



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gregory		Handshy	12/31/2022	ghsh@comcast.net

Chief Administrative Officer

Joseph	A.	Kostecki		joseph.kostecki@boroughofsouthtomsriver.com
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Chief Financial Officer

Stephen	O.	Gallagher		strfinance@comcast.net
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Municipal Clerk

Joseph	A.	Kostecki		joseph.kostecki@boroughofsouthtomsriver.com
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Registered Municipal Accountant

Robert		Oliwa		roliwa@oliwacpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Edward		Murray	12/31/2020	EDolfan129@aol.com
Sandford		Ross, Jr.	12/31/2020	sanford.ross@boroughofsouthtomsriver.com
Samuel	S.	Fennell	12/31/2021	sam.fennell@boroughofsouthtomsriver.com
Robert	L.	Taylor	12/31/2021	robert.taylor@boroughofsouthtomsriver.com
Tanya	M.	Mosley	12/31/2022	tanya.mosley@boroughofsouthtomsriver.com
Tom		Rolzhausen	12/31/2022	tom.rolzhausen@boroughofsouthtomsriver.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.544	\$3,495,169.88	52.24%	\$2,560.73	Municipal Purpose Tax	ACTUAL	\$3,530,136.46
Municipal Library			0.00%	\$0.00	Municipal Library		
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			0.00%	\$0.00	Local School District		
Regional School District	0.974	\$2,204,009.00	32.94%	\$1,615.38	Regional School District	ESTIMATED	\$2,248,089.18
County Purposes	0.367	\$830,486.41	12.41%	\$608.67	County Purposes	ESTIMATED	\$847,096.14
County Library	0.040	\$91,448.56	1.37%	\$66.34	County Library	ESTIMATED	\$93,277.53
County Board of Health	0.018	\$40,300.60	0.60%	\$29.85	County Board of Health	ESTIMATED	\$41,106.61
County Open Space	0.013	\$29,139.44	0.44%	\$21.56	County Open Space	ESTIMATED	\$29,722.23
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.956	\$6,690,553.89	100.00%	\$4,902.53	Total ESTIMATED amount to be raised by taxes		\$6,789,428.15
Total Taxable Valuation as of October 1, 2019 <u>\$226,763,916.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,701,977.27</u>		
Current Year Average Residential Assessment <u>\$166,166.43</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,688,959.48</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$3,259,291.69</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$6,246,273.90</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$543,154.25</u>		
1.544	1.557	0.84%			Total Amount to be Raised by Taxes <u>\$6,789,428.15</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>92.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			If % used exceeds the actual collection % then reference the statutory exception used	
\$3,495,169.88	\$3,530,136.46	1.00%	\$34,966.58				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			Total Tax Revenue, Collections CY 2019 <u>6,541,300.08</u>	
\$2,560.73	\$2,587.21	1.03%	\$26.48			Total Tax Levy, CY 2019 <u>6,703,813.13</u>	
					% of Taxes Collected, CY 2019 <u>97.58%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$152,294.10</u>		

