



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 1223 South River Borough - County of Middlesex Introduced

Municode: 1223 Filename: 1223_fbi_2019.xlsm

Website: www.Southrivernj.org

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	12/31/2019	jkrenzel@southrivernj.org

Chief Administrative Officer

Arthur		Londensky		alondensky@southrivernj.org
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Chief Financial Officer

Joseph		Zanga		jzanga@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
Jack	J.	Alai	12/31/2019	jalai@southrivernj.org
Peter	S.	Guindi	12/31/2021	pguindi@southrivernj.org
James	E.	Gurchensky	12/31/2020	igurchensky@southrivernj.org
Julie	R.	Meira	12/31/2019	jmeira@southrivernj.org
Sandra	M.	Adelino	12/31/2020	sadelino@southrivernj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	2.331	\$9,569,766.00	29.00%	\$1,918.14
Municipal Library	0.112	\$461,208.00	1.40%	\$92.16
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	4.254	\$17,462,202.00	52.92%	\$3,500.55
Regional School District			0.00%	\$0.00
County Purposes	1.240	\$5,088,080.65	15.42%	\$1,020.38
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.102	\$415,876.05	1.26%	\$83.93
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	8.039	\$32,997,132.70	100.00%	\$6,615.16

Total Taxable Valuation as of October 1, 2018 \$409,978,600.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$82,288.44

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
2.331	2.443	4.80%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,569,766.00	\$10,018,266.00	4.69%	\$448,500.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,918.14	\$2,010.31	4.80%	\$92.17

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Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,018,266.00
Municipal Library	ACTUAL	\$473,281.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$17,625,000.00
Regional School District		
County Purposes	ESTIMATED	\$5,200,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$425,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$33,741,547.00
Revenue Anticipated, Excluding Tax Levy		8,584,658.56
Budget Appropriations, before Reserve for Uncollected Taxes		18,206,205.56
Total Non-Municipal Tax Levy		\$23,250,000.00
Amount to be Raised by Taxes - Before RUT		\$32,871,547.00
Reserve for Uncollected Taxes (RUT)		\$870,000.00
Total Amount to be Raised by Taxes		\$33,741,547.00
% of Tax Collections used to Calculate RUT		97.42%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2018		32,381,285.91
Total Tax Levy, CY 2018		33,031,600.85
% of Taxes Collected, CY 2018		98.03%
Delinquent Taxes - December 31, 2018		\$572,030.65

