



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)"/>
Election Type:	<input type="text" value="Partisan"/>

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Pulkit		Desai	12/31/2029	pdesai@parsippany.net

Chief Administrative Officer

Marc		Seemon		mseemon@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

Anthony		Branco		abranco@pkfod.com
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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
Diya		Patel	12/31/2029	dpatel@parsippany.net
Matthew		Kavanagh	12/31/2029	mkavanagh@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>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 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	0.868	\$63,840,071.40	24.57%	\$2,728.69	Municipal Purpose Tax	ACTUAL	\$69,964,959.78
Municipal Library	0.047	\$3,428,859.00	1.32%	\$147.75	Municipal Library	ACTUAL	\$3,677,389.00
Municipal Open Space	0.020	\$1,469,510.02	0.57%	\$62.87	Municipal Open Space	ACTUAL	\$1,465,923.02
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.096	\$6,221,789.00	2.39%	\$301.79	Fire Districts (total levies)	ACTUAL	
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.182	\$160,322,884.00	61.70%	\$6,859.45	Local School District	ESTIMATED	\$163,529,341.68
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.326	\$23,921,727.92	9.21%	\$1,024.83	County Purposes	ESTIMATED	\$24,400,162.48
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	\$644,386.60	0.25%	\$28.29	County Open Space	ESTIMATED	\$657,274.33
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	3.548	\$259,849,227.94	100.00%	\$11,153.68	Total ESTIMATED amount to be raised by taxes		\$263,695,050.29
Total Taxable Valuation as of October 1, 2025 <u>\$7,329,615,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>28,643,824.59</u>		
Current Year (2026) Average Residential Assessment <u>\$315,236.22</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>98,071,753.76</u>		
Prior Year (2025) Average Residential Assessment <u>\$314,365.39</u>					Total Non-Municipal Tax Levy <u>\$190,052,701.51</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$259,480,630.68</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$2,066,220.12</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$261,546,850.80</u>		
0.868	0.955	9.97%			% of Tax Collections used to Calculate RUT <u>99.21%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used <u></u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$63,840,071.40	\$69,964,959.78	9.59%	\$6,124,888.38		Total Tax Revenue, Collections CY 2025 <u>257,569,396.51</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2025 <u>260,433,943.62</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2025 <u>98.90%</u>		
\$2,728.69	\$3,009.09	10.28%	\$280.40		Delinquent Taxes - December 31, 2025 <u>\$4,569,060.98</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	-0.12%	(\$13,653.00)	\$10,952,000.00	\$10,938,347.00	\$6,500,000.00			\$1,950,000.00	\$1,750,000.00	\$738,347.00		
08	Local Revenue	-3.55%	(\$1,952,470.89)	\$54,944,639.86	\$52,992,168.97	\$11,114,176.97			\$14,169,299.00	\$22,661,343.00	\$5,047,350.00		
09	State Aid (without offsetting appropriation)	0.00%	(\$0.26)	\$4,603,801.26	\$4,603,801.00	\$4,603,801.00							
