



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1507 Toms River Township - County of Ocean

Adopted

Municode: 1507

Filename: 1507_fba_2016.xlsm

Website:

Phone Number:

732-341-1000 ext 8406

Mailing Address:

PO BOX 728; 33 Washington Street

Toms River

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

Municipality:

Toms River

State:

NJ

Zip:

08754

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	F	Kelahr		

Chief Administrative Officer

Paul	J	Shives		pshives@tomsrivertownship.com
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Chief Financial Officer

Christine	J	Manolio		cmanolio@tomsrivertownship.com
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Municipal Clerk

J	Mark	Mutter		jmutter@tomsrivertownship.com
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Registered Municipal Accountant

Robert	W	Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Maria	L	Maruca	12/31/2017	mmaruca@tomsrivertownship.com
Kevin		Geoghegan	11/1/2016	kgeoghegan@tomsrivertownship.com
Jeffrey	J	Carr	12/31/2017	jcarr@tomsrivertownship.com
Alfonso	J	Manforti	12/31/2017	amanforti@tomsrivertownship.com
Maurice	B	Hill	12/31/2019	mhill@tomsrivertownship.com
Brian	S	Kubiel	12/31/2019	bkubiel@tomsrivertownship.com
George	E	Wittmann	12/31/2019	gwittmann@tomsrivertownship.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	0.597	\$74,997,967.84	27.24%	\$1,597.15
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.015	\$1,882,957.13	0.68%	\$40.13
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.330	\$8,431,856.40	3.06%	\$882.85
Local School District			0.00%	\$0.00
Regional School District	1.044	\$131,060,598.00	47.59%	\$2,793.01
County Purposes	0.398	\$49,936,641.31	18.13%	\$1,064.77
County Library	0.043	\$5,406,408.30	1.96%	\$115.04
County Board of Health	0.016	\$1,945,423.32	0.71%	\$42.80
County Open Space	0.014	\$1,708,614.17	0.62%	\$37.45
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.457	\$275,370,466.47	100.00%	\$6,573.20

Total Taxable Valuation as of October 1, 2015 \$12,699,617,676.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$267,529.69

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.597	0.625	4.69%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$74,997,967.84	\$80,392,772.32	7.19%	\$5,394,804.48

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,597.15	\$1,672.06	4.69%	\$74.91

