



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 1223 South River Borough - County of Middlesex

Municode: 1223

Website: www.Southrivernj.org

Filename: 1223_fba_2024.xlsm

Adopted

Phone Number:
Mailing Address:

732-257-1999

48 Washington Street

Municipality: South River

State: NJ Zip: 08882

Mayor

First Name Middle Name Last Name

Peter S. Guindi

Term Expires 12/31/2027

Business Email pguindi@southrivernj.org

Chief Administrative Officer

Arthur Londensky

alondensky@southrivernj.org

Chief Financial Officer

Joseph Zanga

jzanga@southrivernj.org

Municipal Clerk

Alyssa Hager

ahager@southrivernj.org

Registered Municipal Accountant

Gerard Stankiewicz

gstank@sklein-cpa.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason		Oliveira	12/31/2024	joliveira@southrivernj.org
John	M.	Krenzel	12/31/2024	jkrenzel@southrivernj.org
Tony		Ciulla	12/31/2025	tculla@southrivernj.org
Donna	M.	Balazs	12/31/2025	dbalazs@southrivernj.org
Henry		Dziemian	12/31/2026	hziemian@southrivernj.org
Jim		Gurchensky	12/31/2026	jgurchensky@southrivernj.org

Government Type:

Borough

Election Type:

Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 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	0.732	\$11,106,454.08	29.64%	\$2,144.62
Municipal Library	0.041	\$615,839.00	1.64%	\$120.12
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	1.245	\$18,882,400.00	50.39%	\$3,647.61
Regional School District			0.00%	\$0.00
County Purposes	0.416	\$6,307,550.08	16.83%	\$1,218.80
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.037	\$557,057.21	1.49%	\$108.40
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	2.471	\$37,469,300.37	100.00%	\$7,239.55
Total Taxable Valuation as of October 1, 2023				
\$1,520,336,000.00				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment				
\$292,980.40				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.732	0.751	2.60%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$11,106,454.08	\$11,421,773.18	2.84%	\$315,319.10	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$2,144.62	\$2,200.28	2.60%	\$55.67	
Sheet UFB-1				

Current Year 2024 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$11,421,773.18
Municipal Library	ACTUAL	\$669,520.00
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$19,300,000.00
Regional School District		
County Purposes	ESTIMATED	\$6,431,955.78
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$568,044.22
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$38,391,293.18
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		10,384,610.94
Total Non-Municipal Tax Levy		21,535,994.12
Amount to be Raised by Taxes - Before RUT		\$37,451,293.18
Reserve for Uncollected Taxes (RUT)		\$940,000.00
Total Amount to be Raised by Taxes		\$38,391,293.18
% of Tax Collections used to Calculate RUT		
97.55%		
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2023		37,046,712.06
Total Tax Levy, CY 2023		37,571,834.54
% of Taxes Collected, CY 2023		98.60%
Delinquent Taxes - December 31, 2023		
\$474,852.40		

