



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**
Website:

Phone Number:
Mailing Address:

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

Government Type:	<input type="text" value="Mayor-Council (Faulkner)"/>	12
Election Type:	<input type="text" value="Partisan"/>	2

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James	R.	Barberio	12/31/25	jbarberio@parsippany.net

Chief Administrative Officer

James		Cryan		jcryan@parsippany.net
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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Angelica	L	Sabatini	N-1746	asabatini@parsippany.net

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.	12/31/27	pcarifjr@parsippany.net
Frank		Neglia	12/31/25	fneglia@parsippany.net
Justin		Musella	12/31/25	jmusella@parsippany.net
Judy		Hernandez	12/31/27	jhernandez@parsippany.net
Matt		McGrath	12/31/27	mmcgrath@parsippany.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.850	\$62,228,625.20	24.63%	\$2,664.86	Municipal Purpose Tax	ACTUAL	\$63,840,071.40
Municipal Library	0.043	\$3,215,800.00	1.27%	\$134.81	Municipal Library	ACTUAL	\$3,428,859.00
Municipal Open Space	0.020	\$1,464,009.11	0.58%	\$62.70	Municipal Open Space	ACTUAL	\$1,469,510.02
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.090	\$5,648,627.00	2.24%	\$282.16	Fire Districts (total levies)	ACTUAL	\$6,221,789.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.136	\$156,341,086.00	61.88%	\$6,696.64	Local School District	ESTIMATED	\$160,322,884.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.317	\$23,140,569.24	9.16%	\$993.84	County Purposes	ESTIMATED	\$23,603,380.62
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	\$601,565.04	0.24%	\$28.22	County Open Space	ESTIMATED	\$613,596.34
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	3.465	\$252,640,281.59	100.00%	\$10,863.23	Total ESTIMATED amount to be raised by taxes		\$259,500,090.39
Total Taxable Valuation as of October 1, 2024 <u>\$7,347,550,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>26,780,514.37</u>		
Current Year (2025) Average Residential Assessment <u>\$314,365.39</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>92,149,444.77</u>		
Prior Year (2024) Average Residential Assessment <u>\$313,513.00</u>					Total Non-Municipal Tax Levy <u>\$192,231,159.99</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$257,600,090.39</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$1,900,000.00</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$259,500,090.39</u>		
	0.850	0.869	2.22%		% of Tax Collections used to Calculate RUT <u>99.26%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$62,228,625.20	\$63,840,071.40	2.59%	\$1,611,446.20			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2024 <u>252,475,310.40</u>		
	\$2,664.86	\$2,731.40	2.50%	\$66.54	Total Tax Levy, CY 2024 <u>253,890,890.32</u>		
					% of Taxes Collected, CY 2024 <u>99.44%</u>		
					Delinquent Taxes - December 31, 2024 <u>\$1,081,473.31</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	15.65%	\$1,482,000.00	\$9,470,000.00	\$10,952,000.00	\$6,370,000.00			\$1,900,000.00	\$2,000,000.00	\$682,000.00		
08	Local Revenue	-13.50%	(\$7,652,979.60)	\$56,686,639.60	\$49,033,660.00	\$10,155,970.00			\$12,869,012.00	\$21,165,011.00	\$4,843,667.00		
09	State Aid (without offsetting appropriation)	-9.24%	(\$468,856.85)	\$5,072,657.85	\$4,603,801.00	\$4,603,801.00							
08	Uniform Construction Code Fees	-5.33%	(\$169,016.00)	\$3,169,016.00	\$3,000,000.00	\$3,000,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.00%	\$3,116.00	\$155,800.00	\$158,916.00	\$158,916.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-42.42%	(\$318,107.50)	\$749,849.07	\$431,741.57	\$431,741.57							
08	Other Special Items	-30.86%	(\$870,576.74)	\$2,820,662.54	\$1,950,085.80	\$975,085.80			\$400,000.00	\$260,000.00	\$315,000.00		
