



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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	12/31/2024	afanucci@vinelandcity.org

Chief Administrative Officer

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

SUSAN	M.	BALDOSARO		sbaldosaro@vinelandcity.org
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Municipal Clerk

KEITH	P.	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
DR. ELIZABETH		ARTHUR	12/31/2024	earthur@vinelandcity.org
DAVID		ACOSTA	12/31/2024	dacosta@vinelandcity.org
PAUL	F.	SPINELLI	12/31/2024	pspinelli@vinelandcity.org
ALBERT		VARGAS	12/31/2024	avargas@vinelandcity.org
RONALD		FRANCESCHINI, JR.	12/31/2024	rfranceschini@vinelandcity.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.986	\$37,755,956.68	33.68%	\$1,577.84	Municipal Purpose Tax	ACTUAL	\$39,866,617.75
Municipal Library	0.035	\$1,315,722.00	1.17%	\$56.01	Municipal Library	ACTUAL	\$1,331,368.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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)		\$51,860.00	0.05%	\$0.00	Other Special Districts (total levies)		\$51,860.00
Local School District	0.671	\$25,691,704.00	22.92%	\$1,073.76	Local School District	ESTIMATED	\$26,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.224	\$46,893,266.22	41.83%	\$1,958.69	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	\$401,292.26	0.36%	\$0.00	County Open Space	ESTIMATED	\$500,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.927	\$112,109,801.16	100.00%	\$4,666.30	Total ESTIMATED amount to be raised by taxes		\$114,749,845.75
Total Taxable Valuation as of October 1, 2020 <u>\$3,832,376.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>35,307,110.80</u>		
Current Year Average Residential Assessment <u>\$160,024.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>73,842,900.13</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$73,551,860.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$112,087,649.33</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,662,196.42</u>		
0.986	1.040	5.48%			Total Amount to be Raised by Taxes <u>\$114,749,845.75</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.68%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$37,755,956.68	\$39,866,617.75	5.59%	\$2,110,661.07		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2020 <u>110,478,319.62</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>113,094,171.94</u>		
\$1,577.84	\$1,664.25	5.48%	\$86.41		% of Taxes Collected, CY 2020 <u>97.69%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$2,110,770.86</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	Electric Utility	Solid Waste Utility	Utility	Utility
08	Surplus	3.66%	\$169,560.00	\$4,626,596.00	\$4,796,156.00	\$4,150,000.00				\$382,157.00	\$263,999.00		
08	Local Revenue	2.11%	\$2,477,269.17	\$117,377,220.83	\$119,854,490.00	\$4,980,000.00			\$10,412,983.00	\$99,528,434.00	\$4,933,073.00		
09	State Aid (without offsetting appropriation)	0.00%	(\$0.02)	\$6,190,788.02	\$6,190,788.00	\$6,190,788.00							
08	Uniform Construction Code Fees	-1.29%	(\$11,782.00)	\$911,782.00	\$900,000.00	\$900,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	13.26%	\$22,685.67	\$171,129.25	\$193,814.92	\$193,814.92							
08	Additional Revenue Offset by Appropriations	-0.04%	(\$944.95)	\$2,500,944.95	\$2,500,000.00	\$2,500,000.00							
10	Public and Private Revenue	-75.18%	(\$5,384,189.60)	\$7,162,009.73	\$1,777,820.13	\$1,777,820.13							
08	Other Special Items	55.84%	\$4,389,350.62	\$7,860,337.13	\$12,249,687.75	\$12,249,687.75							
15	Receipts from Delinquent Taxes	-13.34%	(\$363,992.81)	\$2,728,992.81	\$2,365,000.00	\$2,365,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.41%	\$554,897.82	\$39,311,719.93	\$39,866,617.75	\$39,866,617.75							
07	Minimum Library Tax	1.19%	\$15,646.00	\$1,315,722.00	\$1,331,368.00	\$1,331,368.00							
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	0.98%	\$1,868,499.90	\$190,157,242.65	\$192,025,742.55	\$76,505,096.55	\$0.00	\$0.00	\$10,412,983.00	\$99,910,591.00	\$5,197,072.00	\$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	Electric Utility	Solid Waste Utility	Utility	Utility
