

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
SUMMARY OF REVENUES REALIZED SFY 2008, CY 2009, CY 2010
REVENUES BUDGETED CALENDAR YEAR 2011 AND REVENUES PROJECTED CALENDAR YEAR 2012

| | SFY 2008 Actual Realized | CY 2009 Actual Realized | CY 2010 Actual Realized | CY 2011 Budget | CY 2012 Projected |
|---|--------------------------------|-------------------------------|-------------------------------|-------------------|----------------------|
| REVENUES | | | | | |
| Surplus Anticipated | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>Miscellaneous Revenues</u> | | | | | |
| Local Revenues | 1,425,412 | 1,487,743 | 1,539,502 | 1,539,497 | 1,539,497 |
| State Aid Without Offsetting Appropriations | 5,269,060 | 4,334,328 | 3,872,278 | 3,872,278 | 3,872,278 |
| Uniform Construction Code Fees Offset with Appropriations | 90,508 | 65,051 | 124,028 | 124,028 | 124,028 |
| Public & Private Revenues | 572,351 | 53,908 | 743,899 | 1,230,641 | |
| Other Special Items | 2,150,345 | 706,682 | 880,276 | 1,027,490 | 898,964 |
| Subtotal Miscellaneous Revenues | 9,507,676 | 6,647,712 | 7,159,983 | 7,793,934 | 6,434,767 |
| Receipts from Delinquent Taxes | 5,935 | 173,899 | 68,614 | 40,000 | 40,000 |
| <u>Amount to be Raised by Taxes</u> | | | | | |
| Local Tax for Municipal Purposes | 4,846,818 | 7,157,863 | 7,886,174 | 7,848,534 | 8,005,505 |
| Minimum Library Tax | | | | 323,778 | 323,778 |
| Total Amount to be Raised by Taxes | 4,846,818 | 7,157,863 | 7,886,174 | 8,172,312 | 8,329,283 |
| Total General Revenues | \$14,360,429 | \$13,979,474 | \$15,114,771 | \$16,006,246 | \$14,804,050 |

SFY - Represents the fiscal year July 1 through June 30.

CY - Represents the calendar year January 1 through December 31.

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
SUMMARY OF APPROPRIATIONS EXPENDED SFY 2008, CY 2009, CY 2010
APPROPRIATIONS BUDGETED CALENDAR YEAR 2011 AND APPROPRIATIONS PROJECTED CALENDAR YEAR 2012

| | SFY 2008 Actual <u>Expended</u> | CY 2009 Actual <u>Expended</u> | CY 2010 Actual <u>Expended</u> | CY 2011 <u>Budget</u> | CY 2012 <u>Projected</u> |
|--|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------|-----------------------------|
| APPROPRIATIONS | | | | | |
| Operations | \$12,048,809 | \$11,772,032 | \$11,717,880 | \$11,418,439 | \$11,646,808 |
| Statutory Expenses | 946,241 | 661,415 | 1,107,352 | 1,344,941 | 1,371,840 |
| Public & Private Programs Offset by Revenues | 574,576 | 67,636 | 746,124 | 1,232,866 | |
| Capital Improvements | 50,000 | 50,000 | 25,000 | 75,000 | 75,000 |
| Municipal Debt Service | 1,426,186 | 1,583,462 | 1,664,636 | 1,635,000 | 1,610,402 |
| Deferred Charges | 224,500 | - | 324,465 | 200,000 | - |
| Reserve for Uncollected Taxes | 90,000 | 128,000 | 100,000 | 100,000 | 100,000 |
| Total General Appropriations | <u>\$15,360,312</u> | <u>\$14,262,545</u> | <u>\$15,685,457</u> | <u>\$16,006,246</u> | <u>\$14,804,050</u> |

SFY - Represents the fiscal year July 1 through June 30.

CY - Represents the calendar year January 1 through December 31.