15	Receipts from Delinquent Taxes	-21.23%	(\$292,408.18)	\$1,377,408.18	\$1,085,000.00	\$1,085,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.01%	(\$5,319.19)	\$63,845,390.59	\$63,840,071.40	\$63,840,071.40							
07	Minimum Library Tax	6.63%	\$213,059.00	\$3,215,800.00	\$3,428,859.00	\$3,428,859.00							
54	Open Space Levy Tax	0.38%	\$5,500.91	\$1,464,009.11	\$1,469,510.02		\$1,469,510.02						
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	-5.45%	(\$8,073,588.15)	\$148,027,232.94	\$139,953,644.79	\$94,049,444.77	\$1,469,510.02	\$0.00	\$15,169,012.00	\$23,425,011.00	\$5,840,667.00	\$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	Water Utility	Sewer Utility	Golf Utility	Utility	Utility
20	43.00	8.00	27.56%	\$840,665.67	\$3,050,484.33	\$3,891,150.00	\$3,877,150.00	\$14,000.00							
21	2.00		-22.61%	(\$75,628.61)	\$334,472.61	\$258,844.00	\$258,844.00								
22	29.00	5.00	18.94%	\$452,336.47	\$2,388,081.53	\$2,840,418.00	\$2,840,418.00								
23			10.31%	\$1,326,482.50	\$12,860,917.50	\$14,187,400.00	\$14,187,400.00								
25	145.00	4.00	12.04%	\$2,206,448.71	\$18,328,715.87	\$20,535,164.58	\$20,491,583.00	\$43,581.58							
26	155.00	2.00	19.87%	\$6,194,152.99	\$31,179,411.01	\$37,373,564.00	\$8,425,538.00				\$11,061,268.00	\$17,886,758.00			
27	34.00	4.00	21.15%	\$644,516.90	\$3,047,957.09	\$3,692,473.99	\$3,318,314.00	\$374,159.99							
28	63.00	1.00	21.80%	\$1,579,417.30	\$7,245,714.70	\$8,825,132.00	\$4,047,364.00						\$4,777,768.00		
29			6.22%	\$228,736.46	\$3,678,122.54	\$3,906,859.00	\$3,906,859.00								
30			-85.19%	(\$1,215,179.11)	\$1,426,511.13	\$211,332.02	\$28,948.00		\$182,384.02						
31			15.70%	\$325,698.63	\$2,074,301.37	\$2,400,000.00	\$2,400,000.00								
32			19.36%	\$393,551.43	\$2,032,948.57	\$2,426,500.00	\$2,426,500.00								
35			#DIV/0!	\$0.00		\$0.00									
36			4.04%	\$426,702.18	\$10,559,461.82	\$10,986,164.00	\$9,243,175.00				\$496,530.00	\$909,949.00	\$336,510.00		
37			#DIV/0!	\$0.00		\$0.00									
42			2.00%	\$1,821.20	\$91,059.40	\$92,880.60	\$92,880.60								
43	7.00	3.00	10.11%	\$63,279.95	\$626,116.05	\$689,396.00	\$689,396.00								
44			11.44%	\$113,393.80	\$991,606.20	\$1,105,000.00	\$100,000.00		\$910,000.00		\$95,000.00				
45			4.68%	\$1,034,782.18	\$22,127,370.82	\$23,162,153.00	\$13,914,120.00		\$377,126.00		\$3,516,214.00	\$4,628,304.00	\$726,389.00		
46			12.46%	\$162,807.60	\$1,306,406.00	\$1,469,213.60	\$1,469,213.60								
48			#DIV/0!	\$0.00		\$0.00									
50			0.00%	\$0.00	\$1,900,000.00	\$1,900,000.00	\$1,900,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	478.00	27.00	11.74%	\$14,703,986.25	\$125,249,658.54	\$139,953,644.79	\$93,617,703.20	\$431,741.57	\$1,469,510.02	\$0.00	\$15,169,012.00	\$23,425,011.00	\$5,840,667.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	459	\$113,779,100.00	1.55%	15A Public Schools	21	\$92,973,300.00	15.26%
2 Residential	14,365	\$4,515,858,800.00	61.46%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	387	\$346,429,500.00	56.88%
4A Commercial	607	\$1,834,203,500.00	24.96%	15D Church and Charities	66	\$97,963,700.00	16.08%
4B Industrial	62	\$307,793,300.00	4.19%	15E Cemeteries & Graveyards	3	\$908,400.00	0.15%
4C Apartments	42	\$575,559,600.00	7.83%	15F Other Exempt	104	\$70,817,800.00	11.63%
5A/5B Railroad	2	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$355,800.00	0.00%				
Total	15,538	\$7,347,550,100.00	100.00%	Total	581	\$609,092,700.00	100.00%
Average Ratio (%), Assessed to True Value				75.75%			
Equalized Valuation, Taxable Properties				\$9,699,736,105.61			
Total # of property tax appeals filed in 2024				County Tax Board	10.00		
				State Tax Court	70.00		
Number of 2024 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				38.00			
Amount paid out by municipality for tax appeals in 2024				\$821,079.66			
Percentage of Exempt vs. Non-Exempt Properties				8.29%			

