



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0614_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
ANTHONY	R.	FANUCCI	12/31/2020	afanucci@vinelandcity.org

Chief Administrative Officer

ROBERT	E.	DICKENSON, JR.		bdickenson@vinelandcity.org
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Chief Financial Officer

SUSAN	M.	BALDOSARO		sbaldosaro@vinelandcity.org
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Municipal Clerk

KEITH		PETROSKY		kpetrosky@vinelandcity.org
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Registered Municipal Accountant

LEON	P.	COSTELLO		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
PAUL	F.	SPINELLI	12/31/2020	pspinelli@vinelandcity.org
DAVID		ACOSTA	12/31/2020	dacosta@vinelandcity.org
DR. ELIZABETH		ARTHUR	12/31/2020	earthur@vinelandcity.org
ALBERT		VARGAS	12/31/2020	avargas@vinelandcity.org
RONALD		FRANCESCHINI, JR.	12/31/2020	rfranceschini@vinelandcity.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.971	\$37,234,756.60	33.61%	\$0.00	Municipal Purpose Tax	ACTUAL	\$37,755,956.68
Municipal Library	0.035	\$1,359,546.00	1.23%	\$0.00	Municipal Library	ACTUAL	\$1,315,722.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)		\$51,860.00	0.05%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$51,860.00
Local School District	0.621	\$24,703,562.00	22.30%	\$0.00	Local School District	ESTIMATED	\$24,722,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.194	\$47,009,022.36	42.44%	\$0.00	County Purposes	ESTIMATED	\$47,000,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$415,359.92	0.37%	\$0.00	County Open Space	ESTIMATED	\$500,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.832	\$110,774,106.88	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$111,345,538.68
Total Taxable Valuation as of October 1, 2019 <u>\$3,832,745.50</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>31,793,931.92</u>		
Current Year Average Residential Assessment <u>\$159,721.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 67,324,822.47		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$72,273,860.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$107,804,750.55		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$3,540,788.13		
0.971	0.985	1.44%			Total Amount to be Raised by Taxes \$111,345,538.68		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.82%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$37,234,756.60	\$37,755,956.68	1.40%	\$521,200.08		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019 <u>108,209,889.96</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 111,572,941.37		
\$0.00	\$1,573.25	#DIV/0!	\$1,573.25		% of Taxes Collected, CY 2019 <u>96.99%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$2,854,744.89</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	Water Utility	Electric Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	37.81%	\$1,269,472.00	\$3,357,124.00	\$4,626,596.00	\$3,830,000.00		\$550,000.00		\$246,596.00			
08	Local Revenue	-0.07%	(\$85,406.77)	\$122,331,063.77	\$122,245,657.00	\$5,227,103.00		\$9,651,424.00	\$102,794,228.00	\$4,572,902.00			
09	State Aid (without offsetting appropriation)	-100.00%	(\$6,190,788.00)	\$6,190,788.00	\$0.00								
08	Uniform Construction Code Fees	-24.02%	(\$284,469.20)	\$1,184,469.20	\$900,000.00	\$900,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	756.89%	\$216,577.92	\$28,614.00	\$245,191.92	\$245,191.92							
08	Additional Revenue Offset by Appropriations	-7.43%	(\$216,734.25)	\$2,916,734.25	\$2,700,000.00	\$2,700,000.00							
10	Public and Private Revenue	-26.80%	(\$928,149.26)	\$3,462,611.51	\$2,534,462.25	\$2,534,462.25							
08	Other Special Items	31.52%	\$1,868,254.88	\$5,927,234.87	\$7,795,489.75	\$7,795,489.75							
15	Receipts from Delinquent Taxes	-16.22%	(\$457,906.59)	\$2,822,906.59	\$2,365,000.00	\$2,365,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.26%	\$97,457.56	\$37,658,499.12	\$37,755,956.68	\$37,755,956.68							
07	Minimum Library Tax	-3.22%	(\$43,824.00)	\$1,359,546.00	\$1,315,722.00	\$1,315,722.00							
54	Open Space 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	-2.54%	(\$4,755,515.71)	\$187,239,591.31	\$182,484,075.60	\$64,668,925.60	\$0.00	\$10,201,424.00	\$102,794,228.00	\$4,819,498.00	\$0.00	\$0.00	\$0.00