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$80,392,772.32
Municipal Library		
Municipal Open Space	ACTUAL	\$1,904,943.00
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$8,417,468.35
Local School District		
Regional School District	ACTUAL	\$137,640,308.00
County Purposes	ESTIMATED	\$50,500,000.00
County Library	ESTIMATED	\$5,600,000.00
County Board of Health	ESTIMATED	\$2,100,000.00
County Open Space	ESTIMATED	\$2,000,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$288,555,491.67
Revenue Anticipated, Excluding Tax Levy		44,553,531.48
Budget Appropriations, before Reserve for Uncollected Taxes		114,846,861.66
Total Non-Municipal Tax Levy		\$208,162,719.35
Amount to be Raised by Taxes - Before RUT		\$278,456,049.53
Reserve for Uncollected Taxes (RUT)		\$10,099,442.21
Total Amount to be Raised by Taxes		\$288,555,491.74
% of Tax Collections used to Calculate RUT		<u>96.50%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2015		271,732,210.59
Total Tax Levy, CY 2015		277,610,167.56
% of Taxes Collected, CY 2015		<u>97.88%</u>
Delinquent Taxes - December 31, 2015		<u>\$5,449,041.92</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	Bey Lea Utility	Winding River IR Utility	Utility	Utility	Utility	Utility
08	Surplus	-3.22%	(\$425,998.44)	\$13,237,896.44	\$12,811,898.00	\$12,463,000.00		\$227,498.00	\$121,400.00				
08	Local Revenue	-7.82%	(\$605,448.87)	\$7,743,386.38	\$7,137,937.51	\$4,929,937.51	\$1,000.00	\$1,200,000.00	\$1,007,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$8,492,807.00	\$8,492,807.00	\$8,492,807.00							
08	Uniform Construction Code Fees	-15.67%	(\$538,924.00)	\$3,438,924.00	\$2,900,000.00	\$2,900,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	1.29%	\$4,485.16	\$347,692.84	\$352,178.00	\$352,178.00							
08	Additional Revenue Offset by Appropriations	-3.22%	(\$60,553.18)	\$1,880,553.18	\$1,820,000.00	\$1,820,000.00							
10	Public and Private Revenue	-20.35%	(\$512,112.38)	\$2,517,068.24	\$2,004,955.86	\$2,004,955.86							
08	Other Special Items	-52.73%	(\$7,574,516.63)	\$14,365,169.74	\$6,790,653.11	\$6,790,653.11							
15	Receipts from Delinquent Taxes	-13.17%	(\$727,854.45)	\$5,527,854.45	\$4,800,000.00	\$4,800,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.04%	(\$30,121.21)	\$80,422,893.53	\$80,392,772.32	\$80,392,772.32							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.17%	\$21,985.87	\$1,882,957.13	\$1,904,943.00		\$1,904,943.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.47%	(\$10,449,058.13)	\$139,857,202.93	\$129,408,144.80	\$124,946,303.80	\$1,905,943.00	\$1,427,498.00	\$1,128,400.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Bey Lea Utility	Winding River IR Utility	Utility	Utility	Utility	Utility
20	79.00	105.00	-4.14%	(\$426,263.62)	\$10,302,130.65	\$9,875,867.03	\$6,764,969.03	\$505,000.00	\$500,000.00	\$1,023,498.00	\$1,082,400.00				
21	5.00	1.00	-41.12%	(\$397,239.14)	\$966,049.14	\$568,810.00	\$503,810.00	\$65,000.00							
22	34.00	3.00	7.23%	\$200,249.00	\$2,770,501.00	\$2,970,750.00	\$2,970,750.00								
23			0.94%	\$188,140.00	\$20,114,800.00	\$20,302,940.00	\$20,302,940.00								
25	213.00	111.00	28.77%	\$5,995,327.07	\$20,836,209.53	\$26,831,536.60	\$25,844,335.00	\$987,201.60							
26	139.00	22.00	12.10%	\$1,626,756.70	\$13,445,577.56	\$15,072,334.26	\$14,640,368.00	\$431,966.26							
27	13.00	6.00	15.02%	\$167,558.27	\$1,115,632.50	\$1,283,190.77	\$530,317.27	\$752,873.50							
28	5.00	120.00	-3.33%	(\$46,396.00)	\$1,391,725.00	\$1,345,329.00	\$1,345,329.00								
29			0.00%	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00								
30			-86.27%	(\$7,637,644.65)	\$8,853,345.00	\$1,215,700.35	\$1,205,001.00		\$10,699.35						
31			0.93%	\$40,000.00	\$4,280,000.00	\$4,320,000.00	\$4,320,000.00								
32			1.87%	\$60,000.00	\$3,212,500.00	\$3,272,500.00	\$3,272,500.00								
35			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36			4.63%	\$467,131.98	\$10,080,307.02	\$10,547,439.00	\$10,462,439.00			\$47,000.00	\$38,000.00				
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			-6.22%	(\$31,676.00)	\$508,854.00	\$477,178.00	\$477,178.00								
43	11.00	2.00	0.06%	\$530.00	\$934,950.00	\$935,480.00	\$935,480.00								
44			63.49%	\$560,000.00	\$882,000.00	\$1,442,000.00	\$1,440,000.00			\$1,000.00	\$1,000.00				
45			3.59%	\$498,981.45	\$13,906,726.20	\$14,405,707.65	\$13,011,064.00		\$1,394,643.65						
46			-51.24%	(\$4,635,032.14)	\$9,045,372.14	\$4,410,340.00	\$4,059,340.00			\$351,000.00					
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			6.17%	\$586,615.15	\$9,512,826.99	\$10,099,442.14	\$10,099,442.14								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	499.00	370.00	-2.11%	(\$2,782,961.93)	\$132,178,506.73	\$129,395,544.80	\$122,204,262.44	\$2,742,041.36	\$1,905,343.00	\$1,422,498.00	\$1,121,400.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X					Surplus	13,463 k	No guarantee of replenishment based on slow recovery of ratable base

