



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0614_fba_2024.xlsm

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		KPETROSKY@VINELANDCITY.ORG
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Registered Municipal Accountant

LEON	P.	COSTELLO		LCOSTELLO@FORD-SCOTT.OCOM
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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		SPINELLI	12/31/2024	PSPINELLI@VINELANDCITY.ORG
ALBERT		VARGAS	12/31/2024	AVARGAS@VINELANDCITY.ORG
RONALD		FRANCESCHINI, JR.	12/31/2024	RFRANCESCHINI@VINELANDCITY.ORG

Government Type:	<input type="text" value="City"/>
Election Type:	<input type="text" value="Non-Partisan (November)"/>

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	1.093	\$42,671,952.03	34.55%	\$1,770.55	Municipal Purpose Tax	ACTUAL	\$43,225,308.33
Municipal Library	0.042	\$1,625,944.00	1.32%	\$68.04	Municipal Library	ACTUAL	\$1,751,008.00
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)		\$51,980.00	0.04%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$51,980.00
Local School District	0.765	\$29,849,146.00	24.17%	\$1,239.22	Local School District	ESTIMATED	\$31,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.250	\$48,806,383.00	39.52%	\$2,024.88	County Purposes	ESTIMATED	\$49,500,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.013	\$503,509.57	0.41%	\$21.06	County Open Space	ESTIMATED	\$550,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	3.163	\$123,508,914.60	100.00%	\$5,123.74	Total ESTIMATED amount to be raised by taxes		\$126,078,296.33
Total Taxable Valuation as of October 1, 2023 <u>\$3,954,916,900.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>44,539,249.20</u>		
Current Year Average Residential Assessment <u>\$161,990.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>86,931,631.72</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$81,101,980.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$123,494,362.52</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,584,619.12</u>		
1.093	1.093	0.00%			Total Amount to be Raised by Taxes <u>\$126,078,981.64</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.95%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$42,671,952.03	\$43,225,308.33	1.30%	\$553,356.30				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2023 <u>121,716,561.41</u>		
\$1,770.55	\$1,770.55	0.00%	\$0.00		Total Tax Levy, CY 2023 <u>124,259,985.81</u>		
					% of Taxes Collected, CY 2023 <u>97.95%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$2,109,507.52</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	Electric Utility	Water Utility	Solid Waste Utility	Utility	Utility
08	Surplus	188.19%	\$13,647,507.00	\$7,252,152.00	\$20,899,659.00	\$6,019,000.00			\$13,439,864.00	\$1,129,982.00	\$310,813.00		
08	Local Revenue	-3.93%	(\$5,680,853.60)	\$144,607,812.60	\$138,926,959.00	\$6,452,000.00			\$115,346,164.00	\$12,059,795.00	\$5,069,000.00		
09	State Aid (without offsetting appropriation)	5.39%	\$353,205.96	\$6,558,389.37	\$6,911,595.33	\$6,911,595.33							
08	Uniform Construction Code Fees	-15.07%	(\$150,856.00)	\$1,000,856.00	\$850,000.00	\$850,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.66%	(\$8,498.84)	\$1,289,454.84	\$1,280,956.00	\$1,280,956.00							
08	Additional Revenue Offset by Appropriations	-0.16%	(\$4,272.78)	\$2,704,272.78	\$2,700,000.00	\$2,700,000.00							
10	Public and Private Revenue	-44.49%	(\$3,969,844.45)	\$8,922,510.17	\$4,952,665.72	\$4,952,665.72							
08	Other Special Items	12.08%	\$1,462,987.32	\$12,110,044.83	\$13,573,032.15	\$13,573,032.15							
15	Receipts from Delinquent Taxes	-2.47%	(\$45,627.07)	\$1,845,627.07	\$1,800,000.00	\$1,800,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.56%	(\$685,143.34)	\$43,911,136.98	\$43,225,993.64	\$43,225,993.64							
07	Minimum Library Tax	7.69%	\$125,064.00	\$1,625,944.00	\$1,751,008.00	\$1,751,008.00							
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	2.18%	\$5,043,668.20	\$231,828,200.64	\$236,871,868.84	\$89,516,250.84	\$0.00	\$0.00	\$128,786,028.00	\$13,189,777.00	\$5,379,813.00	\$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	Arts and Culture Trust Fund	Electric Utility	Water Utility	Solid Waste Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	269.00	24.00	16.54%	\$15,281,396.72	\$92,405,349.00	\$107,686,745.72	\$5,849,687.00	\$4,952,665.72		\$83,551,696.00	\$8,170,379.00	\$5,162,318.00		
21	Land-Use Administration		22.00	4.43%	\$28,383.00	\$640,557.00	\$668,940.00	\$668,940.00							
22	Uniform Construction Code	19.00	6.00	11.03%	\$146,547.00	\$1,328,092.00	\$1,474,639.00	\$1,474,639.00							
23	Insurance			6.29%	\$808,005.00	\$12,847,049.00	\$13,655,054.00	\$10,057,231.00			\$2,761,092.00	\$774,306.00	\$62,425.00		
25	Public Safety	236.00	59.00	1.37%	\$301,309.00	\$21,998,773.00	\$22,300,082.00	\$22,300,082.00							
26	Public Works	80.00		2.36%	\$126,865.00	\$5,381,801.00	\$5,508,666.00	\$5,508,666.00							
27	Health and Human Services	73.00	30.00	9.45%	\$463,621.50	\$4,903,876.50	\$5,367,498.00	\$5,367,498.00							
28	Parks and Recreation	24.00	3.00	22.33%	\$318,942.00	\$1,428,147.00	\$1,747,089.00	\$1,747,089.00							
29	Education (including Library)	10.00	10.00	7.69%	\$125,064.00	\$1,625,944.00	\$1,751,008.00	\$1,751,008.00							
30	Unclassified			-13.93%	(\$50,000.00)	\$359,000.00	\$309,000.00	\$309,000.00							
31	Utilities and Bulk Purchases			1.45%	\$38,001.00	\$2,621,400.00	\$2,659,401.00	\$2,659,401.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			66.67%	\$20,000.00	\$30,000.00	\$50,000.00	\$50,000.00							
36	Statutory Expenditures			6.85%	\$897,482.00	\$13,095,671.00	\$13,993,153.00	\$9,409,010.00			\$3,606,352.00	\$823,721.00	\$154,070.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			18.17%	\$196,990.00	\$1,083,966.00	\$1,280,956.00	\$1,280,956.00							
43	Court and Public Defender	17.00	1.00	14.63%	\$155,276.47	\$1,061,504.53	\$1,216,781.00	\$1,216,781.00							
44	Capital			41.96%	\$9,482,000.00	\$22,597,500.00	\$32,079,500.00	\$4,000,000.00			\$25,092,000.00	\$2,986,500.00	\$1,000.00		
45	Debt			-0.27%	(\$60,764.23)	\$22,599,501.23	\$22,538,737.00	\$8,328,978.00			\$13,774,888.00	\$434,871.00			
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$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			12.19%	\$280,871.48	\$2,303,747.64	\$2,584,619.12	\$2,584,619.12							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	728.00	155.00	13.71%	\$28,559,989.94	\$208,311,878.90	\$236,871,868.84	\$84,563,585.12	\$4,952,665.72	\$0.00	\$0.00	\$128,786,028.00	\$13,189,777.00	\$5,379,813.00	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,128	\$56,076,500.00	1.42%	15A Public Schools	31	\$228,032,500.00	21.07%
2 Residential	16,046	\$2,599,287,000.00	65.72%	15B Other Schools	7	\$15,751,600.00	1.46%
3A/3B Farm	824	\$47,000,300.00	1.19%	15C Public Property	802	\$362,050,100.00	33.45%
4A Commercial	1,287	\$839,794,000.00	21.23%	15D Church and Charities	265	\$125,954,300.00	11.64%
4B Industrial	168	\$303,899,700.00	7.68%	15E Cemeteries & Graveyards	5	\$2,377,800.00	0.22%
4C Apartments	60	\$108,859,400.00	2.75%	15F Other Exempt	313	\$348,095,900.00	32.16%
5A/5B Railroad	53	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	19,567	\$3,954,916,900.00	100.00%	Total	1,423	\$1,082,262,200.00	100.00%
Average Ratio (%), Assessed to True Value				74.35%			
Equalized Valuation, Taxable Properties				\$5,319,323,335.57			
Total # of property tax appeals filed in 2023				County Tax Board	11.00		
				State Tax Court	17.00		
Number of 2023 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				44.00			
Amount paid out by municipality for tax appeals in 2023							
				Percentage of Exempt vs. Non-Exempt Properties			
				27.36%			

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 2023 Total Tax Rate
G Commercial/Industrial Exemption	51	\$1,770,688.84	\$143,497,900.00	\$4,538,838.58
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	51	1,770,688.84	143,497,900.00	4,538,838.58

