



# State of New Jersey Local Government Services

**Year:** 2026 **Municipal User Friendly Budget**

**MUNICIPALITY:** 0614 Vineland City - County of Cumberland Adopted

**Municode:** 0614 **Filename:** 0614\_fba\_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	<a href="mailto:SBALDOSARO@VINELANDCITY.ORG">SBALDOSARO@VINELANDCITY.ORG</a>
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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	393	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	SENGLISH@VINELANDCITY.ORG
ALBERT		VARGAS	12/31/2028	AVARGAS@VINELANDCITY.ORG

**Government Type:** City

**Election Type:** Non-Partisan (November)

## 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>		
	<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	1.113	\$44,415,511.71	33.66%	\$1,806.41	Municipal Purpose Tax	ACTUAL	\$47,013,165.47
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)		
<b>Total (Calendar Year 2025 Budget)</b>	<b>3.309</b>	<b>\$131,946,049.94</b>	<b>100.00%</b>	<b>\$5,370.54</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$136,280,484.47</b>
Total Taxable Valuation as of October 1, 2025 <span style="float: right;"><u>\$4,015,128,900.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>53,470,347.36</u></span>		
Current Year (2026) Average Residential Assessment <span style="float: right;"><u>\$163,159.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>99,791,197.75</u></span>		
Prior Year (2025) Average Residential Assessment <span style="float: right;"><u>\$162,301.00</u></span>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$87,125,000.00</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$133,445,850.39</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$2,834,634.08</u></span>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$136,280,484.47</u></span>		
1.113	1.709	53.55%			% of Tax Collections used to Calculate RUT <span style="float: right;"><u>97.92%</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					If % used exceeds the actual collection % then reference the statutory exception used <span style="float: right;"><u></u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
\$44,415,511.71	\$47,013,165.47	5.85%	\$2,597,653.76		Total Tax Revenue, Collections CY 2025 <span style="float: right;"><u>47,223,268.77</u></span>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Levy, CY 2025 <span style="float: right;"><u>46,373,776.71</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2025 <span style="float: right;"><u>101.83%</u></span>		
\$1,806.41	\$2,788.39	54.36%	\$981.98		Delinquent Taxes - December 31, 2025 <span style="float: right;"><u>\$2,047,604.84</u></span>		

**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							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-32.82%	(\$3,847,869.41)	\$11,723,490.24	\$7,875,620.83	\$7,875,620.83							
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							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	3.86%	\$1,748,161.70	\$45,265,003.77	\$47,013,165.47	\$47,013,165.47							
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								
	<b>Total</b>	<b>1.86%</b>	<b>\$4,775,492.47</b>	<b>\$257,358,892.36</b>	<b>\$262,134,384.83</b>	<b>\$102,625,831.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,402,077.00</b>	<b>\$137,883,010.00</b>	<b>\$6,223,466.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND)**

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	9.85%	\$12,163,315.55	\$123,470,921.28	\$135,634,236.83	\$5,707,753.00	\$7,875,620.83		\$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	6.78%	\$109,832.00	\$1,621,027.00	\$1,730,859.00	\$1,730,859.00								
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			3.80%	\$100,999.00	\$2,659,401.00	\$2,760,400.00	\$2,760,400.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			-24.34%	(\$12,169.08)	\$50,000.00	\$37,830.92	\$37,830.92								
36	Statutory Expenditures			7.16%	\$1,039,577.00	\$14,513,110.00	\$15,552,687.00	\$10,095,790.00			\$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			5.69%	\$152,603.52	\$2,682,030.56	\$2,834,634.08	\$2,834,634.08								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>779.00</b>	<b>165.00</b>	<b>7.27%</b>	<b>\$17,761,004.99</b>	<b>\$244,373,379.84</b>	<b>\$262,134,384.83</b>	<b>\$94,750,211.00</b>	<b>\$7,875,620.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,402,077.00</b>	<b>\$137,883,010.00</b>	<b>\$6,223,466.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2025 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2025 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,159	\$52,987,100.00	1.32%	15A Public Schools	31	\$228,032,500.00	20.68%
2 Residential	16,109	\$2,628,329,800.00	65.46%	15B Other Schools	7	\$15,707,700.00	1.42%
3A/3B Farm	785	\$45,668,300.00	1.14%	15C Public Property	776	\$349,494,700.00	31.70%
4A Commercial	1,266	\$812,825,400.00	20.24%	15D Church and Charities	261	\$122,872,200.00	11.14%
4B Industrial	174	\$366,816,400.00	9.14%	15E Cemeteries & Graveyards	5	\$2,377,800.00	0.22%
4C Apartments	61	\$108,501,900.00	2.70%	15F Other Exempt	363	\$384,101,900.00	34.84%
5A/5B Railroad	48	\$0.00	0.00%				
6A/6B Business Personal Property	5	\$0.00	0.00%				
<b>Total</b>	<b>19,607</b>	<b>\$4,015,128,900.00</b>	<b>100.00%</b>	<b>Total</b>	<b>1,443</b>	<b>\$1,102,586,800.00</b>	<b>100.00%</b>