20	General Government	226.00	36.00	-6.89%	(\$5,627,629.60)	\$81,694,117.73	\$76,066,488.13	\$5,002,165.00	\$1,777,820.13		\$5,689,891.00	\$58,919,520.00	\$4,677,092.00		
21	Land-Use Administration			117.64%	\$517,411.00	\$439,813.00	\$957,224.00	\$957,224.00							
22	Uniform Construction Code	17.00	6.00	181.17%	\$2,242,114.00	\$1,237,552.00	\$3,479,666.00	\$660,413.00			\$702,555.00	\$2,054,748.00	\$61,950.00		
23	Insurance			-23.14%	(\$2,738,883.00)	\$11,836,460.00	\$9,097,577.00	\$9,097,577.00							
25	Public Safety	227.00	54.00	17.60%	\$3,573,950.00	\$20,311,173.00	\$23,885,123.00	\$23,885,123.00							
26	Public Works	70.00	2.00	6.76%	\$280,033.00	\$4,144,060.00	\$4,424,093.00	\$4,424,093.00							
27	Health and Human Services	66.00	25.00	-53.73%	(\$2,549,772.00)	\$4,745,505.00	\$2,195,733.00	\$2,195,733.00							
28	Parks and Recreation	19.00	6.00	19.71%	\$163,444.00	\$829,431.00	\$992,875.00	\$992,875.00							
29	Education (including Library)	12.00	4.00	1.19%	\$15,646.00	\$1,315,722.00	\$1,331,368.00	\$1,331,368.00							
30	Unclassified			10.56%	\$35,000.00	\$331,500.00	\$366,500.00	\$366,500.00							
31	Utilities and Bulk Purchases			7.19%	\$158,700.00	\$2,205,700.00	\$2,364,400.00	\$2,364,400.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
36	Statutory Expenditures			13.18%	\$1,287,414.00	\$9,764,566.00	\$11,051,980.00	\$7,512,410.00			\$606,687.00	\$2,879,961.00	\$52,922.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			-21.80%	(\$56,376.92)	\$258,591.92	\$202,215.00	\$202,215.00							
43	Court and Public Defender	8.00	4.00	-4.83%	(\$33,902.00)	\$701,954.00	\$668,052.00	\$668,052.00							
44	Capital			16.46%	\$4,237,650.00	\$25,744,700.00	\$29,982,350.00	\$5,937,850.00			\$1,910,500.00	\$22,133,000.00	\$1,000.00		
45	Debt			-7.90%	(\$1,908,772.30)	\$24,176,674.30	\$22,267,902.00	\$6,437,082.00			\$1,503,350.00	\$13,923,362.00	\$404,108.00		
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-24.81%	(\$878,591.71)	\$3,540,788.13	\$2,662,196.42	\$2,662,196.42							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	645.00	137.00	-0.66%	(\$1,282,565.53)	\$193,308,308.08	\$192,025,742.55	\$74,727,276.42	\$1,777,820.13	\$0.00	\$0.00	\$10,412,983.00	\$99,910,591.00	\$5,197,072.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)									
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total						
1 Vacant Land	1,110	\$51,219,500.00	1.34%	15A Public Schools	33	\$186,464,300.00	17.69%						
2 Residential	15,974	\$2,556,214,900.00	66.70%	15B Other Schools	3	\$28,755,600.00	2.73%						
3A/3B Farm	879	\$51,975,600.00	1.36%	15C Public Property	784	\$389,227,900.00	36.92%						
4A Commercial	1,289	\$811,539,100.00	21.18%	15D Church and Charities	269	\$133,774,400.00	12.69%						
4B Industrial	162	\$252,327,500.00	6.58%	15E Cemeteries & Graveyards	6	\$2,410,900.00	0.23%						
4C Apartments	61	\$109,099,400.00	2.85%	15F Other Exempt	272	\$313,705,400.00	29.75%						
5A/5B Railroad	0	\$0.00	0.00%										
6A/6B Business Personal Property	0	\$0.00	0.00%										
Total	19,475	\$3,832,376,000.00	100.00%	Total	1,367	\$1,054,338,500.00	100.00%						
Average Ratio (%), Assessed to True Value				95.96%									
Equalized Valuation, Taxable Properties				\$3,993,722,384.33									
Total # of property tax appeals filed in 2020				<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;">County Tax Board</td> <td style="width: 40%; text-align: right;">175.00</td> </tr> <tr> <td></td> <td style="text-align: center;">State Tax Court</td> <td style="text-align: right;">17.00</td> </tr> </table>					County Tax Board	175.00		State Tax Court	17.00
	County Tax Board	175.00											
	State Tax Court	17.00											
Number of 2020 County Tax Board decisions appealed to Tax Court				0.00									
Number of pending property tax appeals in State Tax Court				28.00									
Amount paid out by municipality for tax appeals in 2020				\$0.00									
				Percentage of Exempt vs. Non-Exempt Properties 27.51%									