08	Uniform Construction Code Fees	-2.06%	(\$91,337.36)	\$4,441,337.36	\$4,350,000.00	\$4,350,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.00%	\$3,178.00	\$158,916.00	\$162,094.00	\$162,094.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-99.19%	(\$1,100,036.75)	\$1,109,068.83	\$9,032.08	\$9,032.08							
08	Other Special Items	15.54%	\$302,129.42	\$1,944,791.12	\$2,246,920.54	\$784,720.54			\$850,000.00	\$508,500.00	\$103,700.00		
15	Receipts from Delinquent Taxes	-0.06%	(\$654.56)	\$1,120,654.56	\$1,120,000.00	\$1,120,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	5.36%	\$3,429,216.90	\$63,943,323.27	\$67,372,540.17	\$67,372,540.17							
07	Minimum Library Tax	15.36%	\$526,530.00	\$3,428,859.00	\$3,955,389.00	\$3,955,389.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.75%	\$1,102,901.50	\$146,647,391.26	\$147,750,292.76	\$99,971,753.76	\$0.00	\$0.00	\$16,969,299.00	\$24,919,843.00	\$5,889,397.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	General Government	47.00	7.00	13.40%	\$474,637.00	\$3,542,150.00	\$4,016,787.00	\$4,016,787.00								
21	Land-Use Administration	2.00	0.00	-3.30%	(\$8,645.00)	\$261,844.00	\$253,199.00	\$253,199.00								
22	Uniform Construction Code	30.00	5.00	11.85%	\$339,415.00	\$2,865,418.00	\$3,204,833.00	\$3,204,833.00								
23	Insurance			13.41%	\$1,911,750.00	\$14,257,400.00	\$16,169,150.00	\$16,169,150.00								
25	Public Safety	147.00	4.00	6.53%	\$1,294,186.53	\$19,814,587.55	\$21,108,774.08	\$21,099,742.00	\$9,032.08							
26	Public Works	156.00	3.00	4.93%	\$1,870,746.39	\$37,976,450.61	\$39,847,197.00	\$8,925,438.00			\$11,991,372.00	\$18,930,387.00				
27	Health and Human Services	37.00	9.00	365.03%	\$2,841,670.74	\$778,478.94	\$3,620,149.68	\$3,620,149.68								
28	Parks and Recreation	69.00	3.00	5.69%	\$486,832.00	\$8,555,132.00	\$9,041,964.00	\$4,211,642.00					\$4,830,322.00			
29	Education (including Library)			1.24%	\$48,530.00	\$3,906,859.00	\$3,955,389.00	\$3,955,389.00								
30	Unclassified			0.00%	\$0.00	\$1,118,948.00	\$1,118,948.00	\$1,118,948.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$2,400,000.00	\$2,400,000.00	\$2,400,000.00								
32	Landfill / Solid Waste Disposal			0.97%	\$24,000.00	\$2,476,500.00	\$2,500,500.00	\$2,500,500.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-1.34%	(\$147,328.00)	\$10,986,164.00	\$10,838,836.00	\$9,099,926.00			\$493,826.00	\$908,244.00	\$336,840.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			1.57%	\$1,454.40	\$92,880.60	\$94,335.00	\$94,335.00								
43	Court and Public Defender	7.00	3.00	4.69%	\$32,365.00	\$689,396.00	\$721,761.00	\$721,761.00								
44	Capital			256.41%	\$500,000.00	\$195,000.00	\$695,000.00	\$600,000.00			\$95,000.00					
45	Debt			9.37%	\$2,135,559.00	\$22,785,027.00	\$24,920,586.00	\$14,728,038.00			\$4,389,101.00	\$5,081,212.00	\$722,235.00			
46	Deferred Charges			-8.60%	(\$126,329.60)	\$1,469,213.60	\$1,342,884.00	\$1,342,884.00								
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	495.00	34.00	8.58%	\$11,678,843.46	\$136,071,449.30	\$147,750,292.76	\$99,962,721.68	\$9,032.08	\$0.00	\$0.00	\$16,969,299.00	\$24,919,843.00	\$5,889,397.00	\$0.00	\$0.00

