



State of New Jersey Local Government Services

Year:

2020

Municipal User Friendly Budget

MUNICIPALITY:

1223 South River Borough - County of Middlesex

Municode:

1223

Filename: 1223_fbi_2020.xlsm

Website: www.Southrivernj.org

Phone Number:

732-257-1999

Mailing Address:

48 Washington Street

Email the UFB if not using Outlook

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
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Chief Financial Officer

Joseph		Zanga		izanga@southrivernj.org
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Municipal Clerk

William		Bray		bbray@southrivernj.org
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Registered Municipal Accountant

Gerard		Stankiewicz		gstank@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond	T.	Eppinger	12/31/2021	reppinger@southrivernj.org
Sandra	M.	Adelino	12/31/2020	sadelino@southrivernj.org
Donna	M.	Balazs	12/31/2022	dbalazs@southrivernj.org
Tony		Ciulla	12/31/2022	tcuilla@southrivernj.org
Peter	S.	Guindi	12/31/2021	pguindi@southrivernj.org
James	E.	Gurchensky	12/31/2020	jgurchensky@southrivernj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	2.443	\$10,018,266.00	29.67%	\$2,010.31	Municipal Purpose Tax	ACTUAL	\$10,268,266.00
Municipal Library	0.115	\$473,281.00	1.40%	\$94.63	Municipal Library	ACTUAL	\$480,181.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	4.334	\$17,765,370.00	52.61%	\$3,566.38	Local School District	ESTIMATED	\$18,120,677.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.240	\$5,082,687.54	15.05%	\$1,020.38	County Purposes	ESTIMATED	\$5,184,341.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.105	\$426,772.24	1.26%	\$86.40	County Open Space	ESTIMATED	\$435,308.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	8.237	\$33,766,376.78	100.00%	\$6,778.10	Total ESTIMATED amount to be raised by taxes		\$34,488,773.00
Total Taxable Valuation as of October 1, 2019 \$1,511,133,400.00					Revenue Anticipated, Excluding Tax Levy		7,915,195.18
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		17,783,642.18
Current Year Average Residential Assessment \$291,122.15					Total Non-Municipal Tax Levy		\$23,740,326.00
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$33,608,773.00
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$880,015.94
Prior Year	2.443	0.680	% Change (+/-)	-72.17%	Total Amount to be Raised by Taxes		\$34,488,788.94
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		97.45%
Prior Year	\$10,018,266.00	\$10,268,266.00	% Change (+/-)	2.50%	If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Tax Collections - ACTUAL as of Prior Year		
Prior Year	\$2,010.31	\$1,979.63	% Change (+/-)	-1.53%	Total Tax Revenue, Collections CY 2019		33,266,659.54
					Total Tax Levy, CY 2019		33,823,850.99
					% of Taxes Collected, CY 2019		98.35%
					Delinquent Taxes - December 31, 2019		\$474,215.04

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
08	Surplus			\$5,678,079.98	\$4,863,921.50	\$1,708,796.50						
08	Local Revenue	-14.34%	(\$814,158.48)	\$22,200,331.45	\$19,200,600.00	\$3,377,000.00		\$3,039,000.00	\$83,625.00	\$32,500.00		
09	State Aid (without offsetting appropriation)	-13.51%	(\$2,999,731.45)	\$825,291.00	\$825,291.00	\$825,291.00		\$11,625,600.00	\$3,958,000.00	\$40,000.00		
08	Uniform Construction Code Fees	0.00%	\$0.00	\$236,664.00	\$188,200.00	\$188,200.00						
08	<i>Special Revenue Items w/ Prior Written Consent</i>	-20.48%	(\$48,464.00)									
11	Shared Services Agreements	#DIV/0!	\$0.00									
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00									
10	Public and Private Revenue	-48.92%	(\$94,805.72)	\$193,795.40	\$98,989.68	\$98,989.68						
08	Other Special Items	-5.77%	(\$64,103.80)	\$1,111,021.80	\$1,046,918.00	\$1,046,918.00						
15	Receipts from Delinquent Taxes	-19.49%	(\$113,780.85)	\$583,780.85	\$470,000.00	\$470,000.00						
07	<i>Amount to be raised by taxation</i>											
07	Local Tax for Municipal Purposes	-1.01%	(\$104,930.66)	\$10,373,196.66	\$10,268,266.00	\$10,268,266.00						
07	Minimum Library Tax	1.46%	\$6,900.00	\$473,281.00	\$480,181.00	\$480,181.00						
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	#DIV/0!	\$0.00		\$0.00							
	Total	-10.16%	(\$4,233,074.96)	\$41,675,442.14	\$37,442,367.18	\$18,663,642.18	\$0.00	\$14,664,600.00	\$4,041,625.00	\$72,500.00	\$0.00	\$0.00

