



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1219_fba_2015.xlsm

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
Kennedy		O'Brien	12/31/2015	mayor@sayreville.com

Chief Administrative Officer

Daniel		Frankel		dfrankel@sayreville.com
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Chief Financial Officer

Wayne	A	Kronowski		wayne@sayreville.com
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Municipal Clerk

Theresa	A	Farbaniec		terry@sayreville.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Daniel		Buchanan	12/31/2016	dbuchanan@sayreville.com
Victoria		Kilpatrick	12/31/2017	vkilpatrick@sayreville.com
Arthur		Rittenhouse	12/31/2016	arittenhouse@sayreville.com
David		McGill	12/31/2015	dmcgill@sayreville.com
Ricci		Melendez	12/31/2015	rmelendez@sayreville.com
Mary		Novak	12/31/2017	mnovak@sayreville.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.208	\$27,541,317.68	26.13%	\$1,739.52
Municipal Library	0.063	\$1,454,832.68	1.38%	\$90.72
Municipal Open Space	0.020	\$456,090.02	0.43%	\$28.80
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.586	\$58,420,275.00	55.42%	\$3,723.84
Regional School District			0.00%	\$0.00
County Purposes	0.712	\$16,218,431.61	15.39%	\$1,025.28
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.058	\$1,321,254.12	1.25%	\$83.52
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	4.647	\$105,412,201.11	100.00%	\$6,691.68

Total Taxable Valuation as of October 1, 2014 \$2,277,669,652.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$144,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.208	1.258	4.14%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$27,541,317.68	\$28,635,563.00	3.97%	\$1,094,245.32

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,739.52	\$1,811.52	4.14%	\$72.00

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$28,635,563.00
Municipal Library	ACTUAL	\$1,460,975.00
Municipal Open Space	ACTUAL	\$455,533.93
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$61,908,440.00
Regional School District		
County Purposes	ESTIMATED	\$17,060,385.17
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$1,387,316.83
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$110,908,213.93

Revenue Anticipated, Excluding Tax Levy	26,070,164.50
Budget Appropriations, before Reserve for Uncollected Taxes	53,957,649.05
Total Non-Municipal Tax Levy	\$80,811,675.93
Amount to be Raised by Taxes - Before RUT	\$108,699,160.48
Reserve for Uncollected Taxes (RUT)	\$2,218,350.21
Total Amount to be Raised by Taxes	\$110,917,510.69

% of Tax Collections used to Calculate RUT 98.00%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	105,068,566.78
Total Tax Levy, CY 2014	106,154,449.77
% of Taxes Collected, CY 2014	98.98%
Delinquent Taxes - December 31, 2014	\$1,038,015.31

