



State of New Jersey  
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1432 Randolph Township - County of Morris Adopted

Municode: 1432 Filename: 1432\_fba\_2025.xlsm

Website: www.randolphnj.org

Phone Number: 973-989-7064

Mailing Address: 502 Millbrook Avenue

Municipality: Randolph State: NJ Zip: 07869

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Hathaway	12/31/2028	jhathaway@randolphnj.org

Chief Administrative Officer

Greg		Poff		gpoff@randolphnj.org
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Chief Financial Officer

Cert. Number

Deborah		Bonanno	N-1683	<a href="mailto:dbonanno@randolphnj.org">dbonanno@randolphnj.org</a>
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Municipal Clerk

Donna	Marie	Luciani		dluciani@randolphnj.org
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Registered Municipal Accountant

Kathryn		Mantell		kmantell@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mark		Forstenhausler	12/31/2026	mforstenhausler@randolphnj.org
Christine		Carey	12/31/2028	ccarey@randolphnj.org
Helene		Elbaum	12/31/2026	helbaum@randolphnj.org
Lou		Nisivoccia	12/31/2026	lnisivoccia@randolphnj.org
Denise		Thornton	12/31/2026	dthornton@randolphnj.org
Joanne		Veech	12/31/2028	jveech@randolphnj.org

Government Type: Council-Manager (Faulkner)

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.477	\$21,001,606.00	16.85%	\$2,343.42	Municipal Purpose Tax	ACTUAL	\$22,030,685.00
Municipal Library	0.040	\$1,747,938.00	1.40%	\$196.51	Municipal Library	ACTUAL	\$1,898,270.50
Municipal Open Space	0.021	\$924,584.00	0.74%	\$103.17	Municipal Open Space	ACTUAL	\$928,658.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.998	\$87,978,489.00	70.60%	\$9,815.85	Local School District	ESTIMATED	\$90,543,088.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.287	\$12,635,454.33	10.14%	\$1,409.99	County Purposes	ESTIMATED	\$12,888,163.42
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.007	\$329,185.37	0.26%	\$34.39	County Open Space	ESTIMATED	\$335,769.08
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	2.830	\$124,617,256.70	100.00%	\$13,903.34	Total ESTIMATED amount to be raised by taxes		\$128,624,634.00
Total Taxable Valuation as of October 1, 2024					\$4,422,184,466.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$491,284.00		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year	% Change (+/-)				
0.477		0.498	4.44%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$21,001,606.00		\$22,030,685.00	4.90%	\$1,029,079.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$2,343.42		\$2,447.58	4.44%	\$104.15			
Sheet UFB-1							

Revenue Anticipated, Excluding Tax Levy		22,292,888.39	
Budget Appropriations, before Reserve for Uncollected Taxes		43,499,488.89	
Total Non-Municipal Tax Levy		\$104,695,678.50	
Amount to be Raised by Taxes - Before RUT		\$125,902,279.00	
Reserve for Uncollected Taxes (RUT)		\$2,722,355.00	
Total Amount to be Raised by Taxes		\$128,624,634.00	
% of Tax Collections used to Calculate RUT		97.88%	
If % used exceeds the actual collection % then reference the statutory exception used			
<u>Tax Collections - ACTUAL as of Prior Year</u>			
Total Tax Revenue, Collections CY 2024		124,535,865.15	
Total Tax Levy, CY 2024		125,370,890.66	
% of Taxes Collected, CY 2024		99.33%	
Delinquent Taxes - December 31, 2024		\$934,481.34	

