



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: ▼

▼

Municode:

Filename: 1429_fbi_2024.xlsm

Website:

Phone Number:

Mailing Address:

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

Government Type: ▼

Election Type: ▼

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James	R.	Barberio	12/31/2025	jbarberio@parsippany.net

Chief Administrative Officer

James		Cryan		jcryan@parsippany.net
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Chief Financial Officer

Leonard		Ho		lho@parsippany.net
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Municipal Clerk

Khaled		Madin		kmadin@parsippany.net
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Registered Municipal Accountant

Valerie		Dolan		vdolan@parsippany.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul		Carifi Jr.	12/31/2027	pcarifjr@parsippany.net
Frank		Neglia	12/31/2025	fneglia@parsippany.net
Justin		Musella	12/31/2025	jmusella@parsippany.net
Judy		Hernandez	12/31/2027	jhernandez@parsippany.net
Matt		McGrath	12/31/2027	mmcgrath@parsippany.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	0.827	\$60,497,056.75	24.45%	\$2,592.75	Municipal Purpose Tax	ACTUAL	\$62,228,625.20
Municipal Library	0.043	\$3,168,912.00	1.28%	\$134.81	Municipal Library	ACTUAL	\$3,215,800.00
Municipal Open Space	0.020	\$1,461,601.00	0.59%	\$62.70	Municipal Open Space	ACTUAL	\$1,464,009.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.088	\$5,503,225.00	2.22%	\$275.89	Fire Districts (total levies)	ACTUAL	\$5,648,627.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.088	\$152,541,056.00	61.64%	\$6,546.15	Local School District	ACTUAL	\$156,341,086.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.325	\$23,703,253.60	9.58%	\$1,018.92	County Purposes	ESTIMATED	\$24,177,359.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.009	\$597,978.74	0.24%	\$28.22	County Open Space	ESTIMATED	\$609,938.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	3.400	\$247,473,083.09	100.00%	\$10,659.44	Total ESTIMATED amount to be raised by taxes		\$253,685,444.20
Total Taxable Valuation as of October 1, 2023 <u>\$7,320,045,550.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 25,537,200.20		
Current Year Average Residential Assessment <u>\$313,513.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 89,081,625.40		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$188,241,019.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$251,785,444.20		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$1,900,000.00		
0.827	0.850	2.78%			Total Amount to be Raised by Taxes \$253,685,444.20		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.25%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$60,497,056.75	\$62,228,625.20	2.86%	\$1,731,568.45		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2023 246,322,677.39		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2023 248,075,444.93		
\$2,592.75	\$2,664.86	2.78%	\$72.11		% of Taxes Collected, CY 2023 <u>99.29%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$1,434,705.06</u>		