Sheet UFB-3

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)				Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	438	\$109,455,700.00	1.49%	15A Public Schools	21	\$92,973,300.00	11.70%
2 Residential	14,383	\$4,534,042,500.00	61.86%	15B Other Schools	0		0.00%
3A/3B Farm			0.00%	15C Public Property	388	\$346,529,500.00	43.61%
4A Commercial	601	\$1,749,963,200.00	23.88%	15D Church and Charities	69	\$100,486,600.00	12.65%
4B Industrial	65	\$326,047,800.00	4.45%	15E Cemeteries & Graveyards	3	\$908,400.00	0.11%
4C Apartments	44	\$609,772,900.00	8.32%	15F Other Exempt	112	\$253,761,200.00	31.93%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	15,531	\$7,329,282,100.00	100.00%	Total	593	\$794,659,000.00	100.00%
Average Ratio (%), Assessed to True Value				71.16%	Percentage of Exempt vs. Non-Exempt Properties		
Equalized Valuation, Taxable Properties				\$10,299,721,894.32	10.84%		
Total # of property tax appeals filed in 2025				County Tax Board	10.00		
				State Tax Court	18.00		
Number of 2025 County Tax Board decisions appealed to Tax Court					0.00		
Number of pending property tax appeals in State Tax Court					35.00		
Amount paid out by municipality for tax appeals in 2025					\$1,040,109.29		

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 2025 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

Sheet UFB-5

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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
UPS	Commercial	1/1/2017	12/31/2046	\$827,355.00	\$33,758,900.00	\$1,197,765.77														
District 1515	Commercial	12/30/2020	12/31/2054	\$306,554.17	\$16,410,400.00	\$582,240.99														
Total Long Term Exemptions - Column Total							Total Long Term Exemptions - Column Total							Total Long Term Exemptions - Column Total						
				1,133,909.17	50,169,300.00	1,780,006.76					\$0.00	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total														Total Long Term Exemptions - PAGE TOTAL						
																		\$1,133,909.17	\$50,169,300.00	\$1,780,006.76

Sheet UFB-6

**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	272,322.60	\$218,364.69	\$0.00	\$37,362.20	\$0.00	\$16,595.72
Supervisory Staff (Department Heads & Managers)	22.00	0.00	4,156,997.75	\$3,094,934.00		\$529,543.21	\$297,305.56	\$235,214.98
Police Officers (Including Superior Officers)	111.00	0.00	23,809,162.57	\$14,898,610.00	\$700,000.00	\$5,512,485.70	\$1,565,772.51	\$1,132,294.36
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	181.00	0.00	19,641,162.18	\$12,071,799.00	\$1,401,000.00	\$2,065,484.81	\$3,185,421.65	\$917,456.72
All Other Non-Union Employees not listed above	156.00	30.00	27,468,203.85	\$19,600,240.31	\$476,000.00	\$3,353,601.12	\$2,548,744.16	\$1,489,618.26
Totals	471.00	35.00	75,347,848.96	\$49,883,948.00	\$2,577,000.00	\$11,498,477.03	\$7,597,243.88	\$3,791,180.05

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	149.00	\$15,664.66	\$2,334,034.34	137.00	\$14,190.94	\$1,944,158.78
Parent & Child	43.00	\$23,938.45	\$1,029,353.35	40.00	\$21,890.86	\$875,634.40
Employee & Spouse (or Partner)	89.00	\$35,390.98	\$3,149,797.22	75.00	\$31,988.37	\$2,399,127.75
Family	120.00	\$39,199.29	\$4,703,914.80	121.00	\$35,583.37	\$4,305,587.77
Employee Cost Sharing Contribution (enter as negative -)			(\$2,537,737.50)			(\$2,286,250.00)
Subtotal	401.00		\$8,679,362.21	373.00		\$7,238,258.70
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	40	\$15,664.66	\$626,586.40	48	\$14,190.94	\$681,165.12
Parent & Child	9	\$23,938.45	\$215,446.05	12	\$21,890.86	\$262,690.32
Employee & Spouse (or Partner)	73	\$35,390.98	\$2,583,541.54	78	\$31,988.37	\$2,495,092.86
Family	57	\$39,199.29	\$2,234,359.53	64	\$35,583.37	\$2,277,335.68
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	179.00		\$5,659,933.52	202.00		\$5,716,283.98
GRAND TOTAL	580.00		\$14,339,295.73	575.00		\$12,954,542.68

