



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
Kennedy		O'Brien	12/31/2019	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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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	12/31/2016	dbuchanan@sayreville.com
Steven		Grillo	12/31/2018	sgrillo@sayreville.com
Victoria		Kilpatrick	12/31/2017	vkilpatrick@sayreville.com
Pasquale		Lembo	12/31/2018	plembo@sayreville.com
Mary		Novak	12/31/2017	mnovak@sayreville.com
Arthur		Rittenhouse	12/31/2016	arittenhouse@sayreville.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	1.257	\$28,635,562.79	26.33%	\$1,810.08
Municipal Library	0.064	\$1,460,974.76	1.34%	\$92.16
Municipal Open Space	0.020	\$455,533.93	0.42%	\$28.80
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.657	\$60,525,205.00	55.65%	\$3,826.08
Regional School District			0.00%	\$0.00
County Purposes	0.718	\$16,340,299.60	15.03%	\$1,033.92
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.059	\$1,333,333.46	1.23%	\$84.96
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	4.775	\$108,750,909.54	100.00%	\$6,876.00

Total Taxable Valuation as of October 1, 2015 \$2,286,008,251.00
 (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 (+/-)
1.257	1.296	3.10%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$28,635,562.79	\$29,582,481.77	3.31%	\$946,918.98

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,810.08	\$1,866.24	3.10%	\$56.16

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$29,582,481.77
Municipal Library	ACTUAL	\$1,498,367.00
Municipal Open Space	ACTUAL	\$457,201.65
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$62,644,101.62
Regional School District		
County Purposes	ESTIMATED	\$16,997,595.32
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$1,360,000.13
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$112,539,747.49

Revenue Anticipated, Excluding Tax Levy 25,393,504.43
 Budget Appropriations, before Reserve for Uncollected Taxes
 Total Non-Municipal Tax Levy \$81,458,898.72
 Amount to be Raised by Taxes - Before RUT \$56,065,394.29
 Reserve for Uncollected Taxes (RUT) \$1,144,191.72
 Total Amount to be Raised by Taxes \$57,209,586.01

% 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 2015 107,800,347.69
 Total Tax Levy, CY 2015 109,160,532.35
 % of Taxes Collected, CY 2015 98.75%
 Delinquent Taxes - December 31, 2015 \$1,317,668.83

