# TOF THE STATE OF T

# State of New Jersey Local Government Services

		1		_	
Year:	2025	Municipal User	Friendly B	udget	
MUNICIPALITY:	2005 Fanwood Borough -	County of Union		•	Adopted ▼
Municode:			Filename:	2005_fba_202	5.xlsm
		Fanwoodnj.org			
	Phone Number:		908-322-8236		
	<b>Mailing Address:</b>		75 N Martine Ave		
		Municipality:	Fanwood	State: NJ	<b>Zip:</b> 07023
	Mayor	, ,		l	•
First Name	Middle Name	Last Name	Term Expires	<b>Business Email</b>	
Colleen		Mahr	12/31/2027	mayor@fanwoodnj.org	
	<b>Chief Administr</b>	ative Officer	_		
	<b>Chief Financial</b>	Officer	Cert. Number	•	
Patricia		Celardo	N-0844	pcelardo@fanwoodnj.c	org
	Municipal Clerk				
Courtney		Agnello	C-2239	cagnello@fanwoodnj.or	g
	Registered Mun	icipal Accountant			
Warren	М	Korecky	2/22/1901	wkorecky@scnco.com	
	Governing Body	y Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Erin		McElroy-Baker	12/31/2027	emcelroybarker@fanwo	odnj.org
Patricia		Walsh	12/31/2027	pwalsh@fanwoodnj.org	
Gina	Х	Berry	12/21/2025	gberry@fanwoodnj.org	
Katherine		Mitchell	12/31/2025	Kmitchell@fanwoodnj.o	rg
Jefferey		Banks	12/31/2026	jbanks@fanwoodnj.org	
Anthony		Carter	12/31/2026	acarter@fanwoodnj.org	

Government Type:	Borough	•
Election Type:	Partisan	•

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Proper	ty Tax Levies - ALL	entities levying proper	ty taxes		Current Year 2025 Bu	<u>dget</u>	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	<b>Actual/Estimated</b>	Tax Levy
	Tax Rate	Tax Levy	<b>Total Levy</b>	Taxpayer Impact			
Municipal Purpose Tax	7296811.360	\$573.00	99.59%	#################	Municipal Purpose Tax	ACTUAL	\$7,772,117.8
Municipal Library	519486.310	\$0.04	0.01%	################	Municipal Library	ACTUAL	\$588,674.8
Municipal Open Space	127405.770	\$0.01	0.00%	\$622,639,642.34	Municipal Open Space	ACTUAL	\$127,466.3
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture	ACTUAL	
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			0.00%	\$0.00	Local School District		
Regional School District	23481813.000	\$1.84	0.32%	#################	Regional School District	ACTUAL	\$24,904,232.0
County Purposes	5760175.320	\$0.45	0.08%	#################	County Purposes	ACTUAL	\$6,103,830.2
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	234998.850	\$0.02	0.00%	####################	County Open Space	ACTUAL	\$265,195.8
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year (2025) Average Residential Prior Year (2024) Average Residential	tial Assessment  l Assessment  Prior Y	\$1,274,482,971.00  \$488,706.00  \$488,706.00  Year to Current Year Con - Municipal Purpose  Current Year			Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT	ncollected Taxes	4,962,698.1 13,182,435.8 \$31,400,724.3 \$39,620,462.0 \$400,000.0 \$40,020,462.0
	7296811.360 Comparison	0.593 n - Municipal Purposes	-100.00% s Tax Levy		If % used exceeds the actual collection % ther reference the statutory exception used	1	
			% Change (+/-)	\$ Change (+/-)	• •		
	\$573.00	\$7,772,117.88	1356290.55%		Tax Collections - ACTUAL as of Prior Yea	ar	
	ψ373.00	ψ1,112,111.00	1330270.337	0	Total Tax Revenue, Collections CY 2024	<u>a1</u>	
	Comparison - Impac	t on Avg. Residential T	av Payment (Mu	nicinal Purnoses Onl			
			% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2024		0.00
				_	70 of Taxes Conceicu, CT 2024		0.00
	################	\$2,898.03	-100.00%	6 ###############			
					Delinquent Taxes - December 31, 2024		\$378,144.52

