



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1219_fba_2019.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kennedy		O'Brien	12/31/2019	mayor@sayreville.com

Chief Administrative Officer

Daniel		Frankel		dfrankel@sayreville.com
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Chief Financial Officer

Denise		Biancamano		dbiancamano@sayreville.com
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Municipal Clerk

Theresa	A	Farbaniec		terry@sayreville.com
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Registered Municipal Accountant

Scott	A	Clelland		sclelland@wiss.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Daniel		Buchanan	12/31/2019	dbuchanan@sayreville.com
Kevin		Dalina	12/31/2021	kdlaina@sayreville.com
Damon		Enriquez	12/31/2021	denriquex@sayreville.com
Victoria		Kilpatrick	12/31/2020	vkilpatrick@sayreville.com
Dave		McGill	12/31/2019	dmcgill@sayreville.com
Mary		Novak	12/31/2020	mnovak@sayreville.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	1.386	\$31,780,777.65	26.61%	\$2,007.62	Municipal Purpose Tax	ACTUAL	\$32,694,568.34
Municipal Library	0.067	\$1,545,062.10	1.29%	\$97.05	Municipal Library	ACTUAL	\$1,590,171.44
Municipal Open Space	0.020	\$458,446.89	0.38%	\$27.52	Municipal Open Space	ACTUAL	\$459,231.12
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	2.851	\$66,284,678.72	55.49%	\$4,129.67	Local School District	ESTIMATED	\$66,284,678.72
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.753	\$17,957,854.34	15.03%	\$1,090.72	County Purposes	ESTIMATED	\$17,957,854.34
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.062	\$1,421,185.36	1.19%	\$89.81	County Open Space	ESTIMATED	\$1,421,185.36
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	5.139	\$119,448,005.06	100.00%	\$7,442.39	Total ESTIMATED amount to be raised by taxes		\$120,407,689.32
Total Taxable Valuation as of October 1, 2018 <u>\$2,296,155,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>27,073,993.99</u>		
Current Year Average Residential Assessment <u>\$144,850.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$86,122,949.54</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$59,048,955.55</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,205,080.73</u>		
1.386	1.425	2.81%			Total Amount to be Raised by Taxes <u>\$60,254,036.28</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$31,780,777.65	\$32,694,568.34	2.88%	\$913,790.69		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 <u>116,614,660.04</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 <u>117,939,408.56</u>		
\$2,007.62	\$2,064.11	2.81%	\$56.49		% of Taxes Collected, CY 2018 <u>98.88%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$1,266,446.74</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	0.00%	\$0.00	\$3,100,000.00	\$3,100,000.00	\$3,100,000.00							
08	Local Revenue	-2.63%	(\$199,101.77)	\$7,576,641.77	\$7,377,540.00	\$7,377,540.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$9,270,836.00	\$9,270,836.00	\$9,270,836.00							
08	Uniform Construction Code Fees	-1.08%	(\$3,010.00)	\$278,010.00	\$275,000.00	\$275,000.00							
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	158.72%	\$534,878.57	\$337,001.45	\$871,880.02	\$871,880.02							
08	Other Special Items	5.24%	\$254,731.95	\$4,859,006.02	\$5,113,737.97	\$5,113,737.97							
15	Receipts from Delinquent Taxes	-28.74%	(\$429,572.41)	\$1,494,572.41	\$1,065,000.00	\$1,065,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.69%	\$223,386.98	\$32,471,181.36	\$32,694,568.34	\$32,694,568.34							
07	Minimum Library Tax	2.92%	\$45,109.34	\$1,545,062.10	\$1,590,171.44	\$1,590,171.44							
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	0.70%	\$426,422.66	\$60,932,311.11	\$61,358,733.77	\$61,358,733.77	\$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	19.00	9.00	-2.19%	(\$88,307.31)	\$4,037,269.31	\$3,948,962.00	\$3,948,962.00							
21	Land-Use Administration	0.00	2.00	21.21%	\$51,134.29	\$241,042.71	\$292,177.00	\$292,177.00							
22	Uniform Construction Code	9.00	8.00	8.18%	\$58,157.35	\$710,612.65	\$768,770.00	\$768,770.00							
23	Insurance	0.00	0.00	11.29%	\$969,721.70	\$8,591,278.30	\$9,561,000.00	\$9,561,000.00							
25	Public Safety	109.00	25.00	3.19%	\$451,637.02	\$14,171,976.86	\$14,623,613.88	\$14,623,613.88							
26	Public Works	44.00	1.00	8.52%	\$299,295.02	\$3,512,552.12	\$3,811,847.14	\$3,811,847.14							
27	Health and Human Services	0.00	2.00	5.92%	\$18,182.28	\$307,061.47	\$325,243.75	\$325,243.75							
28	Parks and Recreation	11.00	0.00	27.40%	\$413,584.18	\$1,509,649.82	\$1,923,234.00	\$1,923,234.00							
29	Education (including Library)	12.00	8.00	8.99%	\$139,794.25	\$1,554,905.75	\$1,694,700.00	\$1,694,700.00							
30	Unclassified	3.00	4.00	21.23%	\$240,856.32	\$1,134,607.68	\$1,375,464.00	\$1,375,464.00							
31	Utilities and Bulk Purchases	34.00	0.00	43.44%	\$969,824.10	\$2,232,375.90	\$3,202,200.00	\$3,202,200.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	9.80%	\$98,218.59	\$1,001,781.41	\$1,100,000.00	\$1,100,000.00							
35	Contingency	0.00	0.00	26.58%	\$7,560.03	\$28,439.97	\$36,000.00	\$36,000.00							
36	Statutory Expenditures	0.00	0.00	7.68%	\$372,224.87	\$4,846,526.13	\$5,218,751.00	\$5,218,751.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
42	Shared Services	0.00	0.00	-4.46%	(\$186,346.44)	\$4,181,446.44	\$3,995,100.00	\$3,995,100.00							
43	Court and Public Defender	6.00	3.00	21.53%	\$117,875.39	\$547,524.61	\$665,400.00	\$665,400.00							
44	Capital	0.00	0.00	-16.63%	(\$74,603.98)	\$448,603.98	\$374,000.00	\$374,000.00							
45	Debt	0.00	0.00	10.72%	\$544,898.52	\$5,084,701.48	\$5,629,600.00	\$5,629,600.00							
46	Deferred Charges	0.00	0.00	428.57%	\$300,000.00	\$70,000.00	\$370,000.00	\$370,000.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	2.25%	\$53,711.00	\$2,388,960.00	\$2,442,671.00	\$2,442,671.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
	Total	247.00	62.00	8.41%	\$4,757,417.18	\$56,601,316.59	\$61,358,733.77	\$61,358,733.77	\$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	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Surplus Anticipated	\$3,100,000.00	Misc. Revenue Anticipated at Maximum Levels
X				General Capital Surplus	\$450,000.00	Non-Recurring Revenue
X				Police Off-Duty Administrative Charges	\$330,000.00	Non-Recurring Revenue
	X			Special Emergency Authorizations - Legal Fees	\$300,000.00	Legal Cost-COAH Compliance

