



# 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		<a href="mailto:strfinance@comcast.net">strfinance@comcast.net</a>
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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
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
Edward		Murray	12/31/2023	EDolfan129@aol.com
George		Rutzler	12/31/2023	g.rutzler@boroughofsouthtomsriver.com



**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	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$855,000.00	\$855,000.00	\$855,000.00							
08	Local Revenue	13.17%	\$22,771.56	\$172,871.44	\$195,643.00	\$195,643.00							
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							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-100.00%	(\$7,700.00)	\$7,700.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$3,885.00	\$3,885.00	\$3,885.00							
10	Public and Private Revenue	-93.68%	(\$302,814.20)	\$323,250.79	\$20,436.59	\$20,436.59							
08	Other Special Items	73.35%	\$38,506.70	\$52,500.00	\$91,006.70	\$91,006.70							
15	Receipts from Delinquent Taxes	-29.63%	(\$46,332.19)	\$156,388.19	\$110,056.00	\$110,056.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	4.43%	\$156,228.78	\$3,530,136.46	\$3,686,365.24	\$3,686,365.24							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>-2.56%</b>	<b>(\$139,339.35)</b>	<b>\$5,432,726.88</b>	<b>\$5,293,387.53</b>	<b>\$5,293,387.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Arts and Culture Trust Func	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	3.00	9.00	-6.58%	(\$37,789.00)	\$574,224.00	\$536,435.00	\$536,435.00									
21 Land-Use Administration		1.00	-38.70%	(\$4,924.00)	\$12,724.00	\$7,800.00	\$7,800.00									
22 Uniform Construction Code		1.00	2.21%	\$670.00	\$30,310.00	\$30,980.00	\$30,980.00									
23 Insurance			8.32%	\$56,711.00	\$681,823.00	\$738,534.00	\$738,534.00									
25 Public Safety	13.00	9.00	0.62%	\$8,674.00	\$1,406,157.50	\$1,414,831.50	\$1,248,729.00	\$166,102.50								
26 Public Works	4.00	1.00	-45.64%	(\$284,202.58)	\$622,652.50	\$338,450.00	\$338,450.00									
27 Health and Human Services			0.00%	\$0.00	\$12,800.00	\$12,800.00	\$12,800.00									
28 Parks and Recreation			0.00%	\$0.00	\$3,700.00	\$3,700.00	\$3,700.00									
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30 Unclassified			0.00%	\$0.00	\$21,500.00	\$21,500.00	\$21,500.00									
31 Utilities and Bulk Purchases			5.72%	\$9,700.00	\$169,710.00	\$179,410.00	\$179,410.00									
32 Landfill / Solid Waste Disposal			1.95%	\$2,800.00	\$143,500.00	\$146,300.00	\$146,300.00									
35 Contingency			0.00%	\$0.00	\$150.00	\$150.00	\$150.00									
36 Statutory Expenditures			9.01%	\$37,784.00	\$419,135.00	\$456,919.00	\$456,919.00									
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services			-100.00%	(\$30,000.00)	\$30,000.00	\$0.00	\$0.00									
43 Court and Public Defender		4.00	-2.52%	(\$2,725.00)	\$107,925.00	\$105,200.00	\$105,200.00									
44 Capital			199900.00%	\$19,990.00	\$10.00	\$20,000.00	\$20,000.00									
45 Debt			-4.73%	(\$32,196.00)	\$680,780.00	\$648,584.00	\$648,584.00									
46 Deferred Charges			19.57%	\$17,616.40	\$90,000.00	\$107,616.40	\$107,616.40									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			-3.49%	(\$18,976.75)	\$543,154.20	\$524,177.50	\$524,177.50									
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	20.00	25.00	-4.63%	(\$256,867.82)	\$5,550,255.35	\$5,293,387.53	\$5,127,284.94	\$166,102.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	14,364.77	\$12,500.00				\$1,864.77
Supervisory Staff (Department Heads & Managers)			439,468.11	\$298,408.00	\$12,333.00	\$34,965.88	\$47,009.46	\$46,751.77
Police Officers (Including Superior Officers)			1,624,347.79	\$880,149.00	\$126,335.00	\$243,188.00	\$201,184.01	\$173,491.78
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			265,335.71	\$133,998.00	\$5,002.00	\$18,731.83	\$85,658.26	\$21,945.62
All Other Non-Union Employees not listed above			416,328.24	\$323,253.00	\$13,941.00	\$20,880.29	\$21,843.69	\$36,410.26
<b>Totals</b>	0.00	7.00	2,759,844.62	\$1,648,308.00	\$157,611.00	\$317,766.00	\$355,695.42	\$280,464.20

