



State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1223 South River Borough - County of Middlesex

Municode: 1223

Filename: 1223 fba 2018.xlsm

Adopted

Website: www.Southrivernj.org

Phone Number:

Mailing Address:

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

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Joseph

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Registered Municipal Accountant

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	2.254	\$9,271,766.00	29.11%	\$1,846.20
Municipal Library	0.109	\$450,081.00	1.41%	\$89.28
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	4.068	\$16,724,849.00	52.52%	\$3,332.00
Regional School District			0.00%	\$0.00
County Purposes	1.215	\$4,994,549.43	15.68%	\$995.18
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.099	\$406,075.31	1.28%	\$81.09
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	7.745	\$31,847,320.74	100.00%	\$6,343.75

Total Taxable Valuation as of October 1, 2017 \$410,476,700.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$81,988.89

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
2.254	2.331	3.42%

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,271,766.00	\$9,569,766.00	3.21%	\$298,000.00
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,846.20	\$1,911.16	3.52%	\$64.96

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Current Year 2018 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$9,569,766.00
Municipal Library	ACTUAL	\$461,208.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$17,462,202.00
Local School District	ESTIMATED	\$5,095,000.00
Regional School District		
County Purposes	ESTIMATED	\$415,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$33,003,176.00

Revenue Anticipated, Excluding Tax Levy	8,067,503.57
Budget Appropriations, Before Reserve for Uncollected Taxes	17,238,477.57
Total Non-Municipal Tax Levy	\$22,972,202.00
Amount to be Raised by Taxes - Before RUT	\$32,143,176.00
Reserve for Uncollected Taxes (RUT)	\$860,000.06
Total Amount to be Raised by Taxes	\$33,003,176.06

% of Tax Collections used to Calculate RUT 97.39%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2017	31,128,301.33
Total Tax Levy, CY 2017	31,882,585.24
% of Taxes Collected, CY 2017	97.63%

