

**Transitional Aid Application for Calendar Year 2024  
and Fiscal Year 2025**

**Division of Local Government Services  
Department of Community Affairs**

**General Instructions:** This application must be submitted in its entirety by April 1, 2024, for CY2024 applicants and September 30, 2024, for FY2025 applicants, for funding consideration under this program. Information contained in the application is subject to independent verification by the Division. Refer to Local Finance Notice 2024-06 when preparing this application for specific instructions and definitions and review the Submission Checklist on Page 19 of this application and listed on Page 7 of the Local Finance Notice.

<b>Name of Municipality:</b>	TRENTON	<b>County:</b>	MERCER
<b>Contact Person:</b>	ADAM E. CRUZ	<b>Title:</b>	BUS ADMIN
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<b>E-mail:</b>	ACRUZ@TRENTONNJ.ORG		

**I. Aid History**

List amount of Transitional Aid received for the last three years, if any:

FY2024 / CY2023	FY2023 / CY2022	FY2022 / CY2021
\$25,000,000.00	\$0	\$0

**II. Aid Request for Application Year:** (All municipalities currently operating under a Transitional Aid MOU are advised that a decrease from prior year funding of 15% should be anticipated.)

Amount of aid requested for the Application Year:	\$45,000,000.00
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*If not seeking a decrease, a letter from the Mayor is required. See Local Finance Notice 2024-06*


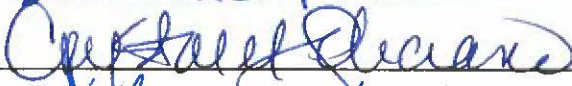

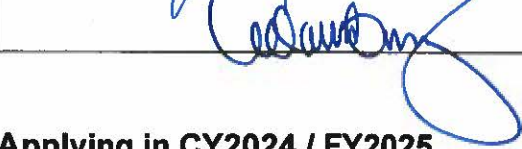
**III. Submission Requirements**

The following items must be submitted with, or prior to, submission of this application. Indicate date of submission of each.

Item	Date Submitted to DLGS
2024 Annual Financial Statement	4/5/2024
2023 Annual Audit	TBD
2023 Corrective Action Plan	TBD
Application Year Introduced Budget	TBD
Budget Documentation Submitted to Governing Body	TBD




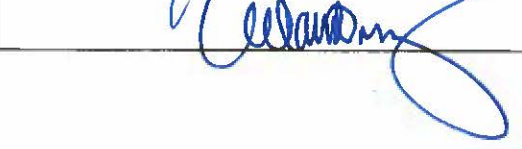
#### IV.A Application Certification

The undersigned herewith certify that they have reviewed this application and, individually, believe the contents to be true and accurately portray the circumstances regarding the municipality's fiscal practices and need for financial assistance. By submitting the application, the municipality acknowledges that the law provides that the decision of the Director regarding aid awards is final and not subject to appeal.

Official	Signature	Date
Mayor/Chief Executive Officer		4.4.24
Governing Body Presiding Officer		4/4/24
Chief Financial Officer		4/4/24
Chief Administrative Officer		4/4/24

#### IV.B Transitional Aid Recipients Applying in CY2024 / FY2025

Municipalities operating under a Memorandum of Understanding ("MOU") must certify that they are in substantial compliance with all conditions and requirements of the MOU.

Official	Signature	Date
Mayor/Chief Executive Officer		4.4.24
Governing Body Presiding Officer		4/4/24
Chief Financial Officer		4/4/24
Chief Administrative Officer		4/4/24

#### **V-A. Explanation of Need for Transitional Aid**

Explain the circumstances that warrant Transitional Aid in narrative form. Include factors that result in a constrained ability to raise sufficient revenues to meet budgetary requirements, and if such revenues were raised, how it would jeopardize the fiscal integrity of the municipality.

The City of Trenton is not unlike most of the State's older urban cities that can not generate enough local property tax revenue or other local revenues to support the services required for its citizens and the businesses and their employees located in the City. During the past several years, this historical problem has been exacerbated by the nation's economic downturn which has hit the urban areas of the State even harder than other areas. Additionally, the court mandated revaluation of real property in the City of Trenton caused artificially inflated property values, particularly among commercial properties. Tax appeal resulting from that revaluation have cost the City nearly \$250,000,000 in ratables over the last three years. Although there are signs of some recovery, growth is still slow and the economic benefits to the City are not likely to occur during the current budget year.

