



State of New Jersey Local Government Services

Year: **2022** Municipal User Friendly Budget

MUNICIPALITY:

1223 South River Borough - County of Middlesex



Adopted

Municode: **1223**

Website: www.Southrivernj.org

Filename: 1223_fba_2022.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

izanga@southrivernj.org

Municipal Clerk

Dawn

McDonald

dmcDonald@southrivernj.org

Registered Municipal Accountant

Gerard

Stankiewicz

gstank@sklein-cpa.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Tony

Ciulla

12/31/2022

tcCiulla@southrivernj.org

Julie

Meira

12/31/2023

jmeira@southrivernj.org

Donna

M.

Balazs

12/31/2022

dbalazs@southrivernj.org

Jim

Gurchensky

12/31/2023

jgurchensky@southrivernj.org

Peter

S.

Guindi

12/31/2024

pguindi@southrivernj.org

Jason

Oliveira

12/31/2024

joliveira@southrivernj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>	
Municipal Purpose Tax	0.700	\$10,576,471.00	29.98%	\$2,039.07
Municipal Library	0.033	\$507,773.00	1.44%	\$96.06
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	1.204	\$18,166,716.00	51.50%	\$3,504.69
Regional School District			0.00%	\$0.00
County Purposes	0.369	\$5,568,856.20	15.79%	\$1,074.11
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$457,792.35	1.30%	\$90.24
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	2.337	\$35,277,608.55	100.00%	\$6,804.17

Total Taxable Valuation as of October 1, 2021 \$1,513,486,100.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$291,589.06

Prior Year to Current Year Comparison		
<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
0.700	0.718	2.54%

Comparison - Municipal Purposes Tax Levy		
Prior Year	Current Year	% Change (+/-)
\$10,576,471.00	\$10,853,488.00	2.62%
		\$277,017.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)		
Prior Year	Current Year	% Change (+/-)
\$2,039.07	\$2,093.00	2.64%
		\$53.93

Current Year 2022 Budget	Actual/Estimated	Tax Levy
<u>Taxes</u>		
Municipal Purpose Tax	ACTUAL	\$10,853,488.00
Municipal Library	ACTUAL	\$560,973.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$18,540,000.00
Regional School District		
County Purposes	ESTIMATED	\$5,681,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$467,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$36,102,461.00

Revenue Anticipated, Excluding Tax Levy	8,082,503.59
Budget Appropriations, before Reserve for Uncollected Taxes	18,596,964.59
Total Non-Municipal Tax Levy	\$24,688,000.00
Amount to be Raised by Taxes - Before RUT	\$35,202,461.00
Reserve for Uncollected Taxes (RUT)	\$900,000.00
Total Amount to be Raised by Taxes	\$36,102,461.00

% of Tax Collections used to Calculate RUT 97.51%
 If % used exceeds the actual collection % then
 reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2021	34,855,353.20
Total Tax Levy, CY 2021	35,339,555.46
% of Taxes Collected, CY 2021	98.63%
Delinquent Taxes - December 31, 2021	\$426,934.22

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

OA	% 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
Suplus	4.72%	\$254,497.00	\$5,392,211.00	\$5,646,708.00	\$2,100,000.00		\$3,100,000.00	\$388,708.00	\$58,000.00			
Local Revenue	-7.98%	(\$1,716,509.87)	\$21,498,951.87	\$19,782,442.00	\$3,357,000.00		\$12,232,250.00	\$4,154,192.00	\$39,000.00			
State Aid (without offsetting appropriation)	0.00%	\$0.00	\$825,291.00	\$825,291.00	\$825,291.00							
Uniform Construction Code Fees	-5.96%	(\$10,356.00)	\$173,856.00	\$163,500.00	\$163,500.00							
Special Revenue Items w/ Prior Written Consent												
1 Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
8 Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
0 Public and Private Revenue	-75.01%	(\$370,526.95)	\$493,998.54	\$123,471.59	\$123,471.59							
8 Other Special Items	7.12%	\$72,642.66	\$1,020,598.34	\$1,093,241.00	\$1,093,241.00							
5 Receipts from Delinquent Taxes	-9.23%	(\$42,787.30)	\$462,787.30	\$420,000.00	\$420,000.00							
Amount to be raised by taxation												
7 Local Tax for Municipal Purposes	-1.54%	(\$170,340.08)	\$11,033,828.08	\$10,863,488.00	\$10,863,488.00							
7 Minimum Library Tax	10.48%	\$53,200.00	\$507,773.00	\$560,973.00	\$560,973.00							
4 Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
7 Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
8 Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total	-4.66%	(\$1,930,180.54)	\$41,409,295.13	\$39,479,114.59	\$19,506,964.59	\$0.00	\$15,332,250.00	\$4,542,900.00	\$97,000.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