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
REVENUE TREND - SFY 2006, SFY 2007, SFY 2008, CY 2009 AND CY 2010 REALIZED,
AND REVENUES BUDGETED CALENDAR YEAR 2011

| | SFY 2006 Realized | SFY 2007 Realized | SFY 2008 Realized | CY 2009 Realized | CY 2010 Realized | CY 2011 Budget |
|---|------------------------------|------------------------------|------------------------------|-----------------------------|-----------------------------|---------------------------|
| REVENUES | | | | | | |
| Surplus Anticipated | \$ 30,000 | \$ 194,000 | \$ - | \$ - | \$ - | \$ - |
| <u>Miscellaneous Revenues</u> | | | | | | |
| Local Revenues | 1,760,690 | 1,560,201 | 1,425,412 | 1,487,743 | 1,539,502 | 1,539,497 |
| State Aid Without Offsetting Appropriations | 5,379,819 | 5,379,819 | 5,269,060 | 4,334,328 | 3,872,278 | 3,872,278 |
| Uniform Construction Code Fees | 229,523 | 189,586 | 90,508 | 65,051 | 124,028 | 124,028 |
| Public & Private Revenues | 3,937,056 | 4,112,253 | 572,351 | 53,908 | 743,899 | 1,230,641 |
| Other Special Items | 1,376,560 | 805,192 | 2,150,345 | 706,682 | 880,276 | 1,027,490 |
| Subtotal Miscellaneous Revenues | 12,683,648 | 12,047,051 | 9,507,676 | 6,647,712 | 7,159,983 | 7,793,934 |
| Receipts from Delinquent Taxes | 32,775 | 1,142 | 5,935 | 173,899 | 68,614 | 40,000 |
| <u>Amount to be Raised by Taxes</u> | | | | | | |
| Local Tax for Municipal Purposes | 4,044,028 | 4,229,453 | 4,846,818 | 7,157,863 | 7,886,174 | 7,848,534 |
| Minimum Library Tax | | | | | | 323,778 |
| Total Amount to be Raised by Taxes | 4,044,028 | 4,229,453 | 4,846,818 | 7,157,863 | 7,886,174 | 8,172,312 |
| Total General Revenues | \$ 16,790,451 | \$ 16,471,646 | \$ 14,360,429 | \$ 13,979,474 | \$ 15,114,771 | \$ 16,006,246 |

Notes:

-The City reverted to a calendar year effective January 1, 2009.

-Beginning in the 2011 calendar year, municipalities were required to separately report the Minimum Library Tax. In prior years, the Minimum Library Tax amount was included in the total Local Tax for Municipal Purposes.

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

| <u>SUMMARY BY CATEGORY</u> | <u>Year-over-Year Variance</u> | | | |
|--|--------------------------------|---------------------|-------------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Salaries and Wages | \$ 5,473,235 | \$ 5,456,989 | \$ (16,246) | -0.30% |
| Other Expenses | 6,034,645 | 5,961,450 | (73,195) | -1.21% |
| Public and Private Programs Offset by Revenues | 746,124 | 1,232,866 | 486,742 | 65.24% |
| Deferred Charges and Statutory Expenditures | 1,441,817 | 1,544,941 | 103,124 | 7.15% |
| Capital Improvements | 25,000 | 75,000 | 50,000 | 200.00% |
| Debt Service | 1,665,538 | 1,635,000 | (30,538) | -1.83% |
| Reserve for Uncollected Taxes | <u>100,000</u> | <u>100,000</u> | <u>-</u> | <u>0.00%</u> |
| | <u>\$15,486,359</u> | <u>\$16,006,246</u> | <u>\$ 519,887</u> | <u>3.71%</u> |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

