



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
Maurice	B	Hill	12/31/2023	Mhill@tomsrivertownship.com

Chief Administrative Officer

Louis	A	Amoruso		Lamoruso@tomsrivertownship.com
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Chief Financial Officer

Alexander	P	Davidson		Adavidson@tomsrivertownship.com
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Municipal Clerk

Alison	L	Carlisle		Acarlisle@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
Laurie	A	Huryk	12/31/2021	Lhuryk@tomsrivertownship.com
Maria	L	Maruca	12/31/2021	Mmaruca@tomsrivertownship.com
Daniel	T	Rodrick	12/31/2021	Drodrick@tomsrivertownship.com
Terrance	L	Turnbach	12/31/2021	Tturnbach@tomsrivertownship.com
Matthew	W	Lotano	12/31/2023	Mlotano@tomsrivertownship.com
Josh	D	Kopp	12/31/2023	Jkopp@tomsrivertownship.com
Kevin	M	Geoghegan	12/31/2023	Kgeoghegan@tomsrivertownship.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.676	\$87,468,599.23	27.14%	\$1,861.01	Municipal Purpose Tax	ACTUAL	\$88,115,061.65
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.015	\$1,939,934.23	0.60%	\$41.27	Municipal Open Space	ACTUAL	\$1,954,053.11
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.065	\$8,423,884.00	2.61%	\$179.23	Fire Districts (total levies)	ESTIMATED	\$8,592,362.04
Other Special Districts (total levies)	0.002	\$280,000.00	0.09%	\$5.96	Other Special Districts (total levies)	ESTIMATED	\$285,600.00
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.230	\$159,128,251.00	49.37%	\$3,385.66	Regional School District	ESTIMATED	\$162,310,816.97
County Purposes	0.421	\$54,469,825.14	16.90%	\$1,158.92	County Purposes	ESTIMATED	\$56,522,261.79
County Library	0.046	\$6,004,155.52	1.86%	\$127.75	County Library	ESTIMATED	\$6,124,238.63
County Board of Health	0.021	\$2,683,323.11	0.83%	\$57.09	County Board of Health	ESTIMATED	\$2,736,989.57
County Open Space	0.015	\$1,940,223.36	0.60%	\$41.28	County Open Space	ESTIMATED	\$1,979,027.83
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.492	\$322,338,195.59	100.00%	\$6,858.16	Total ESTIMATED amount to be raised by taxes		\$328,620,411.59
Total Taxable Valuation as of October 1, 2020 <u>\$12,932,894,861.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 47,968,199.53		
Current Year Average Residential Assessment <u>\$275,164.07</u>					Budget Appropriations, before Reserve for Uncollected Taxes 127,046,199.86		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$240,505,349.94		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$319,583,350.27		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$9,037,061.32		
0.676	0.676	0.02%			Total Amount to be Raised by Taxes \$328,620,411.59		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.25%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$87,468,599.23	\$88,115,061.65	0.74%	\$646,462.42				
<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 2020 319,482,304.19		
\$1,861.01	\$1,861.37	0.02%	\$0.36		Total Tax Levy, CY 2020 324,605,858.81		
					% of Taxes Collected, CY 2020 98.42%		
					Delinquent Taxes - December 31, 2020 \$4,678,170.19		