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 2024 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
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	1.00	5.00	239,578.49	\$214,084.00	\$0.00	\$0.00	\$9,224.11	\$16,270.38
Supervisory Staff (Department Heads & Managers)	24.00	0.00	4,245,966.46	\$3,146,535.52	\$0.00	\$554,104.91	\$306,189.34	\$239,136.70
Police Officers (Including Superior Officers)	106.00	0.00	23,141,559.63	\$14,550,403.00	\$700,000.00	\$5,316,717.26	\$1,468,608.75	\$1,105,830.63
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					\$0.00
All Other Union Employees not listed above	176.00	0.00	17,077,707.55	\$10,288,965.58	\$1,375,000.00	\$1,811,886.84	\$2,819,893.75	\$781,961.38
All Other Non-Union Employees not listed above	170.00	15.00	21,744,243.16	\$15,257,974.90	\$274,700.00	\$2,686,929.38	\$2,365,032.79	\$1,159,606.09
Totals	477.00	20.00	66,449,055.31	\$43,457,963.00	\$2,349,700.00	\$10,369,638.38	\$6,968,948.74	\$3,302,805.19

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	137.00	\$14,190.94	\$1,944,158.78	131.00	\$13,839.67	\$1,812,996.77
Parent & Child	40.00	\$21,890.86	\$875,634.40	44.00	\$31,282.50	\$1,376,430.00
Employee & Spouse (or Partner)	75.00	\$31,988.37	\$2,399,127.75	58.00	\$21,117.40	\$1,224,809.20
Family	121.00	\$35,583.37	\$4,305,587.77	133.00	\$34,952.94	\$4,648,741.02
Employee Cost Sharing Contribution (enter as negative -)			(\$2,286,250.00)			(\$2,100,000.00)
Subtotal	373.00		\$7,238,258.70	366.00		\$6,962,976.99
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	48	\$14,190.94	\$681,165.12	47	\$13,839.67	\$650,464.49
Parent & Child	12	\$21,890.86	\$262,690.32	8	\$31,282.50	\$250,260.00
Employee & Spouse (or Partner)	78	\$31,988.37	\$2,495,092.86	78	\$21,117.40	\$1,647,157.20
Family	64	\$35,583.37	\$2,277,335.68	63	\$34,952.94	\$2,202,035.22
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	202.00		\$5,716,283.98	196.00		\$4,749,916.91
GRAND TOTAL	575.00		\$12,954,542.68	562.00		\$11,712,893.90