| <u>Salaries and Wages</u> | Year-over-Year Variance | | | |
|-------------------------------|--------------------------------|----------------|---------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| General Administration | \$ 184,950 | \$ 187,006 | \$ 2,056 | 1.11% |
| Mayor and Council | 42,830 | 43,212 | 382 | 0.89% |
| Municipal Clerk | 92,070 | 104,442 | 12,372 | 13.44% |
| Financial Administration | 121,200 | 123,934 | 2,734 | 2.26% |
| Revenue Administration | 77,215 | 79,239 | 2,024 | 2.62% |
| Tax Assessment Administration | 29,000 | 49,669 | 20,669 | 71.27% |
| Vital Statistics | 8,890 | 9,116 | 226 | 2.54% |
| Planning Board | 17,310 | 25,036 | 7,726 | 44.63% |
| Zoning Board of Adjustment | 7,215 | - | (7,215) | -100.00% |
| Police Department | 3,204,783 | 3,248,363 | 43,580 | 1.36% |
| Uniform Fire Official | 5,540 | - | (5,540) | -100.00% |
| Municipal Prosecutor Office | 14,000 | 14,000 | - | 0.00% |
| Streets and Roads Maintenance | 304,000 | 311,427 | 7,427 | 2.44% |
| Sewers | 232,500 | 227,412 | (5,088) | -2.19% |
| Parking Lot | 12,500 | 12,500 | - | 0.00% |
| Recycling Coordinator | 9,181 | 9,181 | - | 0.00% |
| Solid Waste Collection | 227,500 | 255,889 | 28,389 | 12.48% |
| Buildings and Grounds | 298,500 | 245,107 | (53,393) | -17.89% |
| Vehicle Maintenance | 50,000 | 50,000 | - | 0.00% |
| Board of Health | 51,450 | 16,133 | (35,317) | -68.64% |
| Animal Control Services | 6,000 | - | (6,000) | -100.00% |
| Municipal Court | 128,400 | 124,918 | (3,482) | -2.71% |
| Public Defender | 6,251 | 6,251 | - | 0.00% |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

| <u>Salaries and Wages</u> | Year-over-Year Variance | | | |
|----------------------------------|--------------------------------|---------------------|--------------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Recreation Services and Programs | 55,700 | 48,994 | (6,706) | -12.04% |
| Senior Citizen Activities | 121,000 | 130,880 | 9,880 | 8.17% |
| Division of Code Enforcement | <u>165,250</u> | <u>134,280</u> | <u>(30,970)</u> | <u>-18.74%</u> |
| Total - Salaries and Wages | <u>\$ 5,473,235</u> | <u>\$ 5,456,989</u> | <u>\$ (16,246)</u> | <u>-0.30%</u> |

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011

| <u>Other Expenses</u> | Year-over-Year Variance | | | |
|----------------------------------|--------------------------------|----------------|---------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| General Administration | \$ 77,000 | \$ 70,500 | \$ (6,500) | -8.44% |
| Mayor and Council | 5,250 | 5,250 | - | 0.00% |
| Municipal Clerk | 21,900 | 18,900 | (3,000) | -13.70% |
| Financial Administration | 18,950 | 18,950 | - | 0.00% |
| Audit Services | 39,500 | 39,500 | - | 0.00% |
| Revenue Administration | 10,275 | 10,275 | - | 0.00% |
| Tax Assessment Administration | 5,000 | 5,000 | - | 0.00% |
| Legal Services | 300,000 | 275,000 | (25,000) | -8.33% |
| Department of Engineering | 150,000 | 100,000 | (50,000) | -33.33% |
| Vital Statistics | 1,000 | 1,000 | - | 0.00% |
| Planning Board | 27,975 | 17,975 | (10,000) | -35.75% |
| Zoning Board of Adjustment | 8,150 | - | (8,150) | -100.00% |
| Police Department | 65,350 | 65,350 | - | 0.00% |
| Office of Emergency Management | 1,200 | 1,200 | - | 0.00% |
| Aid to Volunteer Fire Companies | 85,000 | 85,000 | - | 0.00% |
| Aid to Volunteer Ambulance Squad | 35,000 | 35,000 | - | 0.00% |
| Department of Fire | 55,050 | 55,050 | - | 0.00% |
| Uniform Fire Official | - | 1,500 | 1,500 | 100.00% |
| Streets and Roads Maintenance | 54,000 | 54,000 | - | 0.00% |
| Shade Tree | 10,000 | 5,000 | (5,000) | -50.00% |
| Sewers | 33,600 | 33,600 | - | 0.00% |
| Parking Lot | 275,000 | 200,000 | (75,000) | -27.27% |
| Recycling Coordinator | 100 | 100 | - | 0.00% |