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	Golf Course Utility	Ice Rink Utility	Utility	Utility	Utility
08	Surplus	0.94%	\$170,443.77	\$18,089,973.12	\$18,260,416.89	\$17,300,000.00	\$709,846.89		\$170,570.00	\$80,000.00			
08	Local Revenue	-29.47%	(\$1,840,967.51)	\$6,246,367.51	\$4,405,400.00	\$2,800,000.00	\$3,600.00		\$1,075,500.00	\$526,300.00			
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$8,492,807.01	\$8,492,807.00	\$8,492,807.00							
08	Uniform Construction Code Fees	-8.98%	(\$221,973.53)	\$2,471,973.53	\$2,250,000.00	\$2,250,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	12.33%	\$63,007.13	\$511,113.87	\$574,121.00	\$574,121.00							
08	Additional Revenue Offset by Appropriations	0.00%	(\$46.24)	\$1,614,046.24	\$1,614,000.00	\$1,614,000.00							
10	Public and Private Revenue	562.45%	\$6,137,959.60	\$1,091,297.93	\$7,229,257.53	\$7,229,257.53							
08	Other Special Items	-57.25%	(\$4,564,801.25)	\$7,972,815.25	\$3,408,014.00	\$3,408,014.00							
15	Receipts from Delinquent Taxes	-23.58%	(\$1,326,507.27)	\$5,626,507.27	\$4,300,000.00	\$4,300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.44%	(\$7,079,850.65)	\$95,194,912.30	\$88,115,061.65	\$88,115,061.65							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.07%	\$1,408.90	\$1,952,644.21	\$1,954,053.11		\$1,954,053.11						
56	Arts and Cultural 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	272.90%	\$385,689.90	\$141,330.10	\$527,020.00					\$527,020.00			
	Total	-5.54%	(\$8,275,637.16)	\$149,405,788.34	\$141,130,151.18	\$136,083,261.18	\$2,667,500.00	\$0.00	\$1,246,070.00	\$1,133,320.00	\$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	Arts and Culture Trust Fund	Golf Course Utility	Ice Rink Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	79.00	102.00	-18.36%	(\$2,341,037.94)	\$12,753,659.94	\$10,412,622.00	\$7,984,632.00	\$200,000.00		\$1,136,670.00	\$1,091,320.00				
21	Land-Use Administration			-0.41%	(\$2,276.00)	\$552,626.00	\$550,350.00	\$550,350.00								
22	Uniform Construction Code	32.00	1.00	1.03%	\$28,563.61	\$2,761,598.39	\$2,790,162.00	\$2,790,162.00								
23	Insurance			-2.78%	(\$600,000.00)	\$21,547,000.00	\$20,947,000.00	\$20,947,000.00								
25	Public Safety	222.00	7.00	1.04%	\$311,086.15	\$29,941,089.38	\$30,252,175.53	\$30,053,753.00	\$198,422.53							
26	Public Works	137.00	27.00	-1.86%	(\$294,447.28)	\$15,838,078.28	\$15,543,631.00	\$15,302,692.00	\$240,939.00							
27	Health and Human Services	12.00	6.00	0.27%	\$3,351.86	\$1,264,063.39	\$1,267,415.25	\$503,000.00	\$764,415.25							
28	Parks and Recreation	5.00	178.00	1.88%	\$33,770.00	\$1,794,125.00	\$1,827,895.00	\$1,477,895.00	\$350,000.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-80.42%	(\$821,341.71)	\$1,021,341.71	\$200,000.00	\$200,000.00								
31	Utilities and Bulk Purchases			5.23%	\$207,815.00	\$3,972,185.00	\$4,180,000.00	\$4,180,000.00								
32	Landfill / Solid Waste Disposal			2.72%	\$100,130.00	\$3,677,370.00	\$3,777,500.00	\$3,777,500.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			9.98%	\$1,241,458.76	\$12,438,163.24	\$13,679,622.00	\$13,582,622.00			\$55,000.00	\$42,000.00				
37	Judgements			-100.00%	(\$131,869.48)	\$131,869.48	\$0.00									
42	Shared Services			-9.65%	(\$61,299.00)	\$635,420.00	\$574,121.00	\$574,121.00								
43	Court and Public Defender	8.00	4.00	-9.03%	(\$93,440.00)	\$1,034,850.00	\$941,410.00	\$941,410.00								
44	Capital			735.45%	\$7,170,600.00	\$975,000.00	\$8,145,600.00	\$860,000.00	\$6,585,600.00	\$700,000.00						
45	Debt			-19.71%	(\$3,921,997.49)	\$19,893,563.57	\$15,971,566.08	\$14,299,666.08	\$1,617,500.00		\$54,400.00					
46	Deferred Charges			-6.63%	(\$72,980.00)	\$1,100,000.00	\$1,027,020.00	\$1,027,020.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-18.01%	(\$1,985,365.91)	\$11,022,427.23	\$9,037,061.32	\$9,037,061.32								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	495.00	325.00	-0.86%	(\$1,229,279.43)	\$142,359,430.61	\$141,130,151.18	\$128,093,884.40	\$7,989,376.78	\$2,667,500.00	\$0.00	\$1,246,070.00	\$1,133,320.00	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Affordable Housing Trust Debt	\$242,000.00	Available balance is declining over time
		X		Payment of Bond Anticipation Notes and Capital Notes	\$1,900,000.00	Pending tax appeal settlement estimated annual pay down for debt
		X		Interest on Notes	\$265,000.00	Pending tax appeal settlement estimated annual interest on note for pay down

