



State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY:

Municode: **0001**

Website: **TRENTONNJ.ORG**

Phone Number:

Mailing Address:

Filename: **0001_fbi_2018.xlsm**

Introduced

[Email the UFB if not using Outlook](#)

Municipality: **TRENTON** State: **NJ** Zip: **08608**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
ERIC	E	JACKSON	6/30/2018	EJACKSON@TRENTONNJ.ORG

Chief Administrative Officer

TERRY	E	MCEWEN	(609) 989-3105
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Chief Financial Officer

JANET		SCHOENAAR	609-989-3036
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Municipal Clerk

DWAYNE	M	HARRIS	609 989-2152
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Registered Municipal Accountant

WARREN		BROUDY	609-689-2326
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
ALEX		BETHEA	6/30/2018	ALEXBETHEA11@GMAIL.COM
ZACHARY		CHESTER	6/30/2018	ZAC.CHESTER@GMAIL.COM
DUNCAN		HARRISON	6/30/2018	DUNCANWHARRISON@GMAIL.COM
VERLINA		REYNOLDS-JACKSON	6/30/2018	VERLINAREY2@GMAIL.COM
GEORGE		MUSCHAL	6/30/2018	GEORGEMUSHCHAL@AOL.COM
PHYLLIS		HOLLY-WARD	6/30/2018	PHOLLY1@VERIZON.NET
MARGE		CALDWELL-WILSON	6/30/2018	MARGE1515@VERIZON.NET

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	3.379	\$80,967,946.24	68.21%	\$2,121.07
Municipal Library	0.033	\$786,451.60	0.66%	\$20.71
Municipal Open Space		\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00
Local School District	0.917	\$21,968,735.00	18.51%	\$575.62
Regional School District			0.00%	\$0.00
County Purposes	0.600	\$14,370,130.35	12.11%	\$376.63
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.026	\$608,897.05	0.51%	\$16.32
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	4.955	\$118,702,160.24	100.00%	\$3,110.35

Total Taxable Valuation as of 17-Jul-17 \$2,395,945,829.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$62,772.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
3.379	3.476	2.87%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$80,967,946.24	\$81,567,031.80	0.74%	\$599,085.56

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,121.07	\$2,181.95	2.87%	\$60.88

Current Year 2018 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$81,567,031.80
Municipal Library	ACTUAL	\$786,451.50
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ACTUAL	\$21,968,735.00
Regional School District		
County Purposes	ACTUAL	\$14,979,027.40
County Library	ACTUAL	\$0.00
County Board of Health		
County Open Space		\$603,703.03
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$119,904,948.73

Revenue Anticipated, Excluding Tax Levy	121,310,663.92
Budget Appropriations, before Reserve for Uncollected Taxes	194,846,883.87
Total Non-Municipal Tax Levy	\$37,551,465.43
Amount to be Raised by Taxes - Before RUT	\$111,087,685.38
Reserve for Uncollected Taxes (RUT)	\$9,743,592.59
Total Amount to be Raised by Taxes	\$120,831,277.97

% of Tax Collections used to Calculate RUT 91.94%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	110,948,080.62
Total Tax Levy, CY 2017	118,307,103.89
% of Taxes Collected, CY 2017	93.78%
Delinquent Taxes - June 30, 2017	\$4,100,702.70