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011

| <u>Other Expenses</u> | Year-over-Year Variance | | | |
|--|--------------------------------|---------------------|--------------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Solid Waste Collection | 404,750 | 404,750 | - | 0.00% |
| Buildings and Grounds | 91,500 | 91,500 | - | 0.00% |
| Vehicle Maintenance | 83,000 | 83,000 | - | 0.00% |
| Board of Health | 57,000 | 57,000 | - | 0.00% |
| Animal Control Services | 25,000 | 25,000 | - | 0.00% |
| Municipal Court | 10,500 | 10,500 | - | 0.00% |
| Recreation Services and Programs | 30,400 | 30,400 | - | 0.00% |
| Senior Citizen Activities | 14,000 | 14,000 | - | 0.00% |
| Sayreville Assoc. of Brain Injured Children | 3,000 | - | (3,000) | -100.00% |
| Celebration of Public Events | 19,500 | 19,500 | - | 0.00% |
| Main Street Project | 5,000 | - | (5,000) | -100.00% |
| Division of Code Enforcement | 9,200 | 10,200 | 1,000 | 10.87% |
| Utilities - Unclassified | 568,000 | 568,000 | - | 0.00% |
| <u>Insurance</u> | | | | |
| Unemployment Insurance | 115,000 | 75,000 | (40,000) | -34.78% |
| General Liability | 191,000 | 202,350 | 11,350 | 5.94% |
| Workers Compensation | 349,000 | 347,000 | (2,000) | -0.57% |
| Employee Group Health | 1,804,192 | 1,961,100 | 156,908 | 8.70% |
| Middlesex County Utilities Authority - Payment | 580,000 | 580,000 | - | 0.00% |
| Maintenance of Free Public Library | 335,303 | 324,000 | (11,303) | -3.37% |
| Length of Service Awards Program | 60,000 | 60,000 | - | 0.00% |
| Total - Other Expenses | \$ 6,034,645 | \$ 5,961,450 | \$ (73,195) | -1.21% |

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011

| <u>Public and Private Programs Offset by Revenues</u> | Year-over-Year Variance | | | |
|---|--------------------------------|---------------------|-------------------|-----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Municipal Alliance Against Drug & Alcohol Abuse | \$ 11,124 | \$ 11,124 | \$ - | 0.00% |
| Jewish Renaissance Foundation Grant | 10,000 | - | (10,000) | -100.00% |
| Radford Ferry Road, Phase 2 | - | 955,879 | 955,879 | 100.00% |
| NJ Transportation Trust Fund - Pine Ave. & Portia St. | - | 250,000 | 250,000 | 100.00% |
| Clean Communities | - | 11,765 | 11,765 | 100.00% |
| Body Armor Replacement | - | 4,098 | 4,098 | 100.00% |
| Middlesex County Open Space Recreation Fund | 465,000 | - | (465,000) | -100.00% |
| NJ Transportation Trust Fund - Broadway Enhancement | <u>260,000</u> | <u>-</u> | <u>(260,000)</u> | <u>-100.00%</u> |
| Total - Public and Private Programs Offset by Revenues | <u>\$ 746,124</u> | <u>\$ 1,232,866</u> | <u>\$ 486,742</u> | <u>65.24%</u> |