Increasing taxes to the level necessary to meet the budgetary needs of providing these services would result in more and more citizens and businesses leaving the City, thus further diminishing the tax base of the City.

Since the 1980s, the State has agreed that many of the cities and towns in the State require additional aid over and above the normal formula driven programmatic aid to continue to provide even the basic services to the residents and businesses. Over the last few years, due to its own budget difficulties, the State has been forced to reduce the level of assistance it can provide Trenton and other cities and towns throughout New Jersey.

For instance, the City of Camden received approximately \$120 million in total state aid, excluding the \$80 million in state aid (earmarked for public safety). Despite having a 20% smaller population Trenton and facing the same urban challenges, with a nearly identical number of tax-exempt properties, the City of Camden receives \$61 million more in state aid than Trenton. In total, the City of Trenton is projected to receive \$59 million in state aid, which is nearly \$20 million less than what the City of Camden receives for just their police department alone. If the City of Trenton received what Camden is projected to receive, based on a per capita difference in levels of state aid (which have eclipsed \$1,000 per resident, we would receive \$91 million more in state aid.

As with all cities and towns the City of Trenton has two options for dealing with budget shortfalls: raise revenues and/or decrease spending. Over the past few years Trenton has relied on a combination of these two options. However, the continued increase in property taxes places undue hardship on struggling homeowners in the City, many of whom are on fixed income. In addition, as more and more reductions in spending are made, critical

services needed by residents are seriously diminished and in some cases eliminated. The City has even, at the State's urging, transitioned from a State Fiscal Year budget to a Calendar Year

A draft of the CY2024 budget is included in this Transitional Aid application. The proposed budget for CY2024 totals nearly \$290 million.

The continued significant increase in property taxes would be very difficult on the residents and businesses in the City. The City of Trenton already represents the lowest income municipality in the County of Mercer and we struggle to retain and attract businesses. Further increases on both the residential owners and any commercial tenants would substantially impact our ability to continue to drive the City in a positive direction.

Exacerbating the City's budget problems is the fact that more than 55% of the City's property is currently exempt from property taxes. As of this fiscal year, the State of New Jersey owns \$ 1,090,045,570 of property within the limits of the City of Trenton. **This total amounts for well over a third of all tax exempt property in the City.** These exemptions place the City of Trenton at a severe disadvantage when compared to other municipalities throughout the State. In addition, other public buildings (county, federal, etc.) account for over \$500 million in assessed value for a total of over \$1.5 billion, or more than half of the total exempt property in the City.

If the City were to receive the municipal portion of the property tax from just the public owned tax exempt properties, the City would be collecting nearly \$70 million in additional property tax revenue (based on the CY2024 tax rate). **Of that amount, the property owned by the State of New Jersey would generate approximately \$40 million in property tax revenue if the State paid its fair share of municipal tax levy.** Given the City of Trenton's budget of approximately \$290 million, this additional tax revenue from State-owned properties would represent nearly 15% of the overall municipal budget.

In addition to the issues stated above, the State has recently acquired the taxation building, previously our single largest taxpaying property. While the State has offered a PILOT for that and other properties, it still reduces our ongoing ability to generate taxes and limits the benefits that would be potentially gained if the City were to raise taxes.



### V-B. Demonstration of Revenue Loss/Substantial Cost Increase

Show: (1) specific, extraordinary revenue losses, but not as the aggregate of many revenues line items; and (2) specific, extraordinary increases in appropriations, but not as the aggregate of many appropriation line items. Describe the item in the cell below each entry. If applicable, indicate in the description of the extraordinary increase in expenditure if the increase was the result of a policy decision made by the municipality (i.e., a back-loaded debt service schedule, deferred payment, costs associated with additional hires, etc.).

