



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Maureen	Largey	Muttie		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	12/31/2020	
Donald		Eddy	12/31/2018	
Peter		Meyer	12/31/2019	
Kim		Doran Eulner	12/31/2020	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.634	\$7,280,243.65	29.66%	\$0.00	Municipal Purpose Tax	ACTUAL	\$7,392,918.01
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$115,817.58	0.47%	\$0.00	Municipal Open Space	ACTUAL	\$117,950.52
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.710	\$8,160,392.00	33.25%	\$0.00	Local School District	ESTIMATED	\$8,323,599.84
Regional School District	0.486	\$5,586,850.00	22.76%	\$0.00	Regional School District	ESTIMATED	\$5,698,587.00
County Purposes	0.262	\$3,012,073.79	12.27%	\$0.00	County Purposes	ESTIMATED	\$3,042,194.53
County Library	0.018	\$211,040.10	0.86%	\$0.00	County Library	ESTIMATED	\$213,150.50
County Board of Health		\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$176,937.09	0.72%	\$0.00	County Open Space	ESTIMATED	\$178,706.46
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.136	\$24,543,354.21	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$24,967,106.86
Total Taxable Valuation as of October 1, 2017 <u>\$1,149,161,895.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,134,536.52</u>		
Current Year Average Residential Assessment <u>\$552,312.77</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>9,144,948.03</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$17,574,188.85</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$24,584,600.36</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$382,506.50</u>		
0.634	0.627	-1.10%			Total Amount to be Raised by Taxes <u>\$24,967,106.86</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.47%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$7,280,243.65	\$7,392,918.01	1.55%	\$112,674.36		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>24,515,270.91</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>24,625,464.37</u>		
\$0.00	\$3,463.00	#DIV/0!	\$3,463.00		% of Taxes Collected, CY 2017 <u>99.55%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$110,193.46</u>		

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	7.79%	\$60,000.00	\$770,000.00	\$830,000.00	\$830,000.00							
08	Local Revenue	3.44%	\$17,000.00	\$494,000.00	\$511,000.00	\$511,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$381,641.00	\$381,641.00	\$381,641.00							
08	Uniform Construction Code Fees	26.67%	\$40,000.00	\$150,000.00	\$190,000.00	\$190,000.00							
	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	-59.84%	(\$83,275.37)	\$139,170.89	\$55,895.52	\$55,895.52							
10	Public and Private Revenue	-7.19%	(\$5,500.00)	\$76,500.00	\$71,000.00	\$71,000.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-36.80%	(\$49,500.00)	\$134,500.00	\$85,000.00	\$85,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.55%	\$112,674.36	\$7,280,243.65	\$7,392,918.01	\$7,392,918.01							
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	0.97%	\$91,398.99	\$9,436,055.54	\$9,527,454.53	\$9,527,454.53	\$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	2.00	-1.95%	(\$14,168.00)	\$727,704.00	\$713,536.00	\$713,536.00							
21	Land-Use Administration	1.00	1.00	3.27%	\$2,238.00	\$68,352.00	\$70,590.00	\$70,590.00							
22	Uniform Construction Code		5.00	8.57%	\$8,198.99	\$95,721.01	\$103,920.00	\$103,920.00							
23	Insurance			-0.16%	(\$2,260.80)	\$1,382,996.19	\$1,380,735.39	\$1,380,735.39							
25	Public Safety	21.00	12.00	-0.95%	(\$21,750.00)	\$2,292,966.13	\$2,271,216.13	\$2,271,216.13							
26	Public Works	12.00	1.00	-0.28%	(\$3,500.00)	\$1,242,600.00	\$1,239,100.00	\$1,239,100.00							
27	Health and Human Services			-12.10%	(\$6,970.00)	\$57,595.00	\$50,625.00	\$50,625.00							
28	Parks and Recreation		14.00	0.57%	\$500.00	\$88,100.00	\$88,600.00	\$88,600.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$500.00	\$500.00	\$500.00							
31	Utilities and Bulk Purchases			-3.27%	(\$13,000.00)	\$398,000.00	\$385,000.00	\$385,000.00							
32	Landfill / Solid Waste Disposal			4.49%	\$7,000.00	\$156,000.00	\$163,000.00	\$163,000.00							
35	Contingency			-26.47%	(\$4,500.00)	\$17,000.00	\$12,500.00	\$12,500.00							
36	Statutory Expenditures			12.08%	\$96,052.53	\$795,461.00	\$891,513.53	\$891,513.53							
37	Judgements			-38.01%	(\$90,407.67)	\$237,849.19	\$147,441.52	\$147,441.52							
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	4.77%	\$6,780.00	\$142,195.00	\$148,975.00	\$148,975.00							
44	Capital			25.00%	\$10,000.00	\$40,000.00	\$50,000.00	\$50,000.00							
45	Debt			8.52%	\$100,348.50	\$1,178,260.25	\$1,278,608.75	\$1,278,608.75							
46	Deferred Charges			10.32%	\$13,011.22	\$126,075.49	\$139,086.71	\$139,086.71							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			1.01%	\$3,826.22	\$378,680.28	\$382,506.50	\$382,506.50							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	40.00	39.00	0.97%	\$91,398.99	\$9,436,055.54	\$9,527,454.53	\$9,527,454.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>				
	X			Payment of Bond Anticipation Notes	\$107,250.00	Paydown on outstanding notes

