



State of New Jersey  
Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 0614 Vineland City - County of Cumberland

Adopted

Municode: 0614

Filename: 0614\_fba\_2021.xlsm

Website: www.vinelandcity.org

Phone Number: 856-794-4000

Mailing Address: P.O. Box 1508  
640 East Wood Street

Email the UFB if not using Outlook

Municipality: Vineland

State: NJ

Zip: 08362

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
Chief Financial Officer				
SUSAN	M.	BALDOSARO		sbaldosaro@vinelandcity.org
Municipal Clerk				
KEITH	P.	PETROSKY		kpetrosky@vinelandcity.org
Registered Municipal Accountant				
LEON	P.	COSTELLO		lcostello@ford-scott.com
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**

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
Municipal Purpose Tax	0.986	\$37,755,956.68	33.68%	\$1,577.84	Municipal Purpose Tax	ACTUAL	\$39,587,880.39					
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	\$114,471,108.39	
Total Taxable Valuation as of October 1, 2020					\$3,832,376.00						Revenue Anticipated, Excluding Tax Levy	34,597,151.57
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	72,860,670.25
Current Year Average Residential Assessment					\$160,024.00						Total Non-Municipal Tax Levy	\$73,551,860.00
Prior Year to Current Year Comparison												
Comparison - Municipal Purposes Tax Rate												
Prior Year		Current Year		% Change (+/-)								
0.986		1.033		4.77%								
Comparison - Municipal Purposes Tax Levy												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$37,755,956.68		\$39,587,880.39		4.85%		\$1,831,923.71						
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$1,577.84		\$1,653.05		4.77%		\$75.21						



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	-30.14%	(\$1,394,439.00)	\$4,626,596.00	\$3,232,157.00	\$2,850,000.00				\$382,157.00			
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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	13.26%	\$22,685.67	\$171,129.25	\$193,814.92	\$193,814.92							
08	Additional Revenue Offset by Appropriations	151.35%	\$3,785,298.05	\$2,500,944.95	\$6,286,243.00	\$2,500,000.00			\$3,500,000.00		\$286,243.00		
10	Public and Private Revenue	-59.00%	(\$4,225,836.48)	\$7,162,009.73	\$2,936,173.25	\$2,936,173.25							
08	Other Special Items	48.61%	\$3,821,038.27	\$7,860,337.13	\$11,681,375.40	\$11,681,375.40							
15	Receipts from Delinquent Taxes	-13.34%	(\$363,992.81)	\$2,728,992.81	\$2,365,000.00	\$2,365,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.70%	\$276,160.46	\$39,311,719.93	\$39,587,880.39	\$39,587,880.39							
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	2.31%	\$4,402,047.31	\$190,157,242.65	\$194,559,289.96	\$75,516,399.96	\$0.00	\$0.00	\$13,912,983.00	\$99,910,591.00	\$5,219,316.00	\$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	-5.44%	(\$4,447,032.48)	\$81,694,117.73	\$77,247,085.25	\$5,002,165.00	\$2,936,173.25			\$5,689,891.00	\$58,919,520.00	\$4,699,336.00		
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	-46.64%	(\$577,139.00)	\$1,237,552.00	\$660,413.00	\$660,413.00								
23 Insurance			0.68%	\$80,370.00	\$11,836,460.00	\$11,916,830.00	\$9,097,577.00				\$702,555.00	\$2,054,748.00	\$61,950.00		
25 Public Safety	227.00	54.00	16.28%	\$3,306,367.00	\$20,311,173.00	\$23,617,540.00	\$23,617,540.00								
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			22.29%	\$5,737,650.00	\$25,744,700.00	\$31,482,350.00	\$3,937,850.00				\$5,410,500.00	\$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!	\$127,000.00	\$0.00	\$127,000.00	\$127,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			-25.00%	(\$885,058.42)	\$3,540,788.13	\$2,655,729.71	\$2,655,729.71								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	645.00	137.00	0.65%	\$1,250,981.88	\$193,308,308.08	\$194,559,289.96	\$72,580,226.71	\$2,936,173.25	\$0.00	\$0.00	\$13,912,983.00	\$99,910,591.00	\$5,219,316.00	\$0.00	\$0.00



## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,110	\$51,219,500.00	1.34%
2 Residential	15,974	\$2,556,214,900.00	66.70%
3A/3B Farm	879	\$51,975,600.00	1.36%
4A Commercial	1,289	\$811,539,100.00	21.18%
4B Industrial	162	\$252,327,500.00	6.58%
4C Apartments	61	\$109,099,400.00	2.85%
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%

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	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
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<b>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	33	\$186,464,300.00	17.69%
15B Other Schools	3	\$28,755,600.00	2.73%
15C Public Property	784	\$389,227,900.00	36.92%
15D Church and Charities	269	\$133,774,400.00	12.69%
15E Cemeteries & Graveyards	6	\$2,410,900.00	0.23%
15F Other Exempt	272	\$313,705,400.00	29.75%
Total	1,367	\$1,054,338,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	27.51%
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<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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

[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	1.00	5.00	121,273.13	\$111,000.00				\$10,273.13
Supervisory Staff (Department Heads & Managers)	87.00	6.00	12,755,540.61	\$8,852,126.00	\$100,000.00	\$1,070,941.35	\$1,903,946.08	\$828,527.18
Police Officers (Including Superior Officers)	144.00	15.00	21,151,507.39	\$13,571,624.00	\$540,000.00	\$3,916,232.70	\$2,919,032.14	\$204,618.55
Fire Fighters (Including Superior Officers)	28.00		4,009,966.64	\$2,492,010.00	\$70,000.00	\$719,095.30	\$535,990.19	\$192,871.15
All Other Union Employees not listed above	330.00		28,031,021.34	\$18,710,689.68	\$1,411,746.96	\$2,263,642.81	\$4,024,360.28	\$1,620,581.61
All Other Non-Union Employees not listed above	14.00	81.00	3,355,441.89	\$2,234,022.36	\$150,000.00	\$270,274.84	\$480,501.31	\$220,643.38
Totals	604.00	107.00	69,424,751.00	\$45,971,472.04	\$2,271,746.96	\$8,240,187.00	\$9,863,830.00	\$3,077,515.00

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
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
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
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)?

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

Yes
No

### USER FRIENDLY BUDGET SECTION

#### ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit  
(check applicable items)

[illegible]

### UFB-9 Accumulated Absence Liability



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

Gross Debt Deductions Net Debt			Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets		
Local School Debt			\$0.00	Utility Fund - Principal	\$11,205,876.24	\$10,955,876.24	\$11,055,876.24	\$121,620,267.32
Regional School Debt			\$0.00	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			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$205,000.00			
Arts and Culture			\$0.00	Bonds - Principal	\$3,455,000.00	\$3,740,000.00	\$3,925,000.00	\$14,535,000.00
Water	\$6,867,896.14	\$6,867,896.14	\$0.00	Bonds - Interest	\$675,293.75	\$576,250.00	\$461,150.00	\$1,384,500.00
Electric	\$148,562,231.43	\$148,562,231.43	\$0.00	Loans & Other Debt - Principal	\$175,245.59	\$176,246.88	\$158,357.68	\$457,463.15
Solid Waste	\$1,143,279.43	\$1,143,279.43	\$0.00	Loans & Other Debt - Interest	\$2,920.93	\$1,919.65	\$898.23	\$223.57
0			\$0.00					
0			\$0.00	Total	\$19,790,047.64	\$19,373,640.18	\$19,170,565.66	\$166,706,859.27
Municipal Purposes				Total Principal	\$14,936,121.83	\$14,872,123.12	\$15,139,233.92	\$136,612,730.47
Debt Authorized	\$38,625.00	\$0.00	\$38,625.00	Total Interest	\$4,853,925.81	\$4,501,517.06	\$4,031,331.74	\$30,094,128.80
Notes Outstanding	\$16,400,000.00	\$0.00	\$16,400,000.00	% of Total Current Year Budget	10.17%			
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%							

## 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)
