



State of New Jersey

Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1111 Trenton City - County of Mercer

Municode: 1111

Filename: 1111_fba_2022.xlsm

Adopted

Website: www.trentonnj.org

Phone Number:

609989-3105

Mailing Address:

Trenton City Hall

319 E. State Street

Municipality:

Trenton City Hall

State: NJ Zip: 08608

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

Walter

Reed

Gusciora

12/31/2022

rgusciora@trentonnj.org

Chief Administrative Officer

Adam

E

Cruz

acruz@trentonnj.org

Chief Financial Officer

Ron

Zilinski

rzilinski@trentonnj.org

Municipal Clerk

Registered Municipal Accountant

Warren

Broudy

wbroudy@mercadien.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Marge

Caldwell-Wilson

12/31/2022

mcaldwellwilson@trentonnj.org

Joseph

Harrison

12/31/2022

jharrison@trentonnj.org

Kathy

McBride

12/31/2022

kmcbride@trentonnj.org

George

Muschal

12/31/2022

gmuschal@trentonnj.org

Santiago

Rodriguez

12/31/2022

srodriguez@trentonnj.org

Robin

Vaughn

12/31/2022

rvaughn@trentonnj.org

Sonya

Wilkins

12/31/2022

swilkins@trentonnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	2.152	\$48,132,135.58	69.87%	\$1,330.97
Municipal Library	0.018	\$395,278.42	0.57%	\$11.13
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.015	\$340,070.99	0.49%	\$9.28
Local School District	0.577	\$12,910,825.90	18.74%	\$356.86
Regional School District			0.00%	\$0.00
County Purposes	0.304	\$6,807,665.16	9.88%	\$188.02
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.013	\$298,417.54	0.43%	\$8.04
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2021 Budget)	3.079	\$68,884,393.59	100.00%	\$1,904.30
Total Taxable Valuation as of October 1, 2021 \$2,236,374,713.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$61,848.00				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
2.152	3.574	66.08%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$48,132,135.58	\$79,932,525.72	66.07%	\$31,800,390.14	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$1,330.97	\$2,210.45	66.08%	\$879.48	

Current Year 2022 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$79,932,525.72
Municipal Library	ESTIMATED	\$860,991.66
Municipal Open Space	ESTIMATED	\$0.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$800,000.00
Local School District	ESTIMATED	\$25,000,000.00
Regional School District		
County Purposes	ESTIMATED	\$14,600,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$0.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$121,193,517.38
Revenue Anticipated, Excluding Tax Levy 152,129,374.00		
Budget Appropriations, before Reserve for Uncollected Taxes		224,217,265.03
Total Non-Municipal Tax Levy		\$40,400,000.00
Amount to be Raised by Taxes - Before RUT		\$112,487,891.03
Reserve for Uncollected Taxes (RUT)		\$9,901,284.28
Total Amount to be Raised by Taxes		\$122,389,175.31
% of Tax Collections used to Calculate RUT		91.91%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2021		
Total Tax Levy, CY 2021		
% of Taxes Collected, CY 2021		0.00%
Delinquent Taxes - December 31, 2021		

