



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1111 Trenton City - County of Mercer

Municode: **1111**

Filename: **1111_fba_2019.xlsm**

Adopted

Website: **www.trentonnj.org**

Phone Number: **609-989-3105**

Mailing Address: **Trenton City Hall**

319 East State Street

TRENTON

State: **NJ**

Zip: **08608**

Email the UFB if not using Outlook

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

REED

GUSCIORA

June 30th, 2022

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JANET

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WARREN

BROUDY

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Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

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June 30th, 2022

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R

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June 30th, 2022

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Robin

M

Vaughn

June 30th, 2022

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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
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
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

<u>Comparison - Municipal Purposes Tax Rate</u>		
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)

Current Year 2019 Budget

Actual/Estimated

Tax Levy

	<u>Taxes</u>	<u>Actual</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$81,755,497.51	
Municipal Library	ACTUAL	\$804,800.68	
Municipal Open Space		\$0.00	
Fire Districts (total levies)		\$0.00	
Other Special Districts (total levies)		\$0.00	
Local School District	ACTUAL	\$615,777.00	
Regional School District	ACTUAL	\$22,408,109.00	
County Purposes	ACTUAL	\$13,906,948.84	
County Library		\$0.00	
County Board of Health		\$0.00	
County Open Space		\$0.00	
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	Sever Utility	Water Utility	Parking 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)	\$67,121,173.43	\$66,608,539.86	\$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							
<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$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 Items	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%	\$18,359.18	\$786,451.50	\$804,800.68	\$804,800.68						
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$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

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

FCOA	BUDGETED POSITIONS						Total Modified Appropriation for Service Type (Prior Year)	General Budget	Public & Private Offsets	Open Space Budget	Water Utility	Sewer Utility	Parking Utility	Utility	Utility	Utility
	Full-Time	Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year												
20 General Government	81.00	0.00	-27.24%	(\$6,064,247.39)	\$22,265,112.02	\$16,200,864.63	\$9,254,603.63				\$3,760,185.00	\$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	\$726,571.00								
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	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	\$73,831,684.30	\$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				\$24,453,760.00	\$8,255,559.00				
27 Health and Human Services	42.00	0.00	-7.13%	(\$333,829.32)	\$4,684,040.26	\$4,350,210.94	\$3,833,205.94	\$517,002.00								
28 Parks and Recreation	13.00	56.00	-28.55%	(\$534,660.43)	\$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	\$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	\$1,150,000.00	\$1,150,000.00	\$1,150,000.00	\$800,000.00					
31 Utilities and Bulk Purchases	0.00	0.00	2.94%	\$1,188,490.75	\$6,400,900.00	\$6,389,390.75	\$6,389,390.75									
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!	\$24,110,571.72	\$0.00	\$24,110,571.72					\$1,764,963.00	\$697,157.00	\$32,414.00			
36 Statutory Expenditures	0.00	0.00	-97.91%	(\$23,452,207.00)	\$23,932,207.00	\$500,000.00	\$500,000.00									
37 Judgements	0.00	0.00	877.77%	\$4,388,827.04	\$500,000.00	\$4,388,827.04	\$4,388,827.04									
42 Shared Services	0.00	0.00	-100.00%	(\$390,609.25)	\$206,609.25	\$0.00	\$0.00									
43 Court and Public Defender	45.00	3.00	-91.91%	(\$28,240.46)	\$3,096,588.12	\$3,068,347.66	\$3,068,347.66									
44 Capital	0.00	0.00	-91.75%	(\$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	\$34,304,979.39	\$22,381,991.39	\$10,176,782.00	\$10,176,782.00	\$733,901.00	\$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	\$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	\$6,928,928.00	\$0.00	\$43,305,690.00	\$14,030,650.00	\$1,690,021.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

		Line Item.	Amount	Comment/Explanation	Revenues at Risk	
X	X				Non-recurring appropriation reductions	Future Year Appropriation Increases
		Transitional Aid Award	\$5,740,000.00	Less than 85% of previous year, long term revenue source uncertain		
	X	Deferred Charges - Special Emergency Appropriation- Revaluation	\$600,000.00	FIFTH year toward balance of Five-Year Special Emergency Appropriation - Revaluation		
X		Current Year budget anticipates significant amount of Surplus of \$13,094,000	\$2,500,000.00	The City of Trenton's ability to generate surplus will be reduced in coming budgets due to significant amounts of adjustments during the current budget year		
X		Decrease in the amount of ratables in the City of Trenton	80,000.00	Due, in part, to appeals we have seen a substantial reduction in ratables causing a substantial decrease in tax revenues		
X		State acquisition of taxation building	\$1,369,950.00	Thus building is our single largest tax payer and the State acquisition will cost us over \$1 million in tax revenue alone		
X		Interest Free State Loan Aid	#####	Future of new program uncertain		
			13,000,000			