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Golf Utility	Utility	Utility
08	Surplus	-2.37%	(\$230,000.00)	\$9,700,000.00	\$9,470,000.00	\$5,400,000.00			\$1,600,000.00	\$1,970,000.00	\$500,000.00		
08	Local Revenue	-8.79%	(\$4,518,742.09)	\$51,389,379.59	\$46,870,637.50	\$9,200,000.00			\$12,350,000.00	\$20,018,350.00	\$5,302,287.50		
09	State Aid (without offsetting appropriation)	10.73%	\$491,484.80	\$4,581,272.20	\$5,072,757.00	\$5,072,757.00							
08	Uniform Construction Code Fees	-34.94%	(\$1,315,495.00)	\$3,765,495.00	\$2,450,000.00	\$2,450,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-41.76%	(\$111,732.00)	\$267,532.00	\$155,800.00	\$155,800.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-70.66%	(\$1,266,180.53)	\$1,791,902.71	\$525,722.18	\$525,722.18							
08	Other Special Items	-54.34%	(\$1,824,487.15)	\$3,357,408.17	\$1,532,921.02	\$1,532,921.02							
15	Receipts from Delinquent Taxes	-7.37%	(\$95,528.89)	\$1,295,528.89	\$1,200,000.00	\$1,200,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.37%	\$2,027,937.29	\$60,200,687.91	\$62,228,625.20	\$62,228,625.20							
07	Minimum Library Tax	1.48%	\$46,888.00	\$3,168,912.00	\$3,215,800.00	\$3,215,800.00							
54	Open Space Levy Tax	0.16%	\$2,408.11	\$1,461,601.00	\$1,464,009.11		\$1,464,009.11						
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	-4.82%	(\$6,793,447.46)	\$140,979,719.47	\$134,186,272.01	\$90,981,625.40	\$1,464,009.11	\$0.00	\$13,950,000.00	\$21,988,350.00	\$5,802,287.50	\$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	Water Utility	Sewer Utility	Golf Utility	Utility	Utility
20	General Government	45.00	8.00	-9.39%	(\$376,076.00)	\$4,004,807.00	\$3,628,731.00	\$3,628,731.00							
21	Land-Use Administration	7.00		48.02%	\$105,216.00	\$219,108.00	\$324,324.00	\$324,324.00							
22	Uniform Construction Code	21.00	4.00	5.28%	\$129,005.00	\$2,442,091.00	\$2,571,096.00	\$2,571,096.00							
23	Insurance			1.77%	\$230,090.00	\$13,024,910.00	\$13,255,000.00	\$13,255,000.00							
25	Public Safety	149.00	5.00	-1.19%	(\$237,600.39)	\$19,939,965.00	\$19,702,364.61	\$19,680,171.00	\$22,193.61						
26	Public Works	151.00	11.00	1.70%	\$597,123.83	\$35,214,698.21	\$35,811,822.04	\$8,307,885.00	\$476,240.89		\$10,247,383.47	\$16,780,312.68			
27	Health and Human Services	16.00		134.27%	\$1,891,803.90	\$1,408,927.00	\$3,300,730.90	\$3,273,443.22	\$27,287.68						
28	Parks and Recreation	62.00	1.00	2.53%	\$213,815.75	\$8,440,585.83	\$8,654,401.58	\$3,894,690.00					\$4,759,711.58		
29	Education (including Library)			1.70%	\$61,888.00	\$3,631,912.00	\$3,693,800.00	\$3,693,800.00							
30	Unclassified			-72.02%	(\$1,603,266.18)	\$2,226,060.79	\$622,794.61	\$478,948.00	\$143,846.61						
31	Utilities and Bulk Purchases			-4.35%	(\$109,063.41)	\$2,509,063.41	\$2,400,000.00	\$2,400,000.00							
32	Landfill / Solid Waste Disposal			6.99%	\$149,500.00	\$2,140,000.00	\$2,289,500.00	\$2,289,500.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-1.28%	(\$139,307.65)	\$10,889,410.66	\$10,750,103.01	\$9,000,506.60			\$495,812.37	\$913,020.62	\$340,763.42		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			1.78%	\$1,589.40	\$89,470.00	\$91,059.40	\$91,059.40							
43	Court and Public Defender	7.00	3.00	-6.42%	(\$43,206.00)	\$672,624.00	\$629,418.00	\$629,418.00							
44	Capital			-15.44%	(\$200,000.00)	\$1,295,000.00	\$1,095,000.00	\$100,000.00	\$900,000.00		\$95,000.00				
45	Debt			12.09%	\$2,389,439.56	\$19,770,281.30	\$22,159,720.86	\$13,630,925.00	\$420,162.50		\$3,111,804.16	\$4,295,016.70	\$701,812.50		
46	Deferred Charges			-27.46%	(\$494,498.00)	\$1,800,904.00	\$1,306,406.00	\$1,306,406.00							
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	\$1,900,000.00	\$1,900,000.00	\$1,900,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	458.00	32.00	1.95%	\$2,566,453.81	\$131,619,818.20	\$134,186,272.01	\$90,455,903.22	\$525,722.18	\$1,464,009.11	\$0.00	\$13,950,000.00	\$21,988,350.00	\$5,802,287.50	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	477	\$99,437,900.00	1.36%	15A Public Schools	21	\$92,973,300.00	15.37%
2 Residential	14,350	\$4,498,912,300.00	61.46%	15B Other Schools		\$0.00	0.00%
3A/3B Farm			0.00%	15C Public Property	386	\$345,953,100.00	57.20%
4A Commercial	593	\$1,904,784,500.00	26.02%	15D Church and Charities	65	\$96,180,100.00	15.90%
4B Industrial	63	\$286,550,300.00	3.91%	15E Cemeteries & Graveyards	3	\$908,400.00	0.15%
4C Apartments	42	\$529,981,800.00	7.24%	15F Other Exempt	97	\$68,756,300.00	11.37%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$378,750.00	0.01%				
Total	15,526	\$7,320,045,550.00	100.00%	Total	572	\$604,771,200.00	100.00%
Average Ratio (%), Assessed to True Value				76.72%			
Equalized Valuation, Taxable Properties				\$9,541,248,110.01			
Total # of property tax appeals filed in 2023							
				County Tax Board	12.00		
				State Tax Court	42.00		
Number of 2023 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				42.00			
Amount paid out by municipality for tax appeals in 2023				\$1,052,267.95			
					Percentage of Exempt vs. Non-Exempt Properties <u>8.26%</u>		