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 2020 Total Tax Rate
G Commercial/Industrial Exemption	55	\$968,811.83	\$109,081,600.00	\$3,192,818.43
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	968,811.83	109,081,600.00	3,192,818.43

**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	121,162.00	\$111,000.00				\$10,162.00
Supervisory Staff (Department Heads & Managers)	87.00	6.00	12,724,174.35	\$8,852,126.00	\$100,000.00	\$1,058,671.58	\$1,893,814.77	\$819,562.00
Police Officers (Including Superior Officers)	144.00	15.00	21,160,506.80	\$13,571,624.00	\$540,000.00	\$3,940,764.91	\$2,903,499.34	\$204,618.55
Fire Fighters (Including Superior Officers)	28.00		3,859,738.41	\$2,392,010.00	\$70,000.00	\$694,563.09	\$511,744.17	\$191,421.15
All Other Union Employees not listed above	330.00		28,457,107.46	\$19,056,028.68	\$1,411,746.96	\$2,279,009.12	\$4,076,827.26	\$1,633,495.44
All Other Non-Union Employees not listed above	14.00	81.00	3,347,401.00	\$2,234,022.36	\$150,000.00	\$267,178.30	\$477,944.46	\$218,255.88
Totals	604.00	107.00	69,670,090.02	\$46,216,811.04	\$2,271,746.96	\$8,240,187.00	\$9,863,830.00	\$3,077,515.02

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	163.00	\$13,906.79	\$2,266,806.77	152.00	\$13,461.00	\$2,046,072.00
Parent & Child	66.50	\$25,353.22	\$1,685,989.13	72.00	\$25,802.00	\$1,857,744.00
Employee & Spouse (or Partner)	84.00	\$26,503.62	\$2,226,304.08	82.00	\$25,820.00	\$2,117,240.00
Family	139.50	\$37,242.42	\$5,195,317.59	146.00	\$37,231.00	\$5,435,726.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,986,536.86)			(\$2,079,866.00)
Subtotal	453.00		\$9,387,880.71	452.00		\$9,376,916.00
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	15	\$3,191.88	\$47,878.20	13	\$3,228.00	\$41,964.00
Parent & Child	6	\$6,290.76	\$37,744.56	5	\$6,338.00	\$31,690.00
Employee & Spouse (or Partner)	28	\$5,047.68	\$141,335.04	31	\$5,085.00	\$157,635.00
Family	26	\$8,017.44	\$208,453.44	46	\$8,077.00	\$371,542.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	75.00		\$435,411.24	95.00		\$602,831.00
GRAND TOTAL	528.00		\$9,823,291.95	547.00		\$9,979,747.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00	\$11,205,876.24	\$10,955,876.24	\$11,055,876.24	\$121,620,267.32
Regional School Debt		\$0.00	\$3,970,711.13	\$3,923,347.41	\$3,569,283.51	\$28,709,405.23
Utility Fund Debt			\$100,000.00			
Arts and Culture		\$0.00	\$205,000.00			
Water	\$6,867,896.14	\$6,867,896.14	\$0.00	\$3,740,000.00	\$3,925,000.00	\$14,535,000.00
Electric	\$148,562,231.43	\$148,562,231.43	\$0.00	\$675,293.75	\$461,150.00	\$1,384,500.00
Solid Waste	\$1,143,279.43	\$1,143,279.43	\$0.00	\$175,245.59	\$176,246.88	\$457,463.15
0		\$0.00	\$2,920.93	\$1,919.65	\$898.23	\$223.57
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$38,625.00	\$0.00	\$38,625.00			
Notes Outstanding	\$16,400,000.00	\$0.00	\$16,400,000.00			
Bonds Outstanding	\$25,655,000.00	\$0.00	\$25,655,000.00			
Loans and Other Debt	\$26,020,771.90	\$0.00	\$26,020,771.90			
Total (Current Year)	\$224,687,803.90	\$156,573,407.00	\$68,114,396.90			
Population (2010 census)	60,724					
Per Capita Gross Debt	\$3,700.15					
Per Capita Net Debt	\$1,121.70					
3 Yr. Average Property Valuation	\$4,006,639,216.67					
Net Debt as % of 3 Year Avg Property Valuation	1.70%					
Utility Fund - Principal			\$11,205,876.24	\$10,955,876.24	\$11,055,876.24	\$121,620,267.32
Utility Fund - Interest			\$3,970,711.13	\$3,923,347.41	\$3,569,283.51	\$28,709,405.23
Bond Anticipation Notes - Principal			\$100,000.00			
Bond Anticipation Notes - Interest			\$205,000.00			
Bonds - Principal			\$3,455,000.00	\$3,740,000.00	\$3,925,000.00	\$14,535,000.00
Bonds - Interest			\$675,293.75	\$576,250.00	\$461,150.00	\$1,384,500.00
Loans & Other Debt - Principal			\$175,245.59	\$176,246.88	\$158,357.68	\$457,463.15
Loans & Other Debt - Interest			\$2,920.93	\$1,919.65	\$898.23	\$223.57
Total			\$19,790,047.64	\$19,373,640.18	\$19,170,565.66	\$166,706,859.27
Total Principal			\$14,936,121.83	\$14,872,123.12	\$15,139,233.92	\$136,612,730.47
Total Interest			\$4,853,925.81	\$4,501,517.06	\$4,031,331.74	\$30,094,128.80
% of Total Current Year Budget			10.31%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$2,286,007.11	\$2,224,007.11	\$2,263,507.11	\$31,290,892.94
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		A+				
Year of Last Rating		2020				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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