Revenue or Appropriation	2023 Value	2024 Value	Amount of Loss/Increase
Municipal Relief Fund	6,151,567	0	(6,151,567)
<b>Description:</b>	Funding no longer available		
Health Benefits Insurance	36,128,689	43,928,689	7,800,00
<b>Description:</b>	Pending large health claims exposure		
Workers Compensation	4,150,000	7,000,000	2,850,000
<b>Description:</b>	Reserves are depleted		
General Liability	3,183,787	5,000,000	1,816,212
<b>Description:</b>	Reserves are depleted		
<b>Description:</b>			
<b>Description:</b>			
<b>Description:</b>			
<b>Description:</b>			
<b>Description:</b>			

### **V-C. Actions to Reduce Future Need for Aid**

Detail the steps the municipality is taking to reduce the need for future aid. Include details about shared services and consolidation, long-term cost cutting and enhanced revenue plans, impact of new development, potential for grants to offset costs, and estimated short and long-term annual savings.

These steps should demonstrate initiatives taken to bring structural balance to the municipality's finances and shall include, but are not limited to the following:

Use additional pages if necessary.

- Efforts to bring economic development to the municipality; and
- A plan to constrain or reduce staffing costs through collective negotiation, attrition, consolidation, restructuring, or other personnel actions; and
- A plan to eliminate, reduce or constrain the costs of non-essential services and activities; and
- A plan to maximize recurring revenues, including, as appropriate: updating fees, fines, and penalties; maximizing enforcement of delinquencies; and selling surplus land and property; and
- A plan to address findings contained in various audits, investigations, and reports with respect to the municipality, including municipal audits, applicable State Comptroller and State Auditor reports and audits, federal program audits, and other audits as identified by the Director.

The CY 2024 draft proposed budget that has been included in this application continues to focus on the provision of critical and necessary services to the citizens of Trenton. The City, over the previous few years, has sought to work hard to eliminate any bloat and trim down to what was genuinely required. As a result, there are very few cuts in this budget and we continue to believe that we have presented the budget that is needed for our operations.

The City is also supporting the development of more market-rate housing (i.e. Van Sciver project, Bell telephone, and Roebling Block II). The City of Trenton is also leveraging Urban Enterprise Zone (UEZ) funds for business incentive grants (i.e., Princeton Hydro). The City has committed to spend \$500,000 on the makeover of the downtown business district, which will attract more businesses to occupy downtown retail space. Finally, the City is pleased to report that ten (10) cannabis entities, who have acquired the requisite licensures from the State, are in the process of relocating to Trenton. For instance, the historic bank (Broad Street Bank) at the intersection of Market St. and Broad St., refurbished at the approximate cost of \$1 million, will soon be the headquarters of Woah Flow. We have been aggressively vetting these businesses and within the last year, have worked with City Council to provide many of them with the State-required letters of local support.

The City will continue to be diligent in attempting to find ways to reduce costs and increase local revenues wherever feasible.

Regarding significant reductions in the workforce, the City is reluctant to tamper with public safety (the largest class of city personnel), given prior administration's reductions in force (i.e. 125 cops laid off during the Christie administration due to state budget cuts). Importantly, the City of Trenton has a significantly lower police officer to population ratio compared with other urban centers in the state. For example, the City of Camden's ratio of police officers to 1,000 residents is 5.13, which is nearly double the City of Trenton's ratio of 2.93.

It is highly unlikely however that significant additional reductions in the workforce can be achieved without the loss of critical functions such as compromising public safety. Furthermore the capital city needs to focus on rightsizing in order to provide necessary services – not cutting into those critical areas that provide for the health and welfare of its residents.

First, The City has moved to refinance large portions of its debt, enabling a decrease in long term debt obligations and a net cost-savings to the City. While those efforts have, to date, been quite successful, the City continues to aggressively review all outstanding debt to monitor further opportunities to refinance in the future. It is our expectation that these efforts will continue to be fruitful as long as the City has the resources to pursue them.

Second, the City also continues to take advantage of the pilot program begun FY 2013 that allows accelerated tax lien sales on-line rather than the current requirement that the potential purchaser has to appear in person. This has increased the number of bidders and thus resulted in the more liens being sold and potentially at a lower interest rate for the homeowners. The City has also engaged a third party firm for the collection of delinquent taxes which enhances the ongoing tax collection efforts and allows for the City to recoup much of its outstanding tax revenue, decreasing the need for additional assistance.