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
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	83,376.00	\$77,451.00				\$5,925.00
Supervisory Staff (Department Heads & Managers)	13.00		2,538,142.61	\$1,878,692.10		\$319,377.66	\$196,352.91	\$143,719.95
Police Officers (Including Superior Officers)	98.00		22,000,674.06	\$13,788,264.00	\$1,014,200.00	\$4,663,209.00	\$1,480,198.86	\$1,054,802.20
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	176.00		15,459,744.91	\$9,153,974.00	\$1,391,000.00	\$1,556,175.58	\$2,658,316.32	\$700,279.01
All Other Non-Union Employees not listed above	171.00	27.00	23,225,027.48	\$16,339,776.58	\$274,700.00	\$2,777,762.02	\$2,582,795.97	\$1,249,992.91
Totals	458.00	32.00	63,306,965.06	\$41,238,157.68	\$2,679,900.00	\$9,316,524.26	\$6,917,664.06	\$3,154,719.06

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

YES

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	131.00	\$13,839.67	\$1,812,996.77	131.00	\$13,318.33	\$1,744,701.23
Parent & Child	44.00	\$31,282.50	\$1,376,430.00	49.00	\$30,129.50	\$1,476,345.50
Employee & Spouse (or Partner)	58.00	\$21,117.40	\$1,224,809.20	76.00	\$20,311.02	\$1,543,637.52
Family	133.00	\$34,952.94	\$4,648,741.02	150.00	\$33,597.23	\$5,039,584.50
Employee Cost Sharing Contribution (enter as negative -)			(\$2,100,000.00)			(\$2,100,000.00)
Subtotal	366.00		\$6,962,976.99	406.00		\$7,704,268.75
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	47	\$13,839.67	\$650,464.49	42	\$13,318.33	\$559,369.86
Parent & Child	8	\$31,282.50	\$250,260.00	7	\$30,129.50	\$210,906.50
Employee & Spouse (or Partner)	78	\$21,117.40	\$1,647,157.20	68	\$20,311.02	\$1,381,149.36
Family	63	\$34,952.94	\$2,202,035.22	54	\$33,597.23	\$1,814,250.42
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	196.00		\$4,749,916.91	171.00		\$3,965,676.14
GRAND TOTAL	562.00		\$11,712,893.90	577.00		\$11,669,944.89