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	12.84%	\$585,000.00	\$4,555,000.00	\$5,140,000.00	\$3,500,000.00		\$1,640,000.00					
08	Local Revenue	-3.16%	(\$529,452.65)	\$16,735,052.65	\$16,205,600.00	\$6,938,600.00		\$9,267,000.00					
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	-0.71%	(\$3,775.00)	\$530,775.00	\$527,000.00	\$527,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-65.11%	(\$190,939.87)	\$293,275.38	\$102,335.51	\$102,335.51							
08	Other Special Items	-36.56%	(\$2,373,591.28)	\$6,491,574.75	\$4,117,983.47	\$4,117,983.47							
15	Receipts from Delinquent Taxes	13.42%	\$141,991.53	\$1,058,008.47	\$1,200,000.00	\$1,200,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.16%	(\$47,281.75)	\$29,629,253.52	\$29,581,971.77	\$29,581,971.77							
07	Minimum Library Tax	2.56%	\$37,392.24	\$1,460,974.76	\$1,498,367.00	\$1,498,367.00							
54	Open Space Levy Tax	0.01%	\$41.47	\$457,160.18	\$457,201.65		\$457,201.65						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.38%	(\$2,380,615.31)	\$70,481,910.71	\$68,101,295.40	\$56,737,093.75	\$457,201.65	\$10,907,000.00	\$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	3.22%	\$91,400.00	\$2,834,687.00	\$2,926,087.00								
21	Land-Use Administration	0.00	2.00	0.00%	\$0.00	\$104,500.00	\$104,500.00								
22	Uniform Construction Code	12.00	3.00	4.90%	\$47,000.00	\$959,600.00	\$1,006,600.00								
23	Insurance	0.00	0.00	4.18%	\$309,000.00	\$7,390,000.00	\$7,699,000.00								
25	Public Safety	106.00	17.00	1.76%	\$246,754.91	\$14,049,201.09	\$14,295,956.00								
26	Public Works	45.00	1.00	6.77%	\$401,737.22	\$5,936,843.29	\$6,338,580.51	\$59,680.51							
27	Health and Human Services	0.00	2.00	-0.34%	(\$1,011.00)	\$300,530.00	\$299,519.00	\$246,200.00	\$53,319.00						
28	Parks and Recreation	10.00	0.00	2.98%	\$37,200.00	\$1,248,000.00	\$1,285,200.00								
29	Education (including Library)	13.00	9.00	2.56%	\$37,392.00	\$1,460,975.00	\$1,498,367.00								
30	Unclassified	3.00	24.00	3.02%	\$19,325.00	\$639,950.00	\$659,275.00								
31	Utilities and Bulk Purchases	30.00	0.00	-3.01%	(\$402,300.00)	\$13,343,300.00	\$12,941,000.00	\$6,278,000.00		\$6,663,000.00					
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$34,000.00	\$34,000.00								
36	Statutory Expenditures	0.00	0.00	1.85%	\$87,030.00	\$4,702,833.00	\$4,789,863.00	\$4,545,932.00		\$243,931.00					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	7.00	3.00	-2.39%	(\$14,700.00)	\$616,000.00	\$601,300.00	\$601,300.00							
44	Capital	0.00	0.00	28.28%	\$234,300.00	\$828,500.00	\$1,062,800.00	\$580,000.00		\$482,800.00					
45	Debt	0.00	0.00	4.86%	\$380,369.00	\$7,829,381.00	\$8,209,750.00	\$5,042,481.00		\$3,167,269.00					
46	Deferred Charges	0.00	0.00	-71.27%	(\$1,614,459.31)	\$2,265,114.55	\$650,655.24	\$300,655.24		\$350,000.00					
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	1.48%	\$32,588.00	\$2,209,053.00	\$2,241,641.00	\$2,241,641.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	247.00	70.00	-0.16%	(\$108,374.18)	\$67,752,467.93	\$67,644,093.75	\$56,624,094.24	\$112,999.51	\$0.00	\$10,907,000.00	\$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				Surplus Anticipated	\$3,500,000.00	Misc. Revenue Anticipated near Maximum Levels
			X	F.E.M.A. Reimbursements	\$267,869.74	Unusual Event
X				General Capital Surplus	\$100,000.00	Non-recurring Revenue
X				Sale of Borough Property	\$113,651.00	Non-recurring Revenue
X				Fines and Costs: Municipal Court	\$177,000.00	Decrease in Court Revenue
X				Uniform Construction Code Fees	\$133,000.00	Increase in Anticipated Revenue, may not continue to be regenerated annually.
		X		Group Insurance Plan for Employees	\$242,320.00	Projected 2016 Increase
		X		Police Department-Salaries and Wages	\$379,000.00	Projected 2016 Increase
		X		Road Repair & Maintenance-Salaries and Wages	\$101,000.00	Projected 2016 Increase
		X		Snow Removal-Salaries and Wages	\$130,000.00	Projected 2016 Increase
		X		Snow Removal-Other Expenses	\$186,000.00	Projected 2016 Increase
X				Expenses and Bulk Purchases: Gasoline	\$100,000.00	Projected 2016 Decrease
		X		Police & Fireman's Retirement System	\$99,335.00	Projected 2016 Increase
X				Middlesex County Utility Authorities: Sewer Contract	\$423,000.00	Projected 2016 Decrease
		X		Payment of Bond Principal	\$302,000.00	Projected 2016 Increase
X				Def. Charges Emergency Authorization-Super Storm Sandy	\$2,100,000.00	Unusual Event

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	379	\$40,247,400.00	1.76%
2 Residential	11,928	\$1,722,569,200.00	75.35%
3A/3B Farm	3	\$153,300.00	0.01%
4A Commercial	412	\$167,208,600.00	7.31%
4B Industrial	57	\$182,670,600.00	7.99%
4C Apartments	23	\$173,159,100.00	7.57%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$51.00	0.00%
Total	12,803	\$2,286,008,251.00	100.00%
Average Ratio (%), Assessed to True Value		50.67%	
Equalized Valuation, Taxable Properties		\$4,511,561,576.87	
Total # of property tax appeals filed in 2015		County Tax Board	48.00
		State Tax Court	18.00
Number of 2015 County Tax Board decisions appealed to Tax Court			5.00
Number of pending property tax appeals in State Tax Court			18.00
Amount paid out by municipality for tax appeals in 2015			\$108,776.96

Property Tax Assessments - Exempt Properties (October 1, 2015 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	254	\$80,005,700.00	13.21%
15D Church and Charities	17	\$18,985,800.00	3.14%
15E Cemeteries & Graveyards	8	\$2,150,000.00	0.36%
15F Other Exempt	246	\$445,211,100.00	73.53%
Total	536	\$605,469,700.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			26.49%

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 2015 Total Tax Rate
G Commercial/Industrial Exemption	1 (see notes)	\$85,885.84	\$4,620,500.00	\$220,628.88
I Dwelling Exemption				
J Dwelling Abatement	17	\$0.00	\$286,400.00	\$13,675.60
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	17	85,885.84	4,906,900.00	234,304.48

**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	7.00	46,042.10	\$38,500.00	\$0.00	\$4,589.20	\$0.00	\$2,952.90
Supervisory Staff (Department Heads & Managers)	28.00	7.00	4,269,110.11	\$3,040,556.00	\$176,140.00	\$337,187.60	\$457,961.27	\$257,265.24
Police Officers (Including Superior Officers)	92.00	0.00	16,159,313.75	\$10,745,891.00	\$1,141,135.00	\$2,478,946.00	\$1,504,729.89	\$288,611.86
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	127.00	35.00	13,624,216.70	\$8,810,150.00	\$930,171.00	\$975,641.63	\$2,077,181.48	\$831,072.59
All Other Non-Union Employees not listed above	0.00	1.00	38,262.40	\$32,000.00	\$0.00	\$3,814.40	\$0.00	\$2,448.00
Totals	247.00	50.00	34,136,945.06	\$22,667,097.00	\$2,247,446.00	\$3,800,178.83	\$4,039,872.64	\$1,382,350.59