In addition, with great assistance from the State of New Jersey, the City has launched a widespread program to address vacant, blighted properties throughout the City. Bolstering our existing Vacant Property Registration process, the new initiative seeks to strategically acquire, demolish, and in some cases remediate vacant properties throughout the City. This initiative has, at its core, the goal of revitalizing neighborhoods, removing blight, and providing for the economic development of the entire city.

Finally the City will be evaluating our current staffing structure. We intend to reorganize and rightsize our municipality from a staffing perspective. This includes an

exploration of what titles and positions we need, including exploring the possibility of privatizing certain positions in the police department and potential reductions in fire department staffing levels.

### LONG TERM PLAN TO PHASE OUT TRANSITIONAL AID

Assuming that Trenton receives \$35 million for its CY 2024 budget, the requirement to provide a phase out plan of no more than 3 years would result in over \$11.6 million reductions in FY 2025 through FY 2027. A phase out of this magnitude is infeasible.

Under the following assumptions Trenton would face substantial budget shortfalls in the first year. The shortfall escalates in the second year when Transitional Aid will decrease to \$22.3 million in CY 2025 to approximately \$11.6 million in CY 2026, coupled with increase in salaries and other expenses.

Assumptions are as follows:

- 1) Transitional aid decrease by \$11.6 million per year; Other municipal aid remains constant
- 2) Property taxes increase by 2% per year
- 3) Spending is increased by 2% per year

The annual shortfall will have to be offset by additional reductions in employees and services provided and/or significant increases in property taxes. It is highly unlikely that a significant increase in ratables is going to occur in the next few years.

Based on the current status of the City budget, it is highly unlikely that the City of Trenton could achieve a phase-out of Transitional Aid over this period.

As was noted earlier, the City of Trenton should be looked at differently than the other Transitional Aid recipients since it is the State's Capital. As has been noted previously, the State of New Jersey owns nearly on quarter of the value of all property in the City. If the State paid the municipal property taxes the City would receive nearly \$40 million in property taxes based on CY 2024 tax rates. Absent this recognition that the a portion of the Transitional Aid should permanently be provided to the City as additional PILOT payments or another State-budgeted revenue stream, the City will be faced with significant budget shortfalls depending on the phase out period of Transitional Aid and the amount of reduction each year.



**V-D. Discussion of Health Benefits**

Skip this section if using SHBP. If not using SHBP, explain why the municipality's current health benefits plan is cheaper, or what other reasons exist to reject this alternative. Additionally, list all brokers (primary broker or risk manager, all co-brokers, and sub-brokers) together with their compensation for the current and prior two fiscal years. Compensation must be disclosed in this section whether provided directly by the municipality or as a commission from the insurance provider. It is the municipality's right, and obligation, to determine whether the broker is compensated with commission to fully complete this section. If commissions are being earned, provide both how the commission is calculated (percentage of premium or self-insurance) and the actual dollar value of the commission paid in each year.

Given the State Health Benefits Commission's approval of an extraordinary 23% increase in the local government health insurance rate and a 21% increase in state employee health insurance rates, the City of Trenton proactively sought to find an alternative health plan for its employees. When we found a plan with Aetna, Inc. which capped the increase at 4%, we knew that the cost-effective option would be to terminate our participation in the SHBP. At a minimum, we will save taxpayers an annual \$4.3 million with no loss in benefits to Trenton city employees and significant room for even greater savings.

It is unfortunate that the City of Trenton was not able to make the transition in time so that the City of Trenton incurred an additional \$8,564,012 under the old plan with its 21% increase. This was in addition to the projected 9% increase in state pension benefit payments, which totaled \$2,012,195.37.

Nonetheless, the private insurance marketplace viewed the City of Trenton's claims experience as favorable and a tolerable risk. Pricing came in far below the 20%+ increase that the state imposed as of 1/1/23, and it was more financially advantageous for the City of Trenton to move out of the SHBP pool to a self-insured program with the insurance carriers directly. By self-insuring, the City of Trenton can protect itself from increasing premiums and pay only what's necessary.

