



State of New Jersey Local Government Services

Year: 2026 **Municipal User Friendly Budget**

MUNICIPALITY: 0614 Vineland City - County of Cumberland Introduced

Municode: 0614 **Filename:** 0614_fbi_2026.xlsm

Website: www.vinelandcity.org

Phone Number: 856-794-4000

Mailing Address: P.O. Box 1508

640 East Wood Street

Municipality: Vineland **State:** NJ **Zip:** 08632

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
ANTHONY	R.	FANUCCI	12/31/2028	AFANUCCI@VINELANDCITY.ORG

Chief Administrative Officer

ROBERT	E.	DICKENSON		BDICKENSON@VINELANDCITY.ORG
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Chief Financial Officer

Cert. Number

SUSAN	M.	BALDOSARO	N-1580	SBALDOSARO@VINELANDCITY.ORG
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Municipal Clerk

RICHARD	G.	FRANCHETTA,RMC,EJD	C2090	RFRANCHETTA@VINELANDCITY.ORG
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Registered Municipal Accountant

LEON	P.	COSTELLO, CPA	1/27/1901	LCOSTELLO@FORD-SCOTT.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
PAUL	F.	SPINELLI	12/31/2028	PSPINELLI@VINELANDCITY.ORG
CRUZ		GOMEZ	12/31/2028	CGOMEZ@VINELANDCITY.ORG
DR.ELIZABETH		ARTHUR	12/31/2028	EARTHUR@VINELANDCITY.ORG
SCOTT		ENGLISH	12/31/2028	SENGGLISH@VINELANDCITY.ORG
ALBERT		VARGAS	12/31/2028	AVARGAS@VINELANDCITY.ORG

Government Type: City 4

Election Type: Non-Partisan (November) 4

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 Budget</u>		
	Calendar Year	Calendar Year	% of	Avg Residential	<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	1.113	\$44,415,511.71	33.66%	\$1,806.41	Municipal Purpose Tax	ACTUAL	\$47,079,622.70
Municipal Library	0.050	\$1,958,265.00	1.48%	\$81.15	Municipal Library	ACTUAL	\$2,142,319.00
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)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.860	\$34,306,047.00	26.00%	\$1,395.79	Local School District	ESTIMATED	\$35,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.270	\$50,664,021.17	38.40%	\$2,061.22	County Purposes	ESTIMATED	\$51,500,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$602,205.06	0.46%	\$25.97	County Open Space	ESTIMATED	\$625,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	3.309	\$131,946,049.94	100.00%	\$5,370.54	Total ESTIMATED amount to be raised by taxes		\$136,346,941.70
Total Taxable Valuation as of October 1, 2025 \$4,015,128,900.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 50,377,192.45		
Current Year (2026) Average Residential Assessment \$163,159.00 Prior Year (2025) Average Residential Assessment \$162,301.00					Budget Appropriations, before Reserve for Uncollected Taxes 96,763,117.76		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$87,125,000.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$133,510,925.31		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$2,836,016.39		
1.113	1.173	5.39%			Total Amount to be Raised by Taxes \$136,346,941.70		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 97.92%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$44,415,511.71	\$47,079,622.70	6.00%	\$2,664,110.99		<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 2025 47,223,268.77		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2025 46,373,776.71		
\$1,806.41	\$1,913.86	5.95%	\$107.44		% of Taxes Collected, CY 2025 101.83%		
					Delinquent Taxes - December 31, 2025 \$2,047,604.84		