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 Parcels	Assessed Value	
1 Vacant Land	1,083	\$20,307,000.00	0.88%	15A Public Schools		
2 Residential	21,258	\$1,335,224,000.00	57.64%	15B Other Schools	43	\$130,348,024.00
3A/3B Farm	0		0.00%	15C Public Property	7	\$22,290,800.00
4A Commercial	2,011	\$797,739,083.00	34.44%	15D Church and Charities	2,194	\$1,445,562,920.00
4B Industrial	77	\$59,931,100.00	2.59%	15E Cemeteries & Graveyards	303	\$110,928,800.00
4C Apartments	149	\$86,327,950.00	3.73%	15F Other Exempt	5	\$4,418,200.00
5A/5B Railroad			0.00%	Total	456	\$339,071,560.00
6A/6B Business Personal Property	1	\$17,054,339.00	0.74%			
Total	24,579	\$2,316,583,472.00	100.00%		3,008	\$2,052,620,304.00
Average Ratio (%), Assessed to True Value			99.23%			
Equalized Valuation, Taxable Properties			\$2,334,559,580.77			
Total # of property tax appeals filed in 2018		County Tax Board	904.00	Percentage of Exempt vs.		
Number of 2018 County Tax Board decisions appealed to Tax Court		State Tax Court	175.00	Non-Exempt Properties		
Number of pending property tax appeals in State Tax Court			91.00			
Amount paid out by municipality for tax appeals in 2018			\$1,812,959.00			
<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>						
G Commercial/Industrial Exemption	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full		
I Dwelling Exemption	13	\$8,996,60	\$7,143,300.00	2018 Total Tax Rate		
J Dwelling Abatement	93	\$202,136.16	\$3,584,600.00	\$65,720.29		
K New Dwelling/Conversion Exemption				\$418,947.96		
L New Dwelling/Conversion Abatement						
M Multiple Dwelling Exemption	1		\$149,300.00			
O Multiple Dwelling Abatement				\$12,391.30		
Total 5 Yr Exemptions/Abatements	107	211,132.76	10,877,200.00	497,059.55		