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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	5.32%	\$230,000.00	\$4,325,000.00	\$4,555,000.00	\$3,240,000.00		\$1,315,000.00					
08	Local Revenue	1.03%	\$157,500.00	\$15,286,000.00	\$15,443,500.00	\$6,979,500.00		\$8,464,000.00					
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	-11.46%	(\$51,000.00)	\$445,000.00	\$394,000.00	\$394,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-60.74%	(\$150,370.26)	\$247,543.76	\$97,173.50	\$97,173.50							
08	Other Special Items	14.04%	\$626,655.00	\$4,462,000.00	\$5,088,655.00	\$5,088,655.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.97%	\$1,094,245.11	\$27,541,317.68	\$28,635,562.79	\$28,635,562.79							
07	Minimum Library Tax	0.42%	\$6,142.08	\$1,454,832.68	\$1,460,974.76	\$1,460,974.76							
54	Open Space Levy Tax	-0.12%	(\$556.08)	\$456,090.01	\$455,533.93		\$455,533.93						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	2.97%	\$1,912,615.85	\$64,488,620.13	\$66,401,235.98	\$56,166,702.05	\$455,533.93	\$9,779,000.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	21.00	9.00	7.25%	\$191,600.00	\$2,643,087.00	\$2,834,687.00	\$2,834,687.00							
21	Land-Use Administration	0.00	2.00	-13.06%	(\$15,700.00)	\$120,200.00	\$104,500.00	\$104,500.00							
22	Uniform Construction Code	12.00	4.00	7.27%	\$65,000.00	\$894,600.00	\$959,600.00	\$959,600.00							
23	Insurance	0.00	0.00	4.01%	\$285,000.00	\$7,105,000.00	\$7,390,000.00	\$7,390,000.00							
25	Public Safety	105.00	18.00	1.45%	\$199,134.32	\$13,772,657.68	\$13,971,792.00	\$13,946,760.00	\$25,032.00						
26	Public Works	42.00	1.00	-1.40%	(\$83,096.58)	\$5,934,238.08	\$5,851,141.50	\$5,790,200.00	\$60,941.50						
27	Health and Human Services	0.00	2.00	-12.05%	(\$35,194.00)	\$292,069.00	\$256,875.00	\$242,000.00	\$14,875.00						
28	Parks and Recreation	10.00	0.00	2.35%	\$28,700.00	\$1,219,300.00	\$1,248,000.00	\$1,248,000.00							
29	Education (including Library)	13.00	11.00	0.35%	\$5,142.00	\$1,455,833.00	\$1,460,975.00	\$1,460,975.00							
30	Unclassified	3.00	24.00	4.31%	\$26,469.00	\$613,481.00	\$639,950.00	\$639,950.00							
31	Utilities and Bulk Purchases	26.00	0.00	6.28%	\$835,500.00	\$13,307,800.00	\$14,143,300.00	\$7,923,300.00		\$6,220,000.00					
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$34,000.00	\$34,000.00	\$34,000.00							
35	Contingency	0.00	0.00	7.88%	\$343,523.00	\$4,359,310.00	\$4,702,833.00	\$4,486,498.00		\$216,335.00					
36	Statutory Expenditures	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.00	0.00	3.06%	\$18,300.00	\$597,700.00	\$616,000.00	\$616,000.00							
43	Court and Public Defender	8.00	3.00	-6.49%	(\$57,500.00)	\$886,000.00	\$828,500.00	\$600,000.00		\$228,500.00					
44	Capital	0.00	0.00	0.30%	\$23,676.00	\$7,805,705.00	\$7,829,381.00	\$4,715,216.00		\$3,114,165.00					
45	Debt	0.00	0.00	-14.03%	(\$141,145.81)	\$1,006,260.36	\$865,114.55	\$865,114.55							
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type I School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	3.45%	\$73,764.00	\$2,135,289.00	\$2,209,053.00	\$2,209,053.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	240.00	74.00	2.75%	\$1,763,171.93	\$64,182,530.12	\$65,945,702.05	\$56,065,853.55	\$100,848.50	\$0.00	\$9,779,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
X				Surplus Anticipated	\$3,240,000.00	Misc. Revenue Anticipated near Maximum Levels
			X	F.E.M.A. Reimbursements	\$850,000.00	Unusual Event
	X			Def. Charges Emergency Authorization-Super Storm Sandy	\$700,000.00	Remaining Deferred Charge will be paid down
		X		M.C.U.A. - Sewer Contract	\$581,300.00	Contractual Increases
X				Sewer User Fees	\$324,000.00	Projected decrease based on Litigation
X				Water Surplus	\$300,000.00	Non-recurring Revenue
		X		Group Insurance Plan for Employees	\$260,000.00	Projected 2015 Increase
		X		Police & Firemen's Retirement System	\$227,600.00	Projected 2015 Increase
		X		Police Department-Salaries & Wages	\$225,000.00	Projected 2015 Increase
X				General Capital Surplus	\$183,000.00	Non-recurring Revenue
X				Reserve for Debt Service	\$117,155.00	Non-recurring Revenue
X				Police Off-Duty Administrative Charges	\$100,000.00	Prior Years Accumulated Charges. May not be available in future.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	382	\$38,133,300.00	1.67%
2 Residential	11,936	\$1,718,999,000.00	75.47%
3A/3B Farm	3	\$153,300.00	0.01%
4A Commercial	409	\$171,816,000.00	7.54%
4B Industrial	56	\$178,427,000.00	7.83%
4C Apartments	23	\$170,141,000.00	7.47%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$52.00	0.00%
Total	12,810	\$2,277,669,652.00	100.00%

Average Ratio (%), Assessed to True Value	52.00%
Equalized Valuation, Taxable Properties	\$4,380,133,946.15

Total # of property tax appeals filed in 2014	County Tax Board	46.00
	State Tax Court	16.00
Number of 2014 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		18.00

Amount paid out by municipality for tax appeals in 2014	\$533,209.18
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Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$47,662,400.00	7.87%
15B Other Schools	3	\$11,454,700.00	1.89%
15C Public Property	259	\$79,741,200.00	13.17%
15D Church and Charities	17	\$18,985,800.00	3.14%
15E Cemeteries & Graveyards	8	\$2,150,000.00	0.36%
15F Other Exempt	232	\$445,376,800.00	73.57%
Total	527	\$605,370,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 3.95%