Moreover, being self-insured is beneficial to the City of Trenton because it provides for greater transparency and allows the City to become more aware of our risks. Our broker can analyze the City's risks and how much money is being spent in healthcare to make prudent recommendations to reduce and stabilize costs based on past and future utilization.

Per the attached Resolutions and Agreements our flat fee was \$6,000/month (**Attachment A**). With successfully transitioning the City out of the state plan, the broker waived these fees and will no longer invoice the City. The broker will be compensated at standard compensation paid directly by the carrier. This is included in the all-inclusive admin fee and there are no additional charges. Factoring in all expenses, the private insurance marketplace produced substantial savings for the City when compared to the SHBP.

## VI. Historical Fiscal Statistics

Item	2022	2023	Introduced Application Year
<b>1. Property Tax/Budget Information</b>			
Municipal tax rate	3.574	3.600	5.60
Municipal Purposes tax levy	\$79,932,525.72	\$80,172,437.39	\$124,291,825.30
Municipal Open Space tax levy	\$	\$	\$
Total general appropriations	\$224,251,082.78	\$273,986,159.15	\$255,934,542.01
<b>2. Cash Status Information</b>			
% Of current taxes collected	94.33%	98.28%	%
% Used in computation of reserve	91.91%	95.00%	95%
Reserve for uncollected taxes	6,147,383.89	\$9,901,284.28	8,452,359.70
Total year end cash surplus	\$19,683,037.12	\$15,426,267.93	
Total non-cash surplus	\$17,777,672.56	\$22,528,311.45	
Year-end deferred charges	\$321,879.52	\$205,730.51	
<b>3. Assessment Data</b>			
Assessed value (as of January 10)	\$2,236,374.13	\$2,226,768,010	\$2,219,200.20
Average residential assessment	\$62,863	\$63,296	\$63,615
Number of tax appeals granted	103 county 88 city	137 county 82 city	
Amount budgeted for tax appeals	\$0	\$0	\$0
Refunding bonds for tax appeals	\$0	\$0	\$0
<b>4. Staffing Levels</b>			
Total Number of Sworn Police -	334	263	288
Total S&W Expenditures	\$29,773,886.27	\$32,713,738.93	\$33,525,688.82
Class 2 and Class 3 Officers	0	0	
Total S&W Expenditures	0	0	
Uniformed Fire – Staff Number	225	228	226
Total S&W Expenditures	\$26,725,147.66	\$28,863,718.97	\$29,516,415.19
Number of Other Full-time Employees	584	646	609
Total S&W Expenditures	\$36,155,487.29	\$35,525,635.90	\$39,820,448.71
Number of Other Part-time Employees	72	72	75
Total S&W Expenditures	657,000	704,420.	\$877,314

## 5. Impact of Proposed Tax Levy

			Amount
Current Year Taxable Value			2,219,200,210
Introduced Tax Levy			124,291,825.30
Proposed Municipal Tax Rate	5.60	Average res. value (#3 above)	63,615
Current Year Taxes on average residential value (#3 above)			3,562.00
Prior Year Taxes on average residential value 63,296 @ 3.600			2,279.00
Proposed increase in average residential taxes			1,283.00

## VII. Application Year Budget Information

### A. Year of latest revaluation/reassessment

2017

#### A1. Most current equalized ratio

65.63

### B. Proposed Budget – Appropriation Cap Information

Item	Yes	No
1. Was an appropriation cap index rate ordinance adopted last year? If YES: % that was used	x	
2. Amount of appropriation cap bank available going into this year	3.5%	
3. Is the Application Year budget at (appropriation) cap? If NO, amount of remaining balance	\$ 0	x
4. Does the Application Year anticipate use of a waiver to exceed the appropriation cap? If YES, amount:	\$ 12,317,889.68	x
	\$	

