



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:  Filename:

Website:

Phone Number:

Mailing Address:

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		kpetrosky2@vinelandcity.org
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### Registered Municipal Accountant

LEON	P.	COSTELLO		lcostello@vinelandcity.org
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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>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	1.033	\$39,587,880.39	34.29%	\$1,659.99	Municipal Purpose Tax	ACTUAL	\$40,830,307.67
Municipal Library	0.035	\$1,331,368.00	1.15%	\$56.24	Municipal Library	ACTUAL	\$1,412,023.00
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	0.04%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$53,000.00
Local School District	0.698	\$26,719,372.00	23.14%	\$1,121.66	Local School District	ESTIMATED	\$27,500,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.236	\$47,351,745.52	41.01%	\$1,986.20	County Purposes	ESTIMATED	\$48,000,000.00
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	\$407,785.97	0.35%	\$17.68	County Open Space	ESTIMATED	\$500,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2021 Budget)</b>	<b>3.013</b>	<b>\$115,450,011.88</b>	<b>100.00%</b>	<b>\$4,841.77</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$118,295,330.67</b>
Total Taxable Valuation as of October 1, 2021 <u>\$3,857,392.60</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>37,053,859.61</u>		
Current Year Average Residential Assessment <u>\$160,696.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>76,551,738.61</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$76,053,000.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$115,550,879.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,744,451.67</u>		
1.033	1.059	2.47%			Total Amount to be Raised by Taxes <u>\$118,295,330.67</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% 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		
\$39,587,880.39	\$40,830,307.67	3.14%	\$1,242,427.28		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2021 <u>113,596,144.98</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2021 <u>116,286,250.42</u>		
\$1,659.99	\$1,700.97	2.47%	\$40.98		% of Taxes Collected, CY 2021 <u>97.69%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$2,220,751.34</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	90.93%	\$2,939,030.10	\$3,232,157.00	\$6,171,187.10	\$4,500,000.00				\$1,481,265.00	\$189,922.10		
08	Local Revenue	-1.09%	(\$1,375,305.64)	\$125,660,060.64	\$124,284,755.00	\$5,019,369.00			\$10,820,642.00	\$103,802,744.00	\$4,642,000.00		
09	State Aid (without offsetting appropriation)	-0.09%	(\$5,869.00)	\$6,196,657.00	\$6,190,788.00	\$6,190,788.00							
08	Uniform Construction Code Fees	-2.35%	(\$20,441.60)	\$870,441.60	\$850,000.00	\$850,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-4.45%	(\$15,480.78)	\$347,851.70	\$332,370.92	\$332,370.92							
08	Additional Revenue Offset by Appropriations	-54.73%	(\$3,336,560.15)	\$6,096,560.15	\$2,760,000.00	\$2,300,000.00					\$460,000.00		
10	Public and Private Revenue	-79.92%	(\$5,733,884.70)	\$7,174,216.39	\$1,440,331.69	\$1,440,331.69							
08	Other Special Items	22.22%	\$2,622,192.47	\$11,798,807.53	\$14,421,000.00	\$14,421,000.00							
