



State of New Jersey
Local Government Services

Year: 2026 Municipal User Friendly Budget

MUNICIPALITY:

1425 Mountain Lakes Borough - County of Morris

Adopted

Municode:

1425

Filename: 1425_fba_2026.xlsm

Website:

www.mtnlakes.org

Phone Number:

973-334-3131

Mailing Address:

400 Boulevard

Municipality:

Mountain Lakes

State:

NJ

Zip:

07046

Government Type:

Borough

Election Type:

Partisan

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Melissa		Muilenburg	12/31/2026	mmuilenburg@mtnlakes.org

Chief Administrative Officer				
Mitcell		Stern		mstern@mtnlakes.org

Chief Financial Officer				
			Cert. Number	
Jennifer		Semler	N-1748	cfo@mtnlakes.org

Municipal Clerk				
Cara		Fox		cfox@mtnlakes.org

Registered Municipal Accountant				
John		Mooney		jmooney@nisivoccia.com

Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Cannon	12/31/2026	ccannon@mtnlakes.org
Joshua		Howley	12/31/2028	jhowley@mtnlakes.org
Thomas		Menard	12/31/2026	tmenard@mtnlakes.org
Khizar		Sheikh	12/31/2028	ksheikh@mtnlakes.org
Angela		Tsai	12/31/2028	atsai@mtnlakes.org
Melissa		Muilenburg	12/31/2026	mmuilenburg@mtnlakes.org
Lauren		Barnett	12/31/2028	lbarnett@mtnlakes.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2026 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.451	\$7,453,523.61	19.65%	\$4,726.93	Municipal Purpose Tax	ACTUAL	\$7,703,966.80
Municipal Library		\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space		\$0.00	0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture		\$0.00	0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)		\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.586	\$26,160,904.00	68.98%	\$16,622.87	Local School District	ESTIMATED	\$26,723,363.44
Regional School District		\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.255	\$4,196,227.94	11.06%	\$2,672.66	County Purposes	ESTIMATED	\$4,542,416.75
County Library		\$0.00	0.00%	\$0.00	County Library		
County Board of Health		\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.007	\$113,160.16	0.30%	\$73.37	County Open Space	ESTIMATED	\$122,495.87
Other County Levies (total)		\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	2.299	\$37,923,815.71	100.00%	\$24,095.82	Total ESTIMATED amount to be raised by taxes		\$39,092,242.86
Total Taxable Valuation as of	October 1, 2025	\$1,787,059,200.00			Revenue Anticipated, Excluding Tax Levy		4,135,611.50
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		10,471,349.80
Current Year (2026) Average Residential Assessment		\$1,140,500.00			Total Non-Municipal Tax Levy		\$31,388,276.06
Prior Year (2025) Average Residential Assessment		\$1,048,100.00			Amount to be Raised by Taxes - Before RUT		\$37,724,014.36
					Reserve for Uncollected Taxes (RUT)		\$1,368,228.50
					Total Amount to be Raised by Taxes		\$39,092,242.86
					% of Tax Collections used to Calculate RUT		96.50%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2025		37,671,462.38
					Total Tax Levy, CY 2025		37,923,815.71
					% of Taxes Collected, CY 2025		99.33%
					Delinquent Taxes - December 31, 2025		\$163,336.72