Sheet UFB-1

Current Year 2022 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$79,932,525.72
Municipal Library	ESTIMATED	\$860,991.66
Municipal Open Space	ESTIMATED	\$0.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$800,000.00
Local School District	ESTIMATED	\$25,000,000.00
Regional School District		
County Purposes	ESTIMATED	\$14,600,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$0.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$121,193,517.38
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		152,129,374.00
Total Non-Municipal Tax Levy		224,217,265.03
Amount to be Raised by Taxes - Before RUT		\$112,487,891.03
Reserve for Uncollected Taxes (RUT)		\$9,901,284.28
Total Amount to be Raised by Taxes		\$122,389,175.31
% of Tax Collections used to Calculate RUT		91.91%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2021		
Total Tax Levy, CY 2021		
% of Taxes Collected, CY 2021		0.00%
Delinquent Taxes - December 31, 2021		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Parking Utility	Utility	Utility
08	Surplus	238.88%	\$20,939,548.50	\$8,765,562.08	\$29,705,110.58	\$15,937,594.58			\$10,990,715.94	\$1,996,991.46	\$779,808.60		
08	Local Revenue	8.89%	\$5,672,934.04	\$63,837,903.62	\$69,510,837.66	\$11,914,050.20			\$46,232,245.45	\$9,904,532.01	\$1,460,010.00		
09	State Aid (without offsetting appropriation)	16.51%	\$12,371,179.69	\$74,952,110.66	\$87,323,290.35	\$87,323,290.35							
08	Uniform Construction Code Fees	-0.05%	(\$363.00)	\$681,363.00	\$681,000.00	\$681,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-0.23%	(\$1,734.68)	\$751,734.68	\$750,000.00	\$750,000.00							
10	Public and Private Revenue	120.48%	\$5,788,654.24	\$4,804,665.49	\$10,593,319.73	\$10,593,319.73							
08	Other Special Items	-8.62%	(\$2,165,894.10)	\$25,129,830.99	\$22,963,936.89	\$22,963,936.89							
15	Receipts from Delinquent Taxes	-94.12%	(\$32,009,482.91)	\$34,009,482.91	\$2,000,000.00	\$2,000,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	6.50%	\$4,876,349.63	\$75,056,176.09	\$79,932,525.72	\$79,932,525.72							
07	Minimum Library Tax	8.91%	\$70,434.82	\$790,556.84	\$860,991.66	\$860,991.66							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	27.31%	\$256,474.17	\$939,183.76	\$1,195,657.93	\$1,195,657.93							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	5.45%	\$15,798,100.40	\$389,718,570.12	\$305,516,670.52	\$234,152,367.06	\$0.00	\$0.00	\$57,222,961.39	\$11,901,523.47	\$2,239,818.60	\$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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Parking Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	103.00		6.48%	\$1,023,135.74	\$15,789,153.00	\$16,812,288.74	\$11,501,921.79							
21	Land-Use Administration	9.00		568.90%	\$2,295,223.63	\$403,450.00	\$2,698,673.63	\$782,698.63			\$3,614,318.01	\$1,696,048.94	\$0.00		
22	Uniform Construction Code	27.00		-30.06%	(\$899,508.86)	\$2,992,100.00	\$2,092,591.14	\$2,092,591.14							
23	Insurance	0.00		-24.79%	(\$11,165,093.06)	\$45,033,719.00	\$33,868,625.94	\$33,868,625.94							
25	Public Safety	648.00	72.00	2.60%	\$1,689,671.48	\$65,034,000.00	\$66,723,671.48	\$65,693,984.53							
26	Public Works	176.00		26.72%	\$12,298,212.73	\$46,019,939.00	\$58,318,151.73	\$12,474,304.48							
27	Health and Human Services	78.00		123.66%	\$3,773,266.41	\$3,051,304.00	\$6,824,570.41	\$4,831,258.41							
28	Parks and Recreation	50.00		79.14%	\$2,356,889.86	\$2,978,277.00	\$5,335,166.86	\$4,971,930.68							
29	Education (including Library)	0.00		30.25%	\$605,000.00	\$2,000,000.00	\$2,605,000.00	\$2,000,000.00							
30	Unclassified	0.00		31.61%	\$1,380,957.00	\$4,369,043.00	\$5,750,000.00	\$1,450,000.00							
31	Utilities and Bulk Purchases	0.00		-1.29%	(\$84,391.00)	\$6,564,391.00	\$6,480,000.00	\$6,480,000.00							
32	Landfill / Solid Waste Disposal	0.00		4.84%	\$300,000.00	\$6,200,000.00	\$6,500,000.00	\$6,500,000.00							
35	Contingency	0.00		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00		7.55%	\$2,059,989.84	\$27,268,122.00	\$29,328,111.84	\$25,425,514.37							
37	Judgements	0.00		#DIV/0!	\$574,470.65	\$0.00	\$574,470.65	\$574,470.65							
42	Shared Services	0.00		19.63%	\$317,836.00	\$1,619,164.00	\$1,937,000.00	\$1,937,000.00							
43	Court and Public Defender	52.00		21.32%	\$630,987.51	\$2,960,000.00	\$3,590,987.51	\$3,590,987.51							
44	Capital	0.00		217.74%	\$1,350,000.00	\$620,000.00	\$1,970,000.00	\$0.00							
45	Debt	0.00		8.67%	\$3,353,041.35	\$38,665,077.00	\$42,018,118.35	\$27,870,292.59							
46	Deferred Charges	0.00		-57.19%	(\$235,365.16)	\$411,575.00	\$176,209.84	\$176,209.84							
48	Debt - Type I School District	0.00		-82.55%	(\$1,486,413.05)	\$1,800,626.00	\$314,212.95	\$314,212.95							
50	Reserve for Uncollected Taxes	0.00		3.20%	\$306,556.28	\$9,594,728.00	\$9,901,284.28	\$9,901,284.28							
55	Surplus General Budget			-100.00%	(\$5,667,654.00)	\$5,667,654.00	\$0.00	\$0.00							
Total		1,143.00	72.00	5.12%	\$14,796,813.35	\$289,022,322.00	\$303,819,135.35	\$222,437,287.79	\$11,715,079.27	\$0.00	\$55,525,426.22	\$11,901,523.47	\$2,239,818.60	\$0.00	\$0.00