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named 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
Union 2867	991.50	\$174,962.38	271.50	\$95,941.00	10.68	\$3,668.14					x		
PPE # 1	402.87	\$75,380.24	1,954.07	\$468,472.29	100.47	\$20,559.80					x		
PBA	3,602.00	\$988,768.35	1,103.20	\$689,993.43	1,410.00	\$885,860.05					x		
SOA	2,678.68	\$1,299,157.26	758.61	\$672,345.63	612.51	\$534,844.64	19.20	\$18,504.66			x		
Non-Union Positions:												x	
Various Other Non union Positions	428.57	\$78,241.52	3,856.77	\$1,247,796.45	13.60	\$3,866.55						x	
Mayor			50.00	\$24,962.00		\$0.00						x	
Secretary Assistant			2.00	\$506.66	3.50	\$886.66						x	
Secretary Assistant			25.86	\$4,322.28		\$23.88						x	
Employee Benefits			12.29	\$2,992.80								x	
Purchasing Assistant			4.00	\$692.44								x	
Business Administrator			25.00	\$16,506.00								x	
Deputy Purchasing Clerk			29.07	\$6,735.85								x	
System Analyst			31.75	\$10,379.08								x	
Sr Systems Analyst			52.25	\$24,227.28								x	
Assitant to Business Admin			8.29	\$2,216.18								x	
System Analyst			9.21	\$1,807.29								x	
Fleet Mgr/Community Affair			22.43	\$7,539.14								x	
Personnel Director	174.04	\$35,804.37	12.82	\$5,275.51								x	
Clerical Assistant			6.71	\$1,149.62								x	
Municipal Clerk			10.57	\$5,501.16								x	
Asst. Municipal Clerk			41.43	\$15,747.00								x	
Deputy Registrar			32.00	\$6,809.60	36.91	\$258.40						x	
Tax Assessor	215.18	\$63,578.81	2.07	\$1,224.09								x	
Asst. Assessor	106.82	\$14,955.00	50.04	\$14,010.00								x	
Asst. Assessor			1.36	\$309.89								x	
Account Clerk			8.14	\$1,565.79								x	
Director of Finance			9.00	\$4,590.18								x	
Senior Payroll Clerk			38.00	\$11,395.44	5.50	\$1,649.34						x	
Account Clerk			31.93	\$7,822.50	3.39	\$831.25						x	
Mailroom Clerk	401.11	\$32,738.37	42.21	\$6,891.06								x	
Messenger			10.39	\$1,663.79								x	
TOTALS (THIS PAGE ONLY)	9,000.77	\$2,763,586.30	8,512.97	\$3,361,391.43	2,196.56	\$1,452,448.71	19.20	\$18,504.66	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named 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
Account Clerk			14.00	\$3,187.94								x	
Clerk Typist			4.18	\$970.52								x	
Deputy Tax Collector			32.82	\$9,917.46			\$74.97					x	
Account Clerk	17.25	\$7,805.89	34.75	\$9,743.33								x	
Tax Collector			45.64	\$18,588.51								x	
Maint Superintendent	407.46	\$113,548.07	52.04	\$29,001.59								x	
General Super Park	32.57	\$6,516.24	16.07	\$6,430.50								x	
General Supervisor	308.57	\$61,732.80	59.36	\$23,749.98								x	
Super of Parks	509.50	\$176,934.07	60.00	\$41,672.40	14.50	\$10,070.83						x	
Secretary Assistant			5.14	\$135.00								x	
Rec Supervisor			23.21	\$4,446.00								x	
Recreation Director			42.14	\$13,956.45								x	
Keyboard Clerk 2			4.00	\$707.00	4.38	\$773.91						x	
Rec Supervisor			1.00	\$250.18								x	
Support Services			29.71	\$6,995.04	4.19	\$987.04						x	
Dispatcher			2.21	\$550.98								x	
Bldg Maint Wrkr			0.07	\$13.58								x	
Support Services			4.54	\$726.12								x	
Dispatcher			1.09	\$265.01								x	
Dispatcher			5.62	\$993.62	5.01	\$886.47						x	
Secretary Assistant			0.47	\$158.32								x	
Support Services			20.29	\$4,967.16	4.18	\$1,023.17						x	
Support Services			16.86	\$3,647.38								x	
System Analyst			34.93	\$11,506.17								x	
Secretary Assistant												x	
Supervisor Mechanic			4.43	\$1,322.77								x	
Secretary Assistant			14.64	\$3,085.25								x	
Secretary Assistant	117.14	\$13,579.20	50.00	\$11,592.00	1.07	\$248.40						x	
Dispatcher			16.16	\$3,046.00	2.57	\$483.48						x	
Dispatcher			0.23	\$58.77	1.34	\$339.94						x	
Mechanic			2.88	\$606.51								x	
Dispatcher			7.35	\$1,385.57								x	
TOTALS (THIS PAGE ONLY)	1,392.49	\$380,116.27	605.83	\$213,677.11	37.24	\$15,446.75	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named 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