Delinquent Taxes - December 31, 2017 \$687,883.62

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		\$5,287,195.00	\$5,039,100.07	\$1,419,581.07		\$3,250,000.00	\$344,319.00	\$25,200.00			
08	Local Revenue	-4.69%	\$2,284,969.25	\$18,665,167.00	\$3,665,000.00		\$11,690,167.00	\$3,270,000.00	\$41,000.00			
09	State Aid (without offsetting appropriation)	-10.91%	\$0.00	\$825,291.00	\$825,291.00							
08	Uniform Construction Code Fees	0.00%	\$265,252.00	\$213,200.00	\$213,200.00							
08	Special Revenue Items w/ Prior Written Consent	-19.62%										
11	Shared Services Agreements		\$0.00	\$0.00								
08	Additional Revenue Offset By Appropriations	#DIV/0!	\$0.00	\$0.00								
10	Public and Private Revenue	136.77%	\$101,770.84	\$240,967.86	\$240,967.86							
08	Other Special Items	-1.17%	\$1,066,903.94	\$1,054,463.64	\$1,054,463.64							
15	Receipts from Delinquent Taxes	11.38%	\$583,562.07	\$650,000.00	\$650,000.00							
07	Amount to be raised by taxation											
07	Local Tax for Municipal Purposes	1.93%	\$0,388,921.72	\$9,569,766.00	\$9,569,766.00							
07	Mammam Library Tax	2.47%	\$450,081.00	\$461,208.00	\$461,208.00							
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	-5.65%	(\$2,199,950.23)	\$38,919,113.82	\$36,719,163.57	\$18,098,477.57	\$0.00	\$14,940,167.00	\$3,614,319.00	\$66,200.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FOOA	Budgeted Positions Full-Time Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation (Prior Year)	Total Appropriation (Current Year)	General Budget	Public/Private Offsets	Open Space Budget	Electric Utility	Water Utility	Parking Utility	Utility	Utility	Utility
20 General Government	21.00 15.00	2.42%	\$101,900.00	\$4,180,100.00	\$4,282,000.00	\$279,400.00			\$2,213,000.00	\$1,063,000.00	\$33,000.00			
21 Land Use Administration	4.00	3.93%	\$2,100.00	\$55,500.00	\$55,500.00	\$55,500.00								
22 Uniform Construction Code	3.00 3.00	1.33%	\$2,500.00	\$166,000.00	\$166,000.00	\$166,000.00								
23 Insurance		1.77%	\$65,625.00	\$3,598,000.00	\$3,663,625.00	\$1,841,625.00			\$1,100,000.00	\$720,000.00				
25 Public Safety	44.00 24.00	3.87%	\$161,583.18	\$4,223,882.86	\$4,385,466.04	\$1,995,000.00								
26 Public Works	24.00 3.00	-0.40%	(\$8,000.00)	\$2,003,000.00	\$1,995,000.00	\$278,894.00								
27 Health and Human Services	2.00 5.00	1.44%	\$3,969.00	\$360,925.00	\$364,894.00	\$440,317.00								
28 Parks and Recreation	4.00 20.00	22.03%	\$79,500.00	\$460,081.00	\$460,208.00	\$460,208.00			\$10,000.00	\$5,000.00				
29 Education (Including Library)	4.00 9.00	0.24%	\$1,127.00	\$25,000.00	\$26,127.00	\$26,127.00								
30 Unclassified		-20.00%	(\$5,000.00)	\$9,380,719.00	\$9,375,719.00	\$1,547,883.82			\$7,300,000.00	\$853,000.00				
31 Utilities and Bulk Purchases	1.00	3.41%	\$320,164.82	\$505,000.00	\$505,000.00	\$500.00								
32 Landfill/Solid Waste Disposal		1.98%	\$10,000.00	\$500,000.00	\$500,000.00	\$500,000.00								
33 Contingency		0.00%	\$0.00	\$1,906,250.00	\$1,906,250.00	\$1,906,250.00								
36 Statutory Expenditures		3.84%	\$73,250.00	\$0.00	\$0.00	\$0.00								
37 Judgments		#DIV/0!	\$0.00	\$226,500.00	\$226,500.00	\$226,500.00								
42 Shared Services		0.00%	\$0.00	\$201,250.00	\$201,250.00	\$201,250.00								
43 Court and Public Defender	3.00 2.00	3.60%	\$7,600.00	\$751,500.00	\$759,100.00	\$200,000.00			\$20,000.00	\$21,000.00	\$21,000.00			
44 Capital		-25.82%	(\$194,000.00)	\$3,848,398.00	\$3,654,398.00	\$2,260,402.00			\$794,167.00	\$396,815.00				
45 Debt		-7.21%	(\$277,310.00)	\$100,000.00	\$92,790.00	\$0.00								
46 Deferred Charges		0.83%	\$826.71	\$840,000.00	\$840,826.71	\$840,826.71								
48 Debt - Type 1 School District		#DIV/0!	\$0.00	\$860,000.00	\$860,000.00	\$860,000.00								
50 Reserve for Uncollected Taxes		2.38%	\$20,000.00	\$3,250,000.00	\$3,270,000.00	\$3,250,000.00								
55 Surplus General Budget		0.00%	\$0.00	\$36,534,522.66	\$36,534,522.66	\$36,534,522.66								
Total	106.00 85.00	1.00%	\$364,640.71	\$36,534,522.66	\$36,899,163.37	\$18,098,472.57	\$0.00	\$0.00	\$3,250,000.00	\$3,614,319.00	\$66,200.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	247	\$3,009,200.00	0.73%	15A Public Schools	2	\$13,511,000.00	25.47%
2 Residential	4,348	\$356,487,700.00	86.85%	15B Other Schools	1	\$1,070,000.00	2.02%
3A/3B Farm			0.00%	15C Public Property	209	\$16,445,600.00	31.01%
4A Commercial	188	\$24,601,200.00	5.99%	15D Church and Charities	89	\$19,557,600.00	36.87%
4B Industrial	25	\$17,118,400.00	4.17%	15E Cemeteries & Graveyards	5	\$845,800.00	1.59%
4C Apartments	23	\$9,260,200.00	2.26%	15F Other Exempt	12	\$1,610,800.00	3.04%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,831	\$410,476,700.00	100.00%	Total	318	\$53,040,800.00	100.00%
Average Ratio (%), Assessed to True Value		29.72%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$1,381,146,366.08		Non-Exempt Properties			12.92%
Total # of property tax appeals filed in 2017		County Tax Board	15.00				
		State Tax Court					
Number of 2017 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 2017			\$5,375.03				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2017 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/Abatements	0	0.00	0.00		0.00