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.78%	\$205,763.00	\$7,398,207.00	\$7,603,970.00	\$7,603,970.00							
08	Local Revenue	-11.12%	(\$1,392,149.66)	\$12,524,319.66	\$11,132,170.00	\$11,132,170.00							
09	State Aid (without offsetting appropriation)	-9.27%	(\$190,927.88)	\$2,059,759.88	\$1,868,832.00	\$1,868,832.00							
08	Uniform Construction Code Fees	-39.84%	(\$450,382.00)	\$1,130,382.00	\$680,000.00	\$680,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-1.71%	(\$3,834.03)	\$223,834.03	\$220,000.00	\$220,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-99.82%	(\$1,628,949.10)	\$1,631,865.49	\$2,916.39	\$2,916.39							
08	Other Special Items	-2.72%	(\$6,583.10)	\$241,583.10	\$235,000.00	\$235,000.00							
15	Receipts from Delinquent Taxes	-4.13%	(\$23,709.66)	\$573,709.66	\$550,000.00	\$550,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.54%	(\$807,527.18)	\$22,838,212.18	\$22,030,685.00	\$22,030,685.00							
07	Minimum Library Tax	8.60%	\$150,332.50	\$1,747,938.00	\$1,898,270.50	\$1,898,270.50							
54	Open Space Levy Tax	0.44%	\$4,074.00	\$924,584.00	\$928,658.00		\$928,658.00						
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	-8.08%	(\$4,143,893.11)	\$51,294,395.00	\$47,150,501.89	\$46,221,843.89	\$928,658.00	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	20.00	3.00	-18.52%	(\$635,476.46)	3,432,142.46	\$2,796,666.00	\$2,796,666.00								
21	Land-Use Administration	3.00	0.00	2.14%	\$7,374.00	\$343,843.00	\$351,217.00	\$351,217.00								
22	Uniform Construction Code	4.00	0.00	2.19%	\$6,492.00	\$295,836.00	\$302,328.00	\$302,328.00								
23	Insurance			13.55%	\$730,744.00	\$5,394,191.00	\$6,124,935.00	\$6,124,935.00								
25	Public Safety	43.00	8.00	2.40%	\$152,791.14	\$6,367,112.25	\$6,519,903.39	\$6,516,987.00	\$2,916.39							
26	Public Works	26.00	5.00	3.07%	\$226,204.00	\$7,358,401.00	\$7,584,605.00	\$7,584,605.00								
27	Health and Human Services	8.00	7.00	-35.61%	(\$404,317.43)	\$1,135,326.43	\$731,009.00	\$731,009.00								
28	Parks and Recreation	16.00	26.00	-0.80%	(\$25,216.00)	\$3,134,227.00	\$3,109,011.00	\$3,109,011.00								
29	Education (including Library)	7.00	26.00	8.60%	\$150,332.50	\$1,747,938.00	\$1,898,270.50	\$1,898,270.50								
30	Unclassified	7.00		20.96%	\$22,700.00	\$108,300.00	\$131,000.00	\$131,000.00								
31	Utilities and Bulk Purchases			1.13%	\$10,014.00	\$890,000.00	\$900,014.00	\$900,014.00								
32	Landfill / Solid Waste Disposal			-22.62%	(\$182,811.35)	\$808,311.35	\$625,500.00	\$625,500.00								
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			5.11%	\$155,459.00	\$3,042,970.00	\$3,198,429.00	\$3,198,429.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			6.79%	\$293,500.00	\$4,323,000.00	\$4,616,500.00	\$4,616,500.00								
43	Court and Public Defender	3.00	3.00	1.99%	\$6,632.00	\$332,445.00	\$339,077.00	\$339,077.00								
44	Capital			8.99%	\$282,500.00	\$3,141,000.00	\$3,423,500.00	\$2,928,500.00		\$495,000.00						
45	Debt			37.57%	\$504,070.00	\$1,341,824.00	\$1,845,894.00	\$1,312,424.00		\$533,470.00						
46	Deferred Charges			100.00%	\$15,000.00	\$15,000.00	\$30,000.00	\$30,000.00								
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	\$2,722,355.00	\$2,722,355.00	\$2,722,355.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		137.00	78.00	2.86%	\$1,315,991.40	\$45,934,322.49	\$47,250,313.89	\$46,218,927.50	\$2,916.39	\$1,028,470.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
				There are no structural imbalances.		

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	484	\$38,663,900.00	0.87%
2	Residential	73,995	\$3,648,695,100.00	82.50%
3A/3B	Farm	44	\$6,128,500.00	0.14%
4A	Commercial	272	\$382,002,100.00	8.64%
4B	Industrial	54	\$162,317,000.00	3.67%
4C	Apartments	16	\$179,180,800.00	4.05%
5A/5B	Railroad	3	\$264,500.00	0.01%
6A/6B	Business Personal Property	1	\$5,197,066.00	0.12%
Total		74,869	\$4,422,448,966.00	100.00%
Average Ratio (%), Assessed to True Value		77.29%		
Equalized Valuation, Taxable Properties		\$5,721,890,239.36		
Total # of property tax appeals filed in 2024		County Tax Board	2.00	
		State Tax Court	7.00	
Number of 2024 County Tax Board decisions appealed to Tax Court		0.00		
Number of pending property tax appeals in State Tax Court		12.00		
Amount paid out by municipality for tax appeals in 2024		\$292,348.57		