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011

| <u>Deferred Charges and Statutory Expenditures</u> | Year-over-Year Variance | | | |
|--|--------------------------------|---------------------|-------------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| <u>Pension Costs</u> | | | | |
| Public Employees' Retirement System | \$ 269,873 | \$ 306,192 | \$ 36,319 | 13.46% |
| Social Security System (O.A.S.I.) | 260,000 | 260,000 | - | 0.00% |
| Police and Firemen's Retirement System of NJ | 586,980 | 778,249 | 191,269 | 32.59% |
| Defined Contribution Retirement Program | 500 | 500 | - | 0.00% |
| Prior Year Bill (AJV Inc.; Engineering; 2008) | 9,292 | - | (9,292) | -100.00% |
| Deficit - Unemployment Trust | 16,908 | - | (16,908) | -100.00% |
| Operating Deficit | 68,014 | - | (68,014) | -100.00% |
| Unfunded: Resurface of Various Streets | 250 | - | (250) | -100.00% |
| Emergency Authorizations | <u>230,000</u> | <u>200,000</u> | <u>(30,000)</u> | <u>-13.04%</u> |
| Total Deferred Charges and Statutory Expenditures | <u>\$ 1,441,817</u> | <u>\$ 1,544,941</u> | <u>\$ 103,124</u> | <u>7.15%</u> |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

| <u>Capital Improvements</u> | Year-over-Year Variance | | | |
|-----------------------------|--------------------------------|------------------|------------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Capital Improvement Fund | \$ <u>25,000</u> | \$ <u>75,000</u> | \$ <u>50,000</u> | <u>200.00%</u> |
| Total Capital Improvements | \$ <u>25,000</u> | \$ <u>75,000</u> | \$ <u>50,000</u> | <u>200.00%</u> |

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011

| <u>Debt Service and Reserve for Uncollected Taxes</u> | Year-over-Year Variance | | | |
|---|--------------------------------|---------------------|--------------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Payment of Bond Principal | \$ 1,101,281 | \$ 840,000 | \$ (261,281) | -23.73% |
| Interest on Bonds | 313,656 | 685,000 | 371,344 | 118.39% |
| Interest on Notes | 180,585 | 45,000 | (135,585) | -75.08% |
| Capital Lease Obligations - Principal | 60,993 | 62,000 | 1,007 | 1.65% |
| Capital Lease Obligations - Interest | <u>9,023</u> | <u>3,000</u> | <u>(6,023)</u> | <u>-66.75%</u> |
| Total Debt Service | <u>\$ 1,665,538</u> | <u>\$ 1,635,000</u> | <u>\$ (30,538)</u> | <u>-1.83%</u> |
| Reserve for Uncollected Taxes | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ -</u> | <u>0.00%</u> |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

SORTED BY LARGEST % INCREASE TO SMALLEST

| <u>Salaries and Wages</u> | <u>Year-over-Year Variance</u> | | | |
|----------------------------------|--------------------------------|----------------|---------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Tax Assessment Administration | \$ 29,000 | \$ 49,669 | \$ 20,669 | 71.27% |
| Planning Board | 17,310 | 25,036 | 7,726 | 44.63% |
| Municipal Clerk | 92,070 | 104,442 | 12,372 | 13.44% |
| Solid Waste Collection | 227,500 | 255,889 | 28,389 | 12.48% |
| Senior Citizen Activities | 121,000 | 130,880 | 9,880 | 8.17% |
| Revenue Administration | 77,215 | 79,239 | 2,024 | 2.62% |
| Vital Statistics | 8,890 | 9,116 | 226 | 2.54% |
| Streets and Roads Maintenance | 304,000 | 311,427 | 7,427 | 2.44% |
| Financial Administration | 121,200 | 123,934 | 2,734 | 2.26% |
| Police Department | 3,204,783 | 3,248,363 | 43,580 | 1.36% |
| General Administration | 184,950 | 187,006 | 2,056 | 1.11% |
| Mayor and Council | 42,830 | 43,212 | 382 | 0.89% |
| Municipal Prosecutor Office | 14,000 | 14,000 | - | 0.00% |
| Parking Lot | 12,500 | 12,500 | - | 0.00% |
| Recycling Coordinator | 9,181 | 9,181 | - | 0.00% |
| Vehicle Maintenance | 50,000 | 50,000 | - | 0.00% |
| Public Defender | 6,251 | 6,251 | - | 0.00% |
| Sewers | 232,500 | 227,412 | (5,088) | -2.19% |
| Municipal Court | 128,400 | 124,918 | (3,482) | -2.71% |
| Recreation Services and Programs | 55,700 | 48,994 | (6,706) | -12.04% |
| Buildings and Grounds | 298,500 | 245,107 | (53,393) | -17.89% |
| Division of Code Enforcement | 165,250 | 134,280 | (30,970) | -18.74% |
| Board of Health | 51,450 | 16,133 | (35,317) | -68.64% |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

