0.00	0.00	\$0.00	819.46	\$409,420.33	X			X				
FINANCE & TAX COLLECTION DEPARTMENTS	232.75	\$73,852.84	31.50	\$9,759.59	-	\$0.00	0.00	\$0.00	264.25	\$83,612.43	X			X				
FIRE DEPARTMENT	2,228.16	\$3,916,988.15	55.50	\$32,985.09	19,653.20	\$1,286,641.95	-	\$0.00	21,934.86	\$5,218,126.09	X			X				
PARKS & RECREATION DEPARTMENT	602.50	\$186,082.63	93.50	\$28,543.79	-	\$0.00	0.00	\$0.00	696.00	\$216,626.42	X			X				
POLICE DEPARTMENT	3,105.30	\$1,817,999.14	278.55	\$145,928.67	777.20	\$647,131.24	-	\$0.00	4,161.05	\$2,063,865.81	X			X				
DEPARTMENT OF PUBLIC WORKS-ENGINEERING, GARAGE	2,478.75	\$897,052.00	335.50	\$115,192.84	-	\$0.00	0.00	\$0.00	2,814.25	\$1,012,244.84	X			X				
SANITATION, RECYCLING	1,586.00	\$457,924.00	314.35	\$89,286.43	-	\$0.00	0.00	\$0.00	1,900.35	\$547,210.43	X			X				
WATER DEPARTMENT	1,804.50	\$575,027.14	277.50	\$78,871.88	-	\$0.00	0.00	\$0.00	2,082.00	\$653,899.02	X			X				
NON-UNION	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	-	\$0.00	-	X			
PARKING ENFORCEMENT OFFICERS	60.25	\$16,290.74	7.75	\$2,236.89	-	\$0.00	0.00	\$0.00	68.00	\$18,527.63	X			X				
DEPUTY COURT ADMINISTRATORS (2)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	-	\$0.00	-	X			
ENGINEER	1.00	\$288.87	2.00	\$271.81	-	\$0.00	0.00	\$0.00	3.00	\$560.68	X			X				
POLICE ADMIN ASSISTANT	92.75	\$26,895.40	2.50	\$719.08	-	\$0.00	0.00	\$0.00	95.25	\$27,614.48	X			X				
MANAGEMENT INFORMATION SYSTEMS (2)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	-	\$0.00	-	X			
WATER DEPARTMENT ENGINEER	83.50	\$44,885.79	18.00	\$8,800.87	-	\$0.00	0.00	\$0.00	99.50	\$53,686.66	X			X				
WATER OPERATING ASSISTANT (2)	22.75	\$6,190.49	7.50	\$2,037.25	-	\$0.00	0.00	\$0.00	30.25	\$8,227.74	X			X				
DEPUTY VILLAGE CLERK	77.00	\$22,407.89	4.00	\$1,164.05	-	\$0.00	0.00	\$0.00	81.00	\$23,571.94	X			X				
POLICE RECORDS CLERK	20.50	\$7,482.11	2.00	\$729.96	-	\$0.00	0.00	\$0.00	22.50	\$8,212.07	X			X				
ASSISTANT TO VILLAGE MANAGER	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	-	\$0.00	-	X			
VILLAGE MANAGER ASSISTANT	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	-	\$0.00	-	X			
SUPERVISORS/DIRECTORS	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	-	\$0.00	-	X			
PARKS SUPERVISOR	113.00	\$46,023.16	17.50	\$7,127.48	-	\$0.00	0.00	\$0.00	65.91	\$53,150.64	X			X				
BUILDING INSPECTOR	36.10	\$14,179.28	8.20	\$3,225.75	-	\$0.00	0.00	\$0.00	44.30	\$17,405.03	X			X				
RECYCLING SUPERVISOR	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	-	\$0.00	-	X			
RECREATION SUPERVISOR	55.50	\$20,279.06	13.00	\$4,750.05	-	\$0.00	0.00	\$0.00	68.50	\$25,029.11	X			X				
SOLID WASTE SUPERVISOR	72.25	\$30,934.33	25.00	\$10,530.21	-	\$0.00	0.00	\$0.00	97.25	\$40,964.54	X			X				
STREETS SUPERVISOR	225.20	\$115,448.22	11.50	\$5,860.13	-	\$0.00	0.00	\$0.00	236.70	\$121,308.35	X			X				
SIGNAL SUPERVISOR	171.25	\$89,036.34	-	\$0.00	-	\$0.00	0.00	\$0.00	171.25	\$89,036.34	X			X				
CHIEF WATER POLLUTION CONTROL OPERATOR	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	-	\$0.00	-	X			
TOTALS (THIS PAGE ONLY)	13,871.90	\$8,873,435.79	1,689.35	\$518,537.22	20,430.40	\$1,915,773.09	-	\$0.00	35,827.46	\$10,760,614.86	-	-	\$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 Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
CHIEF WATER TREATMENT OPERATOR	159.25	\$66,181.74	16.00	\$6,648.34	-	\$0.00	-	\$0.00	175.25	\$72,831.08	X		
GIS SPECIALIST	7.00	\$3,122.65	16.00	\$7,137.48	-	\$0.00	-	\$0.00	23.00	\$10,260.13	X		
TRAFFIC & SIGNAL SUPERVISOR	171.25	\$67,973.74	4.00	\$1,587.71	-	\$0.00	-	\$0.00	175.25	\$69,561.45	X		
WATER SUPERVISOR (3)	139.25	\$126,714.03	48.50	\$19,659.53	-	\$0.00	-	\$0.00	187.75	\$146,373.56	X		
WATER POLLUTION CONTROL SUPERVISOR	197.25	\$85,880.95	23.50	\$10,350.84	-	\$0.00	-	\$0.00	220.75	\$97,231.79	X		
TREASURER	633.50	\$377,095.19	111.00	\$86,073.51	-	\$0.00	-	\$0.00	1,760.46	\$443,168.70	X		
CFO	27.00	\$20,241.91	3.00	\$2,249.10	-	\$0.00	-	\$0.00	690.96	\$480,999.01	X		
PARKS & RECREATION DIRECTOR	340.50	\$203,938.23	21.00	\$12,577.69	0	\$0.00	-	\$0.00	526.04	\$270,179.00	X		
VILLAGE MANAGER	38.50	\$35,281.46	3.50	\$3,383.15	-	\$0.00	-	\$0.00	40.00	\$38,664.61	X		
VILLAGE CLERK	420.00	\$259,693.08	224.50	\$138,912.13	-	\$0.00	-	\$0.00	1,573.85	\$398,505.21	X		
TAX ASSESSOR	37.50	\$14,304.25	4.50	\$1,716.51	-	\$0.00	-	\$0.00	42.00	\$16,020.76	X		
DIRECTOR OF IT	284.50	\$142,727.34	25.50	\$13,760.10	0	\$0.00	-	\$0.00	801.82	\$156,487.44	X		
WATER UTILITY DIRECTOR	115.75	\$102,073.10	7.00	\$6,172.89	-	\$0.00	-	\$0.00	122.75	\$108,246.99	X		
WATER SUPERINTENDENT	41.00	\$21,393.67	26.50	\$13,827.62	-	\$0.00	-	\$0.00	67.50	\$35,221.29	X		
WATER BUSINESS MANAGER	83.50	\$44,885.79	16.00	\$8,600.87	-	\$0.00	-	\$0.00	99.50	\$53,486.66	X		
CONSTRUCTION CODE OFFICIAL	32.71	\$11,665.85	7.00	\$2,551.50	-	\$0.00	-	\$0.00	31.71	\$14,217.35	X		
HEALTH DIRECTOR	119.50	\$80,644.30	20.00	\$19,570.58	-	\$0.00	-	\$0.00	159.53	\$100,214.88	X		
VILLAGE ENGINEER		\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		\$0.00			
FIRE CHIEF	46.00	\$43,070.12	19.00	\$17,789.83	69.00	\$64,203.91	-	\$0.00	103.07	\$125,063.86	X		
POLICE CAPTAIN	24.90	\$23,598.68	25.30	\$23,054.30	51.00	\$46,418.14	-	\$0.00	258.89	\$92,069.12	X		
POLICE CHIEF	26.00	\$24,923.82	25.00	\$23,985.21	60.00	\$57,516.51	-	\$0.00	122.75	\$106,405.54	X		
POLICE CAPTAIN	25.00	\$22,780.63	22.90	\$20,887.33	34.05	\$31,033.33	-	\$0.00	81.95	\$74,681.56	X		
TAX COLLECTOR	23.00	\$7,770.01	5.00	\$1,688.13	-	\$0.00	-	\$0.00	28.00	\$9,458.14	X		
TOTALS (THIS PAGE ONLY)	2,970.76	\$1,765,980.84	683.70	\$422,046.35	214.05	\$199,169.89	-	\$0.00	7,259.88	\$2,918,366.16			