#### 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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	23.33%	\$140,000.00	\$600,000.00	\$740,000.00	\$740,000.00							
08	Local Revenue	103.51%	\$817,259.43	\$789,508.53	\$1,606,767.96	\$764,218.00			\$842,549.96				
09	State Aid (without offsetting appropriation)	-9.34%	(\$78,781.76)	\$843,076.30	\$764,294.54	\$764,294.54							
08	Uniform Construction Code Fees	#DIV/0!	\$233,076.48		\$233,076.48	\$233,076.48							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	6.92%	\$5,000.00	\$72,263.75	\$77,263.75	\$77,263.75							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	323.89%	\$1,070,100.53	\$330,392.93	\$1,400,493.46	\$1,400,493.46							
08	Other Special Items	-20.47%	(\$210,351.67)	\$1,027,648.59	\$817,296.92	\$817,296.92							
15	Receipts from Delinquent Taxes	4.38%	\$10,479.55	\$239,520.45	\$250,000.00	\$250,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.88%	(\$230,885.47)	\$8,003,003.35	\$7,772,117.88	\$7,772,117.88							
07	Minimum Library Tax	#DIV/0!	\$588,674.84		\$588,674.84	\$588,674.84							
54	Open Space Levy Tax	#DIV/0!	\$127,466.30		\$127,466.30		\$127,466.30						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	20.76%	\$2,472,038.23	\$11,905,413.90	\$14,377,452.13	\$13,407,435.87	\$127,466.30	\$0.00	\$842,549.96	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA		Budgeted Full-Time			\$ 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	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government			90.40%	\$842,876.51	\$932,414.98	\$1,775,291.49	\$932,741.53				\$842,549.96				
21	Land-Use Administration			8.99%	\$7,960.87	\$88,550.72	\$96,511.59	\$96,511.59								
22	Uniform Construction Code			#DIV/0!	\$109,120.00		\$109,120.00	\$109,120.00								
23	Insurance			21.07%	\$348,267.78	\$1,652,603.14	\$2,000,870.92	\$2,000,870.92								
25	Public Safety			2.42%	\$61,157.27	\$2,527,667.93	\$2,588,825.20	\$2,588,825.20								
26	Public Works			11.03%	\$108,264.92	\$981,922.08	\$1,090,187.00	\$1,090,187.00								
27	Health and Human Services			-53.94%	(\$50,367.75)	\$93,377.00	\$43,009.25	\$43,009.25								
28	Parks and Recreation			13.54%	\$15,662.81	\$115,662.19	\$131,325.00	\$131,325.00								
29	Education (including Library)			13.32%	\$69,189.00	\$519,486.00	\$588,675.00	\$588,675.00								
30	Unclassified			19.38%	\$39,455.00	\$203,545.00	\$243,000.00	\$243,000.00								
31	Utilities and Bulk Purchases			2.33%	\$5,000.00	\$215,000.00	\$220,000.00	\$220,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			-1.46%	(\$16,384.07)	\$1,123,088.89	\$1,106,704.82	\$1,106,704.82								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			71.66%	\$103,676.74	\$144,685.01	\$248,361.75	\$248,361.75								
43	Court and Public Defender			-3.68%	(\$4,822.00)	\$130,957.00	\$126,135.00	\$126,135.00								
44	Capital			-43.42%	(\$30,000.00)	\$69,100.00	\$39,100.00	\$39,100.00								
45	Debt			5.24%	\$97,551.74	\$1,862,903.61	\$1,960,455.35	\$1,960,455.35								
46	Deferred Charges			-13.99%	(\$13,000.00)	\$92,920.00	\$79,920.00	\$79,920.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00								
55	Surplus General Budget			324.06%	\$1,071,000.53	\$330,492.93	\$1,401,493.46		\$1,401,493.46							
	Total	0.00	0.00	24.07%	\$2,764,609.35	\$11,485,376.48	\$14,249,985.83	\$12,005,942.41	\$1,401,493.46	\$0.00	\$0.00	\$842,549.96	\$0.00	\$0.00	\$0.00	\$0.0

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

_				DODGET IN	
Non-recon	Tering appropriation	Str.	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 Assessi	ments - Taxable Prop	erties (October 1, 2024 Valu	ıe)	Property Tax Asses	sments - Exempt Prop	erties (October 1, 2024 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	41	\$12,072,000.00	0.95%	15A Public Schools			0.00%
2 Residential	2,479	\$1,169,281,500.00	91.78%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	27	\$22,927,800.00	36.12%
4A Commercial	72	\$80,621,500.00	6.33%	15D Church and Charities	11	\$10,954,400.00	17.26%
4B Industrial	15	\$12,082,700.00	0.95%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	22	\$29,590,000.00	46.62%
5A/5B Railroad			0.00%		-		
6A/6B Business Personal Property			0.00%	- 11			
Total	2,607	\$1,274,057,700.00	100.00%	Total	60	\$63,472,200.00	100.00%
Average Ratio (%), Assessed to True Equalized Valuation, Taxable Properti		% #VALUE!		Percentage of Exempt vs. Non-Exempt Properties	4.98%		
Total # of property tax appeals fi	led in 2024	County Tax Board					
		State Tax Court					
Number of 2024 County Tax Board de	ecisions appealed to Ta	ax Court					
Number of pending property tax appear	als in State Tax Court						
Amount paid out by municipality for ta	ax appeals in 2024		\$31,181.87				