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	Utility	Utility	Utility
08	Surplus	1.48%	\$35,224.12	\$2,384,775.88	\$2,420,000.00	\$2,100,000.00	\$0.00	\$0.00	\$195,000.00	\$125,000.00			
08	Local Revenue	-9.51%	(\$261,267.61)	\$2,746,140.61	\$2,484,873.00	\$571,800.00	\$0.00	\$0.00	\$970,414.00	\$942,659.00			
09	State Aid (without offsetting appropriation)	0.00%	(\$0.48)	\$422,268.48	\$422,268.00	\$422,268.00	\$0.00	\$0.00	\$0.00	\$0.00			
08	Uniform Construction Code Fees	-5.23%	(\$9,654.00)	\$184,654.00	\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$0.00			
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-11.28%	(\$13,791.55)	\$122,215.05	\$108,423.50	\$108,423.50	\$0.00	\$0.00	\$0.00	\$0.00			
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
10	Public and Private Revenue	-73.76%	(\$700,287.59)	\$949,427.96	\$249,140.37	\$249,140.37	\$0.00	\$0.00	\$0.00	\$0.00			
08	Other Special Items	-3.62%	(\$13,180.46)	\$364,160.09	\$350,979.63	\$350,979.63	\$0.00	\$0.00	\$0.00	\$0.00			
15	Receipts from Delinquent Taxes	-3.27%	(\$5,336.72)	\$163,336.72	\$158,000.00	\$158,000.00	\$0.00	\$0.00	\$0.00	\$0.00			
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.51%	(\$809,632.50)	\$8,513,599.30	\$7,703,966.80	\$7,703,966.80	\$0.00	\$0.00	\$0.00	\$0.00			
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
	Total	-11.22%	(\$1,777,926.79)	\$15,850,578.09	\$14,072,651.30	\$11,839,578.30	\$0.00	\$0.00	\$1,165,414.00	\$1,067,659.00	\$0.00	\$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	Utility	Utility	Utility
20 General Government	3.01	9.18	-54.09%	(\$906,902.10)	\$1,676,679.10	\$769,777.00	\$769,777.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
21 Land-Use Administration	0.00	1.00	35.47%	\$26,536.00	\$74,814.00	\$101,350.00	\$101,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
22 Uniform Construction Code	0.54	5.71	-7.40%	(\$17,246.64)	\$233,071.64	\$215,825.00	\$215,825.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
23 Insurance	0.00	0.00	10.34%	\$90,361.54	\$873,509.46	\$963,871.00	\$963,871.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
25 Public Safety	14.50	14.29	4.79%	\$103,248.20	\$2,153,601.80	\$2,256,850.00	\$2,256,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
26 Public Works	5.33	4.00	-3.33%	(\$64,085.45)	\$1,921,645.45	\$1,857,560.00	\$1,857,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
27 Health and Human Services	0.05	0.00	33.02%	\$4,890.00	\$14,810.00	\$19,700.00	\$19,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
28 Parks and Recreation	0.60	38.00	4.21%	\$16,612.00	\$394,288.00	\$410,900.00	\$410,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
29 Education (including Library)	0.00	0.00	4.00%	\$16,061.00	\$401,525.00	\$417,586.00	\$417,586.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
30 Unclassified	0.00	0.00	1.92%	\$1,000.00	\$52,000.00	\$53,000.00	\$53,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
31 Utilities and Bulk Purchases	7.97	1.82	6.18%	\$134,560.77	\$2,176,656.23	\$2,311,217.00	\$229,910.00	\$0.00	\$0.00	\$0.00	\$1,063,231.00	\$1,018,076.00			
32 Landfill / Solid Waste Disposal	0.00	1.00	0.00%	\$0.00	\$4,900.00	\$4,900.00	\$4,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
35 Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
36 Statutory Expenditures	0.00	0.00	3.49%	\$31,147.38	\$891,624.62	\$922,772.00	\$836,006.00	\$0.00	\$0.00	\$0.00	\$52,183.00	\$34,583.00			
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
42 Shared Services	0.00	0.00	-2.31%	(\$7,504.19)	\$325,560.69	\$318,056.50	\$318,056.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
43 Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
44 Capital	0.00	0.00	85.58%	\$122,204.01	\$142,795.99	\$265,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$15,000.00			
45 Debt	0.00	0.00	-9.02%	(\$155,317.92)	\$1,722,235.85	\$1,566,917.93	\$1,566,917.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
46 Deferred Charges	0.00	0.00	-100.00%	(\$25,000.00)	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
50 Reserve for Uncollected Taxes	0.00	0.00	4.06%	\$53,429.12	\$1,314,799.38	\$1,368,228.50	\$1,368,228.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Total	32.00	75.00	-4.00%	(\$576,006.28)	\$14,399,517.21	\$13,823,510.93	\$11,590,437.93	\$0.00	\$0.00	\$0.00	\$1,165,414.00	\$1,067,659.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk Non-recurring appropriation reductions Future Year Appropriation Increases Structural Imbalance Offsets				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	30	\$3,981,200.00	0.22%
2 Residential	1,445	\$1,648,068,900.00	92.06%
3A/3B Farm	3	\$1,700.00	0.00%
4A Commercial	85	\$129,724,500.00	7.25%
4B Industrial	3	\$5,292,900.00	0.30%
4C Apartments			0.00%
5A/5B Railroad	1	\$3,140,500.00	0.18%
6A/6B Business Personal Property			0.00%
Total	1,567	\$1,790,209,700.00	100.00%

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	#DIV/0!

