



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1111\_fbi\_2019.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#) **Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
REED		GUSCIORA	June 30th, 2022	rgusciora@trentonnj.org

**Chief Administrative Officer**

TERRY		MCEWEN		tmcewen@trentonnj.org
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**Chief Financial Officer**

JANET		SCHOENAAR		<a href="mailto:jschoenhaar@trentonnj.org">jschoenhaar@trentonnj.org</a>
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**Municipal Clerk**

DWAYNE		HARRIS		dmharris@trentonnj.org
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**Registered Municipal Accountant**

WARREN		BROUDY		WBroudy@Mercadien.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Jerrell	A	Blakeley	June 30th, 2022	jblakeley@trentonnj.org
Marge		Caldwell-Wilson	June 30th, 2022	mcaldwell-wilson@trentonnj.org
Joseph	A	Harrison	June 30th, 2022	jharrison@trentonnj.org
Kathy		McBride	June 30th, 2022	kmcbridge@trentonnj.org
George	P	Muschal	June 30th, 2022	georgemuschal@aol.com
Santiago		Rodriguez	June 30th, 2022	srodriguez@trentonnj.org
Robin	M	Vaughn	June 30th, 2022	rvaughn@trentonnj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	3.585	\$83,056,764.76	68.78%	\$2,265.56
Municipal Library	0.035	\$804,800.68	0.67%	\$21.95
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.967	\$22,408,109.00	18.56%	\$611.23
Regional School District			0.00%	\$0.00
County Purposes	0.600	\$13,906,948.84	11.52%	\$379.34
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.025	\$586,688.66	0.49%	\$16.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>5.213</b>	<b>\$120,763,311.94</b>	<b>100.00%</b>	<b>\$3,294.09</b>

Total Taxable Valuation as of	October 1, 2018	\$2,316,583,472.00
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		\$63,190.00

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
3.585	3.525	-1.69%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$83,056,764.76	\$81,650,341.85	-1.69%	(\$1,406,422.91)

##### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,265.56	\$2,227.20	-1.69%	(\$38.36)

Sheet UFB-1

### Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$81,650,341.85
Municipal Library	ESTIMATED	\$906,368.80
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$615,777.00
Local School District	ESTIMATED	\$22,408,109.00
Regional School District		
County Purposes	ESTIMATED	\$13,906,948.84
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$119,487,545.49</b>

Revenue Anticipated, Excluding Tax Levy	125,914,943.40
Budget Appropriations, before Reserve for Uncollected Taxes	199,934,029.95
Total Non-Municipal Tax Levy	\$36,930,834.84
Amount to be Raised by Taxes - Before RUT	\$110,949,921.39
Reserve for Uncollected Taxes (RUT)	\$8,537,624.10
<b>Total Amount to be Raised by Taxes</b>	<b>\$119,487,545.49</b>

% of Tax Collections used to Calculate RUT	92.85%
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If % used exceeds the actual collection % then reference the statutory exception used

#### **Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2018	112,653,049.89
Total Tax Levy, CY 2018	121,321,750.27
% of Taxes Collected, CY 2018	92.85%
Delinquent Taxes - June 30, 2018	\$327,452.50