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 & Sewer Utility	Electric Utility	Solid Waste Utility	Utility	Utility
08	Surplus	-15.11%	(\$1,986,267.38)	\$13,148,994.37	\$11,162,726.99	\$7,000,000.00			\$1,477,094.99	\$2,347,860.00	\$337,772.00		
08	Local Revenue	-0.90%	(\$1,387,971.92)	\$154,984,578.64	\$153,596,606.72	\$7,229,000.00			\$12,395,191.72	\$128,840,963.00	\$5,131,452.00		
09	State Aid (without offsetting appropriation)	0.00%	(\$0.05)	\$6,266,995.05	\$6,266,995.00	\$6,266,995.00							
08	Uniform Construction Code Fees	-26.96%	(\$369,129.00)	\$1,369,129.00	\$1,000,000.00	\$1,000,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	3.83%	\$47,947.05	\$1,253,008.95	\$1,300,956.00	\$1,300,956.00							
08	Additional Revenue Offset by Appropriations	235.37%	\$8,687,287.79	\$3,690,931.50	\$12,378,219.29	\$3,400,000.00			\$1,529,790.29	\$6,694,187.00	\$754,242.00		
10	Public and Private Revenue	-58.18%	(\$6,821,024.32)	\$11,723,490.24	\$4,902,465.92	\$4,902,465.92							
08	Other Special Items	12.44%	\$1,946,884.53	\$15,650,891.00	\$17,597,775.53	\$17,597,775.53							
15	Receipts from Delinquent Taxes	-12.09%	(\$247,604.84)	\$2,047,604.84	\$1,800,000.00	\$1,800,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	3.96%	\$1,794,194.17	\$45,265,003.77	\$47,059,197.94	\$47,059,197.94							
07	Minimum Library Tax	9.40%	\$184,054.00	\$1,958,265.00	\$2,142,319.00	\$2,142,319.00							
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	0.72%	\$1,848,370.03	\$257,358,892.36	\$259,207,262.39	\$99,698,709.39	\$0.00	\$0.00	\$15,402,077.00	\$137,883,010.00	\$6,223,466.00	\$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	Water & Sewer Utility	Electric Utility	Solid Waste Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	312.00	26.00	7.45%	\$9,195,160.64	\$123,470,921.28	\$132,666,081.92	\$5,712,753.00	\$4,902,465.92		\$10,022,718.00	\$106,151,557.00	\$5,876,588.00		
21	Land-Use Administration		22.00	2.90%	\$22,400.00	\$773,138.00	\$795,538.00	\$795,538.00							
22	Uniform Construction Code	20.00	7.00	7.39%	\$119,832.00	\$1,621,027.00	\$1,740,859.00	\$1,740,859.00							
23	Insurance			20.79%	\$3,051,399.00	\$14,679,442.00	\$17,730,841.00	\$11,784,678.00			\$1,564,780.00	\$4,224,905.00	\$156,478.00		
25	Public Safety	234.00	60.00	7.78%	\$1,839,375.00	\$23,629,049.00	\$25,468,424.00	\$25,468,424.00							
26	Public Works	84.00	1.00	4.77%	\$265,950.00	\$5,573,362.00	\$5,839,312.00	\$5,839,312.00							
27	Health and Human Services	77.00	28.00	4.01%	\$232,935.00	\$5,810,305.00	\$6,043,240.00	\$6,043,240.00							
28	Parks and Recreation	26.00	2.00	7.54%	\$137,654.00	\$1,824,688.00	\$1,962,342.00	\$1,962,342.00							
29	Education (including Library)	12.00	15.00	9.40%	\$184,054.00	\$1,958,265.00	\$2,142,319.00	\$2,142,319.00							
30	Unclassified			0.21%	\$889.00	\$419,000.00	\$419,889.00	\$419,889.00							
31	Utilities and Bulk Purchases			4.36%	\$115,999.00	\$2,659,401.00	\$2,775,400.00	\$2,775,400.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			-4.19%	(\$2,094.08)	\$50,000.00	\$47,905.92	\$47,905.92							
36	Statutory Expenditures			7.20%	\$1,044,577.00	\$14,513,110.00	\$15,557,687.00	\$10,100,790.00			\$965,499.00	\$4,301,998.00	\$189,400.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			4.41%	\$55,000.00	\$1,245,956.00	\$1,300,956.00	\$1,300,956.00							
43	Court and Public Defender	14.00	4.00	-5.63%	(\$69,418.00)	\$1,233,746.00	\$1,164,328.00	\$1,164,328.00							
44	Capital			-14.26%	(\$2,768,899.00)	\$19,422,500.00	\$16,653,601.00	\$4,300,000.00			\$2,412,000.00	\$9,940,601.00	\$1,000.00		
45	Debt			5.50%	\$1,255,508.00	\$22,807,439.00	\$24,062,947.00	\$10,361,918.00			\$437,080.00	\$13,263,949.00			
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			5.73%	\$153,560.99	\$2,682,030.56	\$2,835,591.55	\$2,835,591.55							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	779.00	165.00	6.07%	\$14,833,882.55	\$244,373,379.84	\$259,207,262.39	\$94,796,243.47	\$4,902,465.92	\$0.00	\$15,402,077.00	\$137,883,010.00	\$6,223,466.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,159	\$52,987,100.00	1.32%
2 Residential	16,109	\$2,628,329,800.00	65.46%
3A/3B Farm	785	\$45,668,300.00	1.14%
4A Commercial	1,266	\$812,825,400.00	20.24%
4B Industrial	174	\$366,816,400.00	9.14%
4C Apartments	61	\$108,501,900.00	2.70%
5A/5B Railroad	48	\$0.00	0.00%
6A/6B Business Personal Property	5	\$0.00	0.00%
Total	19,607	\$4,015,128,900.00	100.00%