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,068	\$19,035,700.00	0.85%
2 Residential	20,925	\$1,304,968,700.00	58.35%
3A/3B Farm	1	\$45,200.00	0.00%
4A Commercial	1,958	\$738,760,110.00	33.03%
4B Industrial	75	\$54,282,200.00	2.43%
4C Apartments	155	\$101,833,300.00	4.55%
5A/5B Railroad	75	\$2,090,660.00	0.09%
6A/6B Business Personal Property	1	\$15,600,425.00	0.70%
Total	24,258	\$2,236,616,295.00	100.00%

Average Ratio (%), Assessed to True Value	91.91%
Equalized Valuation, Taxable Properties	\$2,433,485,251.88

Total # of property tax appeals filed in 2021	County Tax Board	
	State Tax Court	
Number of 2021 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		
Amount paid out by municipality for tax appeals in 2021		

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	45	\$237,984,299.00	8.86%
15B Other Schools	11	\$31,855,800.00	1.19%
15C Public Property	2,676	\$1,707,127,429.00	63.55%
15D Church and Charities	313	\$184,723,000.00	6.88%
15E Cemeteries & Graveyards	5	\$3,977,800.00	0.15%
15F Other Exempt	530	\$520,527,800.00	19.38%

Total	3,580	\$2,686,196,128.00	100.00%
-------	-------	--------------------	---------

Percentage of Exempt vs.
Non-Exempt Properties

120.10%

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 2021 Total Tax Rate
G Commercial/Industrial Exemption	4		\$838,200.00	\$45,799.25
I Dwelling Exemption	24		\$482,600.00	\$26,369.26
J Dwelling Abatement	41		\$3,556,900.00	\$194,349.02
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1		\$237,700.00	\$12,987.93
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	70	0.00	5,115,400.00	279,505.46

Long Term Tax Exemptions

[illegible]

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		156,660.61	\$141,500.00	\$0.00	\$5,000.00	\$0.00	\$10,160.61
Supervisory Staff (Department Heads & Managers)	29.00		4,587,758.83	\$3,167,082.50	\$0.00	\$615,080.83	\$578,178.65	\$227,416.85
Police Officers (Including Superior Officers)	334.00		42,851,174.76	\$24,197,955.27	\$5,575,931.00	\$8,269,109.71	\$4,417,548.65	\$390,630.13
Fire Fighters (Including Superior Officers)	225.00		39,343,085.43	\$21,497,601.66	\$6,227,546.00	\$7,346,324.29	\$3,924,575.45	\$347,038.03
All Other Union Employees not listed above	506.00	72.00	44,649,248.13	\$30,429,107.00	\$1,838,089.17	\$4,817,154.51	\$5,555,099.97	\$2,009,797.48
All Other Non-Union Employees not listed above	42.00		5,244,726.91	\$3,676,708.62	\$0.00	\$632,791.66	\$671,215.36	\$264,011.27
Totals	1143.00	72.00	136,832,654.67	\$83,109,955.05	\$13,641,566.17	\$21,685,461.00	\$15,146,618.08	\$3,249,054.37

