



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 1111 Trenton City - County of Mercer

Municode: 1111

Website: www.trentonnj.org

Filename: 1111_fba_2019.xlsm

Adopted

Phone Number:
Mailing Address:

Email the UFB if not using Outlook

Mayor

Municipality:

State: NJ Zip: 08608

First Name

Middle Name

Last Name

Term Expires

Business Email

REED

GUSCIORA

June 30th, 2022

rgusclora@trentonnj.org

Chief Administrative Officer

ADAM

CRUZ

acrucz@trentonnj.org

Chief Financial Officer

JANET

SCHOENAR

schoenhaar@trentonnj.org

Municipal Clerk

DWAYNE

HARRIS

dnharris@trentonnj.org

Registered Municipal Accountant

WARREN

BROUDY

WBoudy@Mercadlen.com

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

kmcbriage@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		Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy			
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
Total (Calendar Year 2018 Budget)	5.213	\$120,763,311.94	100.00%		\$3,294.09

Total Taxable Valuation as of October 1, 2018 \$2,316,583,472.00
(To be used to calculate the current year tax rate)
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	3.529	-1.57%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$83,056,764.76	\$81,755,497.51	-1.57%	(\$1,301,267.25)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,265.56	\$2,229.98	-1.57%	(\$35.58)

Taxes	Current Year 2019 Budget	
	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$81,755,497.51
Municipal Library	ACTUAL	\$804,800.68
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$615,777.00
Local School District	ACTUAL	\$22,408,109.00
Regional School District		
County Purposes	ACTUAL	\$13,906,948.84
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes

\$119,491,133.03

Revenue Anticipated, Excluding Tax Levy	133,259,625.85
Budget Appropriations, before Reserve for Uncollected Taxes	207,282,043.60
Total Non-Municipal Tax Levy	\$36,930,834.84
Amount to be Raised by Taxes - Before RUT	\$110,953,252.59
Reserve for Uncollected Taxes (RUT)	\$8,537,880.44
Total Amount to be Raised by Taxes	\$119,491,133.03