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 2014 Total Tax Rate
G Commercial/Industrial Exemption	1	\$149,523.98	\$4,620,500.00	\$214,714.65
I Dwelling Exemption				
J Dwelling Abatement	166	\$0.00	\$1,160,200.00	\$53,914.49
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	167	149,523.98	5,780,700.00	268,629.14

**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	7	45,463.58	38,500.00	100	3910.68	0	2,952.90
Supervisory Staff (Department Heads & Managers)	28	7	4,027,116.32	\$2,828,755.00	\$161,954.00	\$287,334.01	\$492,472.12	\$256,601.19
Police Officers (Including Superior Officers)	92	0	15,976,016.12	10,457,753.00	1,241,244.00	2,379,611.00	1,618,122.68	279,285.44
Fire Fighters (Including Superior Officers)	0	0	0.00	0.00	0.00	0	0	0
All Other Union Employees not listed above	118	37	12,531,918.09	\$8,184,913.00	\$990,428.00	\$831,391.87	\$1,706,064.13	\$819,121.09
All Other Non-Union Employees not listed above	0	1	37,698.44	\$32,000.00	\$0.00	\$3,250.44	\$0.00	\$2,448.00
Totals	238.00	52.00	32,618,212.55	\$21,541,921.00	\$2,393,726.00	\$3,505,498.00	\$3,816,658.93	\$1,360,408.62

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	45.00	\$8,419.92	\$378,896.40
Parent & Child	14.00	\$16,058.76	\$224,822.64
Employee & Spouse (or Partner)	37.00	\$18,075.84	\$668,806.08
Family	116.00	\$25,052.88	\$2,906,134.08
Employee Cost Sharing Contribution (enter as negative -)			(\$362,000.00)
Subtotal	212.00	\$67,607.40	\$3,816,659.20
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	47	\$12,735.86	\$598,585.42
Parent & Child	3	\$16,073.40	\$48,220.20
Employee & Spouse (or Partner)	67	\$26,879.40	\$1,800,919.80
Family	8	\$24,503.00	\$196,024.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	125.00	\$80,191.66	\$2,643,749.42
GRAND TOTAL	337.00	\$147,799.06	\$6,460,408.62

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

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

No

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

	Gross	Deductions	Net	Current Year	2016	2017	All Additional Future	
	Debt		Debt					Budget
Local School Debt	\$47,135,000.00	\$47,135,000.00	\$0.00	Utility Fund - Principal	\$585,100.00	\$585,100.00	\$585,100.00	\$1,480,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$77,100.00	\$60,200.00	\$43,200.00	\$101,300.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$24,260,285.39	\$24,260,285.39	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$3,860,100.00	\$3,878,100.00	\$349,100.00	\$13,333,800.00
0			\$0.00	Bonds - Interest	\$656,500.00	\$522,200.00	\$426,800.00	\$1,220,300.00
0			\$0.00	Loans & Other Debt - Principal	\$1,940,460.75	\$1,963,043.86	\$1,968,374.89	\$14,456,993.59
0			\$0.00	Loans & Other Debt - Interest	\$585,119.99	\$511,200.28	\$457,640.00	\$2,552,350.00
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$7,704,380.74	\$7,519,844.14	\$3,830,214.89	\$33,144,743.59
Debt Authorized	\$7,163,599.00		\$7,163,599.00	Total Principal	\$6,385,660.75	\$6,426,243.86	\$2,902,574.89	\$29,270,793.59
Notes Outstanding			\$0.00	Total Interest	\$1,318,719.99	\$1,093,600.28	\$927,640.00	\$3,873,950.00
Bonds Outstanding	\$23,770,000.00		\$23,770,000.00	% of Total Current Year Budget	11.68%			
Loans and Other Debt	\$114,790.16		\$114,790.16					
Total (Current Year)	\$102,443,674.55	\$71,395,285.39	\$31,048,389.16	Description	Debt Not Listed Above			
Population (2010 census)	42,704			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,398.92			Total Guarantees - Other				
Per Capita Net Debt	\$727.06			Total Capital/Equipment Leases	\$125,000.00	\$119,070.69		
3 Yr. Average Property Valuation		\$4,479,649,835.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.69%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa3			
				Year of Last Rating	2014			
				Mark "X" if Municipality has no bond rating				

