

State of New Jersey Local Government Services

Year:	2020	Municipal User	[.] Friendly B	udget			
MUNICIPALITY:	1346 Shrewsbury Townsh	ip - County of Monmouth		-			Adopted 💌
Municode:			Filename:	1346_fba	_202	0.xls	m
	Website:	townshipof shrewsbury.con					
	Phone Number:		732-935-1348				
	Mailing Address:		1979 Crawfrod Stre	eet			
Email the UFB if no	t using Outlook	Municipality	Shrewsbury Towns	State:	NJ	Zip:	07724
	Mayor						
First Name	Middle Name	Last Name	Term Expires	Business En	nail		
Edward		Nolan	12/31/2021				
	Chief Administr	ative Officer	_				
	Chief Financial	Officer	_				
Thomas		Seaman					
	Municipal Clerk		_				
Pamela		Howard					
	Registered Mun	icipal Accountant	_				
Charles		Fallon					
	Governing Body	/ Members					
First Name	Middle Name	Last Name	Term Expires	Business En	nail		
Lester		Jennings	12/31/2020				
Glenwood		Puhak	12/31/2022				

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	Calandar Vaar	<u>ty taxes</u> % of	A D	<u>Current Year 2020 Bu</u>		TT
		Calendar Year		Avg Residential	Taxes	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			0000 506 00
Municipal Purpose Tax	1.355	\$816,316.14	52.02%	\$0.00	Municipal Purpose Tax	ACTUAL	\$823,506.28
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	0.683	\$411,448.00	26.22%	\$0.00	Local School District	ESTIMATED	\$419,782.58
Regional School District	0.313	\$188,530.00	12.01%	\$0.00	Regional School District	ESTIMATED	\$192,374.74
County Purposes	0.210	\$126,698.45	8.07%	\$0.00	County Purposes	ESTIMATED	\$129,232.42
County Library	0.015	\$9,063.39	0.58%	\$0.00	County Library	ESTIMATED	\$9,244.60
County Board of Health	0.004	\$2,551.53	0.16%	\$0.00	County Board of Health	ESTIMATED	\$2,602.50
County Open Space	0.024	\$14,621.16	0.93%	\$0.00	County Open Space	ESTIMATED	\$14,913.58
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.605	\$1,569,228.67	100.00%	\$0.00	Total ESTIMATED amount to be raised by ta	xes	\$1,591,656.82
Total Taxable Valuation as of	October 1, 2019	\$60,256,450.00			Revenue Anticipated, Excluding Tax Levy		251,456.99
(To be used to calculate the current year tax rate	,				Budget Appropriations, before Reserve for Ur	collected Taxes	1,037,179.99
Current Year Average Residential Asse	essment	\$168,613.04			Total Non-Municipal Tax Levy		\$768,150.54
					Amount to be Raised by Taxes - Before RUT		\$1,553,873.54
	Prior Y	ear to Current Year (<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$46,783.36
					Total Amount to be Raised by Taxes		
	Comparison	- Municipal Purpose	s Tax Rate		Total Amount to be Raised by Taxes		\$1,600,656.90
	Comparison Prior Year	- Municipal Purposes		1			\$1,600,656.90
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT		\$1,600,656.90
]			\$1,600,656.90
	Prior Year 1.355	Current Year 1.247	% Change (+/-) -7.97%]	% of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther		\$1,600,656.90
	Prior Year 1.355 Comparison	Current Year 1.247 - Municipal Purposes	% Change (+/-) -7.97% s Tax Levy	\$ Change (+/_)	% of Tax Collections used to Calculate RUT		\$1,600,656.90
	Prior Year 1.355 Comparison Prior Year C	Current Year 1.247 - Municipal Purposes Current Year	% Change (+/-) -7.97% s Tax Levy % Change (+/-)	\$ Change (+/-) \$7 190 14	% of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used		\$1,600,656.90
	Prior Year 1.355 Comparison	Current Year 1.247 - Municipal Purposes	% Change (+/-) -7.97% s Tax Levy		% of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Yes</u>		\$1,600,656.90 97.08%
	Prior Year 1.355 Comparison Prior Year \$816,316.14	Current Year 1.247 - Municipal Purposes Current Year \$823,506.28	% Change (+/-) -7.97% s Tax Levy % Change (+/-) 0.88%	\$7,190.14	% of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Yes</u> Total Tax Revenue, Collections CY 2019		\$1,600,656.90 97.08% 1,537,618.40
	Prior Year 1.355 Comparison Prior Year \$816,316.14 Comparison - Impact	Current Year 1.247 - Municipal Purposes Current Year \$823,506.28 on Avg. Residential T	% Change (+/-) -7.97% s Tax Levy % Change (+/-) 0.88% Tax Payment (Mun	\$7,190.14 icipal Purposes Onl	% of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Yes</u> Total Tax Revenue, Collections CY 2019 Total Tax Levy, CY 2019		\$1,600,656.90 97.08% 1,537,618.44 1,569,681.1
	Prior Year 1.355 Comparison Prior Year C \$816,316.14 Comparison - Impact Prior Year C	Current Year 1.247 - Municipal Purposes Current Year \$823,506.28 on Avg. Residential T Current Year	% Change (+/-) -7.97% s Tax Levy % Change (+/-) 0.88% Tax Payment (Mun % Change (+/-)	\$7,190.14 icipal Purposes Ont \$ Change (+/-)	% of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Yes</u> Total Tax Revenue, Collections CY 2019		\$1,600,656.90 97.08% 1,537,618.40 1,569,681.1
	Prior Year 1.355 Comparison Prior Year \$816,316.14 Comparison - Impact	Current Year 1.247 - Municipal Purposes Current Year \$823,506.28 on Avg. Residential T	% Change (+/-) -7.97% s Tax Levy % Change (+/-) 0.88% Tax Payment (Mun	\$7,190.14 icipal Purposes Onl	% of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior Yes</u> Total Tax Revenue, Collections CY 2019 Total Tax Levy, CY 2019		