Average Ratio (%), Assessed to True Value	62.10%
Equalized Valuation, Taxable Properties	\$6,465,585,990.34

Total # of property tax appeals filed in 2025	County Tax Board	10.00
	State Tax Court	10.00
Number of 2025 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		22.00

Amount paid out by municipality for tax appeals in 2025	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	31	\$228,032,500.00	20.68%
15B Other Schools	7	\$15,707,700.00	1.42%
15C Public Property	776	\$349,494,700.00	31.70%
15D Church and Charities	261	\$122,872,200.00	11.14%
15E Cemeteries & Graveyards	5	\$2,377,800.00	0.22%
15F Other Exempt	363	\$384,101,900.00	34.84%
Total	1,443	\$1,102,586,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 27.46%

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 2025 Total Tax Rate
G Commercial/Industrial Exemption	48	\$1,710,743.07	\$116,021,800.00	\$3,839,161.36
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	48	1,710,743.07	116,021,800.00	3,839,161.36

**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	148,192.00	\$136,000.00				\$12,192.00
Supervisory Staff (Department Heads & Managers)	8.00	113.00	17,369,337.00	\$11,875,377.00	\$100,000.00	\$1,500,685.00	\$2,819,734.00	\$1,073,541.00
Police Officers (Including Superior Officers)	20.00	160.00	27,465,160.00	\$17,552,734.00	\$1,000,000.00	\$4,744,640.00	\$4,167,786.00	
Fire Fighters (Including Superior Officers)		39.00	5,335,095.00	\$3,066,733.00	\$200,000.00	\$1,172,185.00	\$728,177.00	\$168,000.00
All Other Union Employees not listed above		437.00	46,263,313.00	\$29,580,731.00	\$3,000,000.00	\$3,738,101.00	\$7,023,758.00	\$2,920,723.00
All Other Non-Union Employees not listed above	49.00	15.00	3,753,489.00	\$2,507,485.00	\$100,000.00	\$316,869.00	\$595,386.00	\$233,749.00
Totals	82.00	765.00	100,334,586.00	\$64,719,060.00	\$4,400,000.00	\$11,472,480.00	\$15,334,841.00	\$4,408,205.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	228.00	\$21,458.76	\$4,892,597.00	193.00	\$18,873.56	\$3,642,597.08
Parent & Child	78.00	\$40,145.27	\$3,131,331.00	82.00	\$34,911.51	\$2,862,743.82
Employee & Spouse (or Partner)	85.00	\$41,821.14	\$3,554,797.00	81.00	\$35,877.83	\$2,906,104.23
Family	135.00	\$59,663.19	\$8,054,530.00	120.00	\$52,665.95	\$6,319,914.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,960,869.00)			(\$3,607,966.98)
Subtotal	526.00		\$14,672,386.00	476.00		\$12,123,392.15
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	29	\$4,479.00	\$129,891.00	27	\$3,740.28	\$100,987.56
Parent & Child	3	9553 1/3	\$28,660.00	2	\$7,304.16	\$14,608.32
Employee & Spouse (or Partner)	35	\$7,058.89	\$247,061.00	31	\$5,894.64	\$182,733.84
Family	23	\$11,167.09	\$256,843.00	26	\$9,325.32	\$242,458.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	90.00		\$662,455.00	86.00		\$540,788.04
GRAND TOTAL	616.00		\$15,334,841.00	562.00		\$12,664,180.19