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,719	\$240,381,200.00	1.85%
2 Residential	38,427	\$10,638,945,900.00	81.67%
3A/3B Farm	27	\$3,723,100.00	0.03%
4A Commercial	1,525	\$1,796,441,860.00	13.79%
4B Industrial	44	\$61,942,200.00	0.48%
4C Apartments	37	\$261,664,100.00	2.01%
5A/5B Railroad	3	\$29,700.00	0.00%
6A/6B Business Personal Property	2	\$23,922,364.00	0.18%
Total	41,784	\$13,027,050,424.00	100.00%
Average Ratio (%), Assessed to True Value		78.12%	
Equalized Valuation, Taxable Properties		\$16,675,691,786.99	
Total # of property tax appeals filed in 2020		County Tax Board	139.00
		State Tax Court	102.00
Number of 2020 County Tax Board decisions appealed to Tax Court			21.00
Number of pending property tax appeals in State Tax Court			221.00
Amount paid out by municipality for tax appeals in 2020			\$402,158.76

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	31	\$309,045,600.00	27.77%
15B Other Schools	4	\$3,762,100.00	0.34%
15C Public Property	510	\$428,936,900.00	38.54%
15D Church and Charities	103	\$200,505,300.00	18.01%
15E Cemeteries & Graveyards	12	\$14,934,200.00	1.34%
15F Other Exempt	274	\$155,886,800.00	14.01%
Total	934	\$1,113,070,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			8.54%

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 2020 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	8.00		360,457.66	\$137,510.00		\$7,563.05	\$203,696.26	\$11,688.35
Supervisory Staff (Department Heads & Managers)	60.00		8,832,628.11	\$6,189,580.00		\$935,245.54	\$1,181,688.27	\$526,114.30
Police Officers (Including Superior Officers)	162.00		35,162,443.38	\$21,279,100.00	\$1,036,000.00	\$6,888,044.67	\$4,062,515.21	\$1,896,783.50
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	254.00	10.00	25,768,687.98	\$16,817,290.00	\$1,631,475.00	\$2,541,092.52	\$3,210,685.43	\$1,568,145.03
All Other Non-Union Employees not listed above	11.00	315.00	4,882,201.96	\$3,146,622.00	\$639,920.00	\$173,064.21	\$600,739.68	\$321,856.07
Totals	495.00	325.00	75,006,419.08	\$47,570,102.00	\$3,307,395.00	\$10,545,009.99	\$9,259,324.85	\$4,324,587.25