% of Tax Collections used to Calculate RUT

92.85%

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	-11.94%	(\$3,357,734.32)	\$28,120,535.24	\$24,762,800.92	\$13,094,000.00		\$1,739,705.28	\$9,929,095.64				
08	Local Revenue	-1.48%	(\$1,003,623.57)	\$67,612,173.43	\$66,608,549.86	\$13,750,705.86		\$11,352,000.00	\$39,980,000.00	\$1,525,844.00			
09	State Aid (without offsetting appropriation)	10.66%	\$7,197,764.19	\$67,506,795.81	\$74,704,560.00	\$74,704,560.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$868,161.00	\$868,161.00	\$868,161.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$162,267.10	\$162,267.10	\$162,267.10							
10	Public and Private Revenue	43.49%	\$1,642,266.53	\$3,776,455.46	\$5,418,721.99	\$5,418,721.99							
08	Other Special Licns	0.12%	\$26,626.90	\$21,662,583.00	\$21,689,209.90	\$21,689,209.90							
15	Receipts from Delinquent Taxes	16.37%	\$502,465.00	\$3,069,535.00	\$3,572,000.00	\$3,572,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	11.20%	\$8,141,958.37	\$72,707,170.34	\$80,849,128.71	\$80,849,128.71							
07	Minimum Library Tax	2.33%	\$18,349.18	\$786,451.50	\$804,800.68	\$804,800.68							
34	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								
	Total	4.92%	\$13,148,111.34	\$267,198,457.62	\$280,346,568.96	\$215,819,924.04	\$0.00	\$13,091,705.28	\$49,909,095.64	\$1,525,844.00	\$0.00	\$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	Water Utility	Sewer Utility	Parking Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	81.00	0.00	-27.23%	(\$6,064,247.39)	\$22,265,112.02	\$16,200,864.63	\$9,254,603.63			\$3,760,183.00	\$2,340,774.00	\$845,302.00		
21	Land-Use Administration	17.00	0.00	313.33%	\$1,945,881.41	\$621,042.38	\$2,566,923.79	\$1,840,352.79							
22	Uniform Construction Code	30.00	2.00	-6.30%	(\$145,472.74)	\$2,309,541.56	\$2,164,068.82	\$2,164,068.82							
23	Insurance	0.00	0.00	2.34%	\$765,723.43	\$32,749,956.57	\$33,515,680.00	\$33,515,680.00							
25	Public Safety	618.00	70.00	29.40%	\$16,780,732.53	\$57,070,951.77	\$73,551,684.30	\$68,166,329.30		\$5,685,355.00					
26	Public Works	377.00	15.00	2.19%	\$1,046,777.38	\$47,742,122.98	\$48,788,900.36	\$16,079,581.36							
27	Health and Human Services	42.00	0.00	-7.13%	(\$333,829.32)	\$4,684,040.26	\$4,350,210.94	\$3,833,208.94		\$517,002.00		\$24,453,760.00	\$8,255,559.00		
28	Parks and Recreation	13.00	56.00	-28.53%	(\$934,660.43)	\$3,273,822.77	\$2,339,162.34	\$2,339,162.34							
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	\$6,589,390.75				\$3,150,000.00	\$1,500,000.00	\$800,000.00	
31	Utilities and Bulk Purchases	0.00	0.00	2.94%	\$188,490.75	\$6,400,900.00	\$6,589,390.75	\$6,589,390.75							
32	Landfill / Solid Waste Disposal	0.00	0.00	-100.00%	(\$5,333,000.00)	\$5,333,000.00	\$0.00	\$0.00				\$1,764,963.00	\$697,157.00	\$32,414.00	
35	Contingency	0.00	0.00	#DIV/0!	\$24,110,571.72	\$23,952,207.00	\$24,110,571.72	\$21,616,037.72							
36	Statutory Expenditures	0.00	0.00	-97.91%	(\$23,452,207.00)	\$500,000.00	\$500,000.00	\$500,000.00							
37	Judgements	0.00	0.00	877.77%	\$4,388,827.04	\$290,000.00	\$4,888,827.04	\$4,888,827.04							
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							
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	\$503,259.00	\$12,305.00	
46	Deferred Charges	0.00	0.00	108.31%	\$743,000.00	\$686,000.00	\$1,429,000.00	\$1,429,000.00							
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%	(\$1,155,151.11)	\$9,693,031.55	\$8,537,880.44	\$8,537,880.44							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		1,223.00	146.00	0.79%	\$2,160,834.71	\$274,856,722.03	\$277,017,556.74	\$211,062,267.74	\$0.00	\$43,305,690.00	\$14,030,650.00	\$1,690,021.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# 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%				
Total	24,579	\$2,316,583,472.00	100.00%	Total	3,008	\$2,052,620,304.00	100.00%
Average Ratio (%), Assessed to True Value		99.23%		Percentage of Exempt vs. Non-Exempt Properties 88.61%			
Equalized Valuation, Taxable Properties		\$2,334,559,580.77					
Total # of property tax appeals filed in 2018		County Tax Board	904.00				
		State Tax Court	175.00				
Number of 2018 County Tax Board decisions appealed to Tax Court			91.00				
Number of pending property tax appeals in State Tax Court			112.00				
Amount paid out by municipality for tax appeals in 2018			\$1,812,959.00				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full	
	# of Parcels	PILOT Billing/Revenue	Assessed Value	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					
Total 5 Yr Exemptions/Abatements	107	211,132.76	10,877,200.00	497,059.55	