UPFB-9 Accumulated Absence Liability (2)

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

	Current Year		2027		2028		All Additional Future Years' Budgets
	Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	
Local School Debt	\$28,402,200.00	\$28,402,200.00	\$0.00	\$2,542,026.00	\$2,727,028.00	\$2,727,028.00	\$47,665,000.00
Regional School Debt			\$0.00	\$2,033,010.00	\$1,622,175.00	\$1,622,175.00	\$14,552,706.00
Utility Fund Debt				\$265,000.00			
Water	\$198,647,767.00	\$198,647,767.00	\$0.00	\$1,399,190.00			
Parking	\$14,864,340.00	\$14,864,340.00	\$0.00	\$4,600,000.00	\$51,356,000.00	\$51,356,000.00	\$24,783,000.00
			\$0.00	\$1,634,283.00	\$1,030,960.00	\$1,030,960.00	\$6,652,363.00
			\$0.00				
			\$0.00				
			\$0.00				
Total				\$12,473,509.00	\$10,613,087.00	\$56,736,163.00	\$93,653,069.00
Municipal Purposes							
Debt Authorized (BNI)	\$13,834,414.00		\$13,834,414.00	\$7,407,026.00	\$7,687,027.00	\$54,083,028.00	\$72,448,000.00
Notes Outstanding	\$25,642,525.00		\$25,642,525.00	\$5,066,483.00	\$2,926,060.00	\$2,653,135.00	\$21,205,069.00
Bonds Outstanding	\$39,548,000.00		\$39,548,000.00	12.81%			
Loans and Other Debt			\$0.00				
Total (Current Year)	\$320,939,246.00	\$241,914,307.00	\$79,024,939.00	Debt Not Listed Above			
Population (2020 census)	25,979						
Per Capita Gross Debt	\$12,353.80						
Per Capita Net Debt	\$3,041.88						
3 Year Average Property Valuation	\$9,100,753,332.00			\$63,659,876.81	\$70,000,000.00	\$75,000,000.00	\$80,000,000.00
Net Debt as % of 3 Year Average Property Valuation	0.87%						

Bond Rating	Moody's	Standard & Poors	Fitch
Rating	AAA		
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)