**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	Sewer Utility	Water Utility	Parking Utility	Utility	Utility	Utility
08	Surplus	6.43%	\$1,808,278.76	\$28,120,535.24	\$29,928,814.00	\$16,394,000.00		\$929,455.00	\$12,605,359.00				
08	Local Revenue	2.53%	\$1,709,543.53	\$67,612,173.43	\$69,321,716.96	\$13,912,972.96		\$12,432,900.00	\$41,450,000.00	\$1,525,844.00			
09	State Aid (without offsetting appropriation)	0.68%	\$457,764.19	\$67,506,795.81	\$67,964,560.00	\$67,964,560.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$868,161.00	\$868,161.00	\$868,161.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$21,494,299.53		\$21,494,299.53	\$21,494,299.53							
10	Public and Private Revenue	-54.75%	(\$2,067,505.55)	\$3,776,455.46	\$1,708,949.91	\$1,708,949.91							
08	Other Special Items	-100.00%	(\$21,662,583.00)	\$21,662,583.00	\$0.00								
15	Receipts from Delinquent Taxes	16.37%	\$502,465.00	\$3,069,535.00	\$3,572,000.00	\$3,572,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	11.19%	\$8,138,370.83	\$72,707,170.34	\$80,845,541.17	\$80,845,541.17							
07	Minimum Library Tax	2.33%	\$18,349.18	\$786,451.50	\$804,800.68	\$804,800.68							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	-2.15%	(\$19,960.94)	\$926,329.74	\$906,368.80	\$906,368.80							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>3.89%</b>	<b>\$10,379,021.53</b>	<b>\$267,036,190.52</b>	<b>\$277,415,212.05</b>	<b>\$208,471,654.05</b>	<b>\$0.00</b>	<b>\$13,362,355.00</b>	<b>\$54,055,359.00</b>	<b>\$1,525,844.00</b>	<b>\$0.00</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	Water Utility	Sewer Utility	Parking Utility	Utility	Utility	Utility
20	General Government	81.00	0.00	-25.11%	(\$5,591,059.24)	\$22,265,112.02	\$16,674,052.78	\$9,727,791.78		\$3,760,185.00	\$2,340,774.00	\$845,302.00			
21	Land-Use Administration	17.00	0.00	194.39%	\$1,207,221.41	\$621,042.38	\$1,828,263.79	\$1,828,263.79							
22	Uniform Construction Code	30.00	2.00	3.36%	\$77,602.26	\$2,309,541.56	\$2,387,143.82	\$2,387,143.82							
23	Insurance	0.00	0.00	-3.80%	(\$1,244,776.57)	\$32,749,956.57	\$31,505,180.00	\$31,505,180.00							
25	Public Safety	618.00	70.00	17.38%	\$9,920,377.53	\$57,070,951.77	\$66,991,329.30	\$66,991,329.30							
26	Public Works	377.00	15.00	3.13%	\$1,494,688.38	\$47,742,122.98	\$49,236,811.36	\$16,527,492.36		\$24,453,760.00	\$8,255,559.00				
27	Health and Human Services	42.00	0.00	-22.71%	(\$1,063,904.32)	\$4,684,040.26	\$3,620,135.94	\$2,941,784.06	\$678,351.88						
28	Parks and Recreation	13.00	56.00	-24.48%	(\$801,349.43)	\$3,273,822.77	\$2,472,473.34	\$2,472,473.34							
29	Education (including Library)	0.00	0.00	0.00%	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00							
30	Unclassified	0.00	0.00	-15.50%	(\$1,000,000.00)	\$6,450,000.00	\$5,450,000.00	\$0.00		\$3,150,000.00	\$1,500,000.00	\$800,000.00			
31	Utilities and Bulk Purchases	0.00	0.00	3.41%	\$218,490.75	\$6,400,900.00	\$6,619,390.75	\$6,619,390.75							
32	Landfill / Solid Waste Disposal	0.00	0.00	-100.00%	(\$5,333,000.00)	\$5,333,000.00	\$0.00	\$0.00							
35	Contingency	0.00	0.00	#DIV/0!	\$23,848,411.00	\$0.00	\$23,848,411.00	\$21,353,877.00		\$1,764,963.00	\$697,157.00	\$32,414.00			
36	Statutory Expenditures	0.00	0.00	-97.91%	(\$23,452,207.00)	\$23,952,207.00	\$500,000.00	\$500,000.00							
37	Judgements	0.00	0.00	287.54%	\$1,437,700.91	\$500,000.00	\$1,937,700.91	\$1,937,700.91							
42	Shared Services	0.00	0.00	-100.00%	(\$290,609.25)	\$290,609.25	\$0.00	\$0.00							
43	Court and Public Defender	45.00	3.00	-0.91%	(\$28,240.46)	\$3,096,588.12	\$3,068,347.66	\$3,068,347.66							
44	Capital	0.00	0.00	-93.75%	(\$7,546,320.00)	\$8,049,579.00	\$503,259.00	\$0.00			\$503,259.00				
45	Debt	0.00	0.00	-4.37%	(\$1,530,681.81)	\$35,035,661.20	\$33,504,979.39	\$22,581,991.39		\$10,176,782.00	\$733,901.00	\$12,305.00			
46	Deferred Charges	0.00	0.00	74.93%	\$514,000.00	\$686,000.00	\$1,200,000.00	\$1,200,000.00							
48	Debt - Type 1 School District	0.00	0.00	0.20%	\$5,249.96	\$2,652,555.60	\$2,657,805.56	\$2,657,805.56							
50	Reserve for Uncollected Taxes	0.00	0.00	-11.92%	(\$1,155,407.45)	\$9,693,031.55	\$8,537,624.10	\$8,537,624.10							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>1,223.00</b>	<b>146.00</b>	<b>-3.75%</b>	<b>(\$10,313,813.33)</b>	<b>\$274,856,722.03</b>	<b>\$264,542,908.70</b>	<b>\$204,838,195.82</b>	<b>\$678,351.88</b>	<b>\$0.00</b>	<b>\$43,305,690.00</b>	<b>\$14,030,650.00</b>	<b>\$1,690,021.00</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>
<b>X</b>				Transitional Aid Award	\$1,350,000.00	Assume a 15% decrease from anticipated amount in FY 2018 intro budget. TA program anticipates 85% of previous year of \$9M
	<b>X</b>			Deferred Charges - Special Emergency Appropriation-Revaluation	\$600,000.00	FIFTH year toward balance of Five-Year Special Emergency Appropriation - Revaluation
<b>X</b>				Current Year budget anticipates 100% of Surplus of \$16,394,000	\$5,000,000.00	The City of Trenton's ability to generate surplus will be reduced in coming budgets due to 100% of the current year amount anticipated and projections for next year
<b>X</b>				Decrease in the amount of ratables in the City of Trenton	#####	Due, in part, to appeals we have seen a substantial reduction in ratables causing a substantial decrease in tax revenues
<b>X</b>				State acquisition of taxation building	\$1,369,950.00	This building is our single largest tax payer and the State acquisition will cost us over \$1 million in tax revenue alone