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	8.74%	\$456,179.91	\$5,221,900.07	\$5,678,079.98	\$1,344,844.98		\$3,978,500.00	\$323,235.00	\$31,500.00			
08	Local Revenue	-7.51%	(\$1,599,211.25)	\$21,303,095.25	\$19,703,884.00	\$4,408,000.00		\$11,817,884.00	\$3,438,000.00	\$40,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$825,291.00	\$825,291.00	\$825,291.00							
08	Uniform Construction Code Fees	-10.45%	(\$21,958.00)	\$210,158.00	\$188,200.00	\$188,200.00							
	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	-47.70%	(\$136,437.56)	\$286,033.14	\$149,595.58	\$149,595.58							
08	Other Special Items	4.34%	\$45,943.42	\$1,057,783.58	\$1,103,727.00	\$1,103,727.00							
15	Receipts from Delinquent Taxes	-18.42%	(\$127,610.25)	\$692,610.25	\$565,000.00	\$565,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.13%	\$209,368.45	\$9,808,897.55	\$10,018,266.00	\$10,018,266.00							
07	Minimum Library Tax	2.62%	\$12,073.00	\$461,208.00	\$473,281.00	\$473,281.00							
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	-2.91%	(\$1,161,652.28)	\$39,866,976.84	\$38,705,324.56	\$19,076,205.56	\$0.00	\$15,796,384.00	\$3,761,235.00	\$71,500.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions 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	-1.00%	(\$43,693.48)	\$4,385,400.00	\$4,341,706.52	\$863,706.52								
21 Land-Use Administration		4.00	-12.00%	(\$7,500.00)	\$62,500.00	\$55,000.00	\$55,000.00			\$2,275,000.00	\$1,165,000.00	\$38,000.00			
22 Uniform Construction Code	2.00	4.00	5.62%	\$10,000.00	\$178,000.00	\$188,000.00	\$188,000.00								
23 Insurance			6.77%	\$235,375.00	\$3,475,625.00	\$3,711,000.00	\$1,896,000.00								
25 Public Safety	42.00	27.00	1.51%	\$67,507.29	\$4,468,415.99	\$4,535,923.28	\$4,535,923.28			\$1,100,000.00	\$715,000.00				
26 Public Works	22.00	3.00	-6.22%	(\$126,000.00)	\$2,027,000.00	\$1,901,000.00	\$1,901,000.00								
27 Health and Human Services	2.00	5.00	5.10%	\$14,796.00	\$289,894.00	\$304,690.00	\$304,690.00								
28 Parks and Recreation	5.00	19.00	-3.78%	(\$17,000.00)	\$449,317.00	\$432,317.00	\$432,317.00								
29 Education (including Library)	4.00	9.00	4.79%	\$22,073.00	\$461,208.00	\$483,281.00	\$483,281.00								
30 Unclassified			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$5,000.00								
31 Utilities and Bulk Purchases	1.00		3.51%	\$342,014.63	\$9,754,704.15	\$10,096,718.78	\$1,906,718.78			\$10,000.00	\$5,000.00				
32 Landfill / Solid Waste Disposal			1.90%	\$10,000.00	\$525,000.00	\$535,000.00	\$535,000.00			\$7,300,000.00	\$890,000.00				
35 Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36 Statutory Expenditures			10.06%	\$191,000.00	\$1,899,500.00	\$2,090,500.00	\$1,565,000.00								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$321,000.00	\$199,500.00	\$5,000.00			
42 Shared Services			0.00%	\$0.00	\$226,500.00	\$226,500.00	\$226,500.00								
43 Court and Public Defender	3.00	4.00	0.00%	\$0.00	\$201,250.00	\$201,250.00	\$201,250.00								
44 Capital			27.80%	\$155,000.00	\$557,500.00	\$712,500.00	\$130,000.00								
45 Debt			15.40%	\$549,849.98	\$3,571,088.00	\$4,120,937.98	\$3,076,318.98			\$275,000.00	\$301,000.00	\$6,500.00			
46 Deferred Charges			-0.82%	(\$826.71)	\$100,826.71	\$100,000.00	\$100,000.00			\$536,884.00	\$485,735.00	\$22,000.00			
48 Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			1.16%	\$10,000.00	\$860,000.00	\$870,000.00	\$870,000.00								
55 Surplus General Budget			22.42%	\$728,500.00	\$3,250,000.00	\$3,978,500.00									
Total	101.00	90.00	5.82%	\$2,141,095.71	\$36,764,228.85	\$38,905,324.56	\$19,276,205.56	\$0.00	\$0.00	\$15,796,384.00	\$3,761,235.00	\$71,500.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	243	\$3,047,800.00	0.74%	15A Public Schools	2	\$13,511,000.00	24.87%
2 Residential	4,324	\$355,815,200.00	86.79%	15B Other Schools	1	\$1,070,000.00	1.97%
3A/3B Farm			0.00%	15C Public Property	236	\$17,734,100.00	32.64%
4A Commercial	187	\$24,504,000.00	5.98%	15D Church and Charities	89	\$19,557,600.00	36.00%
4B Industrial	25	\$16,998,400.00	4.15%	15E Cemeteries & Graveyards	5	\$845,800.00	1.56%
4C Apartments	24	\$9,613,200.00	2.34%	15F Other Exempt	12	\$1,610,800.00	2.96%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,803	\$409,978,600.00	100.00%	Total	345	\$54,329,300.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
				13.25%			
Equalized Valuation, Taxable Properties							
Total # of property tax appeals filed in 2018							
County Tax Board							
State Tax Court							
Number of 2018 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 2018							

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	24,242.00	\$22,519.00				\$1,723.00
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,036,900.79	\$786,138.70		\$102,458.17	\$88,164.31	\$60,139.61
Police Officers (Including Superior Officers)	32.00		5,146,770.77	\$3,554,113.42	\$60,000.00	\$1,047,397.22	\$485,260.13	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	52.00	14.00	5,083,833.42	\$3,418,695.42	\$159,000.00	\$467,717.38	\$776,890.42	\$261,530.20
All Other Non-Union Employees not listed above	10.00	64.00	1,397,707.80	\$1,015,089.59		\$83,505.18	\$221,458.68	\$77,654.35
Totals	102.00	87.00	12,689,454.78	\$8,796,556.13	\$219,000.00	\$1,701,077.95	\$1,571,773.54	\$401,047.16