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**Sheet UFB-5** 

#### USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Prior	r Budget Year's Paym	ents in Lieu (	of Tax (PH.C	T) - Long Term	Tax Exemptions		Pri	ior Budget Year's Payn		of Tax (PILC	_	n Tax Exemptions		Prio	r Budget Year's Payn	nents in Lieu	of Tax (PIL)	OT) - Long Tern	n Tax Exemptions	
	Type of Project				Tax Exemptions	Taxes if Billed		Type of Project			-	Tax Exemptions	Taxes if Billed		Type of Project			-	Tax Exemptions	Taxes if Billed
Project	(use drop-down	Agreement	t Agreement			In Full	Project	(use drop-down	Agreement	Agreement			In Full	Project	(use drop-down					In Full
Name	for data entry)	Start Date	End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Name	for data entry)	Start Date	End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Name	for data entry)	Start Date	End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate
250 South Ave Urban Renewal	Mixed Income Hous	sing		\$86,119.73	\$5,561,500.00	\$163,341.26														
Fanwood Crossing III	Mixed Income Housing				\$3,447,700.00															
Fanwood Crossing II	Mixed Income Housing				\$7,096,500.00															
Station Square	Mixed Income Housing			\$176,190.63	\$4,926,700.00	\$144,697.18														
										1										
			+																	
		+	+	-						-					+	-				
			-	1											1					
			-	1											1					
			-																	
Total Long Term Exemptions	Calama Tatal			402 515 20	21,032,400.00	617.721.60	Total Long Term Exempti	C-1 T-t-1			\$0.00	\$0.00	60.00	Total Long Term Exemption	Caluma Tatal			\$0.00	\$0.00	\$0.00
	- Column 1 otal	-		403,313.29	21,032,400.00	017,721.00	Total Long Term Exempti	ons - Column Total	<u> </u>		\$0.00	\$0.00								
Mark "X" if Grand Total														Total Long Term Exempt	ions - PAGE TOTAL			\$403,515.29	\$21,032,400.00	\$617,721.60
													Shoot UFR-6	-			•			

Sheet UFB-6

#### USER FRIENDLY BUDGET SECTION **Long Term Tax Exemptions**

Prior B	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions							or Budget Year's Payı	nents in Lieu	of Tax (PILC	OT) - Long Tern	n Tax Exemptions		Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						
Project	Type of Project (use drop-down	Agreement	Agreement	DW OFF DIVI		Taxes if Billed In Full	Project	Type of Project (use drop-down	Agreement	t Agreement	DW OFF DOW		Taxes if Billed In Full	Project	Type of Project (use drop-down	Agreement	Agreement	DW OFF DOW		Taxes if Billed In Full
Name	for data entry)	Start Date	End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Name	for data entry)	Start Date	End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Name	for data entry)	Start Date	End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate
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otal Long Term Exemptions - C	Column Total			0.00	0.00	0.00	Total Long Term Exemption	ons - Column Total	1		\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ons - Column Total			\$0.00	\$0.00	\$0.00
				41-							1			Total Long Term Exemp		L (All Pages)	1	\$403 515 29	\$21,032,400.00	\$617,721.60
													Sheet UFB-6 (2)	Total Long Term Exemp	tions - GRAND TOTA	L (III I ages)		ψ+03,513.29	Ψ21,032,400.00	ψ017,721.00

Sheet UFB-6 (2)

## 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							
Supervisory Staff (Department Heads & Managers)	7.00		723,642.00	\$723,642.00				
Police Officers (Including Superior Officers)	14.00		1,843,020.00	\$1,842,845.00	\$175,000.00			
Fire Fighters (Including Superior Officers)	0.00							
All Other Union Employees not listed above	6.00		551,637.00					
All Other Non-Union Employees not listed above	5.00	66.00	349,885.00	\$349,885.00	\$30,000.00			
Totals	32.00	66.00	3,468,184.00	\$2,916,372.00	\$205,000.00	\$0.00	\$0.00	\$0.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

no

Note - <u>Base Pay</u> 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		D • 37 // 6	D . V	
	Current Year # of Covered Members	Annual Cost Estimate per	Total Current	Prior Year # of	Prior Year Annual Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	(Wiculcal & IXA)	Employee	Tear Cost	(Medical & RA)	(Average)	Cost
Single Coverage	14.00	\$15,906.86	\$222,696.04			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$33,204.00	\$33,204.00			\$0.00
Family	12.00	\$45,971.00	\$551,652.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$234,190.09)			
Subtotal	27.00		\$573,361.95	0.00		\$0.00
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	33	\$7,050.51	\$232,666.83			\$0.00
Parent & Child	1	\$29,532.00	\$29,532.00			\$0.00
Employee & Spouse (or Partner)	3	\$45,960.00	\$137,880.00			\$0.00
Family	7	\$52,308.00	\$366,156.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	44.00		\$766,234.83	0.00		\$0.00
GRAND TOTAL	71.00		\$1,339,596.78	0.00		\$0.00