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,083	\$20,307,000.00	0.88%	15A Public Schools	43	\$130,348,024.00	6.35%
2 Residential	21,258	\$1,335,224,000.00	57.64%	15B Other Schools	7	\$22,290,800.00	1.09%
3A/3B Farm	0		0.00%	15C Public Property	2,194	\$1,445,562,920.00	70.43%
4A Commercial	2,011	\$797,739,083.00	34.44%	15D Church and Charities	303	\$110,928,800.00	5.40%
4B Industrial	77	\$59,931,100.00	2.59%	15E Cemeteries & Graveyards	5	\$4,418,200.00	0.22%
4C Apartments	149	\$86,327,950.00	3.73%	15F Other Exempt	456	\$339,071,560.00	16.52%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$17,054,339.00	0.74%				
<b>Total</b>	<b>24,579</b>	<b>\$2,316,583,472.00</b>	<b>100.00%</b>	<b>Total</b>	<b>3,008</b>	<b>\$2,052,620,304.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>99.23%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$2,334,559,580.77</b>			
<b>Total # of property tax appeals filed in 2018</b>				<b>County Tax Board 904.00</b>			
				<b>State Tax Court 175.00</b>			
<b>Number of 2018 County Tax Board decisions appealed to Tax Court</b>				<b>91.00</b>			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>112.00</b>			
<b>Amount paid out by municipality for tax appeals in 2018</b>				<b>\$1,812,959.00</b>			
				Percentage of Exempt vs. Non-Exempt Properties <span style="float: right;">88.61%</span>			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption	13	\$8,996.60	\$7,143,300.00	\$65,720.29
I Dwelling Exemption	93	\$202,136.16	\$3,584,600.00	\$418,947.96
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1		\$149,300.00	\$12,391.30
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>107</b>	<b>211,132.76</b>	<b>10,877,200.00</b>	<b>497,059.55</b>