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 Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Union 2867	1,397.00	\$284,338.48	424.00	\$166,087.12		\$6.00					x		
PPE # 1	246.50	\$65,606.40	1,587.87	\$399,568.66							x		
PBA	3,258.53	\$859,369.63	1,033.05	\$579,471.06	1,522.86	\$870,639.81					x		
SOA	2,738.03	\$1,398,546.11	803.92	\$676,174.09	674.75	\$543,261.69	18.91	\$17,357.45			x		
Non-Union Positions:													
Mayor	-	\$0.00	75.00	\$38,193.75	-	\$0.00	-	\$0.00	-	\$0.00		x	
Secretary Assistant	-	\$0.00	10.00	\$2,583.70								x	
Mayor's Action Center	-	\$0.00	2.50	\$432.78								x	
Secretary Assistant			25.86	\$5,317.78								x	
Employee Benefits			12.36	\$3,070.75								x	
Purchasing Assistant			17.00	\$3,001.18								x	
Business Administrator			50.00	\$35,770.00								x	
Deputy Purchasing Clerk			31.07	\$7,710.38								x	
System Analyst			26.39	\$8,801.49								x	
Sr Systems Analyst			56.18	\$26,571.90								x	
System Analyst			4.57	\$914.56								x	
Fleet Mgr/Community Affair			29.57	\$10,138.86								x	
Personnel Director	176.32	\$37,002.82	17.39	\$7,300.15								x	
Purchasing Director			3.00	\$1,730.82								x	
Clerical Assistant			9.50	\$1,659.18								x	
Municipal Clerk			5.50	\$417.07								x	
Asst. Municipal Clerk			46.36	\$17,974.06								x	
Deputy Registrar			32.00	\$6,946.24								x	
Tax Assessor	215.18	\$65,318.53	2.39	\$1,452.73								x	
Asst. Assessor	100.75	\$14,387.10	48.68	\$13,902.60								x	
Asst. Assessor			1.18	\$280.50								x	
Assessing Aide			(8.33)	-\$1,641.12								x	
Account Clerk			4.25	\$858.29								x	
Director of Finance			1.00	\$538.44								x	
Asst. Director of Finance			10.00	\$5,355.00								x	
Senior Payroll Clerk			37.43	\$11,784.76								x	
Account Clerk			31.93	\$8,213.63								x	
TOTALS (THIS PAGE ONLY)	8,132.30	\$2,724,569.07	4,431.62	\$2,040,580.41	2,197.61	\$1,413,907.50	18.91	\$17,357.45	-	\$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 Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Mailroom Clerk	403.82	\$33,610.06	49.21	\$8,192.21								X	
Messenger			10.68	\$1,743.17								X	
Account Clerk	12.39	\$1,477.79	15.93	\$3,798.81								X	
Asst Tax Collector			31.50	\$9,933.53								X	
Keyboard Clerk 1	20.82	\$2,482.85	35.54	\$8,474.91								X	
Tax Collector			46.86	\$19,981.76								X	
Maint Superintendent	416.46	\$118,373.73	55.04	\$31,286.15								X	
General Supervisor	323.43	\$57,754.64	54.79	\$19,566.17								X	
Super of Parks	523.39	\$185,404.07	53.00	\$37,548.91								X	
Systems Analyst			14.36	\$2,804.96								X	
Super of Recreation			37.07	\$12,832.28								X	
Recreation Super			6.93	\$1,248.88								X	
Rec Supervisor			0.57	\$145.84								X	
Support Services			35.21	\$8,454.95								X	
Dispatcher			0.67	\$244.16								X	
Bldg Maint Worker			0.16	\$34.61								X	
Support Services			5.50	\$897.82								X	
Dispatcher			0.07	\$25.65								X	
Secretary Assistant			0.19	\$63.91								X	
Support Services			18.43	\$4,602.72								X	
Support Services			17.14	\$3,783.60								X	
Systems Analyst			36.64	\$12,312.00								X	
Supervisor Mechanic			6.14	\$1,928.12								X	
Secretary Assistant			11.39	\$3,637.95								X	
Secretary Assistant	111.50	\$13,186.55	50.00	\$11,826.50								X	
Dispatcher			12.64	\$3,612.31								X	
Dispatcher			0.11	\$31.70								X	
Mechanic			2.88	\$618.62								X	
Dispatcher			8.79	\$1,689.41								X	
Support Services			48.18	\$12,252.29								X	
Mechanic			6.86	\$1,210.56								X	
Dispatcher			5.05	\$1,867.95								X	
TOTALS (THIS PAGE ONLY)	1,811.82	\$412,289.69	677.53	\$226,652.41	-	\$0.00	-	\$0.00	-	\$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 Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Dispatcher			20.46	\$7,720.70								X	
Support Services			12.00	\$1,958.88								X	
Violations Clerk			1.57	\$333.52								X	
Violations Clerk			5.50	\$1,190.81								X	
Court Administrator			42.93	\$20,581.25								X	
Keyboard Clerk 1			11.57	\$2,042.82								X	
Plan Board/BOA Secretary			39.89	\$14,060.24								X	
Plumbing Inspector			0.34	\$109.80								X	
Plumbing Subcode Official	149.86	\$29,267.10	17.14	\$6,696.00								X	
Construction Official			47.21	\$22,579.76								X	
TACO			0.07	\$16.21								X	
Asst Const Official			14.89	\$6,616.75								X	
Electrical Inspector			31.79	\$12,791.53								X	
Plumbing Inspector			4.00	\$1,255.52								X	
Building Inspector	349.11	\$70,502.19	50.71	\$20,483.50								X	
Electrical Inspector			13.57	\$4,403.25								X	
Key Board Clerk 1			0.50	\$88.27								X	
Fire Inspector			32.07	\$11,146.43								X	
Key Board Clerk 1			6.71	\$1,185.34								X	
Key Board Clerk 1			11.50	\$2,122.79								X	
Building Inspector			1.54	\$476.76								X	
Housing Inspector			41.14	\$13,492.80								X	
Housing Inspector			0.57	\$102.44								X	
Asst Zoning Officer			41.18	\$10,002.28								X	
TACO			25.50	\$6,049.37								X	
Housing Inspector			31.79	\$7,097.75								X	
Director/Zoning Officer	112.14	\$27,757.60	11.57	\$5,728.32								X	
Fire Prev Specialist			26.62	\$4,908.72								X	
Secretary Assistant			3.36	\$610.30								X	
Fire Prevention Insp	198.00	\$47,409.12	49.00	\$23,465.12								X	
Fire Prev Specialist			20.91	\$3,855.12								X	
Fire Prev Specialist			2.96	\$535.77								X	
TOTALS (THIS PAGE ONLY)	809.11	\$174,936.01	620.56	\$213,708.12	-	\$0.00	-	\$0.00	-	\$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 Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Secretary Assistant			1.79	\$291.50								X	
General Supervisor	160.00	\$32,653.60	17.86	\$7,288.75								X	
Asst. Public Works Super	327.21	\$62,461.94	55.39	\$21,147.89								X	
General Supervisor			16.46	\$6,720.23								X	
Secretary Assistant	214.21	\$27,733.25	50.04	\$12,955.75								X	
Road Inspector			25.71	\$5,635.80								X	
Municipal Engineer			43.36	\$26,644.27								X	
Asst. Municipal Engineer			6.14	\$2,650.52								X	
Road Inspector	359.14	\$47,451.75	25.71	\$6,795.00								X	
Secretary Assistant			21.79	\$4,776.30								X	
Sanitary Inspector			27.21	\$8,176.26								X	
Keyboard Clerk 1			0.43	\$91.20								X	
Env Health Specialist			5.75	\$1,527.09								X	
Keyboard Clerk 1			0.54	\$101.66								X	
Public Health Nurse			1.75	\$646.92								X	
Omnibus Operator	41.54	\$5,134.65	10.93	\$2,701.98								X	
Omnibus Operator			31.93	\$6,832.40								X	
Community Service Aide			44.79	\$9,643.26								X	
Maint Worker			38.00	\$7,078.26								X	
Director Human Services			50.93	\$21,846.32								X	
Clerk Typist			6.14	\$1,190.67								X	
EMT			19.00	\$4,031.04								X	
EMT			4.00	\$1,037.12								X	
EMT			32.00	\$9,722.88								X	
EMT			1.00	\$225.76								X	
EMT			34.25	\$10,406.52								X	
EMT			22.50	\$4,852.58								X	
EMT			24.00	\$5,608.32								X	
EMT			0.50	\$136.04								X	
EMT			1.50	\$490.08								X	
EMT			11.75	\$3,570.12								X	
EMT			24.00	\$6,839.04								X	
TOTALS (THIS PAGE ONLY)	1,102.10	\$175,435.19	657.15	\$201,661.53	-	\$0.00	-	\$0.00	-	\$0.00			