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	34.69%	\$34,000.00	\$98,000.00	\$132,000.00	\$132,000.00							
08	Local Revenue	-42.15%	(\$6,319.19)	\$14,991.19	\$8,672.00	\$8,672.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$85,903.00	\$85,903.00	\$85,903.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	22.03%	\$881.47	\$4,000.52	\$4,881.99	\$4,881.99							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	400.00%	\$16,000.00	\$4,000.00	\$20,000.00	\$20,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.98%	\$16,190.14	\$816,316.14	\$832,506.28	\$832,506.28							
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	5.94%	\$60,752.42	\$1,023,210.85	\$1,083,963.27	\$1,083,963.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA		Budgeted Full-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			5.10%	\$10,855.00	\$212,900.00	\$223,755.00	\$223,755.00								
21	Land-Use Administration			#DIV/0!	\$0.00		\$0.00									
22	Uniform Construction Code			2.06%	\$220.00	\$10,690.00	\$10,910.00	\$10,910.00								
23	Insurance			0.00%	\$0.00	\$86,886.00	\$86,886.00	\$86,886.00								
25	Public Safety			-17.45%	(\$480.00)	\$2,750.00	\$2,270.00	\$2,270.00								
26	Public Works			22.01%	\$34,000.00	\$154,500.00	\$188,500.00	\$188,500.00								
27	Health and Human Services			0.00%	\$0.00	\$600.00	\$600.00	\$600.00								
28	Parks and Recreation			-31.66%	(\$6,300.00)	\$19,900.00	\$13,600.00	\$13,600.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
31	Utilities and Bulk Purchases			0.01%	\$26.00	\$293,394.00	\$293,420.00	\$293,420.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.36%	(\$104.00)	\$28,506.00	\$28,402.00	\$28,402.00								
37	Judgements			22.03%	\$881.47	\$4,000.52	\$4,881.99	\$4,881.99								
42	Shared Services			4.05%	\$1,500.00	\$37,000.00	\$38,500.00	\$38,500.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-40.00%	(\$10,000.00)	\$25,000.00	\$15,000.00	\$15,000.00								
45	Debt			0.01%	\$17.36	\$122,615.14	\$122,632.50	\$122,632.50								
46	Deferred Charges			8.06%	\$322.50	\$4,000.00	\$4,322.50	\$4,322.50								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			175.70%	\$29,814.09	\$16,969.19	\$46,783.28	\$46,783.28								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	5.94%	\$60,752.42	\$1,023,210.85	\$1,083,963.27	\$1,083,963.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Non-recunes at Risk	Future V.	Strice Appropriation In-	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			NONE		

		erties (October 1, 2019 Valu			sessments - Exempt Properties (October 1, 2019 Value)					
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total			
1 Vacant Land			0.00%	15A Public Schools			0.00%			
2 Residential	122	\$21,048,200.00	31.87%	15B Other Schools			0.00%			
3A/3B Farm			0.00%	15C Public Property	3	\$1,896,700.00	100.00%			
4A Commercial			0.00%	15D Church and Charities			0.00%			
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%			
4C Apartments	269	\$44,879,500.00	67.96%	15F Other Exempt			0.00%			
5A/5B Railroad			0.00%							
6A/6B Business Personal Property	1	\$106,689.00	0.16%							
Total	392	\$66,034,389.00	100.00%	Total	3	\$1,896,700.00	100.00%			
			_							
Average Ratio (%), Assessed to True V	Value	100.00%								
Equalized Valuation, Taxable Properti	es	\$66,034,389.00		Percentage of Exempt vs.						
			1	Non-Exempt Properties	2.87%					
Total # of property tax appeals fil	led in 2019	County Tax Board								
		State Tax Court								
Number of 2019 County Tax Board de	ecisions appealed to Ta	ax Court								
Number of pending property tax appea	als in State Tax Court									
Amount paid out by municipality for ta	ax appeals in 2019		\$0.00							
	**									
Prior Budget Year's Payn		(PILOT) - 5 Year Exemption	ns/Abatements							
	# of	PILOT		Taxes if Billed in Full						
	Parcels	Billing/Revenue	Assessed Value	2019 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		0.00								
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00]					