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	433	\$39,905,500.00	1.74%	15A Public Schools	8	\$47,662,400.00	7.79%
2 Residential	11,940	\$1,729,676,500.00	75.33%	15B Other Schools	3	\$11,454,700.00	1.87%
3A/3B Farm	4	\$155,900.00	0.01%	15C Public Property	315	\$82,436,500.00	13.47%
4A Commercial	408	\$170,666,600.00	7.43%	15D Church and Charities	17	\$18,948,800.00	3.10%
4B Industrial	57	\$176,334,600.00	7.68%	15E Cemeteries & Graveyards	8	\$2,150,000.00	0.35%
4C Apartments	25	\$179,416,500.00	7.81%	15F Other Exempt	117	\$449,282,900.00	73.42%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	1	\$48.00	0.00%				
Total	12,868	\$2,296,155,648.00	100.00%	Total	468	\$611,935,300.00	100.00%
Average Ratio (%), Assessed to True Value				48.05%			
Equalized Valuation, Taxable Properties				\$4,778,679,808.53			
Total # of property tax appeals filed in 2018				County Tax Board		18.00	
				State Tax Court		12.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2018							
				Percentage of Exempt vs. Non-Exempt Properties 26.65%			

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 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	28		\$449,300.00	\$23,089.53
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	28	0.00	449,300.00	23,089.53

**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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
North Jersey Energy	Comm/Indust	\$564,815.48	\$41,150,000.00	\$2,114,698.50															
Red Oak Power	Comm/Indust	\$669,003.16	\$40,000,000.00	\$2,055,600.00															
Neptune Urban Renewal LLC	Comm/Indust	\$371,925.16	\$20,900,000.00	\$1,074,051.00															
Gillette Manor	Other	\$16,900.67	\$2,749,500.00	\$141,296.81															
Morgan's Bluff	Other	\$164,533.04	\$7,178,000.00	\$368,877.42															
Total Long Term Exemptions - Column Total		1,787,177.51	111,977,500.00	5,754,523.73	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	X														Total Long Term Exemptions - GRAND TOTAL		\$1,787,177.51	\$111,977,500.00	\$5,754,523.73