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

NO NO

											Leg	oenefit	
		Sick Time	V	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X	" applicable i	tems)
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)	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
DPW -Foreman					57.00	\$22,437.27							
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TOTAL C (THIS BASE ON A)		<b>#</b> 0.00		<b>#</b> 0.00	F7 00	#00 407 07		40.00		<b>#0.00</b>			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	57.00	\$22,437.27	-	\$0.00	-	\$0.00			

											s for benefit		
		Sick Time	V	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X	" applicable	items)
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)	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			

												oenefit	
		Sick Time	٧	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X	" applicable i	tems)
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)	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			
TOTALO (TINO PAGE ONET)		ψ0.00		\$0.00		ψ0.00		ψ0.00	_	\$0.00			

											s for benefit		
		Sick Time	V	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X	" applicable	items)
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)	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			

							1					al basis for b	
		Sick Time	V	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X	" applicable i	tems)
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)	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)	-	\$0.00	-	\$0.00	57.00	\$22,437.27	-	\$0.00	-	\$0.00			
Total Funds Reserved a				Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:									
Total Funds Appropriated in 2025:				Total Employees subject to	accumulated ab	sence restrictions of P.L. 2	010, c. 3:						

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

	Gross		Net		Current Year	2026	2027	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				 				
Local School Debt			\$0.00	Utility Fund - Principal	\$9,746.00			
Regional School Debt			\$0.00	Utility Fund - Interest	\$33,611.22			
				Bond Anticipation Notes - Principal	\$132,866.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$422,042.25			
Sewer			\$0.00	Bonds - Principal	\$1,153,000.00	\$1,125,000.00	\$895,000.00	\$7,953,000.00
			\$0.00	Bonds - Interest	\$346,520.00	\$262,845.02	\$232,120.02	\$968,363.19
			\$0.00	Loans & Other Debt - Principal	\$73,233.34	\$72,233.34	\$72,233.34	\$389,095.35
			\$0.00	Loans & Other Debt - Interest	\$5,793.76	\$519.76	\$4,593.76	\$14,781.30
			\$0.00	<u> </u>				
				Total	\$2,176,812.57	\$1,460,598.12	\$1,203,947.12	\$9,325,239.84
Municipal Purposes								
Debt Authorized (BNI)			\$0.00	Total Principal	\$1,368,845.34	\$1,197,233.34	\$967,233.34	\$8,342,095.35
Notes Outstanding			\$0.00	Total Interest	\$807,967.23	\$263,364.78	\$236,713.78	\$983,144.49
Bonds Outstanding			\$0.00	% of Total Current Year Budget	15.28%			
Loans and Other Debt			\$0.00			•		
_				Description		Debt Not Lis	ted Above	
Total (Current Year)	\$0.00	\$0.00	\$0.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	7,318			Total Other				
				_				
Per Capita Gross Debt	\$0.00			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$0.00			Rating	Aa2			
				Year of Last Rating	2025			
3 Year Average Property Valuation		\$1,592,904,266.00		<u> </u>				
	=			Mark "X" if Municipality has i	no bond rating			
Net Debt as % of 3 Year Average Prope	erty Valuation	0.00%						
	=			Sheet UFB-10				

### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency 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
	Municipality	Town of Westfield	Public Works	Other (Please Explain in Notes)	Gasoline & Diesel	1/1/2025	12/31/2025	\$50,000.00
	Municipality	City of Rahway	Construction	Other (Please Explain in Notes)	Costruction Official	1/1/2025	12/31/2025	\$66,000.00
	Municipality	Town of Westfield	Board of Health	Health and Human Services	Costruction official	1/1/2025	12/31/2025	\$55,098.00
женрин	- Trumerpunty	10WH OF Westificia	Board of Houses	Treatur and Traman Services		1/1/2023	12/31/2023	ψ33,070.00
Lead	Municipality	Borough of Garwood	Public Works	Public Works		1/1/2025	12/31/2025	\$37,263.75
	Municipality	Borough of Garwood	Municipal Court	Other (Please Explain in Notes)	Court Administator	1/1/2025	12/31/2025	\$40,000.00
Leau	withicipanty	Borough of Gal wood	ividincipal Court	Other (Flease Exprain in Protes)	Court Administator	1/1/2023	12/31/2023	φ+0,000.00
					1			
	Amount Received Page Total							\$77,263.75
	Amount Paid Page Total			-	1	1		\$171,098.00
	Page Total				-			\$248,361.75
	I age I trai		Chart HED 1	1	1			\$248,301.73

### 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							\$77,263.75
	Amount Paid Total							\$171,098.00
	Total							\$248,361.75

## 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

#### **USER FRIENDLY BUDGET SECTION - Notes**

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