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,541	\$451,527,200.00	3.56%
2 Residential	37,356	\$9,992,769,100.00	78.69%
3A/3B Farm	39	\$5,110,800.00	0.04%
4A Commercial	1,533	\$1,919,987,860.00	15.12%
4B Industrial	43	\$64,091,500.00	0.50%
4C Apartments	32	\$239,159,600.00	1.88%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	2	\$26,971,616.00	0.21%
Total	41,546	\$12,699,617,676.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	31	\$309,856,000.00	29.15%
15B Other Schools	3	\$3,548,200.00	0.33%
15C Public Property	492	\$451,433,100.00	42.47%
15D Church and Charities	106	\$200,368,300.00	18.85%
15E Cemeteries & Graveyards	11	\$14,562,300.00	1.37%
15F Other Exempt	221	\$83,078,900.00	7.82%

Total	864	\$1,062,846,800.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties 8.37%

Average Ratio (%), Assessed to True Value	86.78%
Equalized Valuation, Taxable Properties	\$14,634,267,891.22
Total # of property tax appeals filed in 2015	County Tax Board 567.00 State Tax Court 98.00
Number of 2015 County Tax Board decisions appealed to Tax Court	21.00
Number of pending property tax appeals in State Tax Court	166.00
Amount paid out by municipality for tax appeals in 2015	\$1,412,831.90

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 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	4	\$277,770.62	\$36,669,800.00	\$805,352.20
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	4	277,770.62	36,669,800.00	805,352.20

**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	8.00		228,014.20	\$119,605.00		\$14,902.78	\$71,200.08	\$22,306.33
Supervisory Staff (Department Heads & Managers)	63.00		8,982,110.67	\$6,008,607.85	\$296,000.00	\$748,672.54	\$808,224.92	\$1,120,605.36
Police Officers (Including Superior Officers)	160.00		30,454,291.28	\$18,516,053.91	\$1,111,000.00	\$4,753,071.04	\$2,620,922.28	\$3,453,244.05
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	261.00		26,741,404.94	\$15,648,499.72	\$1,782,200.00	\$1,949,803.07	\$4,442,456.96	\$2,918,445.20
All Other Non-Union Employees not listed above	20.00	505.00	3,316,429.32	\$1,283,917.41	\$1,405,000.00	\$159,976.11	\$228,085.20	\$239,450.60
Totals	512.00	505.00	69,722,250.41	\$41,576,683.89	\$4,594,200.00	\$7,626,425.53	\$8,170,889.44	\$7,754,051.55

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	114.00	\$11,152.56	\$1,271,391.84	104.00	\$10,498.32	\$1,091,825.28
Parent & Child	44.00	\$18,785.76	\$826,573.44	60.00	\$17,965.68	\$1,077,940.80
Employee & Spouse (or Partner)	76.00	\$24,218.64	\$1,840,616.64			\$0.00
Family	184.00	\$29,964.96	\$5,513,552.64	266.00	\$27,479.52	\$7,309,552.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	418.00		\$9,452,134.56	430.00		\$9,479,318.40
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,152.56	\$11,152.56	1	\$10,498.32	\$10,498.32
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$24,218.64	\$24,218.64			\$0.00
Family	1	\$29,964.96	\$29,964.96	2	\$27,479.52	\$54,959.04
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$65,336.16	3.00		\$65,457.36
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	56	\$11,152.56	\$624,543.36	56	\$10,498.32	\$587,905.92
Parent & Child	7	\$18,785.76	\$131,500.32	4	\$17,965.68	\$71,862.72
Employee & Spouse (or Partner)	87	\$24,218.64	\$2,107,021.68			\$0.00
Family	110	\$29,964.96	\$3,296,145.60	174	\$27,479.52	\$4,781,436.48
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	260.00		\$6,159,210.96	234.00		\$5,441,205.12
GRAND TOTAL	681.00		\$15,676,681.68	667.00		\$14,985,980.88