Property Tax Assessments - Exempt Properties (October 1, 2024 Value)				
		# of Parcels	Assessed Value	% of Total
15A	Public Schools	10	\$297,202,200.00	60.76%
15B	Other Schools			0.00%
15C	Public Property	248	\$86,357,600.00	17.65%
15D	Church and Charities	43	\$67,294,400.00	13.76%
15E	Cemeteries & Graveyards	8	\$1,555,600.00	0.32%
15F	Other Exempt	42	\$36,757,300.00	7.51%
Total		351	\$489,167,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.06%		

## 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 2024 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 2024 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 2024 Total Tax Rate

## USER FRIENDLY BUDGET SECTION

### 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		7.00	52,334.50	\$47,000.00		\$1,410.00		\$3,924.50
Supervisory Staff (Department Heads & Managers)	24.00	1.00	3,881,462.42	\$2,680,511.71	\$79,500.00	\$450,579.17	\$440,410.56	\$230,460.98
Police Officers (Including Superior Officers)	34.00		6,856,548.04	\$4,238,836.20	\$345,000.00	\$1,568,369.39	\$623,380.68	\$80,961.77
Fire Fighters (Including Superior Officers)	0.00	0.00	140,000.00			\$140,000.00		
All Other Union Employees not listed above	65.00	1.00	8,130,586.26	\$4,847,085.00	\$322,600.00	\$740,064.66	\$1,789,167.90	\$431,668.70
All Other Non-Union Employees not listed above	6.00		826,777.76	\$587,755.22	\$6,000.00	\$87,795.94	\$95,648.04	\$49,578.56
Totals	129.00	9.00	19,887,708.98	\$12,401,188.13	\$753,100.00	\$2,988,219.16	\$2,948,607.18	\$796,594.51

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	70.00	\$7,609.35	\$532,654.50	65.00	\$7,221.00	\$469,365.00
Parent & Child	8.00	\$14,704.50	\$117,636.00	7.00	\$15,528.00	\$108,696.00
Employee & Spouse (or Partner)	53.00	\$15,612.68	\$827,472.04	44.00	\$18,215.66	\$801,489.04
Family	87.00	\$22,985.52	\$1,999,740.24	80.00	\$20,720.00	\$1,657,600.00
Employee Cost Sharing Contribution (enter as negative - )			(\$912,137.46)			(\$706,919.32)
Subtotal	218.00		\$2,565,365.32	196.00		\$2,330,230.72
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	114	\$11,202.42	\$1,277,075.88	113	\$9,556.00	\$1,079,828.00
Parent & Child	5	\$23,856.00	\$119,280.00	12	\$22,316.00	\$267,792.00
Employee & Spouse (or Partner)	11	\$38,325.82	\$421,584.02	12	\$33,444.00	\$401,328.00
Family	16	\$42,690.00	\$683,040.00	14	\$37,130.00	\$519,820.00
Employee Cost Sharing Contribution (enter as negative - )			(\$155,796.22)			(\$115,973.00)
Subtotal	146.00		\$2,345,183.68	151.00		\$2,152,795.00
GRAND TOTAL	364.00		\$4,910,549.00	347.00		\$4,483,025.72