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	Water Utility	Electric Utility	Solid Waste Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		-2.94%	(\$2,332,722.96)	\$79,399,293.21	\$77,066,570.25	\$4,518,805.00	\$2,534,462.25		\$5,525,027.00	\$60,173,873.00	\$4,314,403.00				
21	Land-Use Administration		3.69%	\$15,637.00	\$424,176.00	\$439,813.00	\$439,813.00									
22	Uniform Construction Code		25.92%	\$254,712.00	\$982,840.00	\$1,237,552.00	\$1,237,552.00									
23	Insurance		2.48%	\$286,971.00	\$11,549,489.00	\$11,836,460.00	\$8,950,577.00			\$759,705.00	\$2,071,747.00	\$54,431.00				
25	Public Safety		1.94%	\$385,921.00	\$19,925,252.00	\$20,311,173.00	\$20,311,173.00									
26	Public Works		3.55%	\$142,191.12	\$4,001,868.88	\$4,144,060.00	\$4,144,060.00									
27	Health and Human Services		11.44%	\$487,270.50	\$4,258,234.50	\$4,745,505.00	\$4,745,505.00									
28	Parks and Recreation		6.26%	\$48,846.00	\$780,585.00	\$829,431.00	\$829,431.00									
29	Education (including Library)		-3.22%	(\$43,824.00)	\$1,359,546.00	\$1,315,722.00	\$1,315,722.00									
30	Unclassified		0.00%	\$0.00	\$331,500.00	\$331,500.00	\$331,500.00									
31	Utilities and Bulk Purchases		1.26%	\$27,500.00	\$2,178,200.00	\$2,205,700.00	\$2,205,700.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35	Contingency		47.77%	\$9,698.00	\$20,302.00	\$30,000.00	\$30,000.00									
36	Statutory Expenditures		1.18%	\$114,292.00	\$9,650,274.00	\$9,764,566.00	\$6,553,303.00			\$545,900.00	\$2,619,809.00	\$45,554.00				
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		515.49%	\$216,577.92	\$42,014.00	\$258,591.92	\$258,591.92									
43	Court and Public Defender		10.48%	\$66,566.00	\$635,388.00	\$701,954.00	\$701,954.00									
44	Capital		69.26%	\$10,534,617.00	\$15,210,083.00	\$25,744,700.00	\$2,058,000.00			\$1,810,000.00	\$21,875,700.00	\$1,000.00				
45	Debt		20.96%	\$4,189,792.37	\$19,986,881.93	\$24,176,674.30	\$6,158,673.30			\$1,560,792.00	\$16,053,099.00	\$404,110.00				
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
48	Debt - Type I School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		8.14%	\$266,408.05	\$3,274,380.08	\$3,540,788.13	\$3,540,788.13									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	8.43%	\$14,670,453.00	\$174,010,307.60	\$188,680,760.60	\$68,331,148.35	\$2,534,462.25	\$0.00	\$10,201,424.00	\$102,794,228.00	\$4,819,498.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,125	\$49,118,500.00	1.28%	15A Public Schools	34	\$186,506,800.00	17.94%
2 Residential	15,944	\$2,546,590,400.00	66.44%	15B Other Schools	4	\$31,004,400.00	2.98%
3A/3B Farm	893	\$54,301,900.00	1.42%	15C Public Property	787	\$394,945,700.00	38.00%
4A Commercial	1,289	\$830,394,800.00	21.67%	15D Church and Charities	274	\$134,584,000.00	12.95%
4B Industrial	161	\$243,446,600.00	6.35%	15E Cemeteries & Graveyards	6	\$2,410,900.00	0.23%
4C Apartments	60	\$108,893,300.00	2.84%	15F Other Exempt	264	\$289,916,500.00	27.89%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	19,473	\$3,832,745,500.00	100.00%	Total	1,369	\$1,039,368,300.00	100.00%
Average Ratio (%), Assessed to True Value				97.24%			
Equalized Valuation, Taxable Properties				\$3,941,531,777.05			
Total # of property tax appeals filed in 2019				County Tax Board 111.00			
				State Tax Court 15.00			
Number of 2019 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				17.00			
Amount paid out by municipality for tax appeals in 2019							
Percentage of Exempt vs. Non-Exempt Properties				27.12%			

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 2019 Total Tax Rate
G Commercial/Industrial Exemption	55	\$713,299.17	\$83,232,800.00	\$2,402,930.94
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	55	713,299.17	83,232,800.00	2,402,930.94

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	5.00	1.00	123,323.67	\$113,135.00				\$10,188.67
Supervisory Staff (Department Heads & Managers)	2.00	79.00	11,212,791.03	\$7,744,584.00	\$100,000.00	\$884,616.76	\$1,777,125.66	\$706,464.62
Police Officers (Including Superior Officers)	16.00	141.00	20,525,128.98	\$13,523,190.00	\$555,000.00	\$3,343,814.53	\$3,103,124.45	\$0.00
Fire Fighters (Including Superior Officers)		29.00	3,608,109.24	\$2,287,671.00	\$90,000.00	\$565,661.47	\$524,944.77	\$139,832.00
All Other Union Employees not listed above		311.00	28,478,993.59	\$18,067,694.00	\$2,361,770.00	\$2,063,762.86	\$4,145,937.68	\$1,839,829.04
All Other Non-Union Employees not listed above	97.00	11.00	3,158,428.49	\$2,088,874.00	\$150,000.00	\$238,599.38	\$479,327.44	\$201,627.68
Totals	120.00	572.00	67,106,775.00	\$43,825,148.00	\$3,256,770.00	\$7,096,455.00	\$10,030,460.00	\$2,897,942.00