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

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
ARCHITECTS HOUSING		\$72,000.00	\$6,280,800.00	\$327,418.10	27 NORTH CLINTON URBAN R.		\$16,000.00	\$2,850,000.00	\$148,570.50										
ARTISAN STREET URBAN R.		\$12,000.00	\$1,860,000.00	\$96,961.80	NORTH 25 ASSOCIATES		\$170,000.00	\$5,438,800.00	\$283,524.64										
ROAD ST BANK (BAYVILLE HOLDINGS)		\$58,000.00	\$14,598,000.00	\$760,993.74	WARREN STREET URBAN RENEWAL		\$3,000.00	\$1,376,300.00	\$71,746.52										
BELLEVUE ASSOCIATES		\$80,000.00	\$4,500,000.00	\$234,585.00	NORTH WARREN ST U.R. II		\$20,000.00	\$130,000.00	\$6,776.90										
Block 3 Urban Renewal Assoc.		\$10,621.02	\$199,600.00	\$10,405.15	NORTH WARREN ST. U.R. III		\$10,000.00	\$980,900.00	\$51,134.32										
Block 3 Urban Renewal Assoc.		\$38,934.87	\$1,126,800.00	\$58,740.08	TRIOT VILLAGE URBAN RENEWAL		\$54,000.00	\$3,538,400.00	\$184,456.79										
Block 3 Urban Renewal Assoc.		\$7,915.67	\$214,600.00	\$11,187.10	PELLETIERI HOMES		\$18,000.00	\$3,423,200.00	\$178,451.42										
CATHEDRAL SQUARE		\$80,000.00	\$8,082,800.00	\$421,356.36	NINGTON VILLAGE SHOPPING CTR		\$71,500.00	\$9,119,900.00	\$475,420.39										
CHESTNUT MONMOUTH APTS. LP.		\$1,000.00	\$563,800.00	\$29,390.89	JECT FREEDOM AT TRENT CENTER		\$5,000.00	\$4,568,300.00	\$238,145.48										
CITYSIDE I		\$82,400.00	\$5,023,600.00	\$261,880.27	ROEBLING URBAN RENEWAL		\$220,000.00	\$11,471,500.00	\$598,009.30										
CLINTON PARK APARTMENTS		\$6,000.00	\$1,904,300.00	\$99,271.16	RESCUE MISSION OF TRENTON		\$252.71	\$5,100.00	\$265.86										
EAST HANOVER ST URBAN R.		\$14,000.00	\$1,328,500.00	\$69,254.71	ROGER GARDENS (MOD REHAB.)		\$200,000.00	\$2,317,900.00	\$120,832.13										
EL BARRIO ACADEMY ST. ASSOC. LP		\$12,000.00	\$1,751,400.00	\$91,300.48	ROWAN TOWERS		\$80,000.00	\$7,409,600.00	\$386,262.45										
ESCHER SRO PROJECT, L.P.		\$22,000.00	\$2,871,100.00	\$149,670.44	SERVICE CENTER		\$8,000.00	\$885,000.00	\$46,135.05										
KINGSBURY		\$320,000.00	\$15,869,500.00	\$827,277.04	SOUTH VILLAGE I		\$120,000.00	\$5,291,400.00	\$275,840.68										
LALOR URBAN RENEWAL		\$51,274.92	\$3,277,600.00	\$170,861.29	SOUTH VILLAGE II		\$180,000.00	\$14,217,200.00	\$741,142.64										
L & F URBAN RENEWAL		\$7,600.00	\$119,000.00	\$6,203.47	TUYVESANT URBAN RENEWAL		\$16,000.00	\$897,900.00	\$46,807.53										
L & F URBAN RENEWAL		\$6,000.00	\$118,200.00	\$6,161.77	WEST LAFAYETTE STREET URBAN		\$50,000.00	\$2,894,900.00	\$150,911.14										
L & F URBAN RENEWAL		\$10,000.00	\$136,000.00	\$7,089.68	W/ MERCER CTY IMPRV. AUTHORITY		\$43,124.00	\$3,100,000.00	\$161,603.00										
L & F URBAN RENEWAL		\$8,000.00	\$639,000.00	\$33,311.07	TRENTON PROSPECT HOUSE LLC		\$46,000.00	\$8,415,700.00	\$438,710.44										
L & F URBAN RENEWAL		\$4,000.00	\$458,800.00	\$23,917.24	TRENT CENTER EAST		\$76,000.00	\$10,890,000.00	\$567,695.70										
L & F URBAN RENEWAL		\$12,600.00	\$445,600.00	\$23,229.13	TRENT CENTER WEST		\$90,000.00	\$16,820,700.00	\$876,863.09										
L & F URBAN RENEWAL		\$8,000.00	\$439,200.00	\$22,895.50	TRENTON ZEPHYR		\$41,112.00	\$1,905,300.00	\$99,323.29										
L & F URBAN RENEWAL		\$37,750.00	\$2,085,800.00	\$108,732.75	W. HANOVER URBAN RENEWAL		\$8,000.00	\$890,200.00	\$46,406.13										
LAMBERTON ST. REDEVELOPMENT		\$10,000.00	\$123,000.00	\$6,411.99	2 W. STATE ST URBAN RENEWAL		\$14,440.03	\$2,234,000.00	\$116,458.42										
LUTHER ARMS		\$160,000.00	\$9,332,700.00	\$486,513.65															
MATRIX EAST FRONT STREET		\$91,000.00	\$10,999,660.00	\$573,412.28															
<b>Total Long Term Exemptions - Column Total</b>		1,223,096.48	94,349,360.00	4,918,432.14	<b>Total Long Term Exemptions - Column Total</b>		\$1,560,428.74	#####	\$6,311,493.79	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$2,783,525.22	\$215,421,560.00	\$11,229,925.92