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	35.07%	\$222,000.00	\$633,000.00	\$855,000.00	\$855,000.00							
08	Local Revenue	-2.38%	(\$5,079.07)	\$213,202.07	\$208,123.00	\$208,123.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$330,995.00	\$330,995.00	\$330,995.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-11.49%	(\$3,895.00)	\$33,895.00	\$30,000.00	\$30,000.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$5,525.00	\$5,525.00	\$5,525.00							
10	Public and Private Revenue	-83.87%	(\$200,743.83)	\$239,353.00	\$38,609.17	\$38,609.17							
08	Other Special Items	-69.94%	(\$189,464.90)	\$270,896.00	\$81,431.10	\$81,431.10							
15	Receipts from Delinquent Taxes	-20.40%	(\$39,023.59)	\$191,317.59	\$152,294.00	\$152,294.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.00%	\$34,966.58	\$3,495,169.88	\$3,530,136.46	\$3,530,136.46							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-3.35%	(\$181,239.81)	\$5,413,353.54	\$5,232,113.73	\$5,232,113.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	3.00	9.00	6.25%	\$29,111.00	\$466,113.00	\$495,224.00										
21 Land-Use Administration		1.00	65.25%	\$5,024.00	\$7,700.00	\$12,724.00	\$12,724.00									
22 Uniform Construction Code		1.00	2.57%	\$760.00	\$29,550.00	\$30,310.00	\$30,310.00									
23 Insurance			8.70%	\$56,469.00	\$649,154.00	\$705,623.00	\$705,623.00									
25 Public Safety	13.00	9.00	1.15%	\$15,690.80	\$1,366,559.40	\$1,382,250.30	\$1,382,250.30									
26 Public Works	4.00	2.00	1.78%	\$6,340.60	\$356,677.50	\$363,018.10	\$363,018.10									
27 Health and Human Services			-3.76%	(\$500.00)	\$13,300.00	\$12,800.00	\$12,800.00									
28 Parks and Recreation			-98.00%	(\$181,000.00)	\$184,700.00	\$3,700.00	\$3,700.00									
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30 Unclassified			230.77%	\$15,000.00	\$6,500.00	\$21,500.00	\$21,500.00									
31 Utilities and Bulk Purchases			-0.17%	(\$300.00)	\$177,810.00	\$177,510.00	\$177,510.00									
32 Landfill / Solid Waste Disposal			0.21%	\$300.00	\$146,000.00	\$146,300.00	\$146,300.00									
35 Contingency			0.00%	\$0.00	\$150.00	\$150.00	\$150.00									
36 Statutory Expenditures			4.11%	\$16,957.00	\$412,178.00	\$429,135.00	\$429,135.00									
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services			-41.18%	(\$21,000.00)	\$51,000.00	\$30,000.00	\$30,000.00									
43 Court and Public Defender		4.00	16.30%	\$15,125.00	\$92,800.00	\$107,925.00	\$107,925.00									
44 Capital			-99.93%	(\$14,990.00)	\$15,000.00	\$10.00	\$10.00									
45 Debt			-23.94%	(\$214,304.00)	\$895,084.00	\$680,780.00	\$680,780.00									
46 Deferred Charges			500.00%	\$75,000.00	\$15,000.00	\$90,000.00	\$90,000.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			2.66%	\$14,060.90	\$529,093.30	\$543,154.20	\$543,154.20									
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	20.00	26.00	-3.37%	(\$182,255.58)	\$5,414,369.31	\$5,232,113.73	\$5,232,113.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
			None		\$0.00	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	50	\$3,267,400.00	1.44%	15A Public Schools	1	\$5,669,400.00	26.63%
2 Residential	1,120	\$186,106,400.00	82.07%	15B Other Schools			0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	41	\$9,774,000.00	45.91%
4A Commercial	58	\$36,772,200.00	16.22%	15D Church and Charities	5	\$3,573,700.00	16.79%
4B Industrial	1	\$274,600.00	0.12%	15E Cemeteries & Graveyards			0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	13	\$2,271,500.00	10.67%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$343,316.00	0.15%				
Total	1,230	\$226,763,916.00	100.00%	Total	60	\$21,288,600.00	100.00%
 				Percentage of Exempt vs. Non-Exempt Properties 9.39%			
Average Ratio (%), Assessed to True Value		96.15%					
Equalized Valuation, Taxable Properties		\$235,843,906.40					
Total # of property tax appeals filed in 2019		County Tax Board				9.00	
		State Tax Court				0.00	
Number of 2019 County Tax Board decisions appealed to Tax Court						0.00	
Number of pending property tax appeals in State Tax Court						0.00	
Amount paid out by municipality for tax appeals in 2019						\$2,536.24	

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 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/Abatements	0	0.00	0.00	0.00