**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	120,917.34	\$111,000.00				\$9,917.34
Supervisory Staff (Department Heads & Managers)	85.00	6.00	13,593,655.79	\$9,416,133.00	\$100,000.00	\$1,213,877.44	\$2,014,271.95	\$849,373.40
Police Officers (Including Superior Officers)	143.00	16.00	23,143,954.08	\$14,641,532.00	\$670,000.00	\$4,700,347.88	\$3,132,074.20	
Fire Fighters (Including Superior Officers)	37.00		4,988,295.10	\$3,024,379.00	\$160,000.00	\$1,031,783.69	\$646,966.41	\$125,166.00
All Other Union Employees not listed above	386.00		40,225,601.54	\$26,187,262.00	\$2,500,000.00	\$3,375,921.59	\$5,601,903.38	\$2,560,514.57
All Other Non-Union Employees not listed above	13.00	38.00	2,651,786.72	\$1,775,632.00	\$100,000.00	\$228,904.97	\$379,838.06	\$167,411.69
Totals	665.00	65.00	84,724,210.57	\$55,155,938.00	\$3,530,000.00	\$10,550,835.57	\$11,775,054.00	\$3,712,383.00

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	190.00	\$17,154.26	\$3,259,310.32	178.00	\$15,086.65	\$2,685,423.00
Parent & Child	76.00	\$31,688.48	\$2,408,324.23	73.00	\$31,425.71	\$2,294,077.00
Employee & Spouse (or Partner)	82.00	\$32,426.08	\$2,658,938.62	79.00	\$30,950.39	\$2,445,081.00
Family	134.00	\$46,578.75	\$6,241,553.14	125.00	\$43,962.52	\$5,495,315.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,130,966.34)			(\$2,522,629.00)
Subtotal	482.00		\$11,437,159.97	455.00		\$10,397,267.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	21	\$3,570.29	\$74,976.00	17	3317 15/17	\$56,404.00
Parent & Child	2	\$6,655.20	\$13,310.40	4	6979 1/2	\$27,918.00
Employee & Spouse (or Partner)	27	\$5,370.96	\$145,015.92	25	\$5,246.28	\$131,157.00
Family	33	\$8,496.84	\$280,395.72	32	\$8,331.72	\$266,615.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	83.00		\$513,698.04	78.00		\$482,094.00
GRAND TOTAL	565.00		\$11,950,858.01	533.00		\$10,879,361.00