SORTED BY LARGEST % INCREASE TO SMALLEST

| <u>Salaries and Wages</u> | Year-over-Year Variance | | | |
|----------------------------|--------------------------------|---------------------|--------------------|-----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Zoning Board of Adjustment | 7,215 | - | (7,215) | -100.00% |
| Uniform Fire Official | 5,540 | - | (5,540) | -100.00% |
| Animal Control Services | <u>6,000</u> | <u>-</u> | <u>(6,000)</u> | <u>-100.00%</u> |
| Total - Salaries and Wages | <u>\$ 5,473,235</u> | <u>\$ 5,456,989</u> | <u>\$ (16,246)</u> | <u>-0.30%</u> |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

SORTED BY LARGEST % INCREASE TO SMALLEST

| <u>Other Expenses</u> | <u>Year-over-Year Variance</u> | | | |
|----------------------------------|--------------------------------|----------------|---------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Uniform Fire Official | \$ - | \$ 1,500 | \$ 1,500 | 100.00% |
| Division of Code Enforcement | 9,200 | 10,200 | 1,000 | 10.87% |
| Employee Group Health | 1,804,192 | 1,961,100 | 156,908 | 8.70% |
| General Liability | 191,000 | 202,350 | 11,350 | 5.94% |
| Mayor and Council | 5,250 | 5,250 | - | 0.00% |
| Financial Administration | 18,950 | 18,950 | - | 0.00% |
| Audit Services | 39,500 | 39,500 | - | 0.00% |
| Revenue Administration | 10,275 | 10,275 | - | 0.00% |
| Tax Assessment Administration | 5,000 | 5,000 | - | 0.00% |
| Vital Statistics | 1,000 | 1,000 | - | 0.00% |
| Police Department | 65,350 | 65,350 | - | 0.00% |
| Office of Emergency Management | 1,200 | 1,200 | - | 0.00% |
| Aid to Volunteer Fire Companies | 85,000 | 85,000 | - | 0.00% |
| Aid to Volunteer Ambulance Squad | 35,000 | 35,000 | - | 0.00% |
| Department of Fire | 55,050 | 55,050 | - | 0.00% |
| Streets and Roads Maintenance | 54,000 | 54,000 | - | 0.00% |
| Sewers | 33,600 | 33,600 | - | 0.00% |
| Recycling Coordinator | 100 | 100 | - | 0.00% |
| Solid Waste Collection | 404,750 | 404,750 | - | 0.00% |
| Buildings and Grounds | 91,500 | 91,500 | - | 0.00% |
| Vehicle Maintenance | 83,000 | 83,000 | - | 0.00% |
| Board of Health | 57,000 | 57,000 | - | 0.00% |
| Animal Control Services | 25,000 | 25,000 | - | 0.00% |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