**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		7.00	46,523.25	\$38,500.00	\$100.00	\$4,970.35		\$2,952.90
Supervisory Staff (Department Heads & Managers)	25.00	10.00	4,425,864.69	\$3,071,120.00	\$180,302.00	\$422,684.86	\$469,214.79	\$282,543.04
Police Officers (Including Superior Officers)	90.00		21,302,070.51	\$11,924,778.00	\$1,477,668.00	\$3,040,818.39	\$1,352,921.39	\$3,505,884.73
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	134.00	36.00	14,950,674.33	\$9,465,344.00	\$1,209,843.00	\$1,230,494.72	\$2,051,131.49	\$993,861.12
All Other Non-Union Employees not listed above			0.00					
Totals	249.00	53.00	40,725,132.78	\$24,499,742.00	\$2,867,913.00	\$4,698,968.32	\$3,873,267.67	\$4,785,241.79

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

YES

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	59.00	\$11,842.92	\$698,732.28	56.00	\$11,400.84	\$638,447.04
Parent & Child	17.00	\$22,495.80	\$382,428.60	17.00	\$21,673.68	\$368,452.56
Employee & Spouse (or Partner)	35.00	\$25,314.24	\$885,998.40	37.00	\$22,305.00	\$825,285.00
Family	72.00	\$35,207.64	\$2,534,950.08	89.00	\$33,899.28	\$3,017,035.92
Employee Cost Sharing Contribution (enter as negative -)			(\$992,207.17)			(\$1,152,000.00)
Subtotal	183.00		\$3,509,902.19	199.00		\$3,697,220.52
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	45	\$13,279.66	\$597,584.70	45	\$15,160.42	\$682,218.90
Parent & Child	6	\$29,219.02	\$175,314.12	5	\$29,215.34	\$146,076.70
Employee & Spouse (or Partner)	76	\$2,169,500.52	\$164,882,039.52	74	\$29,254.58	\$2,164,838.92
Family	23	\$1,160,477.88	\$26,690,991.24	12	\$45,956.21	\$551,474.52
Employee Cost Sharing Contribution (enter as negative -)			(\$2,031.66)			(\$3,496.56)
Subtotal	150.00		\$192,343,897.92	136.00		\$3,541,112.48
GRAND TOTAL	333.00		\$195,853,800.11	335.00		\$7,238,333.00

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)?

NO
NO

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

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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$39,723,201.00	\$39,723,201.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0	\$23,297,279.24	\$23,297,279.24	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$10,380,399.00	\$10,380,399.00				
Notes Outstanding			\$0.00			
Bonds Outstanding	\$37,038,000.00	\$37,038,000.00				
Loans and Other Debt			\$0.00			
Total (Current Year)	\$110,438,879.24	\$63,020,480.24	\$47,418,399.00			
Population (2010 census)	42,704					
Per Capita Gross Debt	\$2,586.15					
Per Capita Net Debt	\$1,110.40					
3 Yr. Average Property Valuation		\$4,672,462,248.33				
Net Debt as % of 3 Year Avg Property Valuation		1.01%				
Utility Fund - Principal			\$2,500,556.72	\$1,262,611.10	\$1,301,611.10	\$14,447,500.10
Utility Fund - Interest			\$570,943.28	\$497,017.52	\$465,817.52	\$3,014,410.16
Bond Anticipation Notes - Principal			\$100.00			
Bond Anticipation Notes - Interest			\$100.00			
Bonds - Principal			\$4,709,000.00	\$4,634,500.00	\$4,493,000.00	\$70,886,000.00
Bonds - Interest			\$905,500.00	\$823,426.24	\$720,151.26	\$2,529,770.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest			\$15,100.00			
Total			\$8,701,300.00	\$7,217,554.86	\$6,980,579.88	\$90,877,680.26
Total Principal			\$7,209,656.72	\$5,897,111.10	\$5,794,611.10	\$85,333,500.10
Total Interest			\$1,491,643.28	\$1,320,443.76	\$1,185,968.78	\$5,544,180.16
% of Total Current Year Budget			14.18%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	AA2					
Year of Last Rating	2018					
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)

UFB-9 Mangement's past practice is to follow the contract wording contained in the agreement with the Sayreville Association of Municipal Supervisors.