**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	14,011.92	\$12,197.00	\$0.00	\$0.00	\$0.00	\$1,814.92
Supervisory Staff (Department Heads & Managers)	1.00	3.00	355,149.66	\$234,058.00	\$37,336.00	\$26,256.23	\$20,934.11	\$36,565.32
Police Officers (Including Superior Officers)	12.00	3.00	1,651,792.64	\$920,118.00	\$178,267.31	\$223,038.00	\$171,353.23	\$159,016.10
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	4.00		327,725.38	\$172,232.00	\$17,527.00	\$24,185.92	\$80,426.98	\$33,353.48
All Other Non-Union Employees not listed above	3.00	13.00	314,495.69	\$226,707.00	\$9,952.00	\$19,553.78	\$21,701.82	\$36,581.09
Totals	20.00	26.00	2,663,175.29	\$1,565,312.00	\$243,082.31	\$293,033.93	\$294,416.14	\$267,330.91

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

YES

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	6.00	\$10,191.10	\$61,146.60	5.00	\$5,259.32	\$26,296.60
Parent & Child	0.00		\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$23,087.04	\$46,174.08	4.00	\$23,694.90	\$94,779.60
Family	8.00	\$31,726.19	\$253,809.48	6.00	\$33,276.22	\$199,657.32
Employee Cost Sharing Contribution (enter as negative -)			(\$66,714.02)			(\$61,562.07)
Subtotal	16.00		\$294,416.14	15.00		\$259,171.45
<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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$3,954.36	\$7,908.72	2	\$3,996.12	\$7,992.24
Parent & Child	1	\$14,429.16	\$14,429.16			\$0.00
Employee & Spouse (or Partner)	1	\$22,468.44	\$22,468.44	1	\$14,416.44	\$14,416.44
Family	3	\$24,784.96	\$74,354.88	3	\$24,771.28	\$74,313.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$119,161.20	6.00		\$96,722.52
GRAND TOTAL	23.00		\$413,577.34	21.00		\$355,893.97

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)?

YES

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

YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Non Union	726.50	\$80,021.05		X	
PBA	322.75	\$56,804.93	X		
Teamsters DPW Union	60.10	\$8,100.00	X		
Totals	1109.35	\$144,925.98			
Total Funds Reserved as of end of 2019		\$0.00			
Total Funds Appropriated in 2020		\$15,000.00			

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2021	2022	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,686,082.14	\$2,686,082.14	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$576,790.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$103,990.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$680,780.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$576,790.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$312,171.99		\$312,171.99	Total Interest	\$103,990.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$3,763,035.00	\$37,469.79	\$3,725,565.21	% of Total Current Year Budget	13.01%			
Bonds Outstanding	\$0.00		\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$0.00		\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$6,761,289.13	\$2,723,551.93	\$4,037,737.20	Total Guarantees - Other				
Population (2010 census)	3,684			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$1,835.31			Total Other				
Per Capita Net Debt	\$1,096.02			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$231,878,149.33		Rating				
Net Debt as % of 3 Year Avg Property Valuation		1.74%		Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	So Toms River First Aid Squad	First Aid Responders		1/1/2019	12/31/2024	\$23,500.00
Receiving	Manitou Park Fire Department	Fire Responders		1/1/2016	12/31/2020	\$41,000.00
Receiving	Toms River Township	Construction Inspection	STR Receives 10% Admin Fee-Variable	6/1/2018	12/31/2021	\$6,700.00
Receiving	Associated Humane Society	Animal Control Services	Annual Renewal	1/1/2020	12/31/2020	\$9,750.00
Receiving	County of Ocean	Street Repair & Supplies	Annual Schedule C	1/1/2020	12/31/2020	\$25,000.00
Receiving	Township of Toms River	Public Assistance	Annual Renewal	1/1/2020	12/31/2020	\$0.00
Receiving	Community Club of S.T.R	Recreation	Baseball and Basketball Programs	1/1/2020	12/31/2020	\$0.00
Receiving	County of Ocean	911 Dispatch	Annual Renewal	1/1/2020	12/31/2020	\$0.00
Receiving	County of Ocean	Fire Inspection Sservices	Annual Renewal	1/1/2020	12/31/2020	\$0.00
Receiving	County of Ocean	Gang, Gun&Narcotics (SOG)	Provide STR Officer for Task Force	1/1/2020	12/31/2020	\$0.00
Receiving	County of Ocean	Health Department Services		1/1/2020	12/31/2020	

USER FRIENDLY BUDGET SECTION - Notes

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