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	Electric Utility	Water Utility	Parking Utility	Utility	Utility
08	Surplus	-2.30%	(\$139,418.00)	\$6,060,127.00	\$5,920,709.00	\$2,500,000.00			\$3,000,000.00	\$404,709.00	\$16,000.00		
08	Local Revenue	-13.66%	(\$3,056,500.23)	\$22,372,925.23	\$19,316,425.00	\$5,313,000.00			\$11,322,000.00	\$4,445,425.00	\$36,000.00		
09	State Aid (without offsetting appropriation)	5.40%	\$47,168.65	\$874,046.10	\$921,214.75	\$921,214.75							
08	Uniform Construction Code Fees	-12.68%	(\$26,285.00)	\$207,285.00	\$181,000.00	\$181,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Assessments	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	23.37%	\$62,064.42	\$265,558.70	\$327,623.12	\$327,623.12							
08	Other Special Items	64.21%	\$1,047,090.43	\$1,630,682.64	\$2,677,773.07	\$2,677,773.07							
15	Receipts from Delinquent Taxes	6.94%	\$30,126.87	\$433,873.13	\$464,000.00	\$464,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.96%	(\$110,506.31)	\$11,532,279.49	\$11,421,773.18	\$11,421,773.18							
07	Minimum Library Tax	8.72%	\$53,681.00	\$615,839.00	\$669,520.00	\$669,520.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$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	-4.76%	(\$2,092,578.17)	\$43,992,616.29	\$41,900,038.12	\$22,475,904.12	\$0.00	\$0.00	\$14,522,000.00	\$4,850,134.00	\$52,000.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time Part-Time	% Difference Current v. Prior Year	S Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offices	Open Space Budget	Arts and Culture Trust Fund	Electric Utility	Water Utility	Parking Utility	Utility	Utility
20 General Government	19.00	15.00	0.74%	\$45,100.00	\$6,131,600.00	\$6,176,700.00	\$930,200.00			\$3,348,000.00	\$1,856,000.00	\$42,500.00		
21 Land/Use Administration	4.00	4.00	0.00%	\$0.00	\$56,000.00	\$56,000.00	\$56,000.00							
22 Uniform Construction Code	1.00	6.00	-14.07%	(\$30,300.00)	\$215,300.00	\$185,000.00	\$185,000.00							
23 Insurance			9.32%	\$325,058.00	\$3,488,942.00	\$3,814,000.00	\$2,039,000.00			\$1,065,000.00	\$710,000.00			
25 Public Safety	42.00	27.00	3.53%	\$176,341.33	\$4,972,587.54	\$5,148,928.87	\$2,148,928.87							
26 Public Works	21.00	3.00	4.35%	\$99,933.36	\$2,298,066.64	\$2,398,000.00	\$2,398,000.00							
27 Health and Human Services	2.00	6.00	2.44%	\$10,874.73	\$445,529.52	\$456,404.25	\$456,404.25							
28 Parks and Recreation	4.00	21.00	19.57%	\$99,500.00	\$508,317.00	\$607,817.00	\$607,817.00							
29 Education (including Library)	5.00	8.00	8.72%	\$53,681.00	\$615,839.00	\$669,520.00	\$669,520.00							
30 Unclassified			-36.36%	(\$20,000.00)	\$35,000.00	\$35,000.00	\$35,000.00			\$10,000.00	\$5,000.00			
31 Utilities and Bulk Purchases	1.00		-0.41%	(\$37,768.00)	\$9,117,246.00	\$9,079,478.00	\$1,979,478.00			\$6,000,000.00	\$1,100,000.00			
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$600,000.00	\$600,000.00	\$600,000.00							
35 Contingency			20000.00%	\$100,000.00	\$500.00	\$100,500.00	\$100,500.00							
36 Statutory Expenditures			1.48%	\$37,270.00	\$2,522,478.00	\$2,559,748.00	\$1,953,748.00			\$369,000.00	\$231,500.00	\$5,500.00		
37 Judgments			#DIV/0!	\$0.00	\$0.00	\$0.00								
42 Shared Services			0.00%	\$0.00	\$445,500.00	\$445,500.00	\$445,500.00							
43 Court and Public Defender	2.00	5.00	10.39%	\$18,000.00	\$173,250.00	\$191,250.00	\$191,250.00							
44 Capital			90.32%	\$1,176,000.00	\$1,302,000.00	\$2,478,000.00	\$1,520,000.00			\$720,000.00	\$235,000.00	\$3,000.00		
45 Debt			-6.48%	(\$204,990.00)	\$3,163,182.00	\$2,958,192.00	\$2,234,558.00			\$10,000.00	\$712,634.00	\$1,000.00		
46 Deferred Charges			-100.00%	(\$18,134.46)	\$18,134.46	\$0.00								
48 Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50 Reserve for Unallocated Taxes			2.17%	\$20,000.00	\$970,000.00	\$940,000.00	\$940,000.00							
55 Surplus General Budget			-1.64%	(\$50,000.00)	\$3,050,000.00	\$3,000,000.00				\$3,000,000.00				
Total	97.00	95.00	4.49%	\$1,800,565.96	\$40,099,472.16	\$41,900,038.12	\$22,475,904.12	\$0.00	\$0.00	\$14,522,000.00	\$4,850,134.00	\$52,000.00	\$0.00	\$0.00

Sheet UFB-3

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	221	\$12,449,600.00	0.82%	15A Public Schools	2	\$32,903,600.00	24.77%
2 Residential	4,316	\$1,264,503,400.00	83.17%	15B Other Schools	1	\$3,015,200.00	2.27%
3A/3B Farm			0.00%	15C Public Property	243	\$38,862,000.00	29.26%
4A Commercial	184	\$89,985,000.00	5.92%	15D Church and Charities	86	\$46,871,500.00	35.29%
4B Industrial	25	\$97,545,800.00	6.42%	15E Cemeteries & Graveyards	5	\$2,991,600.00	2.25%
4C Apartments	28	\$53,852,200.00	3.67%	15F Other Exempt	23	\$8,181,500.00	6.16%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,774	\$1,520,336,000.00	100.00%	Total	360	\$132,825,400.00	100.00%
Average Ratio (%), Assessed to True Value		75.50%					
Equalized Valuation, Taxable Properties		\$2,013,690,066.23		Percentage of Exempt vs. Non-Exempt Properties		8.74%	
Total # of property tax appeals filed in 2023			5.00				
Number of 2023 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 2023			\$1,492.48				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abateements				Taxes if Billed in Full 2023 Total Tax Rate	
	# 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/Abateements	0	0.00	0.00		0.00