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

	Gross Debt	Deductions	Net Debt		Current Year	2026	2027	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$14,290,000.00	\$14,290,000.00	\$0.00	Utility Fund - Principal	\$3,785,000.00	\$3,960,000.00	\$4,030,000.00	\$44,875,000.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$2,062,365.00	\$1,946,337.50	\$1,791,237.50	\$12,660,968.75
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$0.00			
Water	\$59,955,061.00	\$59,955,061.00	\$0.00	Bond Anticipation Notes - Interest	\$2,623,294.00			
Sewer	\$70,696,089.41	\$70,696,089.41	\$0.00	Bonds - Principal	\$10,860,000.00	\$9,590,000.00	\$9,435,000.00	\$34,430,000.00
Golf	\$6,199,710.00	\$6,199,710.00	\$0.00	Bonds - Interest	\$2,336,489.00	\$1,885,475.00	\$1,534,775.00	\$3,348,512.50
			\$0.00	Loans & Other Debt - Principal	\$1,235,758.00	\$1,259,859.52	\$1,271,968.24	\$6,888,526.03
			\$0.00	Loans & Other Debt - Interest	\$163,345.00	\$153,362.44	\$135,233.74	\$1,218,232.88
<u>Municipal Purposes</u>				Total	\$23,066,251.00	\$18,795,034.46	\$18,198,214.48	\$103,421,240.16
Debt Authorized (BNI)	\$14,869,125.48		\$14,869,125.48	Total Principal	\$15,880,758.00	\$14,809,859.52	\$14,736,968.24	\$86,193,526.03
Notes Outstanding	\$25,569,000.00	\$526,626.45	\$25,042,373.55	Total Interest	\$7,185,493.00	\$3,985,174.94	\$3,461,246.24	\$17,227,714.13
Bonds Outstanding	\$64,865,000.00		\$64,865,000.00	% of Total Current Year Budget	16.48%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$256,443,985.89	\$151,667,486.86	\$104,776,499.03	<u>Description</u>	<u>Debt Not Listed Above</u>			
Population (2020 census)	<u>56,162</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$4,566.15</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,865.61</u>			Total Capital/Equipment Leases				
3 Year Average Property Valuation		<u>\$9,813,191,212.67</u>		Total Other				
Net Debt as % of 3 Year Average Property Valuation		<u>1.07%</u>		<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				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)