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

Sheet UFB-8

**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	796.00	\$188,000.38	527.50	\$127,723.66	10.44	\$1,291.99					x		
PPE # 1	397.50	\$52,041.42	1,135.76	\$283,879.03	71.55	\$17,675.02					x		
PBA	3,219.63	\$659,368.65	845.57	\$452,767.04							x		
SOA	2,498.30	\$1,250,153.23	557.88	\$465,708.78							x		
Non-Union Positions:													
Mayor	-	\$0.00	-	\$0.00	-	\$0.00						x	
Secretary Assistant	-	\$0.00	-	\$0.00	-	\$0.00						x	
Mayor's Action Center	-	\$0.00	9.79	\$1,878.27	0.43	\$82.26						x	
Secretary Assistant	-	\$0.00	25.86	\$5,920.51	0.14	\$32.71						x	
Purchasing Assistant	-	\$0.00	26.14	\$4,706.76	-	\$0.00						x	
Business Administrator	-	\$0.00	-	\$0.00	-	\$0.00						x	
Deputy Purchasing Clerk	-	\$0.00	30.79	\$7,792.48	-	\$0.00						x	
System Analyst	-	\$0.00	26.39	\$9,485.07	-	\$0.00						x	
Sr Systems Analyst	-	\$0.00	57.75	\$28,968.56	-	\$0.00						x	
System Analyst	-	\$0.00	0.43	\$103.95	-	\$0.00						x	
Fleet Mgr/Community Affair	-	\$0.00	31.57	\$12,011.35	-	\$0.00						x	
Personnel Director	183.61	\$39,939.14	24.39	\$10,612.11	-	\$0.00						x	
Purchasing Director	-	\$0.00	7.50	\$4,701.90	-	\$0.00						x	
Clerical Assistant	-	\$0.00	12.21	\$2,317.05	-	\$0.00						x	
Municipal Clerk	-	\$0.00	5.93	\$3,437.86	-	\$0.00						x	
Asst. Municipal Clerk	-	\$0.00	48.43	\$20,550.18	-	\$0.00						x	
Deputy Registrar	-	\$0.00	227.50	\$7,882.88	0.71	\$173.25						x	
Tax Assessor	217.11	\$67,218.54	9.11	\$5,639.33	-	\$0.00						x	
Asst. Assessor	56.11	\$8,173.13	49.82	\$14,514.98	-	\$0.00						x	
Asst. Assessor	-	\$0.00	0.43	\$112.29	-	\$0.00						x	
Assessing Aide	-	\$0.00	0.20	\$48.22	-	\$0.00						x	
Account Clerk	-	\$0.00	7.11	\$1,737.27	-	\$0.00						x	
Director of Finance	-	\$0.00	5.29	\$3,150.92	-	\$0.00						x	
Senior Payroll Clerk	-	\$0.00	37.79	\$13,587.37	5.18	\$1,862.16						x	
Account Clerk	-	\$0.00	31.93	\$9,606.03	4.46	\$1,343.13						x	
Mailroom Clerk	388.75	\$33,008.76	57.50	\$9,764.65	-	\$0.00						x	
TOTALS (THIS PAGE ONLY)	7,757.00	\$2,297,903.25	3,800.55	\$1,508,608.50	92.92	\$22,460.52	-	\$0.00	-	\$0.00			