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

NO

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

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

											Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	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			
PBA/Superior Officers	2,041.02	\$103,820.78	379.03	\$194,895.20	1,003.35	\$461,568.39	-	\$0.00	-	\$0.00	X		
Teamsters	1,213.00	\$43,540.23	244.00	\$51,815.14	91.01	\$19,190.76	-	\$0.00	-	\$0.00	X		
RTMSEA	1,123.06	\$86,909.28	228.00	\$84,950.10	84.17	\$30,762.15	-	\$0.00	-	\$0.00	X		
RTEA	1,778.54	\$118,867.59	341.94	\$83,269.02	20.61	\$5,023.54	-	\$0.00	-	\$0.00	X		
Non-Represented Employees:													
Assistant Director of Parks/Recreation/Community Services	42.50	\$0.00	15.00	\$5,435.07	-	\$0.00	-	\$0.00	-	\$0.00		X	
Assistant Finance Officer	19.50	\$0.00	0.50	\$148.38	-	\$0.00	-	\$0.00	-	\$0.00		X	
Assistant Township Manager	1.00	\$0.00	1.00	\$346.15	-	\$0.00	-	\$0.00	-	\$0.00		X	
Assistant Township Manager/Planning and Zoning Admin	207.00	\$0.00	16.00	\$7,522.35	-	\$0.00	-	\$0.00	-	\$0.00		X	
Director of Finance/Chief Financial Officer	33.00	\$0.00	28.00	\$17,912.19	-	\$0.00	-	\$0.00	-	\$0.00		X	
Communications Director	12.00	\$0.00	5.00	\$1,538.46	-	\$0.00	-	\$0.00	-	\$0.00		X	
Confidential Administrative Assistant	67.50	\$10,062.70	20.00	\$5,963.08	0.50	\$149.08	-	\$0.00	-	\$0.00		X	
Director of Health/Code Enforcement	3.00	\$0.00	4.00	\$2,123.08	-	\$0.00	-	\$0.00	-	\$0.00		X	
Director of Parks/Recreation/Community Service	156.00	\$36,824.58	25.00	\$11,802.75	-	\$0.00	-	\$0.00	-	\$0.00		X	
Director of Public Works	76.00	\$0.00	5.00	\$2,635.07	-	\$0.00	-	\$0.00	-	\$0.00		X	
Police Chief	144.44	\$0.00	23.00	\$16,871.37	15.00	\$11,003.07	-	\$0.00	-	\$0.00		X	
Registered Public Purchasing Official and QPA	69.50	\$0.00	19.00	\$7,361.36	-	\$0.00	-	\$0.00	-	\$0.00		X	
Personnel Coordinator	7.00	\$0.00	13.00	\$3,950.00	-	\$0.00	-	\$0.00	-	\$0.00		X	
Sr. Dept Secretary/Confidential Adm Asst.	158.00	\$18,976.38	143.75	\$34,617.44	5.56	\$1,339.54	-	\$0.00	-	\$0.00		X	
Township Clerk	167.50	\$37,702.80	42.00	\$19,793.97	-	\$0.00	-	\$0.00	-	\$0.00		X	
Township Engineer	5.00	\$0.00	4.50	\$2,509.61	-	\$0.00	-	\$0.00	-	\$0.00		X	
Township Manager	25.00	\$0.00	14.00	\$10,819.84	-	\$0.00	-	\$0.00	-	\$0.00		X	
Water & Sewer Administrator/Asst Township Engineer	67.00	\$0.00	7.00	\$3,577.52	-	\$0.00	-	\$0.00	-	\$0.00		X	
Tax Collector/Treasurer	78.00	\$0.00	21.50	\$8,809.00	-	\$0.00	-	\$0.00	-	\$0.00		X	
Tax Assessor	81.50	\$0.00	6.00	\$2,765.89	-	\$0.00	-	\$0.00	-	\$0.00		X	
<b>TOTALS (THIS PAGE ONLY)</b>	7,576.06	\$456,704.34	1,606.22	\$581,432.04	1,220.20	\$529,036.53	-	\$0.00	-	\$0.00			

### UFB-9 Accumulated Absence Liability

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

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

				Current Year					2026	2027	All Additional Future
				Budget		Budget		Budget		Years' Budgets	
Local School Debt	\$65,136,000.00	\$65,136,000.00	\$0.00	Utility Fund - Principal							
Regional School Debt			\$0.00	Utility Fund - Interest							
				Bond Anticipation Notes - Principal							
				Bond Anticipation Notes - Interest							
				Bonds - Principal	\$980,000.00	\$980,000.00	\$980,000.00	\$7,804,000.00			
				Bonds - Interest	\$332,423.74	\$299,823.74	\$270,423.74	\$1,130,969.94			
				Loans & Other Debt - Principal							
				Loans & Other Debt - Interest							
				Total	\$1,312,423.74	\$1,279,823.74	\$1,250,423.74	\$8,934,969.94			
				Total Principal	\$980,000.00	\$980,000.00	\$980,000.00	\$7,804,000.00			
				Total Interest	\$332,423.74	\$299,823.74	\$270,423.74	\$1,130,969.94			
				% of Total Current Year Budget	2.78%						
				Description	Debt Not Listed Above						
				Total Guarantees - Governmental							
				Total Guarantees - Other							
				Total Capital/Equipment Leases							
				Total Other	\$533,470.00	\$528,570.00	\$531,270.00	\$533,520.00			
				Bond Rating	Moody's	Standard & Poors	Fitch				
				Rating	Aaa						
				Year of Last Rating	2018						
				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)
