



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook **Municipality:** **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Donald		Burden	12/31/2018	dburden@shrewsburyboro.com

Chief Administrative Officer

Thomas	Xavier	Seaman		finance@shrewsburyboro.com
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Chief Financial Officer

Thomas	Xavier	Seaman		finance@shrewsburyboro.com
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Municipal Clerk

Kathleen	Krueger			clerk@shrewsburyboro.com
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Registered Municipal Accountant

Robert		Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Deidre		DerAsadourian	12/31/2019	
Jeff		DeSalvo	12/31/2018	
Erik		Anderson	12/31/2017	
Donald		Eddy	12/31/2018	
Peter		Meyer	12/31/2019	
Thomas		Moran	12/31/2017	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.639	\$7,137,179.20	30.26%	\$3,444.07
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$107,445.60	0.46%	\$53.90
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.684	\$7,649,492.00	32.43%	\$3,686.61
Regional School District	0.478	\$5,339,616.00	22.64%	\$2,576.31
County Purposes	0.266	\$2,975,226.70	12.62%	\$1,433.68
County Library	0.018	\$204,291.14	0.87%	\$97.02
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$170,934.92	0.72%	\$80.85
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.110	\$23,584,185.56	100.00%	\$11,372.44

Total Taxable Valuation as of	October 1, 2016	<u>\$1,117,762,711.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$538,978.03</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.639	0.629	-1.56%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,137,179.20	\$7,280,243.65	2.00%	\$143,064.45

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,444.07	\$3,390.17	-1.56%	(\$53.90)

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$7,280,243.65
Municipal Library		
Municipal Open Space	ACTUAL	\$115,817.58
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$7,802,481.84
Regional School District	ESTIMATED	\$5,446,408.32
County Purposes	ESTIMATED	\$3,034,731.24
County Library	ESTIMATED	\$208,376.96
County Board of Health		
County Open Space	ESTIMATED	\$174,353.62
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$24,062,413.21

Revenue Anticipated, Excluding Tax Levy	2,097,977.09
Budget Appropriations, before Reserve for Uncollected Taxes	8,999,540.46
Total Non-Municipal Tax Levy	\$16,782,169.56
Amount to be Raised by Taxes - Before RUT	\$23,683,732.93
Reserve for Uncollected Taxes (RUT)	\$378,680.20
Total Amount to be Raised by Taxes	\$24,062,413.13

% of Tax Collections used to Calculate RUT 98.43%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	23,558,206.05
Total Tax Levy, CY 2016	23,726,359.72
% of Taxes Collected, CY 2016	99.29%

Delinquent Taxes - December 31, 2016 \$168,153.67

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-8.33%	(\$70,000.00)	\$840,000.00	\$770,000.00	\$770,000.00							
08	Local Revenue	3.13%	\$15,000.00	\$479,000.00	\$494,000.00	\$494,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$381,641.00	\$381,641.00	\$381,641.00							
08	Uniform Construction Code Fees	-16.67%	(\$30,000.00)	\$180,000.00	\$150,000.00	\$150,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00							
08	Additional Revenue Offset by Appropriations	41.21%	\$28,252.86	\$68,552.03	\$96,804.89	\$96,804.89							
10	Public and Private Revenue	10.07%	\$7,000.00	\$69,500.00	\$76,500.00	\$76,500.00							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00								
15	Receipts from Delinquent Taxes	-20.88%	(\$35,500.00)	\$170,000.00	\$134,500.00	\$134,500.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	2.00%	\$143,064.45	\$7,137,179.20	\$7,280,243.65	\$7,280,243.65							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.62%	\$57,817.31	\$9,335,872.23	\$9,393,689.54	\$9,393,689.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	3.00	0.30%	\$2,188.00	\$725,516.00	\$727,704.00	\$727,704.00							
21	Land-Use Administration	1.00	1.00	3.52%	\$2,322.00	\$66,030.00	\$68,352.00	\$68,352.00							
22	Uniform Construction Code		5.00	-10.32%	(\$11,009.99)	\$106,731.00	\$95,721.01	\$95,721.01							
23	Insurance			0.44%	\$6,102.61	\$1,376,893.58	\$1,382,996.19	\$1,382,996.19							
25	Public Safety	21.00	12.00	0.64%	\$14,545.00	\$2,278,421.13	\$2,292,966.13	\$2,292,966.13							
26	Public Works	13.00	1.00	-3.97%	(\$51,330.00)	\$1,293,930.00	\$1,242,600.00	\$1,242,600.00							
27	Health and Human Services			4.08%	\$2,260.00	\$55,335.00	\$57,595.00	\$57,595.00							
28	Parks and Recreation		14.00	0.00%	\$0.00	\$88,100.00	\$88,100.00	\$88,100.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			0.00%	\$0.00	\$500.00	\$500.00	\$500.00							
31	Utilities and Bulk Purchases			1.02%	\$4,000.00	\$394,000.00	\$398,000.00	\$398,000.00							
32	Landfill / Solid Waste Disposal			-1.89%	(\$3,000.00)	\$159,000.00	\$156,000.00	\$156,000.00							
35	Contingency			13.33%	\$2,000.00	\$15,000.00	\$17,000.00	\$17,000.00							
36	Statutory Expenditures			-7.72%	(\$66,587.00)	\$862,048.00	\$795,461.00	\$795,461.00							
37	Judgements			33.28%	\$48,807.35	\$146,675.84	\$195,483.19	\$195,483.19							
42	Shared Services			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00							
43	Court and Public Defender	1.00	4.00	6.27%	\$8,395.00	\$133,800.00	\$142,195.00	\$142,195.00							
44	Capital			0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00							
45	Debt			9.01%	\$97,435.66	\$1,080,824.59	\$1,178,260.25	\$1,178,260.25							
46	Deferred Charges			19.31%	\$20,404.82	\$105,670.67	\$126,075.49	\$126,075.49							
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-4.71%	(\$18,716.14)	\$397,396.42	\$378,680.28	\$378,680.28							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	41.00	40.00	0.62%	\$57,817.31	\$9,335,872.23	\$9,393,689.54	\$9,393,689.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
	X			Payment of Bond Anticipation Notes	\$224,042.50	Paydown on outstanding notes