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

FCOA	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
20 General Government	20.00	15.00	-2.20%	(\$102,606.52)	\$4,656,706.52	\$4,554,100.00	\$846,100.00			\$2,418,000.00	\$1,251,000.00	\$39,000.00			
21 Land-Use Administration		4.00	0.00%	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00								
22 Uniform Construction Code	2.00	4.00	-7.98%	(\$15,000.00)	\$188,000.00	\$173,000.00	\$173,000.00								
23 Insurance			-1.79%	(\$66,000.00)	\$3,686,000.00	\$3,620,000.00	\$1,870,000.00			\$1,060,000.00	\$690,000.00				
25 Public Safety	42.00	27.00	4.35%	\$197,362.62	\$4,535,923.28	\$4,733,285.90	\$4,733,285.90								
26 Public Works	22.00	3.00	5.26%	\$100,000.00	\$1,901,000.00	\$2,001,000.00	\$2,001,000.00								
27 Health and Human Services	2.00	5.00	2.89%	\$8,805.00	\$304,690.00	\$313,495.00	\$313,495.00								
28 Parks and Recreation	5.00	19.00	2.31%	\$10,000.00	\$432,317.00	\$442,317.00	\$442,317.00								
29 Education (including Library)	4.00	9.00	1.43%	\$6,900.00	\$483,281.00	\$490,181.00	\$490,181.00								
30 Unclassified			25.00%	\$5,000.00	\$20,000.00	\$25,000.00	\$10,000.00			\$10,000.00	\$5,000.00				
31 Utilities and Bulk Purchases	1.00		-4.95%	(\$94,834.00)	\$9,993,718.78	\$9,498,884.78	\$1,698,884.78			\$6,900,000.00	\$900,000.00				
32 Landfill / Solid Waste Disposal			1.87%	\$10,000.00	\$535,000.00	\$545,000.00	\$545,000.00								
35 Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36 Statutory Expenditures			2.44%	\$51,000.00	\$2,086,500.00	\$2,137,500.00	\$1,612,000.00			\$313,000.00	\$207,500.00	\$5,000.00			
37 Judgements			//DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			57.97%	\$140,000.00	\$241,500.00	\$381,500.00	\$381,500.00								
43 Court and Public Defender	3.00	4.00	9.23%	\$17,000.00	\$184,250.00	\$201,250.00	\$201,250.00								
44 Capital			1.90%	\$14,000.00	\$737,500.00	\$751,500.00	\$200,000.00								
45 Debt			-23.83%	(\$982,084.48)	\$4,120,937.98	\$3,138,853.50	\$2,110,128.50			\$220,000.00	\$325,000.00	\$6,500.00			
46 Deferred Charges			200.00%	\$200,000.00	\$100,000.00	\$300,000.00	\$100,000.00			\$543,600.00	\$200,000.00				
48 Debt - Type I School District			//DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			1.15%	\$10,000.00	\$870,000.00	\$880,000.00	\$880,000.00								
55 Surplus General Budget			-19.57%	(\$778,500.00)	\$3,978,500.00	\$3,200,000.00	\$3,200,000.00								
Total	101.00	90.00	-4.27%	(\$1,668,957.38)	\$39,111,324.56	\$37,442,367.18	\$18,663,642.18	\$0.00	\$0.00	\$0.00	\$4,041,625.00	\$72,500.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	234	\$11,729,100.00	0.78%	15A Public Schools	2	\$32,903,600.00	25.28%
2 Residential	4,325	\$1,259,103,300.00	83.32%	15B Other Schools	1	\$3,015,200.00	2.32%
3A/3B Farm				15C Public Property	239	\$38,549,400.00	29.62%
4A Commercial	185	\$85,872,900.00	0.00%	15D Church and Charities	89	\$47,961,800.00	36.86%
4B Industrial	26	\$98,636,700.00	6.53%	15E Cemeteries & Graveyards	5	\$2,991,600.00	2.30%
4C Apartments	28	\$55,791,400.00	3.69%	15F Other Exempt	14	\$4,712,500.00	3.62%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,798	\$1,511,133,400.00	100.00%	Total	350	\$130,134,100.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,511,133,400.00
Total # of property tax appeals filed in 2019	County Tax Board State Tax Court 9.00
Number of 2019 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 2019	\$13,162.73

Percentage of Exempt vs.
Non-Exempt Properties
8.61%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements				Taxes if Billed in Full 2019 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/Abatelements	0	0.00	0.00		0.00