Dispatcher			3.93	\$695.68	8.29	\$1,465.66						x	
Support Services			479.79	\$11,914.89								x	
Mechanic			1.14	\$197.84								x	
Dispatcher			0.98	\$249.24	2.92	\$742.29						x	
Dispatcher	152.45	\$19,742.46	28.55	\$7,394.45	9.74	\$2,521.55						x	
Dispatcher			0.63	\$111.19	1.48	\$262.56						x	
Support Services			6.43	\$1,029.15								x	
Violations Clerk			0.07	\$14.87								x	
Deputy Court Admin			4.14	\$1,071.84								x	
Violations Clerk			1.50	\$318.36								x	
Court Administrator			37.64	\$17,322.49								x	
Violations Clerk			1.00	\$212.54								x	
Keyboard Clerk 1			7.57	\$1,310.69								x	
Plan Board/BOA Secretary			39.32	\$13,104.65								x	
Plumbing Subcode Official	145.36	\$27,833.71	19.14	\$7,331.14								x	
Construction Official			39.93	\$18,720.91								x	
TACO			0.43	\$95.37								x	
Bldg Subcode Official	19.61	\$4,265.73	8.29	\$3,605.28								x	
Fire Sub Of/Asst CO			39.18	\$16,652.46								x	
Electl Subcd Official			30.79	\$12,145.58								x	
Building Inspector	341.11	\$67,537.51	49.71	\$19,686.36								x	
Electrical Inspector			14.57	\$4,635.90								x	
TACO			2.00	\$446.18								x	
Keyboard Ckerk 1			2.79	\$482.24								x	
Fire Inspector			32.00	\$10,077.76								x	
Keyboard Ckerk 1			6.36	\$1,100.49								x	
Keyboard Ckerk 1			9.50	\$1,644.55								x	
Building Inspector			1.54	\$429.57								x	
Senior Housing Inspector			42.93	\$13,804.97								x	
Housing Inspector Trainee			3.79	\$634.94								x	
Asst Zoning Officer			43.96	\$10,469.66								x	
Technical Assistant			28.21	\$6,152.13								x	
TOTALS (THIS PAGE ONLY)	658.53	\$119,379.41	987.81	\$183,063.37	22.43	\$4,992.06	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named 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
Code Enforc. Officer			32.57	\$7,131.84								X	
Director/Zoning Official	110.14	\$26,726.72	10.57	\$5,130.42								X	
Fire Prevention Specialist			17.69	\$3,198.07								X	
Secretary Assistant			4.50	\$801.99								X	
Fire Official	220.86	\$45,367.37	56.00	\$23,006.48								X	
Fire Prevention Specialist			6.00	\$969.36								X	
Fire Prevention Specialist			23.41	\$4,230.87								X	
Fire Prevention Specialist			3.00	\$484.88								X	
Secretarial Assistant			5.79	\$926.24		\$5.72						X	
General Supervisor			30.29	\$12,117.92								X	
Asst. Public Works	339.71	\$61,578.31	56.29	\$20,405.26								X	
General Supervisor			13.75	\$5,501.65								X	
Secretary Assistant	199.21	\$25,282.29	49.75	\$12,627.55								X	
Road Inspector			34.29	\$8,191.20	1.09	\$260.41						X	
Principal Engineer			0.29	\$64.92		\$162.30						X	
Municipal Engineer			43.86	\$26,423.49		\$430.35						X	
Asst. Municipal Engineer			7.36	\$3,455.14		\$234.82						X	
Road Inspector	346.57	\$51,297.77	26.26	\$7,781.36								X	
Secretary Assistant			15.79	\$3,035.44		\$178.56						X	
Sanitary Inspector			23.71	\$6,985.28		\$273.52						X	
Keyboard Clerk 1			5.57	\$1,162.59								X	
Env Health Specialist			21.32	\$5,550.61	2.16	\$562.31						X	
Keyboard Clerk 1			1.29	\$219.24	1.14	\$194.88						X	
Public Health Nurse			0.32	\$109.06		\$60.59						X	
Omnibus Operator	28.54	\$3,252.93	7.21	\$1,644.79								X	
Omnibus Operator			31.93	\$6,698.30	4.46	\$935.06						X	
Community Service Aide			38.64	\$8,158.28		\$128.18						X	
Maint Worker			42.00	\$7,014.84								X	
Director Human Services			56.86	\$23,911.84								X	
Clerk Typist			6.14	\$1,072.85	2.21	\$386.73						X	
Ambulance			5.14	\$884.52								X	
Ambulance			38.29	\$9,270.12								X	
TOTALS (ALL PAGES)	12,296.82	\$3,476,587.37	10,822.49	\$3,976,298.11	2,267.29	\$1,476,700.95	19.20	\$18,504.66	-	\$0.00			
Total Funds Reserved as of end of 2023:		\$558,000.00	Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:										
Total Funds Appropriated in 2024:		\$10,000.00	Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:										