UFB-9 Accumulated Absence Liability

**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
Messenger	-	\$0.00	6.96	\$1,159.76	-	\$0.00						X	
Account Clerk	20.89	\$2,541.09	7.75	\$1,885.19	-	\$0.00						X	
Asst Tax Collector	-	\$0.00	31.64	\$10,180.14	0.04	\$11.49						X	
Keyboard Clerk 1	24.39	\$2,966.78	39.04	\$9,495.44	-	\$0.00						X	
Keyboard Clerk 1	-	\$0.00	5.00	\$813.75	-	\$0.00						X	
Tax Collector	-	\$0.00	50.93	\$23,133.29	-	\$0.00						X	
Maint Superintendent	430.46	\$124,808.82	56.11	\$32,535.41	-	\$0.00						X	
General Supervisor	340.57	\$79,220.32	61.93	\$28,810.41	-	\$0.00						X	
Recreation Director	-	\$0.00	34.71	\$12,256.92	-	\$0.00						X	
Keyboard Clerk 2	-	\$0.00	15.86	\$3,220.11	4.90	\$995.04						X	
Recreation Supervisor	-	\$0.00	0.96	\$251.03	1.89	\$492.77						X	
Support Services	-	\$0.00	31.64	\$7,748.07	3.62	\$886.74						X	
Dispatcher	-	\$0.00	4.34	\$1,026.26	-	\$0.00						X	
Dispatcher	-	\$0.00	(12.82)	-\$4,744.95	-	\$0.00						X	
Bldg Maint Worker	-	\$0.00	0.91	\$204.81	-	\$0.00						X	
Mechanic	-	\$0.00	4.57	\$879.04	-	\$0.00						X	
Support Services	-	\$0.00	1.14	\$199.12	-	\$0.00						X	
Dispatcher	-	\$0.00	0.99	\$359.26	-	\$0.00						X	
Secretary Assistant	-	\$0.00	0.07	\$27.87	-	\$0.00						X	
Support Services	-	\$0.00	20.57	\$5,241.60	-	\$0.00						X	
Support Services	-	\$0.00	20.71	\$5,061.95	0.02	\$4.54						X	
Dispatcher	-	\$0.00	(2.93)	-\$692.28	-	\$0.00						X	
Secretary Assistant	(0.88)	-\$123.87	(2.63)	-\$743.19	-	\$0.00						X	
Supervisor Mechanic	-	\$0.00	7.29	\$2,472.48	-	\$0.00						X	
Secretary Assistant	-	\$0.00	19.86	\$4,734.34	0.59	\$140.67						X	
Dispatcher	-	\$0.00	4.21	\$669.56	-	\$0.00						X	
Secretary Assistant	102.79	\$13,091.30	50.00	\$12,736.50	0.86	\$218.34						X	
Dispatcher	-	\$0.00	(2.34)	-\$710.23	-	\$0.00						X	
Dispatcher	-	\$0.00	4.07	\$1,229.50	-	\$0.00						X	
Mechanic	-	\$0.00	3.46	\$756.18	0.00	\$0.31						X	
Dispatcher	-	\$0.00	13.85	\$2,229.71	-	\$0.00						X	
Support Services	69.07	\$6,017.16	61.00	\$15,846.53	-	\$0.00						X	
TOTALS (THIS PAGE ONLY)	987.30	\$228,521.60	538.86	\$178,273.58	11.92	\$2,749.90	-	\$0.00	-	\$0.00			

UFB-9 Accumulated Absence Liability (2)