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	4.00	\$10,159.14	\$40,636.56	6.00	\$10,191.10	\$61,146.60
Parent & Child	1.00	\$20,167.56	\$20,167.56	0.00		\$0.00
Employee & Spouse (or Partner)	2.00	\$23,487.84	\$46,975.68	2.00	\$23,087.04	\$46,174.08
Family	10.00	\$31,969.46	\$319,694.64	8.00	\$31,726.19	\$253,809.48
Employee Cost Sharing Contribution (enter as negative - )			(\$76,394.41)			(\$66,714.02)
<b>Subtotal</b>	<b>17.00</b>		<b>\$351,080.03</b>	<b>16.00</b>		<b>\$294,416.14</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	2	\$4,345.56	\$8,691.12	2	\$3,954.36	\$7,908.72
Parent & Child	1	\$16,087.56	\$16,087.56	1	\$14,429.16	\$14,429.16
Employee & Spouse (or Partner)	1	\$25,050.96	\$25,050.96	1	\$22,468.44	\$22,468.44
Family	3	\$27,645.40	\$82,936.20	3	\$24,784.96	\$74,354.88
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>7.00</b>		<b>\$132,765.84</b>	<b>7.00</b>		<b>\$119,161.20</b>
<b>GRAND TOTAL</b>	<b>24.00</b>		<b>\$483,845.87</b>	<b>23.00</b>		<b>\$413,577.34</b>

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	627.44	\$86,354.64		X	
PBA	392.00	\$65,924.89	X		
Teamsters DPW Union	40.41	\$5,337.65	X		
<b>Totals</b>	1059.85	\$157,617.18			
<b>Total Funds Reserved as of end of 2020</b>		\$15,000.00			
<b>Total Funds Appropriated in 2021</b>		\$15,000.00			

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2022	2023	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt	\$2,544,358.39	\$2,544,358.39	\$0.00				
Utility Fund Debt							
Arts and Culture			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$267,232.20	\$0.00	\$267,232.20				
Notes Outstanding	\$3,248,715.00	\$0.00	\$3,248,715.00				
Bonds Outstanding	\$0.00	\$0.00	\$0.00				
Loans and Other Debt	\$0.00	\$0.00	\$0.00				
<b>Total (Current Year)</b>	<b>\$6,060,305.59</b>	<b>\$2,544,358.39</b>	<b>\$3,515,947.20</b>				
Population (2010 census)	3,684						
Per Capita Gross Debt	\$1,645.03						
Per Capita Net Debt	\$954.38						
3 Yr. Average Property Valuation		\$238,231,384.00					
Net Debt as % of 3 Year Avg Property Valuation		1.48%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$586,784.00			
Bond Anticipation Notes - Interest				\$61,800.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
<b>Total</b>				\$648,584.00	\$0.00	\$0.00	\$0.00
Total Principal				\$586,784.00	\$0.00	\$0.00	\$0.00
Total Interest				\$61,800.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				12.25%			
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating							
Year of Last Rating							
<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>					

**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
<b>Receiving</b>	So Toms River First Aid Squad	First Aid Responders		1/1/2019	12/31/2024	\$25,000.00
<b>Receiving</b>	Manitou Park Fire Department	Fire Responders		1/1/2016	12/31/2020	\$41,000.00
<b>Receiving</b>	Toms River Township	Construction Inspection	STR Receives 10% Admin Fee-Variable	6/1/2018	12/31/2021	\$6,700.00
<b>Receiving</b>	Associated Humane Society	Animal Control Services	Annual Renewal	1/1/2021	12/31/2021	\$9,750.00
<b>Receiving</b>	County of Ocean	Street Repair & Supplies	Annual Schedule C	1/1/2021	12/31/2021	\$25,000.00
<b>Receiving</b>	Township of Toms River	Public Assistance	Annual Renewal	1/1/2021	12/31/2021	\$0.00
<b>Receiving</b>	Community Club of S.T.R	Recreation	Baseball and Basketball Programs	1/1/2021	12/31/2021	\$0.00
<b>Receiving</b>	County of Ocean	911 Dispatch	Annual Renewal	1/1/2021	12/31/2021	\$0.00
<b>Receiving</b>	County of Ocean	Fire Inspection Sservices	Annual Renewal	1/1/2021	12/31/2021	\$0.00
<b>Providing</b>	County of Ocean	Gang, Gun&Narcotics (SOG)	Provide STR Officer for Task Force	1/1/2021	12/31/2021	\$0.00
<b>Receiving</b>	County of Ocean	Health Department Services		1/1/2021	12/31/2021	\$40,074.00



**USER FRIENDLY BUDGET SECTION - Notes**

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