USER FRIENDLY BUDGET SECTION

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)		Taxes of Billed In Full		Taxes of Billed In Full		Taxes of Billed In Full	
Project Name		Type of Project (use drop-down)		Taxes of Billed In Full		Taxes of Billed In Full		Taxes of Billed In Full	
Project Name	PILOT Billing	Assessed Value	2018 Total Tax Rate	Project Name	PILOT Billing	Assessed Value	2018 Total Tax Rate	Project Name	PILOT Billing
(use drop-down)	(use drop-down)	(use drop-down)	(use drop-down)	(use drop-down)	(use drop-down)	(use drop-down)	(use drop-down)	(use drop-down)	(use drop-down)
ARTISAN STREET CRAFT, INC.	\$72,000.00	\$6,280,400.00	5.12% 4.18.10	27 NORTH (UN)INCORPORATED	\$16,000.00	\$2,450,000.00	5.14% 3.70.50		
100 ST BARS (WAVYVILLE HOTEL) INC.	\$12,000.00	\$1,850,000.00	5.96% 961.80	30 NORTH 12 ASSOCIATES	\$570,000.00	\$5,438,800.00	5.28% 3.24.64		
BEAUXIE ASSOCIATES	558,000.00	\$14,583,000.00	5.69% 922.74	11 WAGENSTREIT DR. IN NEWARK, NJ	\$1,060.00	\$1,376,300.00	5.71% 3.46.52		
Block 3 Urban Renewal Assoc.	\$10,621.02	\$4,500,000.00	5.23% 585.00	30 NORTH 14 ASSOCIATES	\$20,000.00	\$2,000,900.00	5.61% 3.34.32		
Brock 3 Urban Renewal Assoc.	\$10,621.02	\$1,199,600.00	5.23% 740.00	100 WAGENSTREIT DR. 11R, III	\$10,000.00	\$980,900.00	5.51% 3.18.40		
Brock 3 Urban Renewal Assoc.	\$10,621.02	\$1,199,600.00	5.23% 740.00	100 WAGENSTREIT DR. 11R, III	\$10,000.00	\$980,900.00	5.51% 3.18.40		
CATHEDRAL SQUARE, INC.	\$7,315.67	\$1,14,600.00	5.11% 147.10	100 WAGENSTREIT DR. 11R, III	\$10,000.00	\$980,900.00	5.51% 3.18.40		
CHESTNUT APARTMENTS, INC.	\$80,000.00	\$8,082,400.00	5.42% 356.36	PELLETIER HOMES	\$18,000.00	\$4,221,200.00	5.17% 3.51.32		
CLINTON PARK APARTMENTS	\$1,000.00	\$556,300.00	5.29% 306.39	SPRINGTON PLAZA SHOPPING CTR.	\$571,500.00	\$511,900.00	5.75% 3.40.39		
EAST HAMPTON, INC.	\$82,400.00	\$5,023,600.00	5.26% 880.27	100 WAGENSTREIT DR. 11R, III	\$220,000.00	\$4,686,300.00	5.45% 3.45.49		
EL MARIO, MARY ST ASSOCIATES	\$1,400.00	\$1,194,100.00	5.29% 714.16	ROBERTSON DR. IN NEWARK, NJ	\$11,000.00	\$1,171,500.00	5.52% 3.09.30		
ESKIMO'S PROJECT, L.	\$12,000.00	\$1,175,300.00	5.29% 124.71	RESCUE MISSION OF NEWARK	\$352,71	\$5,180,000.00	5.55% 3.00.46		
ESKIMO'S PROJECT, L.	\$12,000.00	\$1,175,300.00	5.29% 124.71	ROGER G. WATSON (AND REINHOLD)	\$206,000.00	\$2,172,900.00	5.29% 3.02.13		
ESKIMO'S PROJECT, L.	\$12,000.00	\$1,175,300.00	5.29% 124.71	ROYAL TOWERS	\$80,000.00	\$4,094,600.00	5.28% 3.62.45		
ESKIMO'S PROJECT, L.	\$12,000.00	\$1,175,300.00	5.29% 124.71	ROYAL TOWERS	\$80,000.00	\$4,094,600.00	5.28% 3.62.45		
EL MARIO, MARY ST ASSOCIATES	\$320,000.00	\$15,369,300.00	5.21% 277.04	SOUTH CHURCH	\$120,000.00	\$5,291,400.00	5.27% 3.49.49		
EL MARIO, MARY ST ASSOCIATES	\$320,000.00	\$15,369,300.00	5.21% 277.04	SOUTH CHURCH	\$120,000.00	\$5,291,400.00	5.27% 3.49.49		
EL & F FURNITURE, INC.	\$7,600.00	\$119,000.00	5.28% 203.47	STONYVILLE PLAZA RETAIL	\$180,000.00	\$14,217,200.00	5.24% 3.12.64		
EL & F FURNITURE, INC.	\$6,000.00	\$118,000.00	5.28% 203.47	STONYVILLE PLAZA RETAIL	\$16,000.00	\$9,790,000.00	5.16% 3.07.53		
EL & F FURNITURE, INC.	\$10,000.00	\$136,000.00	5.28% 203.47	WEST EAST STREET RETAIL	\$50,000.00	\$2,894,900.00	5.10% 911.14		
EL & F FURNITURE, INC.	\$8,000.00	\$84,000.00	5.28% 203.47	WEST EAST STREET RETAIL	\$21,000.00	\$1,061,600.00	5.21% 3.24.00		
EL & F FURNITURE, INC.	\$4,000.00	\$43,500.00	5.28% 203.47	WEST EAST STREET RETAIL	\$46,000.00	\$4,157,700.00	5.24% 3.17.44		
EL & F FURNITURE, INC.	\$12,000.00	\$64,500.00	5.21% 277.04	WEST EAST STREET RETAIL	\$76,000.00	\$10,890,000.00	5.26% 655.70		
EL & F FURNITURE, INC.	\$8,000.00	\$439,200.00	5.21% 277.04	WEST EAST STREET RETAIL	\$98,000.00	\$16,820,700.00	5.27% 663.09		
EL & F FURNITURE, INC.	\$17,500.00	\$2,085,500.00	5.08% 712.73	TRIDENT CENTER	\$241,112.00	\$1,905,300.00	5.29% 3.22.20		
LAMBERTON'S, INC.	\$10,000.00	\$12,500.00	5.28% 111.99	W HAMPTON DR. IN NEWARK, NJ	\$8,000.00	\$800,300.00	5.16% 3.05.13		
LAMBERTON'S, INC.	\$160,000.00	\$9,312,700.00	5.28% 513.65	W HAMPTON DR. IN NEWARK, NJ	\$14,400.00	\$2,234,000.00	5.16% 438.42		
LAMBERTON'S, INC.	\$10,000.00	\$12,500.00	5.28% 111.99	W HAMPTON DR. IN NEWARK, NJ	\$14,400.00	\$2,234,000.00	5.16% 438.42		
LAMBERTON'S, INC.	\$160,000.00	\$9,312,700.00	5.28% 513.65	W HAMPTON DR. IN NEWARK, NJ	\$14,400.00	\$2,234,000.00	5.16% 438.42		
MAXTRIN EAST FRONT STREET	\$59,100.00	\$10,999,660.00	5.27,412.28	W STATE ST. IN NEWARK, NJ					
Total Long Term Exemptions - Column Total	1,231,096.48	94,439,160.00	4.9% 4,421.13	Total Long Term Exemptions - Column Total	\$1,360,428.74	\$11,072,000.00	\$6,111,493.79	Total Long Term Exemptions - Column Total	\$1,360,428.74
Mark "X" if Grand Total				Total Long Term Exemptions - Column Total	\$1,360,428.74	\$11,072,000.00	\$6,111,493.79	Total Long Term Exemptions - Column Total	\$1,360,428.74