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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	92.38	\$15,000.00	37.58	\$23,846.00	-	\$0.00						
FDDC	92.82	\$15,000.00	30.54	\$17,032.00	19.50	\$10,875.00							X
FMBA249	274.38	\$147,035.00	10.28	\$14,821.00	24.25	\$29,798.00					X		
FMBA49	279.67	\$148,087.00	9.08	\$5,829.00	81.15	\$45,494.00					X		
EMTC	60.28	\$15,000.00	16.47	\$8,868.00	3.00	\$1,615.00							X
IAEP	81.54	\$27,984.00	42.04	\$14,330.00	24.08	\$8,288.00					X		
IAEP74	203.99	\$54,166.00	20.29	\$9,207.00	9.86	\$4,502.00					X		
EMERGENCY MEDICAL TECH PT	11.59	\$3,517.00	5.75	\$1,786.00	4.44	\$1,340.00					X		
LIBRARY	223.36	\$42,494.00	110.62	\$21,050.00	11.33	\$2,577.00					X		
PBA	7,204.61	\$455,940.00	2,883.49	\$62,058.00	99.52	\$43,844.00					X		
PDC	79.26	\$15,000.00	1.90	\$1,684.00	0.88	\$774.00							X
PDDC	62.60	\$18,167.54	22.17	\$16,843.00									X
VPCA	123.07	\$40,657.00	49.03	\$35,267.00	3.06	\$2,055.00					X		
VSOA	1,267.70	\$368,843.00	104.92	\$61,240.00	52.07	\$29,273.00					X		
UNIT 1	1,196.43	\$370,044.00	216.30	\$95,474.00	26.52	\$10,718.00					X		
UNIT 2	4,018.53	\$804,674.00	881.19	\$203,980.00	441.41	\$95,208.00					X		
UNIT 3	2,042.64	\$461,008.00	294.38	\$125,648.00	108.87	\$39,532.00					X		
SCHOOL TRAFFIC GUARDS	61.38	\$3,803.00									X		
SPECIAL LAW ENFORCEMENT	48.04	\$12,301.00	12.66	\$4,050.00	3.60	\$468.00						X	
ADMINISTRATIVE CLERK	12.72	\$2,713.00	11.27	\$2,404.00	6.27	\$1,337.00							
ADMINISTRATIVE SECRETARY	354.58	\$30,000.00	17.67	\$5,800.00	2.17	\$727.00							
ASSISTANT BUSINESS ADMINISTRATOR	38.30	\$15,000.00	19.47	\$10,107.58									
ASSISTANT PERSONNEL TECHNICIAN	1.53	\$299.00	3.60	\$702.00									
ASSOCIATE SOLICITOR	30.23	\$18,183.00	14.67	\$9,309.00									
ASST DIR OF ECON & IND DEV	81.28	\$15,000.00	8.00	\$3,998.00									
BUILDING SUB-CODE OFFICIAL	23.41	\$4,555.00											
BUSINESS ADMINISTRATOR	20.08	\$15,000.00	18.23	\$14,432.00									
CHIEF FINANCIAL OFFICER	28.38	\$15,000.00	12.37	\$9,543.00									
CHIEF MUNICIPAL PROSECUTOR	3.00	\$1,174.00											
CITY CLERK	53.53	\$15,000.00	11.83	\$5,461.00	6.90	\$3,185.00							
CITY ENGINEER	14.67	\$9,025.00	0.47	\$287.00	1.00	\$656.00							
TOTALS (THIS PAGE ONLY)	18,085.98	\$3,159,669.54	4,866.27	\$785,056.58	929.88	\$332,266.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
	CLAIMS EXAMINER	0.38	\$117.74	15.89	\$4,916.22	3.20	\$989.76						
CLAIMS INVESTIGATOR			1.13	\$328.36	0.65	\$188.51							
CLERK 1	35.89	\$3,732.30	6.75	\$702.00									
CLERK4	27.88	\$6,717.10	4.30	\$1,035.87	0.01	\$2.89							
CODE ENFORCEMENT OFFICER	4.14	\$430.30	8.10	\$842.40									
COURT INTERPRETER	0.04	\$7.30			1.88	\$364.80							
COURT LIAISON	0.50	\$80.00											
DIRECTOR OF ECON. & IND. DEVEL	46.85	\$15,000.00	7.03	\$4,475.31									
DIRECTOR OF HEALTH	11.77	\$5,150.27	5.00	\$2,188.50									
DIRECTOR OF MUNICIPAL UTILITY	102.83	\$15,000.00	20.00	\$15,000.00									
DIRECTOR OF PUBLIC WORKS	104.00	\$15,000.00	20.27	\$10,152.08	1.07	\$534.32							
ELECTRICAL INSPECTOR	1.63	\$300.95	-	\$0.00									
ELECTRICAL SUBCODE OFFICIAL	26.18	\$5,092.61	7.88	\$1,532.16									
EXECUTIVE DIRECTOR V/DID/MAIN S	11.25	\$2,557.35		\$0.00									
GENERAL MANAGER/CONVENTION	2.23	\$858.94	1.00	\$384.60									
GENERAL SUPERVISOR ROADS	7.35	\$2,186.06	2.00	\$602.61	7.32	\$2,196.38							
GRADUATE NURSE PT	0.38	\$55.04											
INVESTIGATOR LAW DEPARTMENT	22.69	\$5,351.96	30.20	\$8,600.67									
INVESTIGATOR ABC	15.96	\$2,553.00	0.01	\$2.00									
LABOR 1	1.00	\$86.08			0.06	\$5.38							
MAINTENANCE WORKER V/DID	8.38	\$511.18											
MUNICIPAL COURT ADMINISTRATOR	1.89	\$1,018.70											
MUNICIPAL DEPARTMENT HEAD	119.43	\$8,177.30	24.97	\$19,443.75	4.20	\$1,453.73							
MUNICIPAL PROSECUTOR	3.06	\$752.40											
PARALEGAL SPECIALIST	31.83	\$8,189.13	16.37	\$4,210.33									
PERSONNEL DIRECTOR	45.93	\$15,000.00	6.60	\$2,612.64	3.23	\$1,279.67							
PLUMBING SUBCODE OFFICIAL	0.25	\$43.23											
PRINCIPAL ENGINEER	1.25	\$292.45	23.75	\$5,556.55									
PROGRAM COORDINATOR	0.98	\$241.31	3.17	\$777.10	1.12	\$274.85							
PURCHASING AGENT	3.31	\$991.88	8.11	\$2,433.75									
RECORDS SUPPORT TECH	2.80	\$508.98	7.03	\$1,277.61									
SECURITY GUARD	12.63	\$2,002.33	17.40	\$2,759.64									
TOTALS (THIS PAGE ONLY)	654.68	\$118,005.89	236.95	\$89,834.15	22.74	\$7,290.29	-	\$0.00	-	\$0.00			