15	Receipts from Delinquent Taxes	-11.47%	(\$259,191.86)	\$2,259,191.86	\$2,000,000.00	\$2,000,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.87%	\$747,754.04	\$40,082,553.63	\$40,830,307.67	\$40,830,307.67							
07	Minimum Library Tax	6.06%	\$80,655.00	\$1,331,368.00	\$1,412,023.00	\$1,412,023.00							
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								
	<b>Total</b>	<b>-2.12%</b>	<b>(\$4,357,102.12)</b>	<b>\$205,049,865.50</b>	<b>\$200,692,763.38</b>	<b>\$79,296,190.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,820,642.00</b>	<b>\$105,284,009.00</b>	<b>\$5,291,922.10</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	232.00	14.00	9.12%	\$7,310,497.27	\$80,120,131.16	\$87,430,628.43	\$5,331,686.00			\$6,501,861.00	\$69,376,643.00	\$4,780,106.74		
21	Land-Use Administration	5.00	22.00	20.84%	\$98,855.00	\$474,318.00	\$573,173.00	\$573,173.00							
22	Uniform Construction Code	17.00	9.00	2.75%	\$31,780.00	\$1,153,819.00	\$1,185,599.00	\$1,185,599.00							
23	Insurance			-0.23%	(\$25,825.00)	\$11,442,825.00	\$11,417,000.00	\$8,807,000.00			\$620,000.00	\$1,940,000.00	\$50,000.00		
25	Public Safety	227.00	57.00	2.65%	\$621,057.00	\$23,407,819.00	\$24,028,876.00	\$24,028,876.00							
26	Public Works	73.00		16.41%	\$745,567.00	\$4,544,093.00	\$5,289,660.00	\$5,289,660.00							
27	Health and Human Services	68.00	28.00	1.17%	\$25,636.00	\$2,195,734.00	\$2,221,370.00	\$2,221,370.00							
28	Parks and Recreation	17.00	6.00	14.17%	\$141,791.00	\$1,000,375.00	\$1,142,166.00	\$1,142,166.00							
29	Education (including Library)	10.00	6.00	6.06%	\$80,655.00	\$1,331,368.00	\$1,412,023.00	\$1,412,023.00							
30	Unclassified			3.94%	\$21,538.00	\$547,222.00	\$568,760.00	\$568,760.00							
31	Utilities and Bulk Purchases			-2.63%	(\$65,000.00)	\$2,470,400.00	\$2,405,400.00	\$2,405,400.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
36	Statutory Expenditures			6.14%	\$678,686.36	\$11,051,980.00	\$11,730,666.36	\$7,964,633.00			\$686,114.00	\$3,023,211.00	\$56,708.36		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			68.52%	\$138,555.92	\$202,215.00	\$340,770.92	\$340,770.92							
43	Court and Public Defender	11.00	5.00	29.09%	\$201,316.00	\$692,052.00	\$893,368.00	\$893,368.00							
44	Capital			-22.94%	(\$7,589,770.00)	\$33,082,350.00	\$25,492,580.00	\$6,385,000.00			\$1,855,000.00	\$17,251,580.00	\$1,000.00		
45	Debt			-2.16%	(\$481,631.23)	\$22,267,902.23	\$21,786,271.00	\$6,531,922.00			\$1,157,667.00	\$13,692,575.00	\$404,107.00		
46	Deferred Charges			-100.00%	(\$127,000.00)	\$127,000.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			3.34%	\$88,721.96	\$2,655,729.71	\$2,744,451.67	\$2,744,451.67							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>660.00</b>	<b>147.00</b>	<b>0.95%</b>	<b>\$1,895,430.28</b>	<b>\$198,797,333.10</b>	<b>\$200,692,763.38</b>	<b>\$77,855,858.59</b>	<b>\$1,440,331.69</b>	<b>\$0.00</b>	<b>\$10,820,642.00</b>	<b>\$105,284,009.00</b>	<b>\$5,291,922.10</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,168	\$54,644,800.00	1.42%
2 Residential	16,009	\$2,572,587,600.00	66.69%
3A/3B Farm	851	\$48,646,800.00	1.26%
4A Commercial	1,278	\$806,405,300.00	20.91%
4B Industrial	165	\$266,008,700.00	6.90%
4C Apartments	61	\$109,099,400.00	2.83%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
<b>Total</b>	<b>19,532</b>	<b>\$3,857,392,600.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	90.47%
Equalized Valuation, Taxable Properties	\$4,263,725,654.91

