



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY:

1223 South River Borough - County of Middlesex

Adopted

Municode: 1223

Website: www.Southrivernj.org

Filename: 1223_fba_2021.xlsm

Phone Number:

732-257-1999

Mailing Address:

48 Washington Street

Email the UFB if not using Outlook

Municipality:

South River

State: NJ Zip: 08882

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

John

M.

Krenzel

12/31/2023

jkrenzel@southrivernj.org

Chief Administrative Officer

Arthur

Londensky

alondensky@southrivernj.org

Chief Financial Officer

Joseph

Zanga

jzanga@southrivernj.org

Municipal Clerk

William

Bray

bbray@southrivernj.org

Registered Municipal Accountant

Gerard

Stankiewicz

gstank@sklein-cpa.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Raymond

T.

Eppinger

12/31/2021

reppinger@southrivernj.org

Julie

Meira

12/31/2023

sadelino@southrivernj.org

Donna

M.

Balazs

12/31/2022

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Tony

Ciulla

12/31/2022

tcuilla@southrivernj.org

Peter

S.

Guindi

12/31/2021

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James

E.

Gurchensky

12/31/2023

igurchensky@southrivernj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.680	\$10,268,266.00	29.72%	\$1,977.83
Municipal Library	0.031	\$480,181.00	1.39%	\$90.25
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.201	\$18,146,571.00	52.52%	\$3,496.38
Regional School District			0.00%	\$0.00
County Purposes	0.346	\$5,223,254.35	15.12%	\$1,007.28
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.029	\$434,877.91	1.26%	\$84.43
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	2.287	\$34,553,150.26	100.00%	\$6,656.17
Total Taxable Valuation as of October 1, 2020 \$1,509,579,100.00				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$291,086.74				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	0.680	Current Year	0.701	% Change (+/-)
				3.01%
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$10,268,266.00	\$10,576,471.00	3.00%	\$308,205.00	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$1,977.83	\$2,039.06	3.10%	\$61.23	
Sheet UFB-1				

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,576,471.00
Municipal Library	ACTUAL	\$507,773.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$18,510,000.00
Regional School District		
County Purposes	ESTIMATED	\$5,330,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$444,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$35,368,244.00
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		8,003,247.35
Total Non-Municipal Tax Levy		18,197,491.35
Amount to be Raised by Taxes - Before RUT		\$24,284,000.00
Reserve for Uncollected Taxes (RUT)		\$34,478,244.00
Total Amount to be Raised by Taxes		\$890,000.49
		\$35,368,244.49
% of Tax Collections used to Calculate RUT		
		97.48%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2020		34,059,703.66
Total Tax Levy, CY 2020		34,572,066.72
% of Taxes Collected, CY 2020		98.52%
Delinquent Taxes - December 31, 2020		
		\$445,456.12

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	Electric Utility	Water Utility	Parking Utility	Utility	Utility	Utility
08 Surplus	11.46%	\$54,289.50	\$4,837,921.50	\$5,392,211.00	\$1,934,711.00		\$3,150,000.00	\$275,000.00	\$32,500.00			
08 Local Revenue	-10.32%	(\$2,209,387.97)	\$21,416,121.97	\$19,206,734.00	\$3,417,100.00		\$11,657,334.00	\$4,093,300.00	\$39,000.00			
09 State Aid (without offsetting appropriation)	0.00%	\$0.00	\$825,291.00	\$825,291.00	\$825,291.00							
08 Uniform Construction Code Fees	-1.22%	(\$1,612.00)	\$131,612.00	\$130,000.00	\$130,000.00							
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	24.99%	\$48,580.89	\$194,379.46	\$242,960.35	\$242,960.35							
08 Other Special Items	-4.07%	(\$42,960.69)	\$1,056,145.69	\$1,013,185.00	\$1,013,185.00							
15 Receipts from Delinquent Taxes	-16.11%	(\$84,498.97)	\$524,498.97	\$440,000.00	\$440,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	-0.72%	(\$76,421.04)	\$10,652,892.04	\$10,576,471.00	\$10,576,471.00							
07 Minimum Library Tax	5.75%	\$27,592.00	\$480,181.00	\$507,773.00	\$507,773.00							
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	-4.45%	(\$1,784,418.28)	\$40,119,043.63	\$38,334,625.35	\$19,087,491.35	\$0.00	\$14,807,334.00	\$4,368,300.00	\$71,500.00	\$0.00	\$0.00	\$0.00
Total												