SORTED BY LARGEST % INCREASE TO SMALLEST

| <u>Other Expenses</u> | Year-over-Year Variance | | | |
|--|--------------------------------|---------------------|--------------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Municipal Court | 10,500 | 10,500 | - | 0.00% |
| Recreation Services and Programs | 30,400 | 30,400 | - | 0.00% |
| Senior Citizen Activities | 14,000 | 14,000 | - | 0.00% |
| Celebration of Public Events | 19,500 | 19,500 | - | 0.00% |
| Utilities - Unclassified | 568,000 | 568,000 | - | 0.00% |
| Middlesex County Utilities Authority - Payment | 580,000 | 580,000 | - | 0.00% |
| Length of Service Awards Program | 60,000 | 60,000 | - | 0.00% |
| Workers Compensation | 349,000 | 347,000 | (2,000) | -0.57% |
| Maintenance of Free Public Library | 335,303 | 324,000 | (11,303) | -3.37% |
| Legal Services | 300,000 | 275,000 | (25,000) | -8.33% |
| General Administration | 77,000 | 70,500 | (6,500) | -8.44% |
| Municipal Clerk | 21,900 | 18,900 | (3,000) | -13.70% |
| Parking Lot | 275,000 | 200,000 | (75,000) | -27.27% |
| Department of Engineering | 150,000 | 100,000 | (50,000) | -33.33% |
| Unemployment Insurance | 115,000 | 75,000 | (40,000) | -34.78% |
| Planning Board | 27,975 | 17,975 | (10,000) | -35.75% |
| Shade Tree | 10,000 | 5,000 | (5,000) | -50.00% |
| Zoning Board of Adjustment | 8,150 | - | (8,150) | -100.00% |
| Sayreville Assoc. of Brain Injured Children | 3,000 | - | (3,000) | -100.00% |
| Main Street Project | 5,000 | - | (5,000) | -100.00% |
| Total - Other Expenses | \$ 6,034,645 | \$ 5,961,450 | \$ (73,195) | -1.21% |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

SORTED BY LARGEST % INCREASE TO SMALLEST

| <u>Public and Private Programs Offset by Revenues</u> | Year-over-Year Variance | | | |
|---|--------------------------------|---------------------|-------------------|-----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Radford Ferry Road, Phase 2 | \$ - | \$ 955,879 | \$ 955,879 | 100.00% |
| NJ Transportation Trust Fund - Pine Ave. & Portia St. | - | 250,000 | 250,000 | 100.00% |
| Clean Communities | - | 11,765 | 11,765 | 100.00% |
| Body Armor Replacement | - | 4,098 | 4,098 | 100.00% |
| Municipal Alliance Against Drug & Alcohol Abuse | 11,124 | 11,124 | - | 0.00% |
| Jewish Renaissance Foundation Grant | 10,000 | - | (10,000) | -100.00% |
| Middlesex County Open Space Recreation Fund | 465,000 | - | (465,000) | -100.00% |
| NJ Transportation Trust Fund - Broadway Enhancement | <u>260,000</u> | <u>-</u> | <u>(260,000)</u> | <u>-100.00%</u> |
| Total - Public and Private Programs Offset by Revenues | <u>\$ 746,124</u> | <u>\$ 1,232,866</u> | <u>\$ 486,742</u> | <u>65.24%</u> |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

SORTED BY LARGEST % INCREASE TO SMALLEST

| <u>Deferred Charges and Statutory Expenditures</u> | Year-over-Year Variance | | | |
|--|--------------------------------|---------------------|-------------------|-----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Police and Firemen's Retirement System of NJ | \$ 586,980 | \$ 778,249 | \$ 191,269 | 32.59% |
| Public Employees' Retirement System | 269,873 | 306,192 | 36,319 | 13.46% |
| Social Security System (O.A.S.I.) | 260,000 | 260,000 | - | 0.00% |
| Defined Contribution Retirement Program | 500 | 500 | - | 0.00% |
| Emergency Authorizations | 230,000 | 200,000 | (30,000) | -13.04% |
| Prior Year Bill (AJV Inc.; Engineering; 2008) | 9,292 | - | (9,292) | -100.00% |
| Deficit - Unemployment Trust | 16,908 | - | (16,908) | -100.00% |
| Operating Deficit | 68,014 | - | (68,014) | -100.00% |
| Unfunded: Resurface of Various Streets | <u>250</u> | <u>-</u> | <u>(250)</u> | <u>-100.00%</u> |
| Total Deferred Charges and Statutory Expenditures | <u>\$ 1,441,817</u> | <u>\$ 1,544,941</u> | <u>\$ 103,124</u> | <u>7.15%</u> |

**CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011**

SORTED BY LARGEST % INCREASE TO SMALLEST

| <u>Capital Improvements</u> | Year-over-Year Variance | | | |
|-----------------------------|--------------------------------|----------------|---------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Capital Improvement Fund | \$ 25,000 | \$ 75,000 | \$ 50,000 | 200.00% |
| Total Capital Improvements | \$ 25,000 | \$ 75,000 | \$ 50,000 | 200.00% |