### C. List the five largest item appropriation increases:

Appropriation	Prior Year Actual	Application Year Proposed	\$ Amount of Increase
Health Benefits	35,771,891.39	43,928,698.00	8,156,806.61
Public Works	20,927,124.49	23,256,326.46	2,329,201.97
Fire	29,817,398.97	31,268,325.91	1,450,926.94
Police	40,305,653.65	42,576,549.64	2,270,895.91
Recreation	5,699,026.00	6,395,539.74	696,513.74
General Liability	4,750,589.07	7,000,000.00	2,249,410.93

### D. List all new property tax funded full-time positions planned in the Application Year:

Department/Agency	Position	Number	Dollar Amount
Tax Assessor	Assessor Trainee	2	96,692
Health Promotions	Data Entry Operator 2	1	22,460
Comm Rel Soc Service	Social Service Aid	1	22,460
Building Inspections	Electrical Inspector	1	60,930
Building Inspections	Plumbing Inspector	1	60,930
Building Inspections	Electrical Subcode Official	1	83,361
Housing Inspections	Housing Inspector	2	104,418.
Recreation Maint.	Yard Supervisor	1	41,626

<b>Application Year: CY2024 / FY2025</b>	<b>Municipality: TRENTON</b>	<b>County MERCER</b>
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Municipal Court	Customer Service Rep	3	134,757
Municipal Court	Principal Data Entry Mac Operator	2	98,176

**E. splay projected tax levies, local revenues (not grants), anticipated (gradually reduced) Transitional Aid, total salary and wages, and total other expenses projected for the three post-application years:**

	<b>Tax Levy</b>	<b>Local Revenues</b>	<b>Transitional Aid</b>	<b>Total S&amp;W</b>	<b>Total OE</b>
<b>First year</b>	126,578,507.00	13,824,159.00	45,000,000.00	107,161,487.00	151,532,148.00.
<b>Second year</b>	129,110,077.00	14,238,884.00	45,000,000.00	109,304,717.00	160,771,889.00
<b>Third year</b>	131,692,279.00	14,666,051.00	45,000,000.00	111,491,811.00	170,669,632.00

## VIII. Financial Practices

### A. Expenditure controls and practices:

<b>Question</b>	<b>Yes</b>	<b>No</b>
1. Is an encumbrance system used for the current fund?	x	
2. Is an encumbrance system used for other funds?	x	
3. Is a general ledger maintained for the current fund?	x	
4. Is a general ledger maintained for other funds?	x	
5. Are financial activities largely automated? If so, please identify system being used.	x	
6. Does the municipality operate the public assistance program?		x
7. Are expenditures controlled centrally (Yes) or decentrally by dept. (No)?		x
8. At any point during the year are expenditures routinely frozen?	x	
9. Has the municipality adopted a cash management plan?	x	
10. Have all negative findings in the prior year's audit report been corrected? If not, be prepared to discuss why not in your application meeting.		x

### B. Risk Management: Indicate ("x") how each type of risk is insured.

<b>Coverage</b>	<b>JIF/HIF</b>	<b>Self</b>	<b>Commercial</b>
General Liability		x	
Vehicle/Fleet Liability		x	
Workers Compensation		x	
Property Coverage		x	
Public Official Liability		x	
Employment Practices Liability		x	
Environmental			x
Health Benefits MERITAIN (AETNA)	<b>SHBP</b>		

### C. 1) Salary and employee contract information (when more than one bargaining unit for each category, use average):

<b>Question</b>	<b>Police</b>	<b>Fire</b>	<b>Other Contract</b>	<b>Non-Contract</b>
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<b>Application Year: CY2024 / FY2025</b>	<b>Municipality: TRENTON</b>	<b>County MERCER</b>
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Year of last salary increase	PBA-2018 SOA-2023	LOCAL6 2023 LOCAL 206-2023	2286=2023 2281- 2023	
Average total cost percentage increase	PBA 2% SOA-2%	LOCAL 6-2% LOCAL 206-2%	2281-2% 2286-2%	%
Last contract settlement date	PBA- 7/2023 SOA-10/2020	LOCAL 6 8/2023 LOCAL 206 8/2023	2281-6/2021 2286-10/2021	
Contract expiration date	12/31/2023	12/31/2026	2281-12/2023 2286-12/31/2024	