**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	-	\$0.00	29.83	\$11,595.19	-	\$0.00						X	
Violations Clerk	-	\$0.00	0.86	\$185.58	-	\$0.00						X	
Deputy Court Admin	-	\$0.00	0.79	\$222.75	-	\$0.00						X	
Violations Clerk	-	\$0.00	7.50	\$1,655.85	-	\$0.00						X	
Court Administrator	-	\$0.00	36.93	\$18,058.81	-	\$0.00						X	
Violations Clerk	-	\$0.00	1.29	\$284.18	-	\$0.00						X	
Keyboard Clerk 1	-	\$0.00	17.43	\$3,473.34	-	\$0.00						X	
Plan Board/BOA Secretary	-	\$0.00	39.36	\$14,149.68	-	\$0.00						X	
Plumbing Inspector	-	\$0.00	(2.66)	-\$863.88	-	\$0.00						X	
Plumbing Subcode Official	147.21	\$29,328.03	11.57	\$4,610.52	-	\$0.00						X	
Construction Official	-	\$0.00	40.93	\$19,963.32	-	\$0.00						X	
Building Inspector	-	\$0.00	8.93	\$3,262.50	-	\$0.00						X	
Keyboard Clerk 1	-	\$0.00	2.00	\$326.90	-	\$0.00						X	
Fire Sub Of/Asst CO	-	\$0.00	23.89	\$10,827.77	-	\$0.00						X	
Electl Subcd Official	-	\$0.00	32.29	\$13,252.64	-	\$0.00						X	
Plumbing Inspector	-	\$0.00	7.86	\$2,515.15	-	\$0.00						X	
Building Inspector	348.46	\$71,787.13	50.14	\$20,659.86	-	\$0.00						X	
Electrical Inspector	-	\$0.00	14.14	\$4,680.72	-	\$0.00						X	
Keyboard Clerk 1	-	\$0.00	0.79	\$141.46	-	\$0.00						X	
Fire Inspector	-	\$0.00	3.00	\$980.70	-	\$0.00						X	
Building Inspector	-	\$0.00	4.00	\$1,230.88	-	\$0.00						X	
TACO	-	\$0.00	1.00	\$232.12	-	\$0.00						X	
Fire Inspector	-	\$0.00	32.00	\$11,343.36	-	\$0.00						X	
Keyboard Clerk 1	-	\$0.00	24.25	\$4,456.10	-	\$0.00						X	
Senior Housing Inspector	-	\$0.00	44.90	\$17,610.23	-	\$0.00						X	
Keyboard Clerk 1	-	\$0.00	10.43	\$1,778.13	-	\$0.00						X	
Housing Inspector Trainee	-	\$0.00	9.14	\$1,578.24	-	\$0.00						X	
Keyboard Clerk 1	-	\$0.00	12.93	\$2,155.71	-	\$0.00						X	
Asst Zoning Officer	-	\$0.00	43.39	\$10,749.71	-	\$0.00						X	
Technical Assistant	-	\$0.00	21.71	\$5,254.64	-	\$0.00						X	
Code Enforc. Officer	-	\$0.00	35.46	\$8,078.06	-	\$0.00						X	
Director/Zoning Official	121.00	\$31,711.68	9.07	\$4,754.88	-	\$0.00						X	
TOTALS (THIS PAGE ONLY)	616.68	\$132,826.84	575.15	\$199,205.10	-	\$0.00	-	\$0.00	-	\$0.00			

UFB-9 Accumulated Absence Liability (3)

**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	-	\$0.00	2.18	\$403.97	-							X	
Fire Prevention Specialist	-	\$0.00	27.44	\$5,139.61	-							X	
Secretary Assistant	-	\$0.00	3.29	\$547.17	0.71	\$118.95						X	
General Supervisor	172.57	\$45,879.84	13.57	\$7,216.20	-							X	
General Supervisor	-	\$0.00	17.18	\$7,151.27	-							X	
Secretary Assistant	229.21	\$30,268.89	49.86	\$13,167.77	-							X	
Asst. Public Works	336.07	\$89,347.95	56.04	\$29,795.31	-							X	
Road Inspector	-	\$0.00	18.29	\$4,272.64	0.02	\$4.34						X	
Municipal Engineer	-	\$0.00	44.86	\$28,115.56	0.43	\$268.62						X	
Asst. Municipal Engineer	-	\$0.00	7.61	\$3,347.83	-							X	
Road Inspector	373.43	\$56,606.17	36.57	\$11,087.36	-							X	
Secretary Assistant	-	\$0.00	27.79	\$6,533.26	1.43	\$335.90						X	
Sanitary Inspector	-	\$0.00	27.46	\$8,549.36	-							X	
Env Health Specialist	-	\$0.00	15.61	\$4,221.43	2.00	\$505.42						X	
Keyboard Clerk 1	-	\$0.00	0.36	\$78.75	0.43	\$84.24						X	
Public Health Nurse	-	\$0.00	2.14	\$903.15	0.52	\$218.56						X	
Omnibus Operator	-	\$0.00	26.19	\$5,805.11	-							X	
Community Service Aide	-	\$0.00	47.71	\$10,644.58	0.61	\$135.45						X	
Maint Worker	-	\$0.00	40.00	\$7,716.80	-							X	
Keyboard Clerk 1	-	\$0.00	11.64	\$2,362.46	2.64	\$530.77						X	
EMT	-	\$0.00	8.00	\$1,697.28	-							X	
EMT	-	\$0.00	10.50	\$2,722.44	-							X	
EMT	-	\$0.00	48.00	\$14,584.32	-							X	
EMT	-	\$0.00	23.25	\$7,064.28	-							X	
EMT	-	\$0.00	7.29	\$1,571.31	-							X	
EMT	-	\$0.00	11.00	\$2,570.48	-							X	
EMT	-	\$0.00	4.50	\$1,224.36	-							X	
EMT	-	\$0.00	2.75	\$898.48	-							X	
EMT	-	\$0.00	6.13	\$1,861.02	-							X	
EMT	-	\$0.00	32.50	\$9,261.20	-							X	
EMT	-	\$0.00	63.57	\$31,145.55	-							X	
EMT	-	\$0.00	23.50	\$7,892.76	-							X	
TOTALS (THIS PAGE ONLY)	1,111.29	\$222,102.85	716.76	\$239,553.07	8.79	\$2,202.25	-	\$0.00	-	\$0.00			