Long Term Tax Exemptions

Sheet UFR-6

**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	1,061,518.91	\$806,258.70		\$110,376.82	\$83,204.60	\$61,678.79
Police Officers (Including Superior Officers)	32.00		5,419,278.52	\$3,645,071.98	\$70,000.00	\$1,086,231.45	\$438,975.09	\$179,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	52.00	14.00	4,561,971.65	\$2,995,474.79	\$173,000.00	\$410,080.50	\$754,262.54	\$229,153.82
All Other Non-Union Employees not listed above	12.00	62.00	1,408,076.65	\$1,047,979.68		\$97,024.69	\$182,901.83	\$80,170.45
Totals	104.00	85.00	12,475,087.73	\$8,517,304.15	\$243,000.00	\$1,703,713.46	\$1,459,344.06	\$551,726.06

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

<u>Active Employees - Health Benefits - Annual Cost</u>					
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
27.00	\$8,376.00	\$226,152.00	25.00	\$8,956.80	\$223,920.00
8.00	\$14,556.00	\$116,448.00	11.00	\$15,996.00	\$175,956.00
15.00	\$17,592.00	\$263,880.00	19.00	\$17,352.95	\$329,706.05
36.00	\$23,364.00	\$841,104.00	35.00	\$25,074.77	\$877,616.95
Employee Cost Sharing Contribution (enter as negative -)					
86.00		(\$525,000.00)			(\$543,860.97)
Subtotal		\$922,584.00	90.00		\$1,063,338.03
<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 -)					
0.00		\$0.00	0.00		\$0.00
Subtotal		\$0.00			\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>					
20	\$5,980.20	\$119,604.00	19	\$7,453.26	\$141,611.94
3	\$9,296.00	\$27,888.00	1	\$9,636.00	\$9,636.00
26	\$14,826.00	\$385,476.00	26	\$17,843.08	\$463,920.08
15	\$33,413.60	\$501,204.00	14	\$33,612.00	\$470,568.00
Employee Cost Sharing Contribution (enter as negative -)					
64.00		(\$1,688.82)			(\$1,784.70)
Subtotal		\$1,032,483.18	60.00		\$1,083,951.32
150.00		\$1,955,067.18	150.00		\$2,147,289.35
GRAND TOTAL					

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

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

	Gross		Net Debt	Current Year			2022		All Additional Future Years' Budgets
	Debt	Deductions		Budget	Budget	Budget	Budget	Budget	
Local School Debt	\$7,693,000.00		\$0.00						
Regional School Debt		\$7,693,000.00	\$0.00						
Utility Fund Debt									
Electric	\$2,666,000.00	\$2,666,000.00	\$0.00						
Water	\$7,606,000.00	\$7,606,000.00	\$0.00						
Parking	\$100,000.00	\$100,000.00	\$0.00						
0			\$0.00						
0			\$0.00						
0			\$0.00						
Municipal Purposes			\$0.00						
Debt Authorized	\$4,492,645.10		\$4,492,645.10						
Notes Outstanding			\$0.00						
Bonds Outstanding	\$12,645,000.00		\$12,645,000.00						
Loans and Other Debt	\$9,136,875.16		\$9,136,875.16						
Total (Current Year)	\$44,339,520.26	\$18,065,000.00	\$26,274,520.26						
Population (2010 census)	16,008								
Per Capita Gross Debt	\$2,769.84								
Per Capita Net Debt	\$1,641.34								
3 Yr. Average Property Valuation		\$1,414,669,667.33							
Net Debt as % of 3 Year Avg Property Valuation		1.86%							

	Current Year		2021	2022	All Additional Future Years' Budgets
	Budget	Budget	Budget	Budget	Budgets
Utility Fund - Principal	\$846,000.00		\$801,000.00	\$826,000.00	\$1,927,000.00
Utility Fund - Interest	\$182,725.00		\$100,133.33	\$71,650.00	\$167,058.33
Bond Anticipation Notes - Principal					
Bond Anticipation Notes - Interest	\$10,000.00				
Bonds - Principal	\$1,275,000.00		\$1,360,000.00	\$1,410,000.00	\$8,600,000.00
Bonds - Interest	\$329,642.00		\$295,257.00	\$247,307.00	\$1,280,879.00
Loans & Other Debt - Principal	\$278,909.77		\$249,737.02	\$255,703.50	\$8,354,187.17
Loans & Other Debt - Interest	\$216,567.73		\$208,902.98	\$202,936.50	\$2,653,172.83
Total	\$3,138,844.50		\$3,015,030.33	\$3,013,597.00	\$22,982,297.33
Total Principal	\$2,399,909.77		\$2,410,737.02	\$2,491,703.50	\$18,881,187.17
Total Interest	\$738,934.73		\$604,293.31	\$521,893.50	\$4,101,110.16
% of Total Current Year Budget	8.38%				
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]