**2) Explain, if any, actions that have been taken or are under consideration for the Application Year:**

Action	Police	Fire	Other Contract	Non-Contract
Furloughs (describe below)	NO	NO	NO	NO
Wage Freezes (describe below)	NO	NO	NO	NO
Layoffs (describe below)	NO	NO	NO	NO

**D. Tax Enforcement Practices:**

Question	Yes	No
1. Did the municipality complete its accelerated tax sale by December 31, if included in 2024 budget? If not, please include a letter from the tax collector explaining why he/she failed to complete the sale in a timely manner and what the impacts were on cash flow and lost investment earnings.	X	
2. When was the last foreclosure action taken or tax assignment sale held: Date:	12/21/23	
3. On what dates were tax delinquency notices sent out in 2023: Date Delinquent notice also on bills mailed 7/7 & 10/16:	3/31, 8/24	
4. Date of last tax sale: Date:	12/18/23	

**E. Specialized Service Delivery:**

If the answer to either question is "Yes," provide (as an appendix) a cost justification of maintaining the service without changes.

Service	Yes	No
Sworn police or firefighters are used to handle emergency service call-taking and dispatch (in lieu of civilians)		X
The municipality provides rear-yard solid waste collection through the budget		X

**F. Other Financial Practices**

1. Amount of interest on investment earned in:

2022	\$1,824,886.	2023	\$5,509,503.58	Anticipated Application Year:	\$5,509,503.58
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2. List the instruments in which idle funds are invested:

CASH MANAGEMENT FUND	

3. What was the average return on investments during 2023?

4.93%

4. Left Blank Intentionally

BLANK INTENTIONALLY

5. The name and firm of the municipality's auditor?

MERCADIEN

6. When was the last time the municipality changed auditors?

2002

G. **Status of Collective Negotiation (Labor) Agreements:** List each labor agreement by employee group, contract expiration date, and the status of negotiations of expired contracts.

Employee Group	Expiration Date	Status of Negotiations of Expired Agreement
AFSCME 2286	12/31/2024	Contract Settled
AFSCME 2281	12/31/2023	Will start negotiations
TSOA	12/31/2023	Will start negotiations
PBA LOCAL 11	12/31/2023	Will start negotiations
FMBA LOCAL 6	12/31/2026	Contract Settled
FMBA LOCAL 206	12/31/2026	Contract Settled

H. **Tax Abatements.** Please provide a detailed discussion of any short-term or long-term tax abatements that are currently in place or are currently being negotiated including the following information:

Project Name/Property	Type of Project	2023 PILOT Billing	2023 Assessed Value	2023 Taxes If Billed in Full at 2022 Total Tax Rate	Term of Tax Abatement
	ATTACHMENT		B		

**IX-A. List actions that limited Salary and Wage costs: i.e., layoffs, furloughs, freezes, contract concessions, etc.  
(See item C-3 in Local Finance Notice for details)**

S&W Line Item	Prior Year Actual	Application Year Proposed	Explanation of Change
LEFT	BLANK		INTENTIONALLY

**IX-B. List actions that limited or reduced Other Expense costs: i.e., reductions, changes, or elimination of services, procurement efficiencies or restraint. Include changes in spending policies that reduce non-essential spending.**

Line Item	Prior Year Actual	Application Year Proposed	Explanation of Change
<b>LEFT</b>	<b>BLANK</b>		<b>INTENTIONALLY</b>



**IX-C. Evaluate existing local revenues, as to whether the rates or collections can be increased or imposed, and if so, how changes will be implemented.**

Local Revenues and services provided though the General/Current Fund	Check if services are provided	Are fees charged to cover the costs of the program?	If fees do not cover costs, what is the amount of subsidy?	If there is a subsidy, explain why fees cannot be increased to reduce or eliminate subsidy.
Recreation programs	<input checked="" type="checkbox"/>	PARTIAL		
Sewer Fees	<input checked="" type="checkbox"/>	YES		
Water Fees	<input checked="" type="checkbox"/>	YES		
Swimming Pool	<input checked="" type="checkbox"/>	NO		
Uniform Construction Code	<input checked="" type="checkbox"/>	YES		
Uniform Fire Code	<input checked="" type="checkbox"/>	PARTIAL		
Land Use Fees	<input checked="" type="checkbox"/>	YES		
Parking Fees	<input checked="" type="checkbox"/>	YES		
Beach Fees	<input checked="" type="checkbox"/>	NO		
Insert other local fees below:	<input checked="" type="checkbox"/>	NO		
Land Use Escrow fees for in-house staff	<input checked="" type="checkbox"/>	PARTIAL		
Land Use Escrow fees for independent contractors	<input checked="" type="checkbox"/> II	PARTIAL		