UFB-9 Accumulated Absence Liability (4)

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

	Gross Debt	Deductions	Net Debt	Current Year Budget				
				2027 Budget	2028 Budget	All Additional Future Years' Budgets		
Local School Debt	\$11,725,000.00	\$11,725,000.00	\$0.00	Utility Fund - Principal	\$3,810,000.00	\$4,030,000.00	\$4,095,000.00	\$40,780,000.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$1,894,856.00	\$1,791,237.50	\$1,633,862.50	\$11,027,106.25
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$1,080,000.00			
Water	\$68,432,216.70	\$68,432,216.70	\$0.00	Bond Anticipation Notes - Interest	\$1,619,933.00			
Sewer	\$75,390,917.25	\$75,390,917.25	\$0.00	Bonds - Principal	\$11,465,000.00	\$12,230,000.00	\$12,985,000.00	\$51,140,000.00
Golf	\$5,881,384.05	\$5,881,384.05	\$0.00	Bonds - Interest	\$3,210,440.00	\$2,834,375.00	\$2,380,125.00	\$6,344,987.50
			\$0.00	Loans & Other Debt - Principal	\$1,259,860.00	\$1,271,968.24	\$1,291,083.80	\$5,597,442.23
			\$0.00	Loans & Other Debt - Interest	\$145,808.00	\$135,233.74	\$116,618.16	\$1,101,614.72
				Total	\$24,485,897.00	\$22,292,814.48	\$22,501,689.46	\$115,991,150.70
<u>Municipal Purposes</u>				Total Principal	\$17,614,860.00	\$17,531,968.24	\$18,371,083.80	\$97,517,442.23
Debt Authorized (BNI)	\$17,446,325.48	\$0.00	\$17,446,325.48	Total Interest	\$6,871,037.00	\$4,760,846.24	\$4,130,605.66	\$18,473,708.47
Notes Outstanding			\$0.00	% of Total Current Year Budget	16.57%			
Bonds Outstanding	\$88,520,000.00	\$344,923.07	\$88,175,076.93					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$267,395,843.48	\$161,774,441.07	\$105,621,402.41	<u>Description</u>	<u>Debt Not Listed Above</u>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	56,162			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$4,761.15			Rating	Aa2	AA		
Per Capita Net Debt	\$1,880.66			Year of Last Rating	2025	2023		
3 Year Average Property Valuation		\$10,321,685,831.67		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		1.02%						

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - Notes

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