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
NO

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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
FDC	152.93	\$15,000.00	32.31	\$21,748.00		\$0.00							X
FDDC	98.81	\$15,000.00	28.08	\$16,737.00		\$0.00							X
FMBA249	484.96	\$126,167.00	13.39	\$6,595.00	45.21	\$28,403.00					X		
FMBA49	358.04	\$157,901.00	9.97	\$2,856.00	92.82	\$46,969.00					X		
EMTC	49.84	\$15,000.00	20.63	\$10,313.00	3.00	\$1,500.00							X
IAEP	72.99	\$23,942.00	31.53	\$10,515.00	31.65	\$10,677.00					X		
IAEP74	178.97	\$55,138.00	7.60	\$3,491.00	9.83	\$4,802.00					X		
EMERGENCY MEDICAL TECH PT	56.88	\$1,370.12	23.00	\$555.00	31.38	\$757.00					X		
LIBRARY	256.37	\$46,769.00	70.32	\$12,755.00	13.40	\$2,845.00					X		
PBA	1,303.34	\$475,821.00	78.10	\$30,518.00	137.37	\$53,857.00					X		
PDC	110.96	\$15,000.00	9.63	\$7,219.00	3.00	\$2,250.00							X
PDDC	69.88	\$15,000.00	5.16	\$3,470.00	0.75	\$505.00							X
VPCA	80.93	\$31,368.00	14.48	\$8,544.00	0.75	\$443.00					X		
VSOA	991.80	\$382,963.00	98.19	\$65,731.00	79.68	\$50,969.00					X		
UNIT 1	1,328.17	\$388,947.00	185.86	\$80,044.00	25.91	\$10,832.00					X		
UNIT 2	4,145.63	\$832,020.00	748.16	\$172,892.00	266.63	\$62,365.00					X		
UNIT 3	2,058.23	\$401,910.00	233.85	\$89,210.00	79.54	\$29,319.00					X		
SCHOOL TRAFFIC GUARDS	74.00	\$4,138.00	-	\$0.00		\$0.00					X		
SPECIAL LAW ENFORCEMENT	35.30	\$6,722.00	4.97	\$1,374.00	4.56	\$450.00					X		
				\$0.00		\$0.00							
ADMINISTRATIVE SECRETARY	328.99	\$28,548.00	9.20	\$2,856.00	2.90	\$900.00						X	
ASSISTANT PERSONNEL TECHNICIAN	4.50	\$903.00	0.13	\$27.00		\$0.00						X	
ASSOCIATE SOLICITOR	12.37	\$5,891.00	5.67	\$3,368.00		\$0.00						X	
ASST DIR OF ECON & IND DEV	88.52	\$15,000.00	5.00	\$2,338.00		\$0.00						X	
BUILDING MAINTENANCE WORKER	35.75	\$4,039.00	5.08	\$574.00		\$0.00						X	
BUILDING SUB-CODE OFFICIAL	24.69	\$4,668.00	7.05	\$1,333.00		\$0.00						X	
BUSINESS ADMINISTRATOR	31.85	\$15,000.00	3.17	\$2,123.00		\$0.00						X	
CHIEF FINANCIAL OFFICER	23.72	\$15,000.00	7.73	\$5,027.00		\$0.00						X	
CITY CLERK	0.60	\$329.00	6.13	\$3,367.00	0.70	\$384.00						X	
CITY ENGINEER	1.77	\$862.00	2.39	\$1,168.00	0.40	\$195.00						X	
CLAIMS EXAMINER/WORK COMP TY	11.76	\$3,536.00	5.59	\$1,682.00	3.00	\$902.00						X	
CLAIMS INVESTIGATOR	0.20	\$56.00	2.60	\$732.00	0.93	\$263.00						X	
TOTALS (THIS PAGE ONLY)	12,472.74	\$3,104,008.12	1,674.97	\$569,162.00	833.41	\$309,587.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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
CLERK 1	62.89	\$7,777.00	27.48	\$3,416.00		\$0.00						X	
CLERK 2	7.55	\$1,207.00	12.80	\$2,047.00	3.19	\$510.00						X	
CLERK4	21.50	\$5,033.00	1.37	\$320.00	0.01	\$3.00						X	
CODE ENFORCEMENT OFFICER, TRAI	2.22	\$253.00	1.70	\$194.00		\$0.00						X	
COURT LIAISON	1.83	\$385.00		\$0.00		\$0.00						X	
DEPUTY MUNICIPAL CLERK	45.27	\$11,940.00	13.37	\$3,526.00	4.20	\$1,108.00						X	
DIRECTOR OF ECON. & IND. DEVEL	32.22	\$15,000.00	4.26	\$2,798.00		\$0.00						X	