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions			% 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	Electric Utility	Water Utility	Parking Utility	Utility	Utility	Utility
	Full-Time	Part-Time														
20	General Government	20.00	15.00	5.33%	\$249,000.00	\$4,669,100.00	\$4,918,100.00	\$846,100.00			\$2,558,000.00	\$1,476,000.00	\$38,000.00			
21	Land-Use Administration		4.00	0.00%	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00								
22	Uniform Construction Code	2.00	4.00	0.00%	\$0.00	\$173,000.00	\$173,000.00	\$173,000.00								
23	Insurance			0.28%	\$10,000.00	\$3,530,000.00	\$3,540,000.00	\$1,870,000.00			\$1,000,000.00	\$670,000.00				
25	Public Safety	42.00	27.00	0.00%	\$0.00	\$4,733,285.90	\$4,733,285.90	\$4,733,285.90								
26	Public Works	22.00	3.00	0.00%	\$0.00	\$2,001,000.00	\$2,001,000.00	\$2,001,000.00								
27	Health and Human Services	2.00	5.00	0.00%	\$0.00	\$313,495.00	\$313,495.00	\$313,495.00								
28	Parks and Recreation	5.00	19.00	0.00%	\$0.00	\$442,317.00	\$442,317.00	\$442,317.00								
29	Education (including Library)	4.00	9.00	0.00%	\$0.00	\$490,181.00	\$490,181.00	\$490,181.00								
30	Unallocated			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$10,000.00			\$10,000.00	\$5,000.00				
31	Utilities and Bulk Purchases	1.00		1.27%	\$120,000.00	\$9,478,884.78	\$9,598,884.78	\$1,698,884.78			\$7,000,000.00	\$900,000.00				
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$545,000.00	\$545,000.00	\$545,000.00								
35	Contingency			0.80%	\$17,000.00	\$2,132,500.00	\$2,149,500.00	\$1,612,000.00				\$325,000.00	\$207,500.00	\$5,000.00		
36	Statutory Expenditures				\$0.00	\$0.00	\$0.00	\$0.00								
37	Judgments				\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			0.00%	\$0.00	\$381,500.00	\$381,500.00	\$381,500.00								
43	Court and Public Defender	3.00	4.00	0.00%	\$0.00	\$201,250.00	\$201,250.00	\$201,250.00								
44	Capital			37.92%	\$285,000.00	\$751,500.00	\$1,036,500.00	\$200,000.00								
45	Debt			1.19%	\$37,409.00	\$3,138,853.50	\$3,176,262.50	\$2,110,128.50			\$544,334.00	\$499,800.00	\$22,000.00			
46	Deferred Charges			-66.67%	(\$200,000.00)	\$300,000.00	\$100,000.00	\$100,000.00								
48	Debt - Type 1 School District				\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Unallocated Taxes			0.00%	\$0.00	\$880,000.00	\$880,000.00	\$880,000.00								
55	Surplus General Budget			-1.56%	(\$50,000.00)	\$3,200,000.00	\$3,150,000.00	\$3,150,000.00								
	Total	101.00	90.00	1.25%	\$468,409.00	\$37,442,367.18	\$37,910,776.18	\$18,663,642.18	\$0.00	\$0.00	\$3,150,000.00	\$4,368,300.00	\$71,500.00	\$0.00	\$0.00	\$0.00

Revenues at Risk
Non-recurring appropriation reductions
Future Year Appropriation Increases
Structural Imbalance Offsets

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	233	\$11,477,800.00	0.76%
2 Residential	4,322	\$1,258,076,900.00	83.34%
3A/3B Farm			0.00%
4A Commercial	184	\$85,596,300.00	5.67%
4B Industrial	26	\$98,636,700.00	6.53%
4C Apartments	28	\$55,791,400.00	3.70%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,793	\$1,509,579,100.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,509,579,100.00

Total # of property tax appeals filed in 2020	County Tax Board	27.00
	State Tax Court	
Number of 2020 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 2020		\$24,034.09

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$32,903,600.00	25.13%
15B Other Schools	1	\$3,015,200.00	2.30%
15C Public Property	242	\$39,043,600.00	29.82%
15D Church and Charities	90	\$48,272,800.00	36.87%
15E Cemeteries & Graveyards	5	\$2,991,600.00	2.28%
15F Other Exempt	14	\$4,712,500.00	3.60%
Total	354	\$130,939,300.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 8.67%