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 Billied In Full	2018 Total Tax Rate	
WATERCITY HOUSING		\$722,000.00	\$6,280,400.00	\$327,418.10		
WATER STREET HOUSING		\$12,000.00	\$5,260,900.00	\$56,961.40		
WINDY HILL (WINDY HILL HOUSING)		\$58,000.00	\$1,860,000.00	\$740,993.24		
WINDY HILL ASSOCIATES		\$50,000.00	\$4,500,000.00	\$234,585.00		
WINDY HILL ASSOCIATES		\$10,621.02	\$199,600.00	\$10,465.15		
WINDY HILL ASSOCIATES		\$38,914.87	\$1,126,000.00	\$58,740.08		
WINDY HILL ASSOCIATES		\$7,913.67	\$314,600.00	\$11,187.10		
WINDY HILL ASSOCIATES		\$30,000.00	\$6,002,000.00	\$421,356.36		
WINDY HILL ASSOCIATES		\$1,000.00	\$563,300.00	\$39,300.93		
WINDY HILL ASSOCIATES		\$32,400.00	\$5,023,600.00	\$361,880.27		
WINDY HILL ASSOCIATES		\$6,000.00	\$1,904,300.00	\$99,211.16		
WINDY HILL ASSOCIATES		\$14,000.00	\$1,328,500.00	\$69,264.71		
WINDY HILL ASSOCIATES		\$12,000.00	\$1,751,400.00	\$91,300.48		
WINDY HILL ASSOCIATES		\$32,000.00	\$2,871,100.00	\$149,670.44		
WINDY HILL ASSOCIATES		\$12,000.00	\$5,069,500.00	\$822,272.04		
WINDY HILL ASSOCIATES		\$1,724.92	\$3,272,600.00	\$172,611.99		
WINDY HILL ASSOCIATES		\$2,600.00	\$1,930,000.00	\$8,403.47		
WINDY HILL ASSOCIATES		\$1,750,000.00	\$1,750,000.00	\$8,181.77		
WINDY HILL ASSOCIATES		\$6,000.00	\$1,060,000.00	\$7,089.58		
WINDY HILL ASSOCIATES		\$1,000.00	\$6,600,000.00	\$33,111.07		
WINDY HILL ASSOCIATES		\$4,000.00	\$458,600.00	\$23,917.24		
WINDY HILL ASSOCIATES		\$12,600.00	\$445,600.00	\$32,329.13		
WINDY HILL ASSOCIATES		\$8,000.00	\$459,200.00	\$32,895.30		
WINDY HILL ASSOCIATES		\$37,250.00	\$2,085,600.00	\$108,732.25		
WINDY HILL ASSOCIATES		\$10,000.00	\$123,000.00	\$6,411.99		
WINDY HILL ASSOCIATES		\$160,000.00	\$9,132,700.00	\$456,511.65		
WINDY HILL ASSOCIATES		\$91,000.00	\$10,999,600.00	\$573,412.28		
Total Long Term Exemptions - Column Total		\$23,406.48	\$4,349,460.00	\$493,433.14		
Mark "N" if Grand Total						
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 Billied In Full	2018 Total Tax Rate	
WINDY HILL ASSOCIATES		\$176,000.00	\$2,480,000.00	\$53,438.00		
WINDY HILL ASSOCIATES		\$3,000.00	\$5,438,800.00	\$381,529.64		
WINDY HILL ASSOCIATES		\$20,000.00	\$1,376,300.00	\$71,726.52		
WINDY HILL ASSOCIATES		\$10,000.00	\$1,000,000.00	\$6,776.90		
WINDY HILL ASSOCIATES		\$10,000.00	\$980,900.00	\$51,134.32		
WINDY HILL ASSOCIATES		\$54,000.00	\$3,518,400.00	\$183,456.79		
WINDY HILL ASSOCIATES		\$18,000.00	\$3,423,200.00	\$178,451.42		
WINDY HILL ASSOCIATES		\$71,500.00	\$9,119,900.00	\$478,420.39		
WINDY HILL ASSOCIATES		\$5,000.00	\$4,566,300.00	\$238,125.48		
WINDY HILL ASSOCIATES		\$220,000.00	\$11,471,500.00	\$599,009.30		
WINDY HILL ASSOCIATES		\$353.71	\$5,100.00	\$25.86		
WINDY HILL ASSOCIATES		\$200,000.00	\$2,317,900.00	\$120,812.13		
WINDY HILL ASSOCIATES		\$80,000.00	\$2,409,600.00	\$186,262.48		
WINDY HILL ASSOCIATES		\$8,000.00	\$883,000.00	\$46,185.05		
WINDY HILL ASSOCIATES		\$120,000.00	\$5,291,400.00	\$278,840.68		
WINDY HILL ASSOCIATES		\$180,000.00	\$14,217,200.00	\$741,132.61		
WINDY HILL ASSOCIATES		\$16,000.00	\$3,993,900.00	\$16,007.53		
WINDY HILL ASSOCIATES		\$50,000.00	\$3,993,900.00	\$150,911.14		
WINDY HILL ASSOCIATES		\$53,124.00	\$3,100,000.00	\$161,603.00		
WINDY HILL ASSOCIATES		\$46,000.00	\$6,415,700.00	\$238,710.44		
WINDY HILL ASSOCIATES		\$76,000.00	\$10,890,000.00	\$567,695.20		
WINDY HILL ASSOCIATES		\$90,000.00	\$16,820,700.00	\$876,863.09		
WINDY HILL ASSOCIATES		\$41,112.00	\$1,905,300.00	\$99,323.29		
WINDY HILL ASSOCIATES		\$8,000.00	\$590,300.00	\$1		
Total Long Term Exemptions - Column Total		\$1,560,328.34	\$111,672,300.00	\$6,311,493.79		
Mark "N" if Grand Total						
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 Billied In Full	2018 Total Tax Rate	
WINDY HILL ASSOCIATES		\$0.00	\$0.00	\$0.00		
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00		
Mark "N" if Grand Total						
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 Billied In Full	2018 Total Tax Rate	
WINDY HILL ASSOCIATES		\$0.00	\$0.00	\$0.00		
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00		
Mark "N" if Grand Total						
Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00		
Mark "N" if Grand Total						