0A	Budgeted Positions Full-Time	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	Electric Utility	Water Utility	Parking Utility	Utility	Utility	Utility
0 General Government	20.00	14.00	8.93%	\$455,191.47	\$5,095,408.53	\$5,550,600.00	\$875,600.00			\$3,063,000.00	\$1,576,000.00	\$36,000.00			
1 Land-Use Administration	4.00	4.00	-23.08%	(\$18,000.00)	\$78,000.00	\$60,000.00	\$60,000.00								
2 Uniform Construction Code	1.00	6.00	35.93%	\$41,500.00	\$115,500.00	\$157,000.00	\$157,000.00								
3 Insurance			9.51%	\$303,000.00	\$3,186,000.00	\$3,489,000.00	\$1,834,000.00			\$980,000.00	\$675,000.00				
4 Public Safety	36.00	27.00	-1.52%	(\$75,074.81)	\$4,951,018.40	\$4,875,943.59	\$4,875,943.59								
5 Public Works	19.00	3.00	-2.76%	(\$60,448.56)	\$2,193,448.56	\$2,133,000.00	\$2,133,000.00								
6 Health and Human Services	2.00	5.00	29.14%	\$101,274.00	\$347,562.00	\$448,836.00	\$448,836.00								
7 Parks and Recreation	5.00	19.00	4.32%	\$20,550.00	\$454,317.00	\$474,867.00	\$474,867.00								
8 Education (Including Library)	4.00	9.00	10.48%	\$53,200.00	\$507,773.00	\$560,973.00	\$560,973.00								
9 Unclassified			60.00%	\$15,000.00	\$25,000.00	\$40,000.00	\$25,000.00								
1 Utilities and Bulk Purchases	1.00		-0.12%	(\$11,272.25)	\$9,766,429.25	\$9,755,152.00	\$1,805,152.00			\$10,000.00	\$5,000.00				
2 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$600,000.00	\$600,000.00	\$600,000.00			\$7,000,000.00	\$950,000.00				
3 Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
6 Statutory Expenditures			2.43%	\$55,832.00	\$2,295,500.00	\$2,351,332.00	\$1,808,832.00			\$330,000.00	\$207,500.00	\$5,000.00			
7 Judgments			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
2 Shared Services			6.48%	\$27,000.00	\$416,500.00	\$443,500.00	\$443,500.00								
3 Court and Public Defender	2.00	5.00	24.40%	\$38,100.00	\$156,150.00	\$194,250.00	\$194,250.00								
4 Capital			-4.56%	(\$47,500.00)	\$1,041,500.00	\$994,000.00	\$150,000.00			\$300,000.00	\$510,000.00	\$34,000.00			
5 Debt			4.20%	\$135,104.00	\$3,215,057.00	\$3,350,161.00	\$2,159,511.00			\$549,250.00	\$619,400.00	\$22,000.00			
6 Deleted Charges			-100.00%	(\$100,000.00)	\$100,000.00	\$0.00	\$0.00								
8 Debt - Type 1 School District			#DIV/0!	\$0.00	\$890,000.00	\$900,000.00	\$900,000.00								
0 Reserve for Uncollected Taxes			1.12%	\$10,000.00	\$3,150,000.00	\$3,160,000.00	\$3,160,000.00			\$3,100,000.00					
5 Surplus General Budget			-1.59%	(\$50,000.00)	\$3,585,663.54	\$3,479,113.59	\$19,506,964.59	\$0.00	\$0.00	\$3,133,250.00	\$4,542,900.00	\$97,000.00	\$0.00	\$0.00	\$0.00
Total	90.00	92.00	2.32%	\$893,451.05	\$38,585,663.54	\$39,419,113.59	\$19,506,964.59	\$0.00	\$0.00	\$3,133,250.00	\$4,542,900.00	\$97,000.00	\$0.00	\$0.00	\$0.00

