**Transitional Aid Application for Fiscal Year 2023**

**Division of Local Government Services**

**Department of Community Affairs**

**General Instructions:** This application must be submitted in its entirety by September 30, 2022, for funding consideration under this program. Information contained in the application is subject to independent verification by the Division. Refer to Local Finance Notice 2022-16 when preparing this applicationfor 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.

|  |  |  |  |
| --- | --- | --- | --- |
| **Name of Municipality:** |  | **County:** |  |
| **Contact Person:** |  | **Title:** |  |
| **Phone:** |  | **Fax:** |  | **E-mail:** |  |

I. Aid History

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

|  |  |  |
| --- | --- | --- |
| **FY 2022** | **FY 2021** | **FY 2020** |
| $ | $ | $ |

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

|  |  |
| --- | --- |
| **Amount of aid requested for the Application Year:** | **$** |

*If not seeking a decrease, a letter from the Mayor is required. See Local Finance Notice 2022-\_*

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** |
| 2022 Annual Financial Statement |  |
| 2021 Annual Audit |  |
| 2021 Corrective Action Plan |  |
| Application Year Introduced Budget |  |
| Budget Documentation Submitted to Governing Body |  |

IV.A Application Certification

The undersigned herewith certify that they have reviewed this application and, individually, believes 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 |  |  |
| Governing Body Presiding Officer |  |  |
| Chief Financial Officer |  |  |
| Chief Administrative Officer |  |  |
|  |  |  |

**IV.B FY 2022 Transitional Aid Recipients Applying in FY 2023**

**FY 2022 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 |  |  |
| Governing Body Presiding Officer |  |  |
| Chief Financial Officer |  |  |
| Chief Administrative Officer |  |  |
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**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. If a municipality received aid in FY2022 do not repeat the same information that was provided in the previous year’s application.

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**V–B. Demonstration of Revenue Loss/Substantial Cost Increase**

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| --- |
| 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** | **2021 Value** | **2022 Value** | **Amount of Loss/Increase** |
|  |  |  |  |
| **Description:** |  |
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| **Description:** |  |
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| **Description:** |  |

**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.

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**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 in order 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 $ value of the commission received in each year.

|  |
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|  |

VI. Historical Fiscal Statistics

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Item** | **2021** | **2022** | **Introduced** **Application Year** |
| 1. Property Tax/Budget Information |
|  | Municipal tax rate | $ | $ | $ |
|  | Municipal Purposes tax levy | $ | $ | $ |
|  | Municipal Open Space tax levy | $ | $ | $ |
|  | Total general appropriations | $ | $ | $ |
|  |  |  |  |  |
| 2. Cash Status Information |  |  |  |
|  | % Of current taxes collected | % | % | % |
|  | % Used in computation of reserve | % | % | % |
|  | Reserve for uncollected taxes | $ | $ | $ |
|  | Total year end cash surplus | $ | $ |  |
|  | Total non-cash surplus | $ | $ |  |
|  | Year-end deferred charges | $ | $ |  |
|  |  |  |  |  |
| 3. Assessment Data |  |  |  |
|  | Assessed value (as of 1/10) | $ | $ | $ |
|  | Average Residential Assessment | $ | $ | $ |
|  | Number of tax appeals granted |  |  |  |
|  | Amount budgeted for tax appeals | $ | $ | $ |
|  | Refunding bonds for tax appeals | $ | $ | $ |
|  |  |  |  |  |
| 4. Staffing Levels |  |  |  |
|  | Total Number of Sworn Police -  |  |  |  |
|  |  Total S&W Expenditures | $ | $ | $ |
|  | Class 2 and Class 3 Officers |  |  |  |
|  |  Total S&W Expenditures |  |  |  |
|  | Uniformed Fire - Staff Number |  |  |  |
|  |  Total S&W Expenditures | $ | $ | $ |
|  | Number of Other Full-time Employees  |  |  |  |
|  |  Total S&W Expenditures | $ | $ | $ |
|  | Number of Other Part-time Employees  |  |  |  |
|  | Total S&W Expenditures |  |  |  |