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Sneet UFB-5

								US		7 BUDGET SECTIO Tax Exemptions	N								
Prior Budget Yea	ar's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax l	Exemptions	Prior Budget Year'	s Payments in Lie	u of Tax (PILOT) - Long Term Ta	x Exemptions	Prior Budget Yea	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 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
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	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	Condina Total	0.00	0.00	0.00	Total Long Term Excliptions	- Column Total	30.00	φ 0. 00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00			Total Long Term Exemption			\$0.00	
	1					I	1		Sh	eet UFB-6	11	1					n 1		Sheet UFB-6C

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		4.00	9,288.00	\$8,600.00				\$688.00
Supervisory Staff (Department Heads & Managers)	1.00	6.00	193,227.65	\$145,055.00		\$6,911.25	\$29,657.00	\$11,604.40
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above		3.00	41,558.40	\$38,480.00				\$3,078.40
All Other Non-Union Employees not listed above			0.00					
Totals	1.00	13.00	244,074.05	\$192,135.00	\$0.00	\$6,911.25	\$29,657.00	\$15,370.80

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

NO

Note - **<u>Base Pav</u>** 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
<u> Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	2.00	\$10,709.00	\$21,418.00	1.00	\$11,996.51	\$11,996.51
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1.00	\$25,984.16	\$25,984.16
Family	0.00		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,568.04)			(\$3,634.19)
Subtotal	2.00		\$19,849.96	2.00		\$34,346.48
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	1	\$9,806.00	\$9,806.00	1	\$12,257.99	\$12,257.99
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 -)			(\$809.16)			(\$809.16)
Subtotal	1.00		\$8,996.84	1.00		\$11,448.83
GRAND TOTAL	3.00		\$28,846.80	3.00		\$45,795.31

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

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

NO	
NO	

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	(check applicable items)						
	Gross Days of		Approved		Individual		
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment		
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement		
			-				
Totals	0.00	\$0.00					
	0.00	\$0.00					
Total Funds Reserved	as of end of 2019						
Total Funds App	ropriated in 2020						

UFB-9 Accumulated Absence Liability

	Gross		Net		Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$512,617.48	\$512,617.48	\$0.00	Utility Fund - Principal				
Regional School Debt	\$223,023.68	\$223,023.68	\$0.00	Utility Fund - Interest				
	+	+	+ • • • •	Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$70,000.00			
0			\$0.00	Bonds - Interest	\$45,062.50			
0			\$0.00	Loans & Other Debt - Principal	\$7,000.00			
0			\$0.00	Loans & Other Debt - Interest	\$570.00			
0			\$0.00	_				
0			\$0.00	Total	\$122,632.50	\$0.00	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized	\$250,994.50	\$184.14	\$250,810.36	Total Principal	\$77,000.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$45,632.50	\$0.00	\$0.00	\$0.00
Bonds Outstanding	\$965,000.00		\$965,000.00	% of Total Current Year Budget	11.31%			
Loans and Other Debt			\$0.00			-		
	-	-		Description		Debt Not Lis	sted Above	
Total (Current Year)	\$1,951,635.66	\$735,825.30	\$1,215,810.36	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	1,141			Total Other				
Per Capita Gross Debt	\$1,710.46			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$1,065.57			Rating	<u>11100dy s</u>	Standard & 1 0013	<u>I iten</u>	
=	\$1,003.57							
3 Yr. Average Property Valuation		\$52,683,845.00		Year of Last Rating				
	-			Mark ''X'' if Municipality has r	no bond rating	X		
Net Debt as % of 3 Year Avg Property	y Valuation	2.31%			0			
1				Sheet UFB-10				

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

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
Receiving	Borough of Red Bank	Municipal Court		1/1/2020	12/31/2020	\$7,000.00
	Borough of Eatontwon	Fire Services		1/1/2020	12/31/2020	\$10,000.00
	Borough of Red Bank	Animal Control		1/1/2020	12/31/2020	\$2,000.00
	County of Monmouth	911System		1/1/2020	12/31/2020	\$3,500.00
	Township of Neptune	Clerk Services		1/1/2020	12/31/2020	\$14,000.00
	Unknown	First Aid Services		1/1/2020	12/31/2020	\$2,000.00

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

USER FRIENDLY BUDGET SECTION - Notes

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

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