  

Total # of property tax appeals filed in 2021	County Tax Board	81.00
	State Tax Court	20.00
Number of 2021 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		20.00

  

Amount paid out by municipality for tax appeals in 2021	\$0.00
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<b>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	30	\$228,032,500.00	21.23%
15B Other Schools	4	\$14,648,100.00	1.36%
15C Public Property	792	\$362,114,600.00	33.72%
15D Church and Charities	270	\$131,587,800.00	12.25%
15E Cemeteries & Graveyards	6	\$2,410,900.00	0.22%
15F Other Exempt	285	\$335,169,800.00	31.21%
<b>Total</b>	<b>1,387</b>	<b>\$1,073,963,700.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 27.84%

<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 2021 Total Tax Rate
G Commercial/Industrial Exemption	51	\$1,216,303.46	\$123,720,700.00	\$3,727,704.69
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>51</b>	<b>1,216,303.46</b>	<b>123,720,700.00</b>	<b>3,727,704.69</b>

**USER FRIENDLY BUDGET SECTION  
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate
North Main Road Properties, LLC	Comm./Indust.	\$16,993.32	\$703,000.00	\$21,241.65	Allied Specialty Foods, Inc.	Comm./Indust.	\$156,868.24	\$8,677,300.00	\$261,447.05	Vineland Residents LLC	Comm./Indust.	\$10,687.72	\$886,800.00	\$26,719.28	HH Development LLC (Panda Esp)	Comm./Indust.	\$4,759.32	\$813,000.00	\$24,495.69
LTD Investment Properties, GP, Inc.	Comm./Indust.	\$13,336.74	\$553,300.00	\$16,670.93	County Savings Bank	Comm./Indust.	\$44,359.80	\$2,453,800.00	\$73,932.99	Ayala Properties LLC	Comm./Indust.	\$1,632.34	\$137,100.00	\$4,130.82	Chenglers Realty IV, LLC	Comm./Indust.	\$27,454.12	\$4,689,800.00	\$141,303.67
East Avenue Properties, LLC	Comm./Indust.	\$7,662.68	\$317,900.00	\$9,578.33	Del Rey Farms, LLC	Comm./Indust.	\$22,259.44	\$1,231,300.00	\$37,099.07	Lewis & Dean, LLC	Comm./Indust.	\$2,806.92	\$232,900.00	\$7,017.28	Garden State Truck Stop LLC	Comm./Indust.	\$7,782.92	\$1,329,500.00	\$40,057.84
Davey Realty LLC	Comm./Indust.	\$47,569.24	\$1,973,500.00	\$59,461.56	East Coast Development, LLC Bldg 1	Comm./Indust.	\$3,145.58	\$174,000.00	\$5,242.62	Vineland Delesa Drive, LLC	Comm./Indust.	\$4,820.80	\$400,000.00	\$12,052.00	R18 Properties LLC	Comm./Indust.	\$1,170.80	\$200,000.00	\$6,026.00
Vineland Produce Auction Associates Inc	Comm./Indust.	\$11,128.84	\$461,700.00	\$13,911.02	East Coast Development, LLC Bldg 2	Comm./Indust.	\$2,241.68	\$124,000.00	\$3,736.12	Lexari Brother Realty Co. LLC	Comm./Indust.	\$67,464.68	\$5,597,800.00	\$168,661.71	Deland Delesa Drive LLC (Olive Gard	Comm./Indust.	\$6,629.68	\$1,132,500.00	\$34,122.23
Cumberland Mall Assoc. - Verizon Store	Comm./Indust.	\$34,201.18	\$1,418,900.00	\$42,751.46	Lexari Brothers Realty Co. LLC	Comm./Indust.	\$45,010.62	\$2,489,800.00	\$73,017.67	BDQ, Inc.	Comm./Indust.	\$117,955.36	\$9,787,200.00	\$294,888.34	PhoCorr Vineland LLC	Comm./Indust.	\$7,367.28	\$1,258,500.00	\$37,918.61