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	27	\$4,917,300.00	0.42%	15A Public Schools	1	\$7,656,800.00	11.87%
2 Residential	1,438	\$795,882,700.00	67.48%	15B Other Schools	2	\$1,541,100.00	2.39%
3A/3B Farm	1	\$1,161,500.00	0.10%	15C Public Property	21	\$28,233,500.00	43.77%
4A Commercial	170	\$376,422,900.00	31.91%	15D Church and Charities	10	\$11,345,700.00	17.59%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	7	\$15,726,600.00	24.38%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,120,813.00	0.10%				
Total	1,637	\$1,179,505,213.00	100.00%	Total	41	\$64,503,700.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,179,505,213.00		5.47%			
Total # of property tax appeals filed in 2017		County Tax Board		25.00			
		State Tax Court		10.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2017				\$24,124.45			

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 2017 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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Meridian Housing & Rehabilitation	Other	\$40,000.00	\$11,953,500.00	\$255,326.76															
Total Long Term Exemptions - Column Total		40,000.00	11,953,500.00	255,326.76	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	\$11,953,500.00	\$255,326.76

**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	5.00	620,856.82	\$505,729.01	\$4,500.00	\$35,413.51	\$33,930.36	\$41,283.94
Police Officers (Including Superior Officers)	16.00		2,333,266.45	\$1,586,140.00	\$125,000.00	\$396,535.00	\$189,903.30	\$35,688.15
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00	5.00	1,418,365.94	\$955,460.52	\$65,000.00	\$70,895.17	\$244,362.92	\$82,647.33
All Other Non-Union Employees not listed above	5.00	30.00	576,075.01	\$461,674.13		\$24,937.60	\$49,528.47	\$39,934.81
Totals	40.00	40.00	4,948,564.22	\$3,509,003.66	\$194,500.00	\$527,781.28	\$517,725.05	\$199,554.23

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	13.00	\$11,000.00	\$143,000.00	12.00	\$11,222.88	\$134,674.56
Parent & Child	3.00	\$19,231.52	\$57,694.56	3.00	\$20,089.08	\$60,267.24
Employee & Spouse (or Partner)	4.00	\$22,445.88	\$89,783.52	5.00	\$22,445.88	\$112,229.40
Family	13.00	\$31,312.08	\$407,057.04	16.00	\$31,312.08	\$500,993.28
Employee Cost Sharing Contribution (enter as negative -)			(\$179,832.97)			(\$190,704.80)
Subtotal	33.00		\$517,702.15	36.00		\$617,459.68
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	5	\$6,304.00	\$31,520.00	4	\$6,773.28	\$27,093.12
Parent & Child	1	\$22,903.00	\$22,903.00	1	\$23,427.48	\$23,427.48
Employee & Spouse (or Partner)	7	\$19,595.00	\$137,165.00	9	\$19,582.69	\$176,244.21
Family	4	\$40,572.00	\$162,288.00	2	\$41,500.44	\$83,000.88
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	17.00		\$353,876.00	16.00		\$309,765.69
GRAND TOTAL	50.00		\$871,578.15	52.00		\$927,225.37

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**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Adminstrative and Executive	279.00	\$71,208.24		x	
Department of Public Works	465.63	\$92,482.07	x		
Police	667.19	\$162,927.99	x		
Totals	1411.82	\$326,618.30			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

	Gross Debt		Net Debt	Current Year Budget				2019 Budget	2020 Budget	All Additional Future Years' Budgets
		Deductions								
Local School Debt	\$1,370,000.00	\$1,370,000.00	\$0.00	Utility Fund - Principal						
Regional School Debt	\$700,405.98	\$700,405.98	\$0.00	Utility Fund - Interest						
Utility Fund Debt				Bond Anticipation Notes - Principal	\$350,000.00					
0			\$0.00	Bond Anticipation Notes - Interest	\$44,723.25					
0			\$0.00	Bonds - Principal	\$691,000.00					
0			\$0.00	Bonds - Interest	\$192,885.50					
0			\$0.00	Loans & Other Debt - Principal						
0			\$0.00	Loans & Other Debt - Interest						
0			\$0.00	Total	\$1,278,608.75	\$0.00	\$0.00	\$0.00	\$0.00	
Municipal Purposes				Total Principal	\$1,041,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Authorized	\$691,000.28		\$691,000.28	Total Interest	\$237,608.75	\$0.00	\$0.00	\$0.00	\$0.00	
Notes Outstanding	\$3,217,500.00	\$180,000.00	\$3,037,500.00	% of Total Current Year Budget	13.42%					
Bonds Outstanding	\$4,318,000.00		\$4,318,000.00							
Loans and Other Debt			\$0.00							
Total (Current Year)	\$10,296,906.26	\$2,250,405.98	\$8,046,500.28							
Population (2010 census)	3,809			Debt Not Listed Above						
Per Capita Gross Debt	\$2,703.31			Total Guarantees - Governmental						
Per Capita Net Debt	\$2,112.50			Total Guarantees - Other						
3 Yr. Average Property Valuation		\$1,151,979,079.33		Total Capital/Equipment Leases						
Net Debt as % of 3 Year Avg Property Valuation		0.70%		Total Other						
				Bond Rating	<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 - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Township of Shrewsbury	Fire Services		1/1/2018	12/31/2018	\$10,000.00
Providing	Township of Shrewsbury	Website Maintenance		1/1/2018	12/31/2018	\$1,000.00

USER FRIENDLY BUDGET SECTION - Notes

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