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
BUDGET APPROPRIATION COMPARISON ORIGINAL CALENDAR YEAR 2010 VERSUS
ORIGINAL CALENDAR YEAR 2011

SORTED BY LARGEST % INCREASE TO SMALLEST

| <u>Debt Service and Reserve for Uncollected Taxes</u> | Year-over-Year Variance | | | |
|---|--------------------------------|---------------------|--------------------|----------------|
| | <u>CY 2010</u> | <u>CY 2011</u> | <u>Amount</u> | <u>Percent</u> |
| Payment of Bond Principal | \$ 1,101,281 | \$ 840,000 | \$ (261,281) | -23.73% |
| Interest on Bonds | 313,656 | 685,000 | 371,344 | 118.39% |
| Interest on Notes | 180,585 | 45,000 | (135,585) | -75.08% |
| Capital Lease Obligations - Principal | 60,993 | 62,000 | 1,007 | 1.65% |
| Capital Lease Obligations - Interest | <u>9,023</u> | <u>3,000</u> | <u>(6,023)</u> | <u>-66.75%</u> |
| Total Debt Service | <u>\$ 1,665,538</u> | <u>\$ 1,635,000</u> | <u>\$ (30,538)</u> | <u>-1.83%</u> |
| Reserve for Uncollected Taxes | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ -</u> | <u>0.00%</u> |

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
ANALYSIS OF DEPARTMENT DIRECT COSTS AS A PERCENTAGE OF OVERALL BUDGET - CY 2011

| <u>Department</u> | <u>CY 2011 Budget</u> | <u>% of Total Budget</u> |
|------------------------------------|---------------------------|----------------------------------|
| Police Department | \$ 3,313,713 | 20.70% |
| Solid Waste Collection | 660,639 | 4.13% |
| Streets and Roads Maintenance | 365,427 | 2.28% |
| Buildings and Grounds | 336,607 | 2.10% |
| Maintenance of Free Public Library | 324,000 | 2.02% |
| Legal Services | 275,000 | 1.72% |
| Sewers | 261,012 | 1.63% |
| General Administration | 257,506 | 1.61% |
| Parking Lot | 212,500 | 1.33% |
| Senior Citizen Activities | 144,880 | 0.91% |
| Division of Code Enforcement | 144,480 | 0.90% |
| Financial Administration | 142,884 | 0.89% |
| Municipal Court | 135,418 | 0.85% |
| Vehicle Maintenance | 133,000 | 0.83% |
| Municipal Clerk | 123,342 | 0.77% |
| Department of Engineering | 100,000 | 0.62% |
| Revenue Administration | 89,514 | 0.56% |
| Aid to Volunteer Fire Companies | 85,000 | 0.53% |
| Recreation Services and Programs | 79,394 | 0.50% |
| Board of Health | 73,133 | 0.46% |
| Department of Fire | 55,050 | 0.34% |
| Tax Assessment Administration | 54,669 | 0.34% |
| Mayor and Council | 48,462 | 0.30% |
| Planning Board | 43,011 | 0.27% |
| Aid to Volunteer Ambulance Squad | 35,000 | 0.22% |
| Animal Control Services | 25,000 | 0.16% |

CITY OF SOUTH AMBOY
CURRENT FUND - BUDGET PRESENTATION
ANALYSIS OF DEPARTMENT DIRECT COSTS AS A PERCENTAGE OF OVERALL BUDGET - CY 2011

| <u>Department</u> | <u>CY 2011 Budget</u> | <u>% of Total Budget</u> |
|--------------------------------|---------------------------|----------------------------------|
| Municipal Prosecutor | 14,000 | 0.09% |
| Vital Statistics | 10,116 | 0.06% |
| Recycling Coordinator | 9,281 | 0.06% |
| Public Defender | 6,251 | 0.04% |
| Shade Tree | 5,000 | 0.03% |
| Uniform Fire Official | 1,500 | 0.01% |
| Office of Emergency Management | 1,200 | 0.01% |