Cumberland Mall Assoc. - Dick's Sporting	Comm./Indust.	\$98,951.74	\$4,105,200.00	\$123,689.68	Lidl US Operations, LLC	Comm./Indust.	\$81,598.68	\$4,513,700.00	\$135,997.78	Progress Realty Associates LLC	Comm./Indust.	\$53,028.80	\$4,400,000.00	\$132,572.00	J. G. Finerman Associates, Inc.	Comm./Indust.	\$2,490.28	\$424,500.00	\$12,790.19
CY THE IIE LLC	Comm./Indust.	\$1,733.08	\$71,900.00	\$2,166.35	Luce Freezer & Cold Storage, LLC	Comm./Indust.	\$26,383.04	\$1,459,400.00	\$43,971.72	Longfield Brothers LLC	Comm./Indust.	\$8,065.20	\$669,200.00	\$20,163.00	Davey Realty LLC	Comm./Indust.	\$26,456.60	\$4,519,400.00	\$136,169.52
Samy & Jacqueline Desiere "D" Electric M	Comm./Indust.	\$8,154.38	\$338,300.00	\$10,192.98	Delesa Drive Realty Assoc. III LLC	Comm./Indust.	\$28,111.30	\$1,555,000.00	\$46,852.15	EEPFA LLC	Comm./Indust.	\$16,883.66	\$1,400,900.00	\$42,209.12	Thurs Vineland Venture LLC	Comm./Indust.	\$1,258.64	\$215,000.00	\$6,477.95
Luce Freezer & Cold Storage, LLC	Comm./Indust.	\$13,679.40	\$5,678,700.00	\$171,099.23										Helen's Acres LLC	Comm./Indust.	\$48,203.04	\$8,234,200.00	\$248,096.45	
Vineland Construction CO. Vet Clinic	Comm./Indust.	\$69,901.60	\$2,900,600.00	\$87,377.00										Vineland Delesa Drive LLC (Aldi)	Comm./Indust.	\$5,723.48	\$977,700.00	\$29,458.10	
														Lexari Brothers Realty Co. LLC	Comm./Indust.	\$60,351.24	\$10,309,400.00	\$310,622.22	
2017 PILOTS EXPIRES DEC 31, 2021					2018 PILOTS EXPIRES DEC 31, 2022					2019 PILOTS EXPIRES DEC 31, 2023					2020 PILOTS EXPIRES DEC 31, 2024				
															Allied Specialty Foods, Inc.	Comm./Indust.	\$0.00	\$601,100.00	\$18,111.14
															VCC 1339 West Lands Ave LLC	Comm./Indust.	\$0.00	\$921,500.00	\$27,764.80
															Deesa Vista Holding, LLC	Comm./Indust.	\$0.00	\$185,000.00	\$5,574.05
															MJ Property Holdings, LLC	Comm./Indust.	\$0.00	\$6,127,600.00	\$184,624.59
															Paradise City LLC	Comm./Indust.	\$0.00	\$3,307,700.00	\$99,661.00
															Vineland Equity Investments LLC	Comm./Indust.	\$0.00	\$3,542,200.00	\$106,726.49
															Curtis - Curtis Realty LLC	Comm./Indust.	\$0.00	\$3,748,900.00	\$112,954.36
															BMF Properties LLC	Comm./Indust.	\$0.00	\$300,000.00	\$9,039.00
															Helen's Acres LLC	Comm./Indust.	\$0.00	\$6,133,600.00	\$184,805.37
															BMC Enterprises of Pitca LLC	Comm./Indust.	\$0.00	\$33,000.00	\$1,054.55
															2021 PILOTS EXPIRES DEC 31, 2025				
<b>Total Long Term Exemptions - Column Total</b>		<b>323,312.20</b>	<b>18,524,400.00</b>	<b>558,140.17</b>	<b>Total Long Term Exemptions - Column Total</b>		<b>\$409,978.38</b>	<b>\$22,678,300.00</b>	<b>\$683,297.18</b>	<b>Total Long Term Exemptions - Column Total</b>		<b>\$283,365.48</b>	<b>\$23,511,900.00</b>	<b>\$708,413.53</b>	<b>Total Long Term Exemptions - Column Total</b>		<b>\$199,647.40</b>	<b>\$59,006,100.00</b>	<b>\$1,777,853.79</b>
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>	<b>\$1,216,303.46</b>	<b>\$123,720,700.00</b>	<b>\$3,727,704.69</b>	

