



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1219 Sayreville Borough - County of Middlesex Introduced

Municode: 1219 Filename: 1219_fbi_2025.xlsm

Website: www.sayreville.com

Phone Number: 732-390-7035

Mailing Address: 1678 Main Street

Municipality: Sayreville State: NJ Zip: 08872

Government Type: Borough

Election Type: Partisan

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kennedy		O'Brien	12/31/2027	mayor@sayreville.com

Chief Administrative Officer

Glenn		Skarzinsky		gskarzinsky@sayreville.com
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Chief Financial Officer

Cert. Number

Danielle		Maiorana	N-1880	danielle@sayreville.com
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Municipal Clerk

Jessica		Morelos		jessica@sayreville.com
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Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Donna		Roberts	12/31/2025	droberts@sayreville.com
Daniel		Balka	12/31/2025	dbalka@sayreville.com
Michael		Colaci	12/31/2026	mcolaci@sayreville.com
Mary		Novak	12/31/2027	mnovak@sayreville.com
Stanley		Synarski	12/31/2027	ssynarski@sayreville.com
John		Zebrowski	12/31/2026	jzebrowski@sayreville.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	37321949.990	\$1.57	25.75%	#####	Municipal Purpose Tax	ESTIMATED	\$37,697,532.67
Municipal Library	2181709.000	\$0.09	1.51%	#####	Municipal Library	ACTUAL	\$2,339,181.50
Municipal Open Space	474948.000	\$0.02	0.33%	\$693,962,908.51	Municipal Open Space	ESTIMATED	\$473,582.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	80896493.000	\$3.41	55.81%	#####	Local School District	ESTIMATED	\$82,066,725.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	22082719.940	\$0.93	15.23%	#####	County Purposes	ESTIMATED	\$22,338,284.06
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	2005715.410	\$0.08	1.38%	#####	County Open Space	ESTIMATED	2117661.23
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	144,963,535.340	\$6.11	100.00%	#####	Total ESTIMATED amount to be raised by taxes		\$147,032,966.46
Total Taxable Valuation as of	October 1, 2024	\$2,367,911,000.00			Revenue Anticipated, Excluding Tax Levy		40,013,178.78
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		77,541,998.95
Current Year (2025) Average Residential Assessment		\$146,278.00			Total Non-Municipal Tax Levy		\$106,996,252.29
Prior Year (2024) Average Residential Assessment		\$146,113.45			Amount to be Raised by Taxes - Before RUT		\$144,525,072.46
					Reserve for Uncollected Taxes (RUT)		\$2,507,894.00
					Total Amount to be Raised by Taxes		\$147,032,966.46
					% of Tax Collections used to Calculate RUT		98.29%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		143,372,741.55
					Total Tax Levy, CY 2024		145,415,998.78
					% of Taxes Collected, CY 2024		98.59%
					Delinquent Taxes - December 31, 2024		\$1,206,352.20
Sheet UFB-1							