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	27	\$5,827,300.00	0.50%	15A Public Schools	1	\$7,452,600.00	11.79%
2 Residential	1,438	\$775,050,400.00	66.92%	15B Other Schools	1	\$1,477,100.00	2.34%
3A/3B Farm	2	\$1,139,000.00	0.10%	15C Public Property	17	\$21,447,800.00	33.92%
4A Commercial	170	\$375,044,700.00	32.38%	15D Church and Charities	10	\$11,104,200.00	17.56%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	12	\$21,746,700.00	34.39%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,114,395.00	0.10%				
Total	1,638	\$1,158,175,795.00	100.00%	Total	41	\$63,228,400.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$1,158,175,795.00			
Total # of property tax appeals filed in 2016				County Tax Board	18.00		
				State Tax Court	15.00		
Number of 2016 County Tax Board decisions appealed to Tax Court				18.00			
Number of pending property tax appeals in State Tax Court				10.00			
Amount paid out by municipality for tax appeals in 2016				\$1,650.02			
				Percentage of Exempt vs. Non-Exempt Properties			
				5.46%			

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 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Mendham Nursing & Rehabilitation	Other	\$40,000.00	\$11,867,100.00	\$250,395.81															
Total Long Term Exemptions - Column Total		40,000.00	11,867,100.00	250,395.81	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$40,000.00	\$11,867,100.00	\$250,395.81

**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			0.00					
Supervisory Staff (Department Heads & Managers)	4.00	6.00	628,796.64	\$499,368.16		\$35,052.83	\$53,512.17	\$40,863.48
Police Officers (Including Superior Officers)	16.00	1.00	2,055,555.50	\$1,550,425.08	\$125,000.00	\$156,936.51	\$187,883.20	\$35,310.71
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	16.00	5.00	1,496,407.23	\$991,182.25	\$65,000.00	\$75,889.78	\$275,865.31	\$88,469.89
All Other Non-Union Employees not listed above	6.00	30.00	664,068.94	\$494,676.45		\$26,804.01	\$99,798.97	\$42,789.51
Totals	42.00	42.00	4,844,828.31	\$3,535,651.94	\$190,000.00	\$294,683.13	\$617,059.65	\$207,433.59

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	12.00	\$11,222.88	\$134,674.56	13.00	\$11,234.16	\$146,044.08
Parent & Child	3.00	\$20,089.08	\$60,267.24	3.00	\$20,109.24	\$60,327.72
Employee & Spouse (or Partner)	5.00	\$22,445.88	\$112,229.40	4.00	\$22,468.08	\$89,872.32
Family	16.00	\$31,312.08	\$500,993.28	19.00	\$31,343.40	\$595,524.60
Employee Cost Sharing Contribution (enter as negative -)			(\$190,704.80)			(\$203,907.03)
Subtotal	36.00		\$617,459.68	39.00		\$687,861.69
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	4	\$6,773.28	\$27,093.12	4	\$6,485.40	\$25,941.60
Parent & Child	1	\$23,427.48	\$23,427.48	2	\$21,565.56	\$43,131.12
Employee & Spouse (or Partner)	9	\$19,582.69	\$176,244.21	7	\$15,915.26	\$111,406.82
Family	2	\$41,500.44	\$83,000.88	2	\$38,202.24	\$76,404.48
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	16.00		\$309,765.69	15.00		\$256,884.02
GRAND TOTAL	52.00		\$927,225.37	54.00		\$944,745.71

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
YES

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administrative and Executive	260.00	\$70,443.30		x	
Department of Public Works	549.63	\$98,381.07	x		
Police	475.73	\$164,439.50	x		
Totals	1285.36	\$333,263.87			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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

Gross Debt			Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$1,580,000.00	\$1,580,000.00	\$0.00				
Regional School Debt	\$826,188.70	\$826,188.70	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$1,034,175.77		\$1,034,175.77				
Notes Outstanding	\$2,820,250.00		\$2,820,250.00				
Bonds Outstanding	\$4,996,000.00		\$4,996,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$11,256,614.47	\$2,406,188.70	\$8,850,425.77	\$1,178,260.25	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>3,809</u>						
Per Capita Gross Debt	<u>\$2,955.27</u>						
Per Capita Net Debt	<u>\$2,323.56</u>						
3 Yr. Average Property Valuation		<u>\$1,115,511,569.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.79%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$242,750.00			
Bond Anticipation Notes - Interest				\$33,467.75			
Bonds - Principal				\$678,000.00			
Bonds - Interest				\$224,042.50			
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$1,178,260.25	\$0.00	\$0.00	\$0.00
Total Principal				\$920,750.00	\$0.00	\$0.00	\$0.00
Total Interest				\$257,510.25	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				12.54%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Aa3						
Year of Last Rating	Aa3						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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