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
NO

Is prescription drug coverage provided by the SHBP (Yes or 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
Fraternal Order of Police/ Police Benevolent Association	78834.16	\$4,890,919.50	X		
Firemen's Mutual Benevolent Association 483	1983.00	\$63,252.37	X		
IAFF Local 4846	6914.50	\$207,744.79	X		
Toms River Township United Professional Association	23666.67	\$731,335.86	X		
Teamsters Local 97	37286.00	\$1,163,125.04	X		
Toms River Supervisors Association	28953.46	\$1,243,450.20	X		
Confidential Employees	17150.93	\$1,012,599.75		X	
Totals	194788.72	\$9,312,427.51			
Total Funds Reserved as of end of 2015		\$1,532,604.07			
Total Funds Appropriated in 2016					

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

	Gross		Net	Current Year				
	Debt	Deductions		Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$295,000.00	\$320,000.00	\$320,000.00	\$760,000.00
Regional School Debt	\$52,013,394.21	\$52,013,394.21	\$0.00	Utility Fund - Interest	\$45,962.50	\$36,937.50	\$27,537.50	\$38,762.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$29,461,695.00			
Bey Lea	\$2,267,490.00	\$2,267,490.00	\$0.00	Bond Anticipation Notes - Interest	\$450,141.90			
Winding River IR	\$450,000.00	\$450,000.00	\$0.00	Bonds - Principal	\$9,394,415.00	\$9,830,325.00	\$9,788,877.50	\$46,535,374.75
0			\$0.00	Bonds - Interest	\$2,419,080.87	\$2,126,777.88	\$1,819,393.68	\$5,007,033.69
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$42,066,295.27	\$12,314,040.38	\$11,955,808.68	\$52,341,170.94
Municipal Purposes				Total Principal	\$39,151,110.00	\$10,150,325.00	\$10,108,877.50	\$47,295,374.75
Debt Authorized	\$52,499,836.75		\$52,499,836.75	Total Interest	\$2,915,185.27	\$2,163,715.38	\$1,846,931.18	\$5,045,796.19
Notes Outstanding	\$29,461,695.00	\$2,305,456.70	\$27,156,238.30	% of Total Current Year Budget	32.51%			
Bonds Outstanding	\$84,642,000.00	\$202,510.93	\$84,439,489.07	Description	Debt Not Listed Above			
Loans and Other Debt	\$295,465.66		\$295,465.66	Total Guarantees - Governmental				
Total (Current Year)	\$221,629,881.62	\$57,238,851.84	\$164,391,029.78	Total Guarantees - Other				
Population (2010 census)	91,239			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$2,429.11			Total Other				
Per Capita Net Debt	\$1,801.76			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$14,201,074,815.67		Rating		AA		
Net Debt as % of 3 Year Avg Property Valuation		1.16%		Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				

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
Providing	Toms River Bd of Fire Comm. District #1 and #1	Spillman CADS-Dispatch Svcs			12/31/2015	\$34,178.00
Providing	Borough of Lavallette	Spillman CADS-Dispatch Svcs		1/1/2012	present	\$5,000.00
Providing	Toms River Board of Education	Trash Removal		1/1/2013	present	\$225,000.00
Providing	Ocean County College	Trash Removal		1/1/2013	present	\$41,600.00
Receiving	Berkeley Townhsip	Construction Services		9/1/2013	present	\$48,000.00
Receiving	Toms River Fire District #1	Radio Communication Repair			present	\$125,000.00
Providing	Borough of Mantaloking	Recycling Coordinator Duties			present	\$200.00
Providing	Toms River Parking Authority	IT Services			present	\$5,400.00
Receiving	County of Ocean	Schedule "C" Street Sweeping			present	\$70,000.00
Receiving	Joint Board of Fire Comm.	Fire Subcode Services		1/1/2016	12/31/2016	\$0.00

USER FRIENDLY BUDGET SECTION - Notes

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