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
Totals	918.00	79.00	123,476,509.23	\$71,511,275.97	\$13,010,249.19	\$18,413,580.32	\$17,303,666.39	\$3,237,737.36

Is the Local Government required to comply with NISA 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

Active Employees - Health Benefits - Annual Cost							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
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)
Subtotal							962.00		\$15,854,150.89	1,002.00		\$16,762,680.22
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							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 -)												
Subtotal							452.00		\$11,958,167.70	946.00		\$17,000,017.18
GRAND TOTAL							1,414.00		\$27,812,318.59	1,948.00		\$33,762,697.40

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

Legal basis for benefit (check applicable items)

[illegible]

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

Gross Debt				Deductions		Net Debt		Current Year					2020		2021		All Additional Future Years' Budgets	
Debt						Debt		Budget					Budget		Budget			
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		
		\$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		
Regional School Debt								Bond Anticipation Notes - Principal										
Utility Fund Debt								Bond Anticipation Notes - Interest										
Sewer		\$12,023,751.68		\$12,023,751.68		\$0.00		Bonds - Principal		\$14,014,615.95		\$14,464,329.40		\$15,029,042.85		\$67,547,066.25		
Water		\$201,395,730.45		\$201,395,730.45		\$0.00		Bonds - Interest		\$5,179,228.90		\$4,735,345.74		\$4,268,747.76		\$8,545,146.73		
Parking		\$1,255,000.00		\$1,255,000.00		\$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												
Municipal Purposes						\$0.00		Total		\$32,496,891.22		\$31,756,170.50		\$31,530,321.71		\$187,613,542.57		
Debt Authorized		\$37,158,773.34				\$37,158,773.34		Total Principal		\$24,047,073.69		\$23,833,725.94		\$24,405,882.45		\$158,904,380.81		
Notes Outstanding		\$20,882,251.00				\$20,882,251.00		Total Interest		\$8,449,817.53		\$7,922,444.56		\$7,124,439.26		\$28,709,161.76		
Bonds Outstanding		\$103,655,054.45		\$7,975,054.45		\$95,680,000.00		% of Total Current Year Budget										
Loans and Other Debt		\$26,562,206.99		\$25,800,000.00		\$762,206.99												
Total (Current Year)		\$421,347,767.91		\$266,864,536.58		\$154,483,231.33		Description				Debt Not Listed Above						
								Total Guarantees - Governmental										
								Total Guarantees - Other										
								Total Capital/Equipment Leases										
								Total Other										
Population (2010 census)		84,913																
Per Capita Gross Debt		\$4,962.11						Bond Rating		Moody's		Standard & Poors		Fitch				
Per Capita Net Debt		\$1,819.31						Rating		Baa1 enhanced A3								
3 Yr. Average Property Valuation								Year of Last Rating		2017								
Net Debt as % of 3 Year Avg Property Valuation						6.65%		Mark "X" if Municipality has no bond rating										

(USER FRIENDLY) BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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

Tax impact from Fiscal Year tax schedule causes issue in calculation of perisc 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)
PILLOT long term data from Finance Director
Accumulated absence from Finance Director
Appropriation and Revenue come from Summary budget workbook (intro and adopted)
Personnel data mathematically derived 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.