List all services that the municipality contracts to another organizations: i.e., shared services with another government agency, including formal and informal shared services, memberships in cooperative purchasing program, private (commercial), or non-profit organizations.

[illegible]

**Section XI – Impact of Limited or No Aid Award**

Describe in detail the impact if aid is not granted for the current fiscal year. Essential services needs should be given priority. List the appropriate category of impact if the aid is not received. Rank each item from both lists as to the order in which elimination will take place. If across the board cuts will be made, indicate under service. **For rank order purposes, consider the two sections as one list. The cuts outlined here are ones that the municipality will make absent a grant of aid.**

Rank Order	Department	# Of Layoffs	Effective Date	2022 Full Time Staffing	2023 Full Time Staffing	\$ Amount to be Saved
	INTENTIONALLY LEFT BLANK					

If services will be reduced, describe the service, impact and cost savings associated with it.

Rank Order	Service	Cost Savings	Impact on Services
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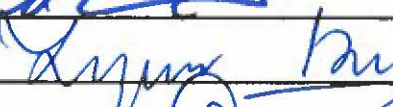
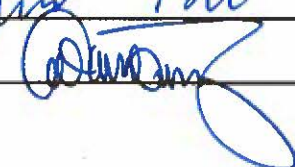
## XII. Agreement to Improve Financial Position of Municipality

If aid is granted, the municipality will be required to submit to certain reporting conditions and oversight as authorized by law and a new Memorandum of Understanding (MOU) will need to be signed. Please mark each box below indicating that the applicant understands and agrees to comply with these broad reporting and oversight provisions.

	Yes	No
1. Allow the Director of Local Government Services to assign management, financial, and operational specialists to assess your municipal operations.	x	
2. Implement actions directed by the Director to address the findings of Division staff.	x	
3. Enter into a new Memorandum of Understanding (MOU) and comply with all its provisions, without exception.	x	


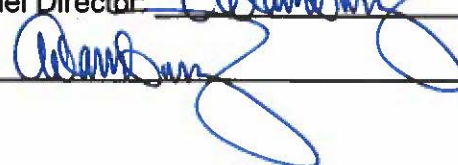
## XIII. Certification of Past Compliance for Municipalities Currently Operating Under a Transitional Aid MOU:

The undersigned certify that the municipality is in substantial compliance with the conditions and requirements of the 2023 MOU and is operating in good faith to correct those areas of noncompliance that have been identified.

Mayor:  Date: 4.9.24  
 Chief Financial Officer:  Date: 4/4/24  
 Chief Administrative Officer:  Date: 4/4/24

## XIV. CAMPS Certification (County and Municipal Personnel System - Civil Service municipalities only)

For Civil Service municipalities, the undersigned, being knowledgeable thereof, hereby certify that the municipality has placed the names of all current civil service employees in NJ "CAMPS."


Human Resources or Personnel Director:  Date: 4/4/24  
 Chief Administrative Officer:  Date: 4/4/24

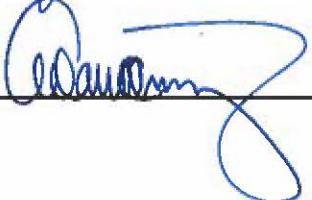


### XV. CERTIFICATION OF APPLICATION FOR TRANSITIONAL AID

The undersigned acknowledges the municipality must comply with the foregoing requirements to receive Transitional Aid. In addition, included with this application is a copy (printed or electronic) of the budget documentation supporting the budget calculation that was provided to the governing body.

Mayor:  Date: 4.9.24

Chief Financial Officer:  Date: 4/4/24

Chief Administrative Officer:  Date: 4/4/24