  

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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Percentage of Exempt vs. Non-Exempt Properties	27.46%
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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 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>48</b>	<b>1,710,743.07</b>	<b>116,021,800.00</b>	<b>3,839,161.36</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	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
<b>Totals</b>	<b>82.00</b>	<b>765.00</b>	<b>100,334,586.00</b>	<b>\$64,719,060.00</b>	<b>\$4,400,000.00</b>	<b>\$11,472,480.00</b>	<b>\$15,334,841.00</b>	<b>\$4,408,205.00</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	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)
<b>Subtotal</b>	<b>526.00</b>		<b>\$14,672,386.00</b>	<b>476.00</b>		<b>\$12,123,392.15</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	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 - )						
<b>Subtotal</b>	<b>90.00</b>		<b>\$662,455.00</b>	<b>86.00</b>		<b>\$540,788.04</b>
<b>GRAND TOTAL</b>	<b>616.00</b>		<b>\$15,334,841.00</b>	<b>562.00</b>		<b>\$12,664,180.19</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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**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							X
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							
<b>TOTALS (THIS PAGE ONLY)</b>	<b>18,085.98</b>	<b>\$3,159,669.54</b>	<b>4,866.27</b>	<b>\$785,056.58</b>	<b>929.88</b>	<b>\$332,266.00</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>			

**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 INTERPRETEF	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 INSPECTOF	1.63	\$300.95	-	\$0.00									
ELECTRICAL SUBCODE OFFICIAL	26.18	\$5,092.61	7.88	\$1,532.16									
EXECUTIVE DIRECTOR VIDID/MAIN	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 VIDID	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									
<b>TOTALS (THIS PAGE ONLY)</b>	<b>654.68</b>	<b>\$118,005.89</b>	<b>236.95</b>	<b>\$89,834.15</b>	<b>22.74</b>	<b>\$7,290.29</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>			







**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
			\$0.00	<b>Total</b>	<b>\$22,205,789.35</b>	<b>\$22,487,085.17</b>	<b>\$22,746,951.35</b>	<b>\$159,812,890.06</b>
<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	8.47%			
Bonds Outstanding	\$79,035,000.00		\$79,035,000.00					
Loans and Other Debt	\$1,388,846.24		\$1,388,846.24					
<b>Total (Current Year)</b>	<b>\$223,451,027.09</b>	<b>\$118,203,373.16</b>	<b>\$105,247,653.93</b>					
				<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2020 census)	<u>60,780</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$3,676.39</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,731.62</u>			Total Capital/Equipment Leases	\$1,857,150.82	\$1,857,900.82	\$1,856,650.82	\$22,068,178.28
3 Year Average Property Valuation		<u>\$5,851,598,736.00</u>		Total Other				
Net Debt as % of 3 Year Average Property Valuation		<u>1.80%</u>		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	Aa3			
				Year of Last Rating	2025			
				<b>Mark "X" if Municipality has no bond rating</b>				







**USER FRIENDLY BUDGET SECTION - Notes**

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