Is the Local Government required to comply with N.J.S.A. 11A Civil Service? - YES or NO

YES

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

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			398.00	\$11,121.68	\$4,426,428.64	324.00	\$9,441.76	\$3,059,130.24
Parent & Child			217.00	\$19,902.73	\$4,318,892.41	215.00	\$18,769.99	\$4,035,547.85
Employee & Spouse (or Partner)			102.00	\$22,267.02	\$2,271,236.27	99.00	\$21,414.18	\$2,120,003.82
Family			268.00	\$31,343.62	\$8,400,090.16	300.00	\$29,766.14	\$8,929,842.00
Employee Cost Sharing Contribution (enter as negative -)					(\$4,270,029.40)			(\$4,156,000.00)
Subtotal			985.00		\$15,146,618.08	938.00		\$13,988,523.91
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			103	\$19,161.66	\$1,973,650.98	95	\$28,079.88	\$2,667,588.60
Parent & Child			61	\$76,168.99	\$4,646,308.20	57	\$60,704.64	\$3,460,164.48
Employee & Spouse (or Partner)			162	\$15,802.77	\$2,560,048.74	153	\$29,656.22	\$4,537,401.66
Family			168	\$19,982.48	\$3,357,056.64	147	\$42,720.77	\$6,279,953.19
Employee Cost Sharing Contribution (enter as negative -)					\$0.00			
Subtotal			494.00		\$12,537,064.56	452.00		\$16,945,107.93
GRAND TOTAL			1,479.00		\$27,683,682.64	1,390.00		\$30,933,631.84

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)?

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

YES
YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt		Current Year 20232024All Additional Future Years' Budgets						
Debt							Budget		Budget		Budget		
Local School Debt		\$14,416,225.00		\$14,416,225.00		\$0.00	\$9,895,533.56		\$10,105,737.93		\$10,156,975.40		\$99,062,520.23
	Regional School Debt					\$0.00	\$3,685,131.98		\$3,248,536.19		\$3,007,442.06		\$24,265,833.55
Utility Fund Debt							Bond Anticipation Notes - Principal						
Water		\$245,624,301.79		\$245,624,301.79		\$0.00							
Sewer		\$10,208,314.52		\$10,208,314.52		\$0.00							
Parking		\$830,000.00		\$830,000.00		\$0.00							
						\$0.00							
						\$0.00							
						\$0.00							
Municipal Purposes							Bond Anticipation Notes - Interest						
Debt Authorized (BNI)		\$29,303,631.64				\$29,303,631.64							
Notes Outstanding		\$11,326,000.00				\$11,326,000.00							
Bonds Outstanding		\$78,987,066.25		\$1,847,066.25		\$77,140,000.00							
Loans and Other Debt		\$20,823,226.16		\$20,545,000.00		\$278,226.16							
Total (Current Year)							\$411,518,765.36	\$293,470,907.56					\$118,047,857.80
Population (2020 census)							90,871						
Per Capita Gross Debt							\$4,528.60						
Per Capita Net Debt							\$1,299.07						
3 Year Average Property Valuation							\$2,372,302,587.67						
Net Debt as % of 3 Year Average Property Valuation							4.98%						

Description	Debt Not Listed Above			
	Total Guarantees - Governmental			
	Total Guarantees - Other			
	Total Capital/Equipment Leases			
	Total Other			
Bond Rating		Moody's	Standard & Poors	Fitch
Rating		A3		
Year of Last Rating		2022		
Mark "X" if Municipality has no bond rating				

Total	\$36,017,162.83	\$34,183,187.44	\$30,210,075.45	\$165,082,161.55
Total Principal	\$28,119,113.00	\$28,369,918.10	\$25,396,964.02	\$136,845,064.02
Total Interest	\$7,898,049.83	\$5,813,269.34	\$4,813,111.43	\$28,237,097.53
% of Total Current Year Budget	11.85%			

Sheet UFB-10