5. Impact of Proposed Tax Levy

|  |  |
| --- | --- |
|  | **Amount** |
| Current Year Taxable Value |  |
| Introduced Tax Levy |  |
| Proposed Municipal Tax Rate |  | Average Res. Value (#3 above) |  |
| Current Year Taxes on Average Residential Value (#3 above) |  |
| Prior Year Taxes on Average Residential Value |  |
| Proposed Increase in average residential taxes |  |

VII. Application Year Budget Information

|  |  |
| --- | --- |
| 1. Year of latest revaluation/reassessment

A1. Most current equalized ratio |  |
|  |

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 | % |  |  |
|  2. | Amount of appropriation cap bank available going into this year | $ |  |  |
|  3. | Is the Application Year budget at (appropriation) cap? |  |  |  |
|  |  If NO, amount of remaining balance  | $ |  |  |
|  4. | Does the Application Year anticipate use of a waiver to exceed the appropriation cap? |  |  |  |
|  |  If YES, amount:  | $ |  |  |

1. List the five largest item appropriation increases:

|  |  |  |  |
| --- | --- | --- | --- |
| **Appropriation** | **Prior Year Actual** | **Application Year Proposed** | **$ Amount of Increase** |
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1. List all new property tax funded full-time positions planned in the Application Year:

|  |  |  |  |
| --- | --- | --- | --- |
| **Department/Agency** | **Position** | **Number** | **Dollar Amount** |
|  |  |  |  |
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1. Display 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:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Tax Levy** | **Local Revenues** | **Transitional Aid** | **Total S&W** | **Total OE** |
| **First year** |  |  |  |  |  |
| **Second year** |  |  |  |  |  |
| **Third year** |  |  |  |  |  |

VIII. Financial Practices

A. Expenditure controls and practices:

|  |  |  |
| --- | --- | --- |
| **Question** | **Yes** | **No** |
| 1. Is an encumbrance system used for the current fund? |  |  |
| 2. Is an encumbrance system used for other funds? |  |  |
| 3. Is a general ledger maintained for the current fund? |  |  |
| 4. Is a general ledger maintained for other funds? |  |  |
| 5. Are financial activities largely automated? If so, please identify system being used.  |  |  |
| 6. Does the municipality operate the general public assistance program? |  |  |
| 7. Are expenditures controlled centrally (Yes) or de-centrally by dept. (No)? |  |  |
| 8. At any point during the year are expenditures routinely frozen? |  |  |
| 9. Has the municipality adopted a cash management plan? |  |  |
| 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. |  |  |

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Coverage** | **JIF/HIF** | **Self** | **Commercial** |
| General liability |  |  |  |
| Vehicle/Fleet liability |  |  |  |
| Workers Compensation |  |  |  |
| Property Coverage  |  |  |  |
| Public Official Liability |  |  |  |
| Employment Practices Liability |  |  |  |
| Environmental |  |  |  |
| Health  | **SHBP** |  |  |  |
|  |

C. 1) Salary and Employee Contract Information (when more than one bargaining unit for each category, use average):

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Question** | **Police** | **Fire** | **Other Contract** | **Non-Contract** |
| Year of last salary increase |  |  |  |  |
| Average total cost percentage increase | % | % | % | % |
| Last contract settlement date |  |  |  |  |
| Contract expiration date |  |  |  |  |

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) |  |  |  |  |
|  |
| Wage Freezes (describe below) |  |  |  |  |
|  |
| Layoffs (describe below) |  |  |  |  |
|  |

D. Tax Enforcement Practices:

|  |  |  |
| --- | --- | --- |
| **Question** | **Yes** | **No** |
| 1. Did the municipality complete its accelerated tax sale by December 31, if included in 2022 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.  |  |  |
| 2. When was the last foreclosure action taken or tax assignment sale held: Date: |  |
| 3. On what dates were tax delinquency notices sent out in 2022: Date: |  |
| 4. Date of last tax sale: Date: |  |