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

Taxes if Billied in Full
2020 Total Tax Rate

Long Term Tax Exemptions

Sheet UFB-6C

**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	24,242.00	\$22,519.00				\$1,723.00
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,111,790.40	\$849,448.54		\$118,919.41	\$78,439.64	\$64,982.81
Police Officers (Including Superior Officers)	32.00		5,268,240.80	\$3,602,820.22	\$85,000.00	\$1,166,232.91	\$414,187.67	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	52.00	14.00	4,830,489.82	\$3,278,476.13	\$209,500.00	\$476,250.75	\$615,459.52	\$250,803.42
All Other Non-Union Employees not listed above	12.00	62.00	1,436,534.89	\$1,075,800.97		\$96,194.34	\$182,240.81	\$82,298.77
Totals	104.00	85.00	12,671,297.91	\$8,829,064.86	\$294,500.00	\$1,857,597.41	\$1,290,327.64	\$399,808.00

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

NO

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		24.00	\$7,932.00	\$190,368.00	27.00	\$8,376.00	\$226,152.00
Parent & Child		10.00	\$14,196.00	\$141,960.00	8.00	\$14,556.00	\$116,448.00
Employee & Spouse (or Partner)		11.00	\$16,332.00	\$179,652.00	15.00	\$17,592.00	\$263,880.00
Family		33.00	\$22,140.00	\$730,620.00	36.00	\$23,364.00	\$841,104.00
Employee Cost Sharing Contribution (enter as negative -)				(\$430,000.00)			(\$430,000.00)
Subtotal		78.00		\$812,600.00	86.00		\$1,017,584.00
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		18	\$4,518.67	\$81,336.06	20	\$5,980.20	\$119,604.00
Parent & Child		4	\$14,520.00	\$58,080.00	3	\$9,296.00	\$27,888.00
Employee & Spouse (or Partner)		25	\$13,679.52	\$341,988.00	26	\$14,826.00	\$385,476.00
Family		16	\$32,244.00	\$515,904.00	15	\$33,413.60	\$501,204.00
Employee Cost Sharing Contribution (enter as negative -)				(\$1,186.38)			(\$1,688.82)
Subtotal		63.00		\$996,121.68	64.00		\$1,032,483.18
GRAND TOTAL		141.00		\$1,808,721.68	150.00		\$2,050,067.18

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)?

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

NO
NO

**Legal basis for benefit
(check applicable items)**

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years Budgets
Local School Debt	\$6,258,000.00	\$6,258,000.00	\$0.00	Utility Fund - Principal	\$780,000.00	\$805,000.00	\$280,000.00	\$1,625,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$99,133.33	\$70,650.00	\$62,483.33	\$122,825.00
				Bond Anticipation Notes - Principal	\$156,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$61,025.00			
Electric	\$1,786,000.00	\$1,786,000.00	\$0.00	Bonds - Principal	\$1,360,000.00	\$1,410,000.00	\$725,000.00	\$7,875,000.00
Water	\$7,237,000.00	\$7,237,000.00	\$0.00	Bonds - Interest	\$295,257.00	\$247,307.00	\$197,907.00	\$1,082,973.00
Parking	\$79,000.00	\$79,000.00	\$0.00	Loans & Other Debt - Principal	\$249,737.02	\$255,703.50	\$261,813.00	\$8,092,375.00
0	0		\$0.00	Loans & Other Debt - Interest	\$208,902.98	\$202,936.50	\$196,828.00	\$2,456,345.34
0	0		\$0.00	Total	\$3,210,055.33	\$2,991,597.00	\$1,724,031.33	\$21,254,518.34
Municipal Purposes			\$0.00					
Debt Authorized	\$4,880,871.53		\$4,880,871.53	Total Principal	\$2,545,737.02	\$2,470,703.50	\$1,266,813.00	\$17,592,375.00
Notes Outstanding			\$0.00	Total Interest	\$664,318.31	\$520,893.50	\$457,218.33	\$3,662,143.34
Bonds Outstanding	\$11,370,000.00		\$11,370,000.00	% of Total Current Year Budget	8.47%			
Loans and Other Debt	\$8,857,957.56		\$8,857,957.56					
Total (Current Year)	\$40,468,829.09	\$15,360,000.00	\$25,108,829.09	Description		Debt Not Listed Above		
				Total Guarantees - Governmental				
Population (2010 census)	16,008			Total Guarantees - Other				
Per Capita Gross Debt	\$2,528.04			Total Capital/Equipment Leases				
Per Capita Net Debt	\$1,568.52			Total Other				
3 Yr. Average Property Valuation	\$1,461,235,495.33			Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA		
				Year of Last Rating	Nov. 2019			
Net Debt as % of 3 Year Avg Property Valuation			1.72%	Mark "X" if Municipality has no bond rating				

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]