DIRECTOR OF HEALTH	12.60	\$5,117.00	3.80	\$1,543.00		\$0.00						X	
DIRECTOR OF MUNICIPAL UTILITY	20.13	\$15,000.00	9.87	\$8,591.00		\$0.00						X	
DIRECTOR OF PUBLIC WORKS	82.50	\$15,000.00	5.00	\$2,336.00		\$0.00						X	
ELECTRICAL SUBCODE OFFICIAL	13.05	\$2,467.00	15.23	\$2,879.00		\$0.00						X	
EXECUTIVE DIRECTOR VDIID/MAIN S	3.33	\$1,105.00		\$0.00		\$0.00						X	
FIRE PREVENTION SPECIALIST	0.31	\$28.00	3.33	\$226.00		\$0.00						X	
GENERAL SUPERVISOR, ROADS	20.72	\$6,744.00	10.81	\$3,520.00	0.13	\$41.00						X	
GRADUATE NURSE PUBLIC HEALTH	37.13	\$3,767.00	36.42	\$5,461.00		\$0.00						X	
INVESTIGATOR LAW DEPARTMENT	13.00	\$3,436.00	0.60	\$159.00		\$0.00						X	
INVESTIGATOR ABC	9.26	\$1,665.00	0.33	\$72.00		\$0.00						X	
KEYBOARDING CLERK 1	1.95	\$391.00	1.63	\$328.00		\$0.00						X	
LABORER 1	2.13	\$178.00	2.67	\$167.00		\$0.00						X	
LEGAL ANALYST	35.33	\$15,000.00	11.00	\$5,149.00		\$0.00						X	
MASONS HELPER/PLASTERER HELPER	0.56	\$125.00		\$0.00		\$0.00						X	
MTCE WORKER VDIID	4.83	\$378.00		\$0.00		\$0.00						X	
MUNICIPAL AUDITOR	5.15	\$2,510.00	1.17	\$569.00	1.62	\$790.00						X	
MUNICIPAL DEPARTMENT HEAD	71.03	\$25,152.00	30.97	\$23,179.00		\$0.00						X	
PARALEGAL SPECIALIST	29.03	\$6,670.00	9.90	\$2,274.00		\$0.00						X	
PERSONNEL DIRECTOR	38.07	\$12,805.00	6.50	\$2,187.00	1.07	\$359.00						X	
PERSONNEL TECHNICIAN 02655@	1.58	\$283.00		\$0.00		\$0.00						X	
PLUMBING SUBCODE OFFICIAL	0.13	\$42.00		\$0.00		\$0.00						X	
PRINCIPAL ENGINEER	14.00	\$3,979.00	11.00	\$3,126.00		\$0.00						X	
RECORDS SUPPORT TECHNICIAN 1	3.97	\$700.00	4.63	\$818.00		\$0.00						X	
SECRETARIAL ASSISTANT	0.96	\$155.00	3.43	\$553.00		\$0.00						X	
SECURITY GUARD P/T	1.75	\$404.00		\$0.00		\$0.00						X	
TOTALS (THIS PAGE ONLY)	595.98	\$164,696.00	229.27	\$75,438.00	10.22	\$2,811.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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
SEWER SUPT/WATER SUPT	159.89	\$15,000.00	3.38	\$1,670.00	0.26	\$126.00						X	
STUDENT ASSISTANT	0.20	\$31.00		\$0.00		\$0.00						X	
STUDENT ASSISTANT CO-OP	1.06	\$195.00		\$0.00		\$0.00						X	
SUPT. OF ELEC DIST	160.98	\$30,000.00	5.00	\$3,554.00	3.27	\$2,290.00						X	
TAX ASSESSOR	4.83	\$2,481.00	5.70	\$2,926.00		\$0.00						X	
TAX COLLECTOR/SEARCH OFF.FT	112.18	\$15,000.00	17.70	\$9,650.00	1.90	\$1,036.00						X	
TRAINING COORDINATOR	8.15	\$2,779.00	4.87	\$1,660.00	0.13	\$44.00						X	
MUNICIPAL COURT ADMINISTRATOR	-	\$0.00	2.51	\$1,241.00								X	
TOTALS (THIS PAGE ONLY)	447.30	\$65,486.00	39.16	\$20,701.00	5.56	\$3,496.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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 (ALL PAGES)	13,516.02	\$3,334,190.12	1,943.40	\$665,301.00	849.19	\$315,894.00	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2023:					Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:								
Total Funds Appropriated in 2024:					Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:								