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	128.00	\$14,226.84	\$1,821,035.52	128.00	\$14,414.40	\$1,845,043.20
Parent & Child	40.00	\$25,380.85	\$1,015,234.00	40.00	\$24,666.60	\$986,664.00
Employee & Spouse (or Partner)	56.00	\$34,143.42	\$1,912,031.52	57.00	\$30,784.92	\$1,754,740.44
Family	173.00	\$39,930.15	\$6,907,915.95	172.00	\$39,070.20	\$6,720,074.40
Employee Cost Sharing Contribution (enter as negative -)			(\$2,600,588.40)			(\$2,728,446.64)
Subtotal	397.00		\$9,055,628.59	397.00		\$8,578,075.40
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$18,681.72	\$18,681.72	1	\$16,943.64	\$16,943.64
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$37,677.72	\$37,677.72	1	\$36,601.20	\$36,601.20
Family	5	\$32,595.55	\$162,977.75	5	\$30,884.16	\$154,420.80
Employee Cost Sharing Contribution (enter as negative -)			(\$15,640.93)			(\$15,189.36)
Subtotal	7.00		\$203,696.26	7.00		\$192,776.28
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	59	\$12,174.92	\$718,320.14	59	\$12,079.68	\$712,701.12
Parent & Child	12	\$22,746.62	\$272,959.45	12	\$20,336.76	\$244,041.12
Employee & Spouse (or Partner)	94	\$10,430.84	\$980,499.40	94	\$22,633.32	\$2,127,532.08
Family	111	\$25,992.82	\$2,885,203.07	111	\$31,758.24	\$3,525,164.64
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	276.00		\$4,856,982.07	276.00		\$6,609,438.96
GRAND TOTAL	680.00		\$14,116,306.92	680.00		\$15,380,290.64

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2022	2023	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt		\$0.00	Utility Fund - Principal	\$40,000.00	\$40,000.00	\$45,000.00	\$235,000.00	
Regional School Debt	\$173,055,654.94	\$173,055,654.94	\$0.00	Utility Fund - Interest	\$14,400.00	\$12,787.50	\$11,187.50	\$30,025.00
Utility Fund Debt			\$0.00	Bond Anticipation Notes - Principal	\$175,000.00			
Arts and Culture		\$0.00	\$0.00	Bond Anticipation Notes - Interest	\$178,000.00			
Golf Course	\$630,540.00	\$630,540.00	\$0.00	Bonds - Principal	\$10,680,000.00	\$11,360,000.00	\$8,805,000.00	\$52,942,000.00
Ice Rink	\$450,000.00	\$450,000.00	\$0.00	Bonds - Interest	\$3,332,360.98	\$2,460,193.76	\$1,995,743.74	\$7,587,687.48
0		\$0.00	\$0.00	Loans & Other Debt - Principal	\$43,043.66	\$41,987.67		
0		\$0.00	\$0.00	Loans & Other Debt - Interest	\$2,675.00	\$1,425.00		
0		\$0.00	\$0.00	Total	\$14,465,479.64	\$13,916,393.93	\$10,856,931.24	\$60,794,712.48
<u>Municipal Purposes</u>				Total Principal	\$10,938,043.66	\$11,441,987.67	\$8,850,000.00	\$53,177,000.00
Debt Authorized	\$48,765,263.00	\$48,765,263.00		Total Interest	\$3,527,435.98	\$2,474,406.26	\$2,006,931.24	\$7,617,712.48
Notes Outstanding	\$11,827,000.00	\$11,827,000.00		% of Total Current Year Budget	10.25%			
Bonds Outstanding	\$83,787,000.00	\$1,384,973.33	\$82,402,026.67					
Loans and Other Debt	\$85,031.33	\$85,031.33						
Total (Current Year)	\$318,600,489.27	\$175,521,168.27	\$143,079,321.00	Description	Debt Not Listed Above			
Population (2010 census)	91,239			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,491.93			Total Guarantees - Other				
Per Capita Net Debt	\$1,568.18			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$16,203,412,358.67		Total Other	\$1,505,126.08	\$1,505,126.08	\$752,563.03	
Net Debt as % of 3 Year Avg Property Valuation		0.88%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa3	AA		
				Year of Last Rating	2017	2020		
				Mark "X" if Municipality has no bond rating				