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	9.73%	\$2,313,259.66	\$23,783,647.00	\$26,096,906.66	\$10,950,000.00		\$1,185,298.66	\$13,698,180.36	\$263,427.64			
08	Local Revenue	-0.43%	(\$297,273.53)	\$68,867,184.82	\$68,569,911.29	\$13,742,435.29		\$12,132,900.00	\$41,150,000.00	\$1,544,576.00			
09	State Aid (without offsetting appropriation)	-1.73%	(\$1,212,380.50)	\$70,176,940.50	\$68,964,560.00	\$68,964,560.00							
08	Uniform Construction Code Fees	-3.12%	(\$31,177.00)	\$998,177.00	\$967,000.00	\$967,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-28.16%	(\$71,881.00)	\$255,244.10	\$183,363.10	\$183,363.10							
10	Public and Private Revenue	-83.62%	(\$7,019,169.83)	\$8,393,691.08	\$1,374,521.25	\$1,374,521.25							
08	Other Special Items	-6.81%	(\$1,544,815.11)	\$22,673,599.39	\$21,128,784.28	\$21,128,784.28							
15	Receipts from Delinquent Taxes	-2.46%	(\$100,702.70)	\$4,100,702.70	\$4,000,000.00	\$4,000,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	1.97%	\$1,578,366.41	\$79,988,664.87	\$81,567,031.28	\$81,567,031.28							
07	Minimum Library Tax	3.17%	\$24,135.50	\$762,316.00	\$786,451.50	\$786,451.50							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	-45.08%	(\$760,465.26)	\$1,686,795.00	\$926,329.74	\$926,329.74							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total		-2.53%	(\$7,122,103.36)	\$281,686,962.46	\$274,564,859.10	\$204,590,476.44	\$0.00	\$13,318,198.66	\$54,848,180.36	\$1,808,003.64	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	Budgeted 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	209.00	70.00	1.60%	\$362,744.55	\$22,679,030.78	\$23,041,775.33	\$17,056,734.04	\$215,000.00		\$3,376,003.25	\$2,394,038.04				
21 Land-Use Administration	12.00		-4.71%	(\$27,494.62)	\$583,537.00	\$556,042.38	\$556,042.38								
22 Uniform Construction Code	33.00	1.00	13.33%	\$273,985.04	\$2,055,556.52	\$2,329,541.56	\$2,329,541.56								
23 Insurance	2.00		8.81%	\$2,737,254.07	\$31,061,906.43	\$33,799,160.50	\$33,799,160.50								
25 Public Safety	515.00		3.56%	\$1,968,301.72	\$55,287,438.46	\$57,255,740.18	\$56,570,702.02	\$685,038.16							
26 Public Works	422.00		12.73%	\$5,249,325.65	\$41,223,586.15	\$46,472,911.80	\$11,641,781.43	\$4,000.00		\$27,404,764.11	\$7,098,004.62	\$324,361.64			
27 Health and Human Services	51.00		1.83%	\$64,061.73	\$3,494,445.53	\$3,558,507.26	\$3,440,147.26	\$118,360.00							
28 Parks and Recreation	16.00	10.00	67.03%	\$1,313,823.45	\$1,959,999.32	\$3,273,822.77	\$2,269,161.52	\$1,004,661.25							
29 Education (including Library)			0.00%	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00								
30 Unclassified			0.00%	\$0.00	\$6,790,000.00	\$6,790,000.00	\$0.00			\$4,150,000.00	\$1,800,000.00	\$840,000.00			
31 Utilities and Bulk Purchases			-6.47%	(\$440,100.00)	\$6,806,000.00	\$6,365,900.00	\$6,365,900.00								
32 Landfill / Solid Waste Disposal			-11.50%	(\$693,000.00)	\$6,026,000.00	\$5,333,000.00	\$5,333,000.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
36 Statutory Expenditures			10.62%	\$2,295,745.00	\$21,616,536.00	\$23,912,281.00	\$21,067,000.00			\$2,063,619.00	\$746,352.00	\$35,310.00			
37 Judgements			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00								
42 Shared Services			0.00%	\$0.00	\$290,609.25	\$290,609.25	\$290,609.25								
43 Court and Public Defender	48.00	1.00	15.22%	\$407,708.38	\$2,678,579.74	\$3,086,288.12	\$3,086,288.12								
44 Capital			-13.21%	(\$1,166,759.00)	\$8,834,859.00	\$7,668,100.00	\$525,600.00			\$6,000,000.00	\$542,500.00	\$600,000.00			
45 Debt			7.06%	\$2,324,999.75	\$32,909,288.78	\$35,234,288.53	\$22,634,858.53			\$11,853,794.00	\$737,304.00	\$8,332.00			
46 Deferred Charges			-89.70%	(\$5,973,811.78)	\$6,659,811.78	\$686,000.00	\$686,000.00								
48 Debt - Type 1 School District			-42.42%	(\$1,965,425.75)	\$4,632,723.60	\$2,667,297.85	\$2,667,297.85								
50 Reserve for Uncollected Taxes			16.33%	\$1,367,789.31	\$8,375,803.28	\$9,743,592.59	\$9,743,592.59								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	1,308.00	82.00	3.04%	\$8,099,147.50	\$266,465,711.62	\$274,564,859.12	\$202,563,417.05	\$2,027,059.41	\$0.00	\$54,848,180.36	\$13,318,198.66	\$1,808,003.64	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,109	\$21,072,900.00	0.88%	15A Public Schools	43	\$218,446,399.00	8.40%
2 Residential	21,317	\$1,338,117,730.00	55.85%	15B Other Schools	5	\$31,351,300.00	1.21%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	2,106	\$1,673,139,429.00	64.37%
4A Commercial	2,061	\$867,099,809.00	36.19%	15D Church and Charities	288	\$185,160,420.00	7.12%
4B Industrial	78	\$62,428,000.00	2.61%	15E Cemeteries & Graveyards	5	\$3,977,800.00	0.15%
4C Apartments	150	\$90,048,100.00	3.76%	15F Other Exempt	437	\$487,237,400.00	18.74%
5A/5B Railroad	74	\$0.00	0.00%	Total	2,884	\$2,599,312,748.00	100.00%
6A/6B Business Personal Property	1	\$17,179,290.00	0.72%				
Total	24,790	\$2,395,945,829.00	100.00%				
Average Ratio (%), Assessed to True Value		87.23%					
Equalized Valuation, Taxable Properties		\$2,746,699,333.94					
Total # of property tax appeals filed in 2017	County Tax Board	259.00		Percentage of Exempt vs.			
	State Tax Court	32.00		Non-Exempt Properties			
Number of 2017 County Tax Board decisions appealed to Tax Court		29.00					
Number of pending property tax appeals in State Tax Court		73.00					
Amount paid out by municipality for tax appeals in 2017		\$441,285.86					