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	27.58%	\$2,032,136.00	\$7,367,864.00	\$9,400,000.00	\$9,400,000.00							
08	Local Revenue	#DIV/0!	\$0.00		\$0.00								
09	State Aid (without offsetting appropriation)	-9.34%	(\$966,370.11)	\$10,349,083.11	\$9,382,713.00	\$9,382,713.00							
08	Uniform Construction Code Fees	-2.23%	(\$17,120.00)	\$767,120.00	\$750,000.00	\$750,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-11.18%	(\$1,250,853.11)	\$11,189,938.11	\$9,939,085.00	\$9,939,085.00							
10	Public and Private Revenue	-52.21%	(\$2,221,491.04)	\$4,254,953.91	\$2,033,462.87	\$2,033,462.87							
08	Other Special Items	29.66%	\$1,694,392.63	\$5,713,525.28	\$7,407,917.91	\$7,407,917.91							
15	Receipts from Delinquent Taxes	-19.56%	(\$267,462.00)	\$1,367,462.00	\$1,100,000.00	\$1,100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.01%	\$375,582.68	\$37,321,949.99	\$37,697,532.67	\$37,697,532.67							
07	Minimum Library Tax	7.22%	\$157,472.50	\$2,181,709.00	\$2,339,181.50	\$2,339,181.50							
54	Open Space Levy Tax	-100.00%	(\$474,948.00)	\$474,948.00	\$0.00								
56	Arts and Cultural 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	-1.16%	(\$938,660.45)	\$80,988,553.40	\$80,049,892.95	\$80,049,892.95	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	23.00	3.00	10.10%	\$380,795.00	\$3,770,872.00	\$4,151,667.00	\$4,151,667.00								
21	Land-Use Administration	2.00	5.00	-71.37%	(\$303,155.00)	\$424,739.00	\$121,584.00	\$121,584.00								
22	Uniform Construction Code	5.00	6.00	37.51%	\$404,771.28	\$1,079,132.72	\$1,483,904.00	\$1,483,904.00								
23	Insurance			29.52%	\$2,761,153.62	\$9,352,346.38	\$12,113,500.00	\$12,113,500.00								
25	Public Safety	122.00	22.00	2.84%	\$489,181.00	\$17,241,985.00	\$17,731,166.00	\$17,731,166.00								
26	Public Works	44.00	2.00	55.97%	\$3,555,860.00	\$6,353,381.00	\$9,909,241.00	\$9,909,241.00								
27	Health and Human Services	4.00	8.00	25.37%	\$197,171.00	\$777,080.00	\$974,251.00	\$974,251.00								
28	Parks and Recreation	14.00		3.55%	\$64,253.00	\$1,809,765.00	\$1,874,018.00	\$1,874,018.00								
29	Education (including Library)	13.00	8.00	7.22%	\$157,472.50	\$2,181,709.00	\$2,339,181.50	\$2,339,181.50								
30	Unclassified			-74.72%	(\$6,314,529.05)	\$8,451,357.61	\$2,136,828.56	\$2,136,828.56								
31	Utilities and Bulk Purchases	10.00		80.53%	\$2,790,780.00	\$3,465,620.00	\$6,256,400.00	\$6,256,400.00								
32	Landfill / Solid Waste Disposal			-74.52%	(\$3,889,580.00)	\$5,219,580.00	\$1,330,000.00	\$1,330,000.00								
35	Contingency			0.00%	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00								
36	Statutory Expenditures			2.83%	\$192,116.46	\$6,799,893.54	\$6,992,010.00	\$6,992,010.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	7.00		12.92%	\$85,652.00	\$662,990.00	\$748,642.00	\$748,642.00								
44	Capital			148.13%	\$549,233.01	\$370,766.99	\$920,000.00	\$920,000.00								
45	Debt			9.20%	\$696,133.33	\$7,569,781.67	\$8,265,915.00	\$8,265,915.00								
46	Deferred Charges			#DIV/0!	\$156,690.89		\$156,690.89	\$156,690.89								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,507,894.00	\$2,507,894.00	\$2,507,894.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		244.00	54.00	2.53%	\$1,973,999.04	\$78,075,893.91	\$80,049,892.95	\$80,049,892.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	337	\$49,410,900.00	2.08%	15A Public Schools		\$45,633.00	7.90%
2 Residential	12,110	\$1,769,113,000.00	74.50%	15B Other Schools		\$11,454.00	1.98%
3A/3B Farm	4	\$155,900.00	0.01%	15C Public Property		\$90,034.00	15.58%
4A Commercial	388	\$159,496,100.00	6.72%	15D Church and Charities		\$18,948.00	3.28%
4B Industrial	76	\$206,449,900.00	8.69%	15E Cemeteries & Graveyards		\$2,150.00	0.37%
4C Apartments	27	\$190,113,600.00	8.01%	15F Other Exempt		\$409,609.00	70.89%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	12,942	\$2,374,739,400.00	100.00%	Total	0	\$577,828.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				0.02%			
Total # of property tax appeals filed in 2024							
Number of 2024 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2024							

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of	PILOT		Taxes if Billed in Full
	Parcels	Billing/Revenue	Assessed Value	2024 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