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

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,545,000.00	\$16,545,000.00	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>						
Water	\$55,832,061.00	\$55,832,061.00	\$0.00			
Sewer	\$57,514,358.04	\$57,514,358.04	\$0.00			
Golf	\$7,089,394.00	\$7,089,394.00	\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$15,885,055.48		\$15,885,055.48			
Notes Outstanding	\$12,769,000.00	\$1,106,054.12	\$11,662,945.88			
Bonds Outstanding	\$75,293,000.00		\$75,293,000.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$240,927,868.52	\$138,086,867.16	\$102,841,001.36			
Population (2020 census)	<u>56,162</u>					
Per Capita Gross Debt	<u>\$4,289.87</u>					
Per Capita Net Debt	<u>\$1,831.15</u>					
3 Year Average Property Valuation		<u>\$9,379,408,485.00</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>1.10%</u>				
Utility Fund - Principal			\$3,418,000.00	\$3,935,000.00	\$3,960,000.00	\$49,230,000.00
Utility Fund - Interest			\$2,207,887.50	\$2,088,337.50	\$1,946,337.50	\$14,452,206.25
Bond Anticipation Notes - Principal			\$42,061,000.00			
Bond Anticipation Notes - Interest			\$2,132,000.00			
Bonds - Principal			\$10,428,000.00	\$10,710,000.00	\$9,765,000.00	\$44,390,000.00
Bonds - Interest			\$2,630,162.50	\$2,272,912.50	\$1,906,912.50	\$4,907,131.25
Loans & Other Debt - Principal			\$1,143,268.63	\$1,235,757.46	\$1,259,859.52	\$8,160,494.27
Loans & Other Debt - Interest			\$158,904.71	\$170,474.50	\$153,362.44	\$1,353,466.62
Total			\$64,179,223.34	\$20,412,481.96	\$18,991,471.96	\$122,493,298.39
Total Principal			\$57,050,268.63	\$15,880,757.46	\$14,984,859.52	\$101,780,494.27
Total Interest			\$7,128,954.71	\$4,531,724.50	\$4,006,612.44	\$20,712,804.12
% of Total Current Year Budget			<u>47.83%</u>			
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	AA				
Year of Last Rating	2023	2023				
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)