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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	Employment Taxes and Other Benefits
							Net of Cost Share	
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 NUSA 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

<u>Active Employees - Health Benefits - Annual Cost</u>		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
<u>Elected Officials - Health Benefits - Annual Cost</u>							
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
<u>Retirees - Health Benefits - Annual Cost</u>							
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				\$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

NO

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

UFB-9 Accumulated Absence Liability

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	Type of Shared Service Provided	Start Date	End Date	Amount to be Recovered
Providing and Receiving Homeland Security Ready and Direct Safe Haven Team	U.S. Marshall's Fugitive Task Force	Training NSA's participate in the Reader and Direct Safe Deployment throughout the state and abroad. The team provides infrastructure security, training, and manpower when needed during a homeland security incident.	FY11	Ongoing	N/A
Providing and Receiving Drug Enforcement Agency	None	The fugitive task force deploys a Police Officer and allows us to look for and arrest highly sought individuals without jurisdictional issues. The U.S. Marshall's resources for Officer and we receive a portion of before task force fees.	10/1/2015	10/1/2016	\$16,000.00
Providing and Receiving None	None	An Officer is assigned to work with the DEA to participate in high level drug investigations series. DEA provides manpower, equipment, vehicles, and we receive portions of structure rentals from sources made.	10/1/2015	10/1/2016	\$11,200.25
Providing and Receiving None	None	Homeland Task Force. The Homeland Task Force shall be responsible for investigating all incidents involving death or serious bodily injury, or custody homicide, suspicious long term missing persons investigations, Child Abduction Response Team, and to detect and any other incident deemed necessary by a subpoena by the Mercer County Prosecutor or his designee.	10/1/2015	10/1/2016	\$11,200.25
Providing and Receiving None	None	The Vice Task Force shall be responsible for conducting all local undercover operations in Mercer County and any other incident deemed necessary for a response by the Mercer County Prosecutor or his designee.	11/2015	12/31/2014	Reimbursable costs of force
Providing and Receiving None	Emergency Medical Dispatch	None	1/1/2015	12/31/2015	Increased share of costs
Providing and Receiving None	Hazard Mitigation Plan	None	7/1/2014	12/31/2016	Paid approximately \$21,000.00 in the County of Mercer
Providing and Receiving None	Mutual Aid Fire Protection	None	1/1/2015	1/1/2016	None
Providing and Receiving None	Emergency Homeland Hazmat Response Team	None	ON GOING	ON GOING	\$0.00
Providing and Receiving None	Commodity Distribution Point	None	1/1/2012	ON GOING	\$0.00
Providing and Receiving None	None	None	1/1/2013	ON GOING	\$0.00

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

Trenton Parking Authority

Trenton Housing Authority

Mercer County Improvement Authority

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 precise tax impact due to higher effective CY2018 municipal purpose levy

Exempt property calculated from MODIV readout dated 1/4/18; varies from County number and PV

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 (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 Retire population; unclear accounting of Medicare Advantage subscribers.