1. 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) |  |  |
| The municipality provides rear-yard solid waste collection through the budget |  |  |

1. Other Financial Practices

1. Amount of interest on investment earned in:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2021 | $ | 2022 | $ | Anticipated Application Year:  | $ |

2. List the instruments in which idle funds are invested:

|  |  |
| --- | --- |
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| --- | --- |
| 3. What was the average return on investments during 2022? | % |
| 4. Left Blank Intentionally |  |
| 5. The name and firm of the municipality’s auditor? |  |
| 6. When was the last time the municipality changed auditors? |  |

1. 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** |
|  |  |  |
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1. 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** | **2022 PILOT Billing** | **2022 Assessed Value** | **2022 Taxes If Billed in Full at 2021 Total Tax Rate** | **Term of Tax Abatement** |
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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** |
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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.

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| --- | --- | --- | --- |
| **Line Item** | **Prior Year Actual** | **Application Year Proposed** | **Explanation of Change** |
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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.

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| --- | --- | --- | --- | --- |
| **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 | **o** |  |  |  |
| Sewer Fees | **o** |  |  |  |
| Water Fees | **o** |  |  |  |
| Swimming Pool  | **o** |  |  |  |
| Uniform Construction Code | **o** |  |  |  |
| Uniform Fire Code | **o** |  |  |  |
| Land Use Fees | **o** |  |  |  |
| Parking Fees | **o** |  |  |  |
| Beach Fees | **o** |  |  |  |
| Insert other local fees below: | **o** |  |  |  |
| Land Use Escrow fees for in-house staff | **o** |  |  |  |
| Land Use Escrow fees for independent contractors | **o** |  |  |  |
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X. Service Delivery

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

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| --- | --- | --- | --- | --- |
| **Type of Service** | **Name of Contracted Entity** | **Estimated Amount of Contract** | **Estimated Savings** | **Year Last Negotiated*****(as applicable)*** |
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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 one 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 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
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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 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.
 |  |  |
| 1. Implement actions directed by the Director to address the findings of Division staff.
 |  |  |
| 1. Enter into a new Memorandum of Understanding and comply with all its provisions, without exception.
 |  |  |

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 2022 MOU and is operating in good faith to correct those area of noncompliance that have been identified.

Mayor: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_

Chief Administrative Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_

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: \_\_\_\_\_\_\_\_

Chief Administrative Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_

**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: \_\_\_\_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_

Chief Administrative Officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_

**APPENDIX A**

**Submission Checklist:**

* Signed and certified application
* Copy of introduced budget, Annual Financial Statement and budget documentation
* Organization charts
* Copies of current labor contracts
* Copies of salary ordinance/resolutions and any contracts of non-union affiliated individuals
* Debt service schedules for all municipal obligations, including municipally operated utilities; all listed by payment date
* For prior recipients requesting level or increased funding, a letter from the mayor explaining why they failed to reduce their need for funding
* For new applicants, a governing body resolution authorizing application and agreeing to State supervision immediately upon filing of the application.
* A list of all motor vehicles owned or leased by the municipality (excluding construction equipment and fire apparatus); the agency assigned to its use; if the vehicle is assigned to an individual, the name of the individual; and if the vehicle is used by the individual outside of the regular workday or taken home by the individual
* A certification that copies of all active collective negotiation’s agreements and the cost-out of each have been delivered to PERC. Support documentation regarding the method of cost out must also be provided
* List of all existing shared service agreements
* List of documented efforts to share municipal services, including public safety dispatch, code enforcement, public health services, and other services offered by neighboring municipalities, area boards of education, local authorities, or the county, if those costs are less than the current full cost of providing equivalent service

**Submission Instructions:**

* E-mail electronic forms to dlgs@dca.nj.gov, with “<name of municipality> Transitional Aid Application” in the subject line.
* Submit one copy of the signed application form and any printed documents to:

Transitional Aid Program

Division of Local Government Services

101 South Broad Street

PO Box 803

Trenton, NJ 08625-0803