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	23,145.00	\$21,500.00				\$1,645.00
Supervisory Staff (Department Heads & Managers)	7.00	3.00	1,077,708.00	\$804,554.00		\$123,642.00	\$87,963.00	\$61,549.00
Police Officers (Including Superior Officers)	32.00		5,798,543.00	\$3,842,871.00	\$100,000.00	\$1,404,185.00	\$451,487.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	47.00	15.00	5,269,836.00	\$3,533,594.00	\$209,000.00	\$591,770.00	\$665,152.00	\$270,320.00
All Other Non-Union Employees not listed above	11.00	70.00	1,833,447.00	\$1,445,301.00	\$1,000.00	\$121,009.00	\$155,571.00	\$110,566.00
Totals	97.00	95.00	14,002,679.00	\$9,647,820.00	\$310,000.00	\$2,240,606.00	\$1,360,173.00	\$444,080.00

Is the Local Government required to comply with N.J.S.A. 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		27.00	\$12,828.00	\$346,356.00	29.00	\$12,495.00	\$362,355.00
Parent & Child		7.00	\$21,300.00	\$149,100.00	9.00	\$20,404.00	\$183,636.00
Employee & Spouse (or Partner)		8.00	\$25,650.00	\$205,200.00	8.00	\$24,452.00	\$195,616.00
Family		33.00	\$35,553.00	\$1,173,249.00	29.00	\$33,832.00	\$981,128.00
Employee Cost Sharing Contribution (enter as negative -)				(\$410,000.00)			(\$410,000.00)
Subtotal		75.00		\$1,463,905.00	75.00		\$1,312,735.00
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	\$4,659.00	\$83,862.00	17	\$4,140.00	\$70,380.00
Parent & Child		3	\$15,996.00	\$47,988.00	3	\$12,104.00	\$36,312.00
Employee & Spouse (or Partner)		29	\$14,106.00	\$409,074.00	28	\$13,994.00	\$391,832.00
Family		15	\$33,185.00	\$497,775.00	15	\$30,269.60	\$454,044.00
Employee Cost Sharing Contribution (enter as negative -)				(\$1,786.00)			(\$745.20)
Subtotal		65.00		\$1,036,913.00	63.00		\$951,822.80
GRAND TOTAL		140.00		\$2,500,818.00	138.00		\$2,264,557.80

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

UFB-9 Accumulated Absence Liability

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	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	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement			
Business Administrator	15.00	\$612.26	12.00	\$2,938.92											V			
Chief of Police	161.00	\$25,000.00													V			
Deputy Chief of Police	161.88	\$30,000.00													V			
Chief Financial Officer	162.00	\$14,011.77	5.00	\$2,594.75											V			
Municipal Clerk	8.93	\$496.22													V			
Utility Supervisor/Tax Collector	182.71	\$11,019.57	5.00	\$1,581.00											V			
Court Administrator	176.71	\$9,312.89	3.00	\$1,003.05											V			
Office on Aging Director	70.79	\$3,944.57													V			
Director of Public Works	120.56	\$8,698.61													V			
Administrative Assistant - DPW Secretary	42.51	\$1,743.21	5.00	\$1,230.10											V			
Deputy Tax Collector	46.14	\$1,762.21	5.00	\$1,417.35	6.00	\$1,347.84									V			
Deputy Director of Finance	34.86	\$1,646.84	3.00	\$686.35	0.20	\$56.70									V			
Administrative Assistant - Other	63.21	\$1,953.43			4.35	\$951.84									V			
Administrative Assistant - Police Secretary	116.29	\$4,738.00													V			
PBA Local 62	714.20	\$170,726.23													V			
Superior Officer Association	592.28	\$168,957.90													V			
United Service Workers Union, Local 255	1,647.65	\$69,163.22	28.00	\$6,618.49	5.16	\$1,042.46									V			
BEUW Local 1829	206.21	\$12,973.64	11.00	\$3,469.68											V			
AESCAIE Local 3440-South River Dispatchers	223.31	\$8,892.92													V			
South River Crossing Guards Association	38.38	\$447.07													V			
South River Sewer and Water Association	198.99	\$17,129.13	5.00	\$1,268.80											V			

UFB-9 Accumulated Absence Liability (4)

[illegible]

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

				Gross Debt	Deductions	Net Debt					
							Utility Fund - Principal				
							Utility Fund - Interest				
							Bond Anticipation Notes - Principal				
							Bond Anticipation Notes - Interest				
							Bonds - Principal				
							Bonds - Interest				
							Loans & Other Debt - Principal				
							Loans & Other Debt - Interest				
							Total				

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]