Is the Local Government required to comply with NJSA 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	152.00	\$13,461.00	\$2,046,072.00	156.00	\$13,356.17	\$2,083,562.52
Parent & Child	72.00	\$25,802.00	\$1,857,744.00	69.00	\$25,325.49	\$1,747,458.81
Employee & Spouse (or Partner)	82.00	\$25,820.00	\$2,117,240.00	86.00	\$25,960.55	\$2,232,607.30
Family	146.00	\$37,231.00	\$5,435,726.00	147.00	\$37,323.45	\$5,486,547.15
Employee Cost Sharing Contribution (enter as negative -)			(\$2,079,866.00)			(\$2,248,271.78)
Subtotal	452.00		\$9,376,916.00	458.00		\$9,301,904.00
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	13	\$3,228.00	\$41,964.00	14	\$3,104.40	\$43,461.60
Parent & Child	5	\$6,338.00	\$31,690.00	6	\$6,062.16	\$36,372.96
Employee & Spouse (or Partner)	31	\$5,085.00	\$157,635.00	34	\$4,892.40	\$166,341.60
Family	46	\$8,077.00	\$371,542.00	42	\$7,739.76	\$325,069.92
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	95.00		\$602,831.00	96.00		\$571,246.08
GRAND TOTAL	547.00		\$9,979,747.00	554.00		\$9,873,150.08

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

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
FIRE DEPARTMENT	108.22	\$312,232.00	X		
POLICE DEPARTMENT	383.25	\$1,115,819.00	X		
WATER UTILITY	202.17	\$208,986.00	X		
ELECTRIC UTILITY	537.54	\$1,009,003.00	X		
OTHER CITY PERSONNEL	1425.05	\$1,307,668.00	X	X	
Totals	2656.23	\$3,953,708.00			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00			
Regional School Debt	\$0.00	\$0.00	\$0.00			
Utility Fund Debt						
Water	\$8,223,772.28	\$8,223,772.28	\$0.00			
Electric	\$152,300,174.45	\$152,300,174.45	\$0.00			
Solid Waste	\$1,502,462.10	\$1,502,462.10	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$4,016,875.00		\$4,016,875.00			
Notes Outstanding	\$17,550,000.00		\$17,550,000.00			
Bonds Outstanding	\$20,105,000.00		\$20,105,000.00			
Loans and Other Debt	\$26,266,385.88		\$26,266,385.88			
Total (Current Year)	\$229,964,669.71	\$162,026,408.83	\$67,938,260.88			
Population (2010 census)	<u>60,724</u>					
Per Capita Gross Debt	<u>\$3,787.05</u>					
Per Capita Net Debt	<u>\$1,118.80</u>					
3 Yr. Average Property Valuation		<u>\$4,050,619,921.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.68%</u>				
Utility Fund - Principal			\$11,475,877.00	\$10,200,876.24	\$10,250,876.24	\$119,747,370.52
Utility Fund - Interest			\$6,090,550.00	\$5,152,868.19	\$4,805,608.05	\$39,336,202.24
Bond Anticipation Notes - Principal			\$100,000.00			
Bond Anticipation Notes - Interest			\$525,038.00			
Bonds - Principal			\$4,100,000.00	\$2,755,000.00	\$2,940,000.00	\$10,310,000.00
Bonds - Interest			\$577,150.00	\$445,200.00	\$341,500.00	\$838,900.00
Loans & Other Debt - Principal			\$164,264.04	\$101,745.59	\$102,746.88	\$298,320.83
Loans & Other Debt - Interest			\$19,235.96	\$2,920.93	\$1,919.65	\$1,121.80
Total			\$23,052,115.00	\$18,658,610.95	\$18,442,650.82	\$170,531,915.39
Total Principal			\$15,840,141.04	\$13,057,621.83	\$13,293,623.12	\$130,355,691.35
Total Interest			\$7,211,973.96	\$5,600,989.12	\$5,149,027.70	\$40,176,224.04
% of Total Current Year Budget			12.22%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$1,124,559.30	\$2,286,007.11	\$2,224,007.11	\$33,560,255.57
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		A+				
Year of Last Rating		2019				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Vineland BOE	Radio System Service		1/1/2020	12/31/2020	\$21,266.00
Providing	Vineland BOE	Fuel Usage		1/1/2020	12/31/2020	\$150,000.00
Providing	Vineland BOE	Vaccines		1/1/2020	12/31/2020	\$10,000.00
Providing	Landis Sewerage Authority	Radio System Service		1/1/2020	12/31/2020	\$48.00
Providing	Cumberland County	Meals on Wheels		1/1/2020	12/31/2020	\$8,400.00
Providing	Cumberland County	Law Enforcement Training		1/1/2020	12/31/2020	\$5,000.00
Providing	Salem County-Health Officer	Health Officer		1/1/2020	12/31/2020	\$63,877.92

USER FRIENDLY BUDGET SECTION - Notes

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