Total # of property tax appeals filed in 2025	County Tax Board	
	State Tax Court	
Number of 2025 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2025	\$5,946.41
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$32,861,500.00	16.15%
15B Other Schools	3	\$5,806,000.00	2.85%
15C Public Property	178	\$138,709,100.00	68.17%
15D Church and Charities	7	\$21,056,700.00	10.35%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	5	\$5,031,300.00	2.47%
Total	198	\$203,464,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	11.37%
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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	NONE			
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

Long Term Tax Exemptions

[illegible]

Long Term Tax Exemptions

[illegible]

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	7.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	7.00	1.00	935,339.00	\$691,532.00	\$15,579.00	\$129,830.00	\$44,304.00	\$54,094.00
Police Officers (Including Superior Officers)	13.00	0.00	2,789,500.00	\$1,629,117.00	\$357,496.00	\$467,444.00	\$306,637.00	\$28,806.00
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	7.00	0.00	1,162,552.00	\$792,124.00	\$46,000.00	\$70,852.00	\$189,460.00	\$64,116.00
All Other Non-Union Employees not listed above	7.00	67.00	685,409.00	\$450,966.00	\$24,475.00	\$42,165.00	\$131,432.00	\$36,371.00
Totals	34.00	75.00	5,572,800.00	\$3,563,739.00	\$443,550.00	\$710,291.00	\$671,833.00	\$183,387.00

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

No

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit.
Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	8.00	\$20,330.57	\$162,644.52	10.00	\$16,717.40	\$167,174.00
Parent & Child	1.00	\$46,562.28	\$46,562.28	5.00	\$26,702.53	\$133,512.65
Employee & Spouse (or Partner)	8.00	\$63,343.58	\$506,748.60	2.00	\$35,133.24	\$70,266.48
Family	5.00	\$39,649.70	\$198,248.52	10.00	\$47,579.51	\$475,795.10
Employee Cost Sharing Contribution (enter as negative -)			(\$242,000.00)			(\$215,216.85)
Subtotal	22.00		\$672,203.92	27.00		\$631,531.38
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$5,331.08	\$10,662.16	2	\$5,331.05	\$10,662.10
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	2.00		\$10,662.16	2.00		\$10,662.10
GRAND TOTAL	24.00		\$682,866.08	29.00		\$642,193.48

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

YES

YES

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each 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
Borough Clerk			5.00	\$1,709.02								X	
Borough Manager			5.00	\$3,064.17									X
Chief Financial Officer			3.93	\$2,417.58								X	
Construction Code Official			-	\$0.00								X	
Director Public Works			5.00	\$2,069.71	-	\$0.00						X	
DPW Operations Manager/Asst. DPW Diretor			5.00	\$1,478.37	1.75	\$517.43						X	
Finance Assistant			5.51	\$1,254.50								X	
Planning and Zoning Administrator/Admin Asst to Construction Official			3.54	\$1,021.98								X	
Police Admin. Secretary/Borough Hall Receptionist			-	\$0.00								X	
Police Chief			25.00	\$17,696.83								X	
Police Union Local 310			74.72	\$36,818.49	41.74	\$19,310.96					X		
Recreation Director/Administrative Assistant			1.00	\$241.27								X	
Tax and Utility Clerk			-	\$0.00								X	
Teamsters Local 125			12.50	\$2,784.64	5.47	\$1,210.42					X		
Zoning Officer			-	\$0.00								X	
												X	
												X	
TOTALS (THIS PAGE ONLY)	-	\$0.00	146.20	\$70,556.55	48.96	\$21,038.81	-	\$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
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$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
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$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
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt				Current Year Budget				
Deductions				2027 Budget				
Net Debt				2028 Budget				
				All Additional Future Years' Budgets				
Local School Debt				Utility Fund - Principal				
Regional School Debt				Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water				Bond Anticipation Notes - Interest				
Sewer				Bonds - Principal				
				Bonds - Interest				
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
				Total				
Municipal Purposes				Total Principal				
Debt Authorized (BNI)				Total Interest				
Notes Outstanding				% of Total Current Year Budget				
Bonds Outstanding				Description				
Loans and Other Debt				Debt Not Listed Above				
Total (Current Year)				Total Guarantees - Governmental				
Population (2020 census)				Total Guarantees - Other				
Per Capita Gross Debt				Total Capital/Equipment Leases				
Per Capita Net Debt				Total Other				
3 Year Average Property Valuation				Bond Rating				
Net Debt as % of 3 Year Average Property Valuation				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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