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

	Gross	Deductions	Net	Current Year	2027	2028	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$18,165,000.00	\$18,165,000.00	\$0.00	Utility Fund - Principal	\$11,001,877.00	\$11,076,876.24	\$11,651,876.24	\$65,906,885.36
Regional School Debt			\$0.00	Utility Fund - Interest	\$2,635,867.00	\$2,413,576.58	\$2,122,742.77	\$15,347,361.51
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$0.00			
Water & Sewer	\$2,587,514.84	\$2,587,514.84	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
Electric	\$97,450,858.32	\$97,450,858.32	\$0.00	Bonds - Principal	\$5,250,000.00	\$5,820,000.00	\$6,095,000.00	\$61,870,000.00
Solid Waste	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$3,085,513.00	\$2,976,700.00	\$2,753,500.00	\$15,794,399.22
			\$0.00	Loans & Other Debt - Principal	\$226,168.16	\$193,884.48	\$118,107.16	\$850,686.44
			\$0.00	Loans & Other Debt - Interest	\$6,364.19	\$6,047.87	\$5,725.18	\$43,557.53
				Total	\$22,205,789.35	\$22,487,085.17	\$22,746,951.35	\$159,812,890.06
<u>Municipal Purposes</u>				Total Principal	\$16,478,045.16	\$17,090,760.72	\$17,864,983.40	\$128,627,571.80
Debt Authorized (BNI)	\$9,123,807.69		\$9,123,807.69	Total Interest	\$5,727,744.19	\$5,396,324.45	\$4,881,967.95	\$31,185,318.26
Notes Outstanding	\$15,700,000.00		\$15,700,000.00	% of Total Current Year Budget	8.57%			
Bonds Outstanding	\$79,035,000.00		\$79,035,000.00					
Loans and Other Debt	\$1,388,846.24		\$1,388,846.24					
Total (Current Year)	\$223,451,027.09	\$118,203,373.16	\$105,247,653.93	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases	\$1,857,150.82	\$1,857,900.82	\$1,856,650.82	\$22,068,178.28
				Total Other				
Population (2020 census)	<u>60,780</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$3,676.39</u>			Rating	Aa3			
Per Capita Net Debt	<u>\$1,731.62</u>			Year of Last Rating	2025			
3 Year Average Property Valuation		<u>\$5,851,598,736.00</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		<u>1.80%</u>						

USER FRIENDLY BUDGET SECTION - Notes

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