**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	121,364.59	\$111,000.00	\$0.00	\$0.00	\$0.00	\$10,364.59
Supervisory Staff (Department Heads & Managers)	101.00	6.00	13,776,757.14	\$9,592,909.00	\$100,000.00	\$1,270,983.88	\$1,907,792.18	\$905,072.08
Police Officers (Including Superior Officers)	159.00	40.00	21,946,318.50	\$14,345,473.00	\$540,000.00	\$3,992,046.61	\$2,852,959.53	\$215,839.36
Fire Fighters (Including Superior Officers)	35.00		4,553,411.20	\$2,850,175.00	\$150,000.00	\$793,144.39	\$566,829.27	\$193,262.54
All Other Union Employees not listed above	350.00		29,443,697.18	\$19,348,238.08	\$1,954,310.00	\$2,563,487.12	\$3,847,885.69	\$1,729,776.29
All Other Non-Union Employees not listed above	14.00	96.00	2,202,402.52	\$1,430,712.66	\$150,000.00	\$189,558.01	\$284,533.34	\$147,598.51
<b>Totals</b>	<b>660.00</b>	<b>147.00</b>	<b>72,043,951.13</b>	<b>\$47,678,507.74</b>	<b>\$2,894,310.00</b>	<b>\$8,809,220.01</b>	<b>\$9,460,000.01</b>	<b>\$3,201,913.37</b>

Is the Local Government required to comply with N.J.S.A. 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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	174.00	\$13,555.05	\$2,358,578.70	163.00	\$13,906.79	\$2,266,806.77
Parent & Child	64.00	\$25,986.90	\$1,663,161.60	66.50	\$25,353.22	\$1,685,989.13
Employee & Spouse (or Partner)	92.00	\$26,114.00	\$2,402,488.00	84.00	\$26,503.62	\$2,226,304.08
Family	127.00	\$37,012.00	\$4,700,524.00	139.50	\$37,242.42	\$5,195,317.59
Employee Cost Sharing Contribution (enter as negative - )			(\$2,000,000.00)			(\$1,986,536.86)
<b>Subtotal</b>	<b>457.00</b>		<b>\$9,124,752.30</b>	<b>453.00</b>		<b>\$9,387,880.71</b>
<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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	18	\$3,191.88	\$57,453.84	15	\$3,191.88	\$47,878.20
Parent & Child	5	\$6,290.76	\$31,453.80	6	\$6,290.76	\$37,744.56
Employee & Spouse (or Partner)	28	\$5,047.68	\$141,335.04	28	\$5,047.68	\$141,335.04
Family	31	\$8,017.44	\$248,540.64	26	\$8,017.44	\$208,453.44
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>82.00</b>		<b>\$478,783.32</b>	<b>75.00</b>		<b>\$435,411.24</b>
<b>GRAND TOTAL</b>	<b>539.00</b>		<b>\$9,603,535.62</b>	<b>528.00</b>		<b>\$9,823,291.95</b>

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
No

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

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
FIRE DEPARTMENT	144.81	\$389,355.84	X		
EMERGENCY MEDICAL SERVICE	85.12	\$146,145.82	X		
POLICE DEPARTMENT	812.25	\$1,353,044.91	X		
WATER UTILITY	232.30	\$269,460.54	X		
ELECTRIC UTILITY	520.02	\$969,042.01	X		
SOLID WASTE UTILITY	24.20	\$30,244.95	X		
OTHER CITY PERSONNEL	1051.70	\$1,142,961.92	X	X	
<b>Totals</b>	2870.40	\$4,300,255.99			
<b>Total Funds Reserved as of end of 2021</b>					
<b>Total Funds Appropriated in 2022</b>					

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

			Current Year	2023	2024	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$10,951,877.00	\$11,051,876.24	\$10,971,876.24	\$110,624,391.08
Regional School Debt		\$0.00	Utility Fund - Interest	\$3,831,080.00	\$3,569,283.51	\$3,225,057.42	\$25,584,347.81
Utility Fund Debt			Bond Anticipation Notes - Principal	\$200,000.00			
Water	\$5,485,019.80	\$5,485,019.80	Bond Anticipation Notes - Interest	\$80,400.00			
	\$138,672,627.20	\$138,672,627.20	Bonds - Principal	\$3,740,000.00	\$3,925,000.00	\$2,700,000.00	\$11,835,000.00
	\$773,357.19	\$773,357.19	Bonds - Interest	\$576,250.00	\$461,150.00	\$377,500.00	\$1,007,000.00
		\$0.00	Loans & Other Debt - Principal	\$173,467.00	\$165,719.95	\$137,820.60	\$470,060.20
		\$0.00	Loans & Other Debt - Interest	\$5,186.00	\$4,017.26	\$3,194.62	\$24,788.17
		\$0.00					
			<b>Total</b>	<b>\$19,558,260.00</b>	<b>\$19,177,046.96</b>	<b>\$17,415,448.88</b>	<b>\$149,545,587.26</b>
Municipal Purposes			Total Principal	\$15,065,344.00	\$15,142,596.19	\$13,809,696.84	\$122,929,451.28
Debt Authorized (BNI)	\$18,394,025.00	\$18,394,025.00	Total Interest	\$4,492,916.00	\$4,034,450.77	\$3,605,752.04	\$26,616,135.98
Notes Outstanding	\$26,800,000.00	\$26,800,000.00	% of Total Current Year Budget	9.75%			
Bonds Outstanding	\$22,200,000.00	\$22,200,000.00					
Loans and Other Debt	\$957,067.63	\$957,067.63	Description	Debt Not Listed Above			
			Total Guarantees - Governmental				
			Total Guarantees - Other				
			Total Capital/Equipment Leases	\$2,224,007.11	\$2,263,507.11	\$1,860,400.82	\$29,499,531.26
			Total Other				
			Bond Rating	Moody's	Standard & Poors	Fitch	
			Rating		A+		
			Year of Last Rating		2020		
			<b>Mark "X" if Municipality has no bond rating</b>				
Total (Current Year)	\$213,282,096.82	\$144,931,004.19					
Population (2010 census)	60,724						
Per Capita Gross Debt	\$3,512.32						
Per Capita Net Debt	\$1,125.60						
3 Year Average Property Valuation		\$4,059,116,644.33					
Net Debt as % of 3 Year Average Property Valuation		1.68%					

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Providing</b>	Vineland BOE	Radio System Service	All			1/1/2021	12/31/2021	\$11,900.00
<b>Providing</b>	Vineland BOE	Fuel Usage	Transportation			1/1/2021	12/31/2021	\$200,000.00
<b>Providing</b>	Vineland BOE	Vaccines	Nurse			1/1/2021	12/31/2021	\$5,000.00
<b>Providing</b>	Landis Sewerage Authority	Radio System Service	All			1/1/2021	12/31/2021	\$37.00
<b>Providing</b>	Cumberland County	Meals on Wheels	Health			1/1/2021	12/31/2021	\$8,400.00
<b>Providing</b>	Cumberland County	Code Blue	Health			1/1/2021	12/31/2021	\$25,000.00
<b>Providing</b>	Salem County-Health Officer	Health Officer	Health			1/1/2021	12/31/2021	\$63,877.92
	<b>Amount Received Page Total</b>							\$0.00
	<b>Amount Paid Page Total</b>							\$0.00
	<b>Page Total</b>							\$314,214.92

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	<b>Amount Received Total</b>							\$0.00
	<b>Amount Paid Total</b>							\$0.00
	<b>Total</b>							\$314,214.92



USER FRIENDLY BUDGET SECTION - Notes

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