**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		7.00	159,155.46	\$141,499.80	\$0.00	\$4,854.37	\$0.00	\$12,801.29
Supervisory Staff (Department Heads & Managers)	29.00		4,708,536.65	\$3,073,973.74	\$0.00	\$612,782.24	\$743,682.54	\$278,098.14
Police Officers (Including Superior Officers)	278.00		45,540,859.00	\$25,093,553.46	\$6,388,803.40	\$7,518,794.67	\$6,070,851.30	\$468,856.17
Fire Fighters (Including Superior Officers)	209.00		35,054,532.47	\$19,927,282.59	\$3,816,379.88	\$6,117,560.13	\$4,820,982.00	\$372,327.88
All Other Union Employees not listed above	374.00	69.00	34,067,109.68	\$20,688,098.59	\$2,805,065.91	\$3,697,276.39	\$5,005,045.25	\$1,871,623.55
All Other Non-Union Employees not listed above	28.00	3.00	3,946,315.96	\$2,586,867.79		\$462,312.54	\$663,105.30	\$234,030.34
<b>Totals</b>	<b>918.00</b>	<b>79.00</b>	<b>123,476,509.23</b>	<b>\$71,511,275.97</b>	<b>\$13,010,249.19</b>	<b>\$18,413,580.32</b>	<b>\$17,303,666.39</b>	<b>\$3,237,737.36</b>

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**YES**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.



**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	324.00	\$11,001.14	\$3,564,369.69	292.00	\$11,322.64	\$3,306,210.88
Parent & Child	215.00	\$19,726.78	\$4,241,257.07	207.00	\$19,682.90	\$4,074,360.30
Employee & Spouse (or Partner)	99.00	\$21,903.65	\$2,168,461.69	90.00	\$19,878.60	\$1,789,074.00
Family	324.00	\$30,765.91	\$9,968,154.36	413.00	\$28,850.84	\$11,915,396.92
Employee Cost Sharing Contribution (enter as negative - )			(\$4,088,091.91)			(\$4,322,361.88)
<b>Subtotal</b>	<b>962.00</b>		<b>\$15,854,150.89</b>	<b>1,002.00</b>		<b>\$16,762,680.22</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	95	\$15,425.08	\$1,465,382.62	360	\$7,949.35	\$2,861,766.00
Parent & Child	57	\$20,008.08	\$1,140,460.49	43	\$20,740.78	\$891,853.54
Employee & Spouse (or Partner)	153	\$26,237.10	\$4,014,276.40	384	\$18,459.70	\$7,088,524.80
Family	147	\$36,313.25	\$5,338,048.19	159	\$38,728.76	\$6,157,872.84
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>452.00</b>		<b>\$11,958,167.70</b>	<b>946.00</b>		<b>\$17,000,017.18</b>
<b>GRAND TOTAL</b>	<b>1,414.00</b>		<b>\$27,812,318.59</b>	<b>1,948.00</b>		<b>\$33,762,697.40</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**

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

**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-related employees		\$2,777,288.19	x		
Non-uniformed employees		\$4,267,201.00	x		
Police employees		\$2,079,686.37	x		
<b>Totals</b>	0.00	\$9,124,175.56			
<b>Total Funds Reserved as of end of 2018</b>		\$4,575,976.92			
<b>Total Funds Appropriated in 2019</b>		\$10,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2020	2021	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$18,415,000.00	\$18,415,000.00	\$0.00	Utility Fund - Principal	\$9,123,078.77	\$8,452,543.72	\$8,438,748.75	\$90,383,445.13
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$2,950,541.28	\$2,897,912.38	\$2,597,913.54	\$19,938,615.66
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$12,023,751.68	\$12,023,751.68	\$0.00	Bond Anticipation Notes - Interest				
Water	\$201,395,730.45	\$201,395,730.45	\$0.00	Bonds - Principal	\$14,014,615.95	\$14,464,329.40	\$15,029,042.85	\$67,547,066.25
Parking	\$1,255,000.00	\$1,255,000.00	\$0.00	Bonds - Interest	\$5,179,228.90	\$4,735,345.74	\$4,268,747.76	\$8,545,146.73
0			\$0.00	Loans & Other Debt - Principal	\$909,378.97	\$916,852.82	\$938,090.85	\$973,869.43
0			\$0.00	Loans & Other Debt - Interest	\$320,047.35	\$289,186.44	\$257,777.96	\$225,399.37
0			\$0.00	Total	\$32,496,891.22	\$31,756,170.50	\$31,530,321.71	\$187,613,542.57
<u>Municipal Purposes</u>				Total Principal	\$24,047,073.69	\$23,833,725.94	\$24,405,882.45	\$158,904,380.81
Debt Authorized	\$37,158,773.34		\$37,158,773.34	Total Interest	\$8,449,817.53	\$7,922,444.56	\$7,124,439.26	\$28,709,161.76
Notes Outstanding	\$20,882,251.00		\$20,882,251.00	% of Total Current Year Budget	12.28%			
Bonds Outstanding	\$103,655,054.45	\$7,975,054.45	\$95,680,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$26,562,206.99	\$25,800,000.00	\$762,206.99	Total Guarantees - Governmental				
Total (Current Year)	\$421,347,767.91	\$266,864,536.58	\$154,483,231.33	Total Guarantees - Other				
Population (2010 census)	84,913			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$4,962.11			Total Other				
Per Capita Net Debt	\$1,819.31			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$2,323,819,357.33		Rating	Baa1 inanced A3			
Net Debt as % of 3 Year Avg Property Valuation		6.65%		Year of Last Rating	2017			
				Mark "X" if Municipality has no bond rating				





**USER FRIENDLY BUDGET SECTION - Notes**

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

Fiscal Year tax schedule causes issue in calculation of percise tax impact, due to higher effective CY2018 municipal purpose levy  
Exempt property calculated from MODIV readout dated 04/17/18; varies from County number and PY  
Five year exemption numbers from Tax Collection; file titled exemptions alone, unsure if any abatements (as opposed to exemptions)  
PILOT long term data from Finance Director  
Accumulated absence from Finance Director  
Appropriation and Revenue come from Summary budget workbook  
Personnel data mathematically derivied due to lack of timely actuals from payroll system  
Healthcare enrollments and monthly cost calculations derived from broker data. Prior year data from prior year UFB. Current year does not account for new Rx plan caused by SHBP changeover. Vastly different numbers provided by broker for Retiree population; unclear accounting of Medicare Advantage subscribers.