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	47.00	\$9,467.40	\$444,967.80	45.00	\$8,419.92	\$378,896.40
Parent & Child	16.00	\$18,077.88	\$289,246.08	14.00	\$16,058.76	\$224,822.64
Employee & Spouse (or Partner)	39.00	\$20,350.20	\$793,657.80	37.00	\$18,075.84	\$668,806.08
Family	102.00	\$28,176.48	\$2,874,000.96	116.00	\$25,052.88	\$2,906,134.08
Employee Cost Sharing Contribution (enter as negative -)			(\$362,000.00)			(\$362,000.00)
Subtotal	204.00		\$4,039,872.64	212.00		\$3,816,659.20
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	39	\$13,134.76	\$512,255.64	47	\$12,735.86	\$598,585.42
Parent & Child	3	\$24,553.00	\$73,659.00	3	\$16,073.40	\$48,220.20
Employee & Spouse (or Partner)	70	\$26,177.78	\$1,832,444.60	67	\$26,879.40	\$1,800,919.80
Family	8	\$38,634.75	\$309,078.00	8	\$24,503.00	\$196,024.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	120.00		\$2,727,437.24	125.00		\$2,643,749.42
GRAND TOTAL	324.00		\$6,767,309.88	337.00		\$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
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
A.F.S.C.M.E.	8240.00	\$810,370.03	X		
Sayreville Association of Municipal Supervisors	1261.00	\$223,707.18	X		
Management	1537.00	\$215,477.63			
Police	6538.00	\$2,706,072.60	X		
Totals	17576.00	\$3,955,627.44			
Total Funds Reserved as of end of 2015		\$0.00			
Total Funds Appropriated in 2016		\$0.00			

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

	Gross Debt		Net Debt		Current Year	2017	2018	All Additional Future
		Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$45,245,000.00	\$45,245,000.00	\$0.00	Utility Fund - Principal	\$635,000.00	\$460,000.00	\$280,000.00	\$1,190,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$71,658.99	\$51,887.50	\$33,795.83	\$101,383.33
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
WATER	\$22,444,743.58	\$22,444,743.58	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
0			\$0.00	Bonds - Principal	\$4,162,000.00	\$3,715,000.00	\$3,710,000.00	\$16,026,000.00
0			\$0.00	Bonds - Interest	\$687,700.25	\$584,596.25	\$470,721.25	\$1,487,118.75
0			\$0.00	Loans & Other Debt - Principal	\$1,963,043.86	\$1,968,384.79	\$2,024,327.67	\$12,432,665.42
0			\$0.00	Loans & Other Debt - Interest	\$563,700.28	\$510,140.00	\$454,640.00	\$2,462,090.00
0			\$0.00					
0			\$0.00	Total	\$8,083,103.38	\$7,290,008.54	\$6,973,484.75	\$33,699,257.50
<u>Municipal Purposes</u>								
Debt Authorized	\$6,590,599.00		\$6,590,599.00	Total Principal	\$6,760,043.86	\$6,143,384.79	\$6,014,327.67	\$29,648,665.42
Notes Outstanding			\$0.00	Total Interest	\$1,323,059.52	\$1,146,623.75	\$959,157.08	\$4,050,592.08
Bonds Outstanding	\$27,708,000.00		\$27,708,000.00	% of Total Current Year Budget	11.95%			
Loans and Other Debt	\$43,668.66		\$43,668.66					
Total (Current Year)	\$102,032,011.24	\$67,689,743.58	\$34,342,267.66	Description	Debt Not Listed Above			
Population (2010 census)	<u>42,704</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$2,389.28</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$804.19</u>			Total Capital/Equipment Leases	\$119,070.69			
3 Yr. Average Property Valuation		<u>\$4,412,247,997.33</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.78%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa3			
				Year of Last Rating	2015			
				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
Receiving	Township of Old Bridge	Technology Shared Service		12/20/2010	12/19/2020	\$48,000.00 per year
Providing	Borough of Helmetta	Building Department Services		3/24/2010	3/24/2016	>\$25,000 per year
Providing	Sayreville Board of Education	snow removal assistance	informal agreement-see notes page			

USER FRIENDLY BUDGET SECTION - Notes

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

UFB-5 Item G was a 5 year phase in with only 7 months receiveing PILOT abatement in CY 2015. Total amount paid in 2015 (including abatement) was \$177,814.52.

UFB-6 Hillcrest Homes has entered into PILOT agreement in 2015 and Project will be completed during 2016.

UFB-11 provide heavy equipment and operator if/when Board of Education needs assistance with snow removal.