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	25.00	\$8,956.80	\$223,920.00	26.00	\$9,075.23	\$235,955.98
Parent & Child	11.00	\$15,996.00	\$175,956.00	13.00	\$16,210.15	\$210,731.95
Employee & Spouse (or Partner)	19.00	\$17,352.95	\$329,706.05	17.00	\$18,192.00	\$309,264.00
Family	35.00	\$25,074.77	\$877,616.95	34.00	\$25,313.65	\$860,664.10
Employee Cost Sharing Contribution (enter as negative -)			(\$520,000.00)			(\$506,004.88)
Subtotal	90.00		\$1,087,199.00	90.00		\$1,110,611.15
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 -)						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	19	\$7,453.26	\$141,611.94	19	\$7,544.84	\$143,351.96
Parent & Child	1	\$9,636.00	\$9,636.00	1	\$9,756.00	\$9,756.00
Employee & Spouse (or Partner)	26	\$17,843.08	\$463,920.08	26	\$17,792.31	\$462,600.06
Family	14	\$33,612.00	\$470,568.00	14	\$33,936.86	\$475,116.04
Employee Cost Sharing Contribution (enter as negative -)			(\$1,784.70)			(\$963.90)
Subtotal	60.00		\$1,083,951.32	60.00		\$1,089,860.16
GRAND TOTAL	150.00		\$2,171,150.32	150.00		\$2,200,471.31

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

			Legal basis for benefit (check applicable items)		
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Business Administrator	37.00	\$3,265.99			V
Chief of Police	173.00	\$25,000.00			V
Chief Financial Officer	90.00	\$6,712.21		V	
Utility Supervisor/Tax Collector	106.07	\$5,438.47		V	
Construction Official/Building Inspector	54.82	\$3,428.94		V	
Court Administrator	96.50	\$4,114.05		V	
Office on Aging Director	55.64	\$2,471.29		V	
Municipal Clerk	44.21	\$2,426.51		V	
Code Enforcement Officer	44.43	\$1,635.60		V	
Recreation Program Director	19.86	\$630.35		V	
All Other non-union employees	206.11	\$9,235.89		V	
PBA Local 62	903.89	\$196,268.30	V		
Superior Officer Association	495.44	\$144,665.75	V		
United Service Workers Union	1644.59	\$67,803.34	V		
IBEW Local 1829	354.20	\$16,214.42	V		
Dispatch	275.25	\$9,420.74	V		
South River Sewer and Water Association	284.00	\$12,697.59	V		
Crossing Guards	152.50	\$1,453.11	V		
Totals	5037.51	\$512,882.55			
Total Funds Reserved as of end of 2018		\$73,096.07			
Total Funds Appropriated in 2019		\$20,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions			Net Debt		
Local School Debt	\$8,934,770.80	\$8,934,770.80			\$0.00			
Regional School Debt					\$0.00			
Utility Fund Debt								
Electric	\$3,121,000.00	\$3,121,000.00			\$0.00			
Water	\$5,275,000.00	\$5,275,000.00			\$0.00			
Parking	\$118,000.00	\$118,000.00			\$0.00			
0					\$0.00			
0					\$0.00			
0					\$0.00			
Municipal Purposes								
Debt Authorized	\$3,525,335.05				\$3,525,335.05			
Notes Outstanding	\$11,820,250.00				\$11,820,250.00			
Bonds Outstanding	\$2,865,000.00				\$2,865,000.00			
Loans and Other Debt	\$9,420,799.76				\$9,420,799.76			
Total (Current Year)	\$45,080,155.61	\$17,448,770.80			\$27,631,384.81			
Population (2010 census)	16,008							
Per Capita Gross Debt	\$2,816.10							
Per Capita Net Debt	\$1,726.10							
3 Yr. Average Property Valuation	\$1,384,569,495.33							
Net Debt as % of 3 Year Avg Property Valuation	2.00%							

	Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	\$847,000.00	\$903,000.00	\$718,000.00	\$2,738,000.00
Utility Fund - Interest	\$190,519.00	\$145,679.00	\$126,313.00	\$423,720.00
Bond Anticipation Notes - Principal	\$1,320,250.00			
Bond Anticipation Notes - Interest	\$413,709.00			
Bonds - Principal	\$720,000.00	\$720,000.00	\$715,000.00	\$710,000.00
Bonds - Interest	\$114,600.00	\$85,800.00	\$57,000.00	\$28,400.00
Loans & Other Debt - Principal	\$283,909.49	\$278,909.77	\$249,737.02	\$8,609,890.67
Loans & Other Debt - Interest	\$223,834.51	\$216,567.73	\$208,902.98	\$2,856,109.33
Total	\$4,113,822.00	\$2,349,956.50	\$2,074,953.00	\$15,366,120.00
Total Principal	\$3,171,159.49	\$1,901,909.77	\$1,682,737.02	\$12,057,890.67
Total Interest	\$942,662.51	\$448,046.73	\$392,215.98	\$3,308,229.33
% of Total Current Year Budget	10.57%			

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		Feb. 2016	

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]