Long Term Tax Exemptions

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**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)	10.00	1.00	1,164,236.63	\$872,081.17		\$116,597.25	\$108,844.00	\$66,714.21
Police Officers (Including Superior Officers)	32.00		4,883,171.68	\$3,373,461.86	\$85,000.00	\$922,641.82	\$502,068.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	52.00	14.00	5,087,447.10	\$3,420,102.61	\$146,500.00	\$448,164.94	\$811,041.70	\$261,637.85
All Other Non-Union Employees not listed above	10.00	64.00	1,375,098.21	\$1,001,975.70		\$77,963.37	\$218,508.00	\$76,651.14
Totals	104.00	86.00	12,534,195.62	\$8,690,140.34	\$231,500.00	\$1,565,367.38	\$1,640,461.70	\$406,726.20

Is the Local Government required to comply with NISA 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		29.00	\$11,856.00	\$343,824.00	31.00	\$11,906.28	\$369,094.68
Parent & Child		12.00	\$20,028.00	\$240,336.00	14.00	\$20,062.06	\$280,868.84
Employee & Spouse (or Partner)		19.00	\$23,952.00	\$455,088.00	18.00	\$25,067.09	\$451,207.62
Family		33.00	\$32,880.00	\$1,085,040.00	34.00	\$33,060.10	\$1,124,043.40
Employee Cost Sharing Contribution (enter as negative -)				(\$520,000.00)			(\$526,619.51)
Subtotal		93.00		\$1,604,288.00	97.00		\$1,698,595.03
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		37	\$6,733.00	\$249,121.00	37	\$7,406.60	\$274,044.20
Parent & Child				\$0.00			\$0.00
Employee & Spouse (or Partner)		10	\$21,517.20	\$215,172.00	8	\$21,269.14	\$170,153.12
Family		13	\$34,500.00	\$448,500.00	15	\$37,521.35	\$562,820.25
Employee Cost Sharing Contribution (enter as negative -)				(\$1,004.40)			
Subtotal		60.00		\$911,788.60	60.00		\$1,007,017.57
GRAND TOTAL		153.00		\$2,516,076.60	157.00		\$2,705,612.60

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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	(check applicable items)		Individual Employment Agreement
			Approved Labor Agreement	Local Ordinance	
Business Administrator	37.00	\$3,265.99			V
Chief of Police	173.00	\$25,000.00			
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			
PBA Local 62	903.89	\$196,268.30	V		
Superior Officer Association	495.44	\$144,665.75	V		
United Services Workers Union	1644.59	\$67,803.34	V		
IBEW Local 1829	364.20	\$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 2017		\$117,061.52			
Total Funds Appropriated in 2018		\$20,000.00			

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

				Gross Debt	Deductions	Net Debt					
				\$10,446,656.18	\$10,446,656.18	\$0.00	Local School Debt	\$1,188,000.00	\$1,218,000.00	\$1,156,000.00	\$3,270,000.00
						\$0.00	Regional School Debt	\$238,666.00	\$227,429.00	\$68,379.00	\$386,584.00
							Utility Fund Debt	\$594,000.00			
							Electric	\$290,982.00			
				\$3,751,000.00	\$3,751,000.00	\$0.00	Bonds - Principal	\$725,000.00	\$720,000.00	\$720,000.00	\$1,425,000.00
				\$5,568,000.00	\$5,568,000.00	\$0.00	Bonds - Interest	\$143,600.00	\$114,600.00	\$85,800.00	\$85,400.00
				\$136,000.00	\$136,000.00	\$0.00	Loans & Other Debt - Principal	\$283,851.11	\$283,909.49	\$278,909.77	\$8,857,980.51
				0	\$0.00	\$0.00	Loans & Other Debt - Interest	\$230,967.99	\$223,834.51	\$216,567.73	\$3,065,012.81
				0	\$0.00	\$0.00					
				0	\$0.00	\$0.00					
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[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]