[illegible]

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**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	41,459.90	\$38,500.00				\$2,959.90
Supervisory Staff (Department Heads & Managers)	20.00		2,358,639.95	\$1,478,680.59		\$375,000.00	\$305,854.36	\$199,105.00
Police Officers (Including Superior Officers)	95.00		19,854,419.26	\$11,818,923.00	\$1,600,000.00	\$4,226,352.00	\$1,837,780.06	\$371,364.20
Fire Fighters (Including Superior Officers)			565,972.73					\$565,972.73
All Other Union Employees not listed above	129.00	32.00	15,760,361.76	\$10,349,967.47	\$1,189,079.00	\$748,658.00	\$2,506,594.84	\$966,062.45
All Other Non-Union Employees not listed above	20.00		3,380,609.10	\$2,731,485.88		\$300,000.00	\$206,157.12	\$142,966.10
Totals	264.00	39.00	41,961,462.70	\$26,417,556.94	\$2,789,079.00	\$5,650,010.00	\$4,856,386.38	\$2,248,430.38

Is the Local Government required to comply with N.J.S.A. 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	78.00	\$15,331.32	\$1,195,842.96	75.00	\$13,042.32	\$978,174.00
Parent & Child	15.00	\$29,111.88	\$436,678.20	18.00	\$24,792.96	\$446,273.28
Employee & Spouse (or Partner)	27.00	\$32,766.36	\$884,691.72	33.00	\$27,911.76	\$921,088.08
Family	72.00	\$45,538.20	\$3,278,750.40	72.00	\$38,790.12	\$2,792,888.64
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	192.00		\$5,795,963.28	198.00		\$5,138,424.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)			(\$1,454,230.76)			
Subtotal	0.00		(\$1,454,230.76)	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	59	\$21,393.00	\$1,262,187.00	55	\$12,447.48	\$684,611.40
Parent & Child	5	\$23,214.36	\$116,071.80	4	\$26,031.48	\$104,125.92
Employee & Spouse (or Partner)	74	\$29,141.88	\$2,156,499.12	78	\$34,161.00	\$2,664,558.00
Family	18	\$65,064.48	\$1,171,160.64	17	\$55,743.72	\$947,643.24
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	156.00		\$4,705,918.56	154.00		\$4,400,938.56
GRAND TOTAL	348.00		\$9,047,651.08	352.00		\$9,539,362.56

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

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA	5,122.68	\$3,289,286.59	651.00	\$42,174.46									
AFSCME	5,585.22	\$1,595,241.50	4,715.47	\$174,846.71									
SAMS	1,654.15	\$596,766.34	516.77	\$26,574.77									
Management	1,599.82	\$696,811.31	1,274.20	\$77,882.74									
TOTALS (THIS PAGE ONLY)	13,961.87	\$6,178,105.74	7,157.44	\$321,478.68	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt		Deductions	Net Debt	Current Year Budget		2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt	\$123,480,000.00	\$123,480,000.00	\$0.00	Utility Fund - Principal	\$1,854,611.10	\$1,856,613.00	\$1,735,074.07	\$15,618,222.41
Regional School Debt			\$0.00	Utility Fund - Interest	\$716,763.77	\$668,822.52	\$615,741.26	\$333,691.30
				Bond Anticipation Notes - Principal				
				Bond Anticipation Notes - Interest				
				Bonds - Principal	\$6,394,000.00	\$6,518,000.00	\$6,738,000.00	\$39,820,000.00
				Bonds - Interest	\$1,870,715.00	\$1,706,075.00	\$1,516,840.00	\$5,454,550.00
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
				Total	\$10,836,089.87	\$10,749,510.52	\$10,605,655.33	\$61,226,463.71
				Total Principal	\$8,248,611.10	\$8,374,613.00	\$8,473,074.07	\$55,438,222.41
				Total Interest	\$2,587,478.77	\$2,374,897.52	\$2,132,581.26	\$5,788,241.30
				% of Total Current Year Budget	13.54%			
				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	2024			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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