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	
				2017 Total Tax Rate	
G Commercial/Industrial Exemption	11		\$1,190,100.00		\$58,969.46
I Dwelling Exemption	25		\$430,900.00		\$21,351.10
J Dwelling Abatement	82	\$7,421,990.00	\$9,036,470.00		\$447,757.09
K New Dwelling/Conversion Exemption	0		\$0.00		\$0.00
L New Dwelling/Conversion Abatement	0		\$0.00		\$0.00
N Multiple Dwelling Exemption	3		\$2,584,100.00		\$128,042.16
O Multiple Dwelling Abatement	0				\$0.00
Total 5 Yr Exemptions/Abatements	121	7,421,990.00	13,241,570.00		656,119.79

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2017 Total Tax Rate	
Architects Housing	OTHER EXEMPT	\$72,000.00	\$6,280,800.00	\$74,263.00		27 North Clinton Urban Renewal	OTHER EXEMPT	\$16,000.00	\$2,850,000.00	\$142,704.00														
Artisan St Urban Renewal	OTHER EXEMPT	\$12,000.00	\$1,860,000.00	\$92,163.00		North 25 Assoc.	OTHER EXEMPT	\$170,000.00	\$5,438,800.00	\$269,493.00														
Broad St Bank (Bayville Holding)	OTHER EXEMPT	\$58,000.00	\$14,598,000.00	\$722,331.06		North Warren St Urban Renewal II	OTHER EXEMPT	\$3,000.00	\$1,376,300.00	\$68,196.00														
Bellevue Assoc	OTHER EXEMPT	\$80,000.00	\$4,500,000.00	\$222,975.00		North Warren St Urban Renewal III	OTHER EXEMPT	\$10,000.00	\$980,900.00	\$48,604.00														
Block-3 Urban Renewal, LLC	PUBLIC PROPERTY	\$10,621.02	\$199,600.00	\$9,890.18		Patriot Village Urban Renewal	OTHER EXEMPT	\$54,000.00	\$3,538,400.00	\$175,328.00														
Block-3 Urban Renewal, LLC	PUBLIC PROPERTY	\$38,934.87	\$1,126,800.00	\$55,832.94		Pelletieri Homes	OTHER EXEMPT	\$18,000.00	\$3,423,200.00	\$169,620.00														
Block-3 Urban Renewal, LLC	PUBLIC PROPERTY	\$7,915.67	\$214,600.00	\$10,633.43		Pennington Village Shopping Ctr	OTHER EXEMPT	\$71,500.00	\$9,119,900.00	\$451,891.00														
Cathedral Square	OTHER EXEMPT	\$80,000.00	\$8,082,800.00	\$400,503.00		Project Freedom at Trent Center	OTHER EXEMPT	\$5,000.00	\$4,568,300.00	\$226,359.00														
Chestnut Monmouth Apts, L.P.	OTHER EXEMPT	\$1,000.00	\$563,800.00	\$27,936.00		Roehling Urban Renewal	OTHER EXEMPT	\$220,000.00	\$11,471,500.00	\$568,413.00														
Cityside I	OTHER EXEMPT	\$82,400.00	\$5,023,600.00	\$248,919.00		Rescue Mission of Trenton	VACANT LAND	\$252.71	\$5,100.00	\$252.71														
Cityside II	OTHER EXEMPT	\$78,400.00	\$4,041,600.00	\$200,261.00		Roger Galloans (MOD Rehab)	OTHER EXEMPT	\$200,000.00	\$2,317,900.00	\$14,852.00														
Clinton Park Apts	OTHER EXEMPT	\$6,000.00	\$1,904,300.00	\$94,358.00		Rowan Towers	OTHER EXEMPT	\$80,000.00	\$7,409,600.00	\$367,146.00														