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

			Current Year	2025	2026	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$0.00	\$0.00	\$10,971,876.24	\$10,986,876.24	\$11,001,876.24	\$88,635,638.60	
Regional School Debt	\$0.00	\$0.00	\$3,225,057.42	\$2,964,799.95	\$2,694,952.63	\$19,824,595.23	
<u>Utility Fund Debt</u>			\$270,876.00				
Electric	\$118,708,095.87	\$118,708,095.87	\$0.00				
Water	\$3,371,267.32	\$3,371,267.32	\$0.00				
Solid Waste	\$0.00	\$0.00	\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)	\$12,081,332.94	\$12,081,332.94	\$4,000,000.00	\$3,995,000.00	\$3,230,000.00	\$43,310,000.00	
Notes Outstanding	\$18,124,000.00	\$18,124,000.00	\$2,119,966.67	\$2,020,700.00	\$1,888,900.00	\$14,277,400.00	
Bonds Outstanding	\$54,535,000.00	\$54,535,000.00	\$137,820.60	\$123,091.76	\$123,245.76	\$223,725.60	
Loans and Other Debt	\$607,883.60	\$607,883.60	\$3,194.62	\$2,820.09	\$2,666.10	\$19,304.24	
Total (Current Year)	\$207,427,579.73	\$122,079,363.19	\$20,728,791.55	\$20,093,288.04	\$18,941,640.73	\$166,290,663.67	
Population (2020 census)	<u>60,780</u>		Total Principal	\$15,380,572.84	\$15,104,968.00	\$14,355,122.00	\$132,169,364.20
Per Capita Gross Debt	<u>\$3,412.76</u>		Total Interest	\$5,348,218.71	\$4,988,320.04	\$4,586,518.73	\$34,121,299.47
Per Capita Net Debt	<u>\$1,404.22</u>		% of Total Current Year Budget	<u>8.75%</u>			
3 Year Average Property Valuation		<u>\$4,788,979,628.33</u>	Description	Debt Not Listed Above			
Net Debt as % of 3 Year Average Property Valuation		<u>1.78%</u>	Total Guarantees - Governmental				
			Total Guarantees - Other				
			Total Capital/Equipment Leases	\$1,860,400.82	\$1,859,650.82	\$1,857,150.82	\$25,782,729.92
			Total Other				
			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
			Rating	Aa3	A+		
			Year of Last Rating	2023	2020		
			Mark "X" if Municipality has no bond rating				

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
	Amount Received Total							\$1,232,556.00
	Amount Paid Total							\$48,400.00
	Total							\$1,280,956.00

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