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

Line Item.	Amount	Comment/Explanation
Put "X" in cell to the left that corresponds to the type of imbalance.		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	233	\$11,595,600.00	0.77%
2 Residential	4,323	\$1,260,539,500.00	83.29%
3A/3B Farm			0.00%
4A Commercial	183	\$87,290,400.00	5.77%
4B Industrial	26	\$98,636,700.00	6.52%
4C Apartments	27	\$55,423,900.00	3.66%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,792	\$1,513,486,100.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,513,486,100.00

Total # of property tax appeals filed in 2021	County Tax Board	17.00
	State Tax Court	
Number of 2021 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 2021		\$15,826.17

Property Tax Assessments - Exempt Properties (October 1, 2021 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 8.65%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abateements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 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/Abateements	0	0.00	0.00	0.00

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	27,989.00	\$26,000.00				\$1,989.00
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,038,550.18	\$785,649.39		\$115,383.49	\$77,415.12	\$60,102.18
Police Officers (Including Superior Officers)	32.00		5,519,720.91	\$3,732,254.87	\$100,000.00	\$1,240,974.74	\$446,491.30	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	48.00	15.00	4,977,016.00	\$3,389,199.75	\$209,000.00	\$518,860.97	\$600,681.50	\$259,273.78
All Other Non-Union Employees not listed above	11.00	64.00	1,522,548.08	\$1,161,750.17		\$99,610.72	\$172,313.30	\$88,873.89
Totals	99.00	88.00	13,085,824.17	\$9,094,854.18	\$309,000.00	\$1,974,829.92	\$1,296,901.22	\$410,238.85

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

Active Employees - Health Benefits - Annual Cost						
	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
Single Coverage	26.00	\$11,511.36	\$299,295.36	24.00	\$11,631.36	\$279,152.64
Parent & Child	12.00	\$19,248.12	\$230,977.44	10.00	\$19,464.12	\$194,641.20
Employee & Spouse (or Partner)	8.00	\$23,200.68	\$185,605.44	11.00	\$23,440.68	\$257,847.48
Family	32.00	\$31,935.96	\$1,021,950.72	33.00	\$32,271.96	\$1,064,974.68
Employee Cost Sharing Contribution (enter as negative -)			(\$440,000.00)			(\$430,000.00)
Subtotal	78.00		\$1,297,828.96	78.00		\$1,366,616.00
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	17	\$4,305.18	\$73,188.06	18	\$4,518.67	\$81,336.06
Parent & Child	3	\$12,112.00	\$36,336.00	4	\$14,520.00	\$58,080.00
Employee & Spouse (or Partner)	26	\$13,168.16	\$342,372.16	25	\$13,679.52	\$341,988.00
Family	15	\$31,834.40	\$477,516.00	16	\$32,244.00	\$515,904.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,174.50)			(\$1,186.38)
Subtotal	61.00		\$928,237.72	63.00		\$996,121.68
GRAND TOTAL	139.00		\$2,226,066.68	141.00		\$2,362,737.68

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					2023				2024				All Additional Future Years' Budgets			
Debt							Budget					Budget				Budget							
Local School Debt		\$5,113,000.00		\$5,113,000.00		\$0.00	Utility Fund - Principal					\$805,000.00				\$280,000.00				\$280,000.00			
						\$0.00	Utility Fund - Interest					\$70,650.00				\$43,234.00				\$37,634.00			
Regional School Debt							Bond Anticipation Notes - Principal																
							Bond Anticipation Notes - Interest					\$43,563.00											
Municipal Fund Debt		\$1,286,000.00		\$1,286,000.00		\$0.00	Bonds - Principal					\$1,410,000.00				\$725,000.00				\$725,000.00			
		\$6,822,000.00		\$6,822,000.00		\$0.00	Bonds - Interest					\$247,307.00				\$197,907.00				\$183,407.00			
Municipal Fund Debt		\$58,000.00		\$58,000.00		\$0.00	Loans & Other Debt - Principal					\$255,712.00				\$261,813.00				\$268,068.00			
						\$0.00	Loans & Other Debt - Interest					\$202,929.00				\$196,828.00				\$190,573.00			
Total							\$3,035,161.00					\$1,704,782.00				\$1,684,682.00				\$19,569,838.00			
Municipal Purposes							Total Principal					\$2,470,712.00				\$1,266,813.00				\$1,273,068.00			
							Total Interest					\$564,449.00				\$437,969.00				\$411,614.00			
% of Total Current Year Budget							7.69%																
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																AA							
Year of Last Rating																Nov. 2019							
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]