East Hanover St Assoc, L.P.	VACANT LAND	\$14,000.00	\$1,328,500.00	\$65,827.00		Service Center	OTHER EXEMPT	\$8,000.00	\$885,000.00	\$43,852.00														
El Barrio Academy	OTHER EXEMPT	\$12,000.00	\$1,751,400.00	\$86,782.00		South Village I	OTHER EXEMPT	\$120,000.00	\$5,291,400.00	\$262,189.00														
Escher SRO Project, L.P.	OTHER EXEMPT	\$22,000.00	\$2,871,100.00	\$142,263.00		South Village II	OTHER EXEMPT	\$180,000.00	\$14,217,200.00	\$709,417.00														
Kingsbury	OTHER EXEMPT	\$320,000.00	\$15,869,500.00	\$786,334.00		Stuyvesant Urban Renewal	OTHER EXEMPT	\$16,000.00	\$897,900.00	\$44,491.00														
Laker Urban Renewal	OTHER EXEMPT	\$51,274.92	\$3,277,600.00	\$162,405.00		W. Lafayette St Urban Renewal Ctr	VACANT LAND	\$50,000.00	\$2,894,900.00	\$143,442.00														
L. & F Urban Renewal	VACANT LAND	\$7,600.00	\$119,000.00	\$5,896.00		T-KAT/Mercer City Imprv Auth	OTHER EXEMPT	\$43,124.00	\$3,100,000.00	\$153,605.00														
L. & F Urban Renewal	VACANT LAND	\$6,000.00	\$118,200.00	\$5,857.00		Trenton Prospect House, LLC	OTHER EXEMPT	\$46,000.00	\$8,415,700.00	\$416,998.00														
L. & F Urban Renewal	VACANT LAND	\$10,000.00	\$136,000.00	\$6,739.00		Trent Center East	OTHER EXEMPT	\$76,000.00	\$10,890,000.00	\$539,600.00														
L. & F Urban Renewal	VACANT LAND	\$8,000.00	\$639,000.00	\$31,062.00		Trent Center West	OTHER EXEMPT	\$90,000.00	\$16,820,700.00	\$833,460.00														
L. & F Urban Renewal	VACANT LAND	\$4,000.00	\$458,800.00	\$22,734.00		Trenton Zephyr	CHURCH & CHARIT	\$41,112.00	\$1,905,300.00	\$94,408.00														
L. & F Urban Renewal	VACANT LAND	\$12,600.00	\$445,600.00	\$22,094.00		W. Hanover Urban Renewal	OTHER EXEMPT	\$8,000.00	\$890,200.00	\$44,106.00														
L. & F Urban Renewal	VACANT LAND	\$8,000.00	\$439,200.00	\$21,762.00		222 W. State St Urban Renewal	VACANT LAND	\$14,440.03	\$2,234,000.00	\$110,695.00														
Lamberton St Redevelopment	OTHER EXEMPT	\$37,750.00	\$2,085,800.00	\$103,351.00																				
Luther Arms	OTHER EXEMPT	\$10,000.00	\$123,400.00	\$6,114.00																				
Matrix East Front Street	VACANT LAND	\$19,000.00	\$10,999,660.00	\$545,033.00																				
Total Long Term Exemptions - Column Total		1,301,496.48	98,391,360.00	4,636,753.61		Total Long Term Exemptions - Column Total		\$1,560,428.74	\$121,072,200.00	\$6,063,541.71		Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00		Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00		
Mark "X" if Grand Total																								

Sheet UFB-6

Sheet UFB-6C

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		169,563.84	\$145,744.88	\$0.00	\$5,000.00		\$18,818.96
Supervisory Staff (Department Heads & Managers)	29.00		4,826,728.13	\$2,908,362.34	\$0.00	\$855,660.25	\$687,170.23	\$375,535.31
Police Officers (Including Superior Officers)	256.00		49,605,093.15	\$29,998,675.19	\$4,847,318.86	\$7,113,717.00	\$7,087,905.19	\$557,476.91
Fire Fighters (Including Superior Officers)	224.00		38,991,067.59	\$23,672,476.25	\$2,912,204.38	\$6,373,283.00	\$5,593,189.24	\$439,914.72
All Other Union Employees not listed above	359.00	58.00	19,133,448.00	\$10,782,206.35	\$1,461,700.00	\$2,949,760.73	\$2,547,554.38	\$1,392,226.54
All Other Non-Union Employees not listed above	31.00	1.00	4,011,386.42	\$2,447,499.39	\$0.00	\$669,579.02	\$578,280.45	\$316,027.56
Totals	906.00	59.00	116,737,287.13	\$69,954,964.40	\$9,221,223.24	\$17,967,000.00	\$16,494,099.49	\$3,100,000.00

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

	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	292.00	\$10,984.73	\$3,207,541.16	313.00	\$10,908.68	\$3,414,416.84
Parent & Child	207.00	\$19,345.00	\$4,004,415.00	242.00	\$19,206.94	\$4,648,079.48
Employee & Spouse (or Partner)	90.00	\$19,540.78	\$1,758,670.20	94.00	\$21,813.85	\$2,050,502.02
Family	413.00	\$28,512.94	\$11,775,844.22	381.00	\$30,566.86	\$11,645,973.66
Employee Cost Sharing Contribution (enter as negative -)			(\$4,322,361.88)			(\$4,631,622.00)
Subtotal	1,002.00		\$16,424,108.70	1,030.00		\$17,127,350.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00	0	\$0.00	\$0.00
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)			\$0.00	0	\$0.00	\$0.00
Family			\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	360	\$7,327.99	\$2,638,076.40	355	\$8,926.12	\$3,168,772.60
Parent & Child	43	\$20,119.39	\$865,133.85	47	\$18,488.20	\$868,945.40
Employee & Spouse (or Partner)	384	\$17,838.35	\$6,849,926.40	379	\$21,507.57	\$8,151,369.03
Family	159	\$38,107.41	\$6,059,078.19	161	\$39,090.12	\$6,293,509.32
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	946.00		\$16,412,214.84	942.00		\$18,482,596.35
GRAND TOTAL	1,948.00		\$32,836,323.54	1,972.00		\$35,609,946.35

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

**Legal basis for benefit
(check applicable items)**

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing and Receiving	Homeland Security Render and Detect Safe Program/Trenton	Trenton K9's participate in the Render and Detect Safe Deployments throughout the state and Trenton. The team provides infrastructure security, training, vehicle, and manpower when needed during a homeland security incident.		FY11	Ongoing	N/A
Providing and Receiving	U.S. Marshall's Fugitive Task Force	The fugitive task force deputizes a Police Officer and allows us to look for and arrest highly sought out individuals without jurisdictional issues. The U.S. Marshall's reimburses for Officer overtime, a vehicle is provided, and we receive a portion of forfeiture funds received from arrests.		10/1/2015	10/1/2016	16,000
Providing and Receiving	Drug Enforcement Agency	An Officer is assigned to work with the DEA to participate in high level drug investigations/seizures. DEA provides manpower, equipment, vehicles and we receive portions of forfeiture monies from seizures made.		10/1/2015	10/1/2016	17,202
		Homicide Task Force. The Homicide Task Force shall be responsible for investigating all homicides, suspicious deaths, police-related shootings and/or incidents involving death or serious bodily injury, in custody deaths, suspicious long term missing persons investigations, Child Abduction Response Team activations and any other incident deemed necessary for a response by the Mercer County Prosecutor or his designee.		1/1/2015	12/31/2015	Reimbursement of overtime up to \$80,000

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality