



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Judith	L	Tutela		jtutela@tomsrivertownship.com
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Municipal Clerk

Michael	C	Cruglio		mcruglio@tomsrivertownship.com
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Registered Municipal Accountant

Robert	W	Allison		rallison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
David	J	Ciccozzi	12/31/2025	dciccozzi@tomsrivertownship.com
Justin	D	Lamb	12/31/2025	jlamb@tomsrivertownship.com
James	J	Quinlisk	12/31/2025	jquinlisk@tomsrivertownship.com
Daniel	T	Rodrick	12/31/2025	droderick@tomsrivertownship.com
Matthew	W	Lotano	12/31/2023	mlotano@tomsrivertownship.com
Joshua	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>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	0.435	\$88,115,061.65	27.02%	\$1,929.48	Municipal Purpose Tax	ESTIMATED	\$88,536,066.71
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$1,954,053.11	0.60%	\$42.79	Municipal Open Space	ACTUAL	\$3,036,533.50
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.042	\$8,555,260.21	2.62%	\$187.34	Fire Districts (total levies)	ACTUAL	\$9,338,755.36
Other Special Districts (total levies)	0.001	\$280,000.00	0.09%	\$6.13	Other Special Districts (total levies)	ACTUAL	\$286,000.00
Local School District			0.00%	\$0.00	Local School District		
Regional School District	0.797	\$161,258,672.00	49.45%	\$3,531.12	Regional School District	ESTIMATED	\$164,483,845.00
County Purposes	0.272	\$55,147,378.05	16.91%	\$1,207.58	County Purposes	ESTIMATED	\$56,250,326.00
County Library	0.030	\$6,016,475.02	1.85%	\$131.74	County Library	ESTIMATED	\$2,822,901.00
County Board of Health	0.014	\$2,767,550.19	0.85%	\$60.60	County Board of Health	ESTIMATED	\$6,136,805.00
County Open Space	0.010	\$1,993,303.80	0.61%	\$43.65	County Open Space	ESTIMATED	\$2,033,170.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	1.611	\$326,087,754.03	100.00%	\$7,140.42	Total ESTIMATED amount to be raised by taxes		\$332,924,402.57
Total Taxable Valuation as of October 1, 2021 <u>\$20,243,556,645.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 44,988,738.50		
Current Year Average Residential Assessment <u>\$443,278.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 123,874,805.21		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$244,388,335.86		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$323,274,402.57		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$9,650,000.00		
0.435	0.437	0.40%			Total Amount to be Raised by Taxes \$332,924,402.57		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.10%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$88,115,061.65	\$88,536,066.71	0.48%	\$421,005.06		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2021 323,008,038.45		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2021 327,805,790.93		
\$1,929.48	\$1,937.12	0.40%	\$7.65		% of Taxes Collected, CY 2021 <u>98.54%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2021 <u>\$4,655,703.56</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	Golf Course Utility	Ice Rink Utility
08	Surplus	-4.80%	(\$876,006.54)	\$18,260,416.89	\$17,384,410.35	\$17,300,000.00	\$16,710.35	\$0.00	\$67,700.00
08	Local Revenue	-4.15%	(274,320.76)	6,606,470.76	6,332,150.00	3,728,500.00	5,000.00	1,473,000.00	1,125,650.00
09	State Aid (without offsetting appropriation)	0.00%	-	8,492,807.00	8,492,807.00	8,492,807.00			
08	Uniform Construction Code Fees	-2.03%	(62,331.00)	3,072,331.00	3,010,000.00	3,010,000.00			
	<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	32.22%	149,653.14	464,467.86	614,121.00	614,121.00			
08	Additional Revenue Offset by Appropriations	-5.19%	(90,319.02)	1,740,319.02	1,650,000.00	1,650,000.00			
10	Public and Private Revenue	-92.97%	(11,721,054.06)	12,607,231.02	886,176.96	886,176.96			
08	Other Special Items	31.41%	1,220,845.03	3,886,288.51	5,107,133.54	5,107,133.54			
15	Receipts from Delinquent Taxes	-10.51%	(493,025.10)	4,693,025.10	4,200,000.00	4,200,000.00			
	<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	-5.56%	(5,217,361.16)	93,753,427.87	88,536,066.71	88,536,066.71			
07	Minimum Library Tax	#DIV/0!	-		-				
54	Open Space Levy Tax	54.67%	1,073,310.94	1,963,222.56	3,036,533.50		3,036,533.50		
56	Arts and Cultural Levy Tax	#DIV/0!	-		-				
07	Addition to Local District School Tax	#DIV/0!	-		-				
08	Deficit General Budget	#DIV/0!	-		-				
	Total	-10.47%	(\$16,290,608.53)	\$155,540,007.59	\$139,249,399.06	\$133,524,805.21	\$3,058,243.85	\$1,473,000.00	\$1,193,350.00

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	Arts and Culture Trust Fund	Golf Course Utility	Ice Rink Utility	Utility	Utility	Utility
20	General Government	66.00	91.00	3.17%	\$329,828.46	\$10,394,945.00	\$10,724,773.46	\$8,112,061.00	\$100,000.00		\$1,364,362.46	\$1,148,350.00			
21	Land-Use Administration	6.00		-0.24%	(\$1,300.00)	\$550,350.00	\$549,050.00	\$549,050.00							
22	Uniform Construction Code	39.00	1.00	28.21%	\$787,090.00	\$2,790,162.00	\$3,577,252.00	\$3,577,252.00							
23	Insurance			4.16%	\$871,000.00	\$20,947,000.00	\$21,818,000.00	\$21,818,000.00							
25	Public Safety	217.00	131.00	1.83%	\$562,658.60	\$30,779,531.81	\$31,342,190.41	\$31,175,926.00	\$166,264.41						
26	Public Works	139.00	31.00	0.35%	\$54,418.84	\$15,767,151.71	\$15,821,570.55	\$15,622,116.00	\$199,454.55						
27	Health and Human Services	14.00	6.00	-2.82%	(\$34,940.00)	\$1,239,517.25	\$1,204,577.25	\$503,000.00	\$701,577.25						
28	Parks and Recreation	5.00	174.00	8.11%	\$148,190.00	\$1,827,895.00	\$1,976,085.00	\$1,576,085.00	\$400,000.00						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00							
31	Utilities and Bulk Purchases			0.15%	\$6,450.00	\$4,180,000.00	\$4,186,450.00	\$4,186,450.00							
32	Landfill / Solid Waste Disposal			1.09%	\$41,125.00	\$3,777,500.00	\$3,818,625.00	\$3,818,625.00							
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
36	Statutory Expenditures			4.16%	\$569,568.00	\$13,679,622.00	\$14,249,190.00	\$14,148,190.00			\$56,000.00	\$45,000.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			8.71%	\$50,000.00	\$574,121.00	\$624,121.00	\$624,121.00							
43	Court and Public Defender	10.00	2.00	0.41%	\$3,840.00	\$941,410.00	\$945,250.00	\$945,250.00							
44	Capital			-81.71%	(\$10,473,817.65)	\$12,818,271.50	\$2,344,453.85	\$860,000.00	\$379,000.00	\$1,105,453.85					
45	Debt			-1.62%	(\$258,755.54)	\$15,971,566.08	\$15,712,810.54	\$14,107,383.00	\$1,552,790.00		\$52,637.54				
46	Deferred Charges			-51.32%	(\$527,020.00)	\$1,027,020.00	\$500,000.00	\$500,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			6.78%	\$612,938.68	\$9,037,061.32	\$9,650,000.00	\$9,650,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	496.00	436.00	-4.95%	(\$7,258,725.61)	\$146,508,124.67	\$139,249,399.06	\$131,978,509.00	\$1,546,296.21	\$3,058,243.85	\$0.00	\$1,473,000.00	\$1,193,350.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,520	\$347,378,300.00	1.72%	15A Public Schools	31	\$367,533,300.00	28.77%
2 Residential	38,416	\$17,004,577,400.00	84.00%	15B Other Schools	4	\$4,717,300.00	0.37%
3A/3B Farm	25	\$4,936,400.00	0.02%	15C Public Property	519	\$427,294,500.00	33.45%
4A Commercial	1,532	\$2,330,456,400.00	11.51%	15D Church and Charities	105	\$217,314,900.00	17.01%
4B Industrial	48	\$95,731,300.00	0.47%	15E Cemeteries & Graveyards	12	\$25,105,600.00	1.97%
4C Apartments	38	\$429,730,000.00	2.12%	15F Other Exempt	494	\$235,530,100.00	18.44%
5A/5B Railroad	3	\$29,700.00	0.00%				
6A/6B Business Personal Property	2	\$30,746,845.00	0.15%				
Total	41,584	\$20,243,586,345.00	100.00%	Total	1,165	\$1,277,495,700.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$20,243,586,345.00			
Total # of property tax appeals filed in 2021				County Tax Board		161.00	
				State Tax Court		134.00	
Number of 2021 County Tax Board decisions appealed to Tax Court				34.00			
Number of pending property tax appeals in State Tax Court				255.00			
Amount paid out by municipality for tax appeals in 2021				\$12,006,018.06			

Percentage of Exempt vs.
Non-Exempt Properties 6.31%

<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 2021 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		340,492.29	\$137,447.00	\$0.00	\$7,559.59	\$183,802.71	\$11,683.00
Supervisory Staff (Department Heads & Managers)	57.00		8,500,714.14	\$6,107,071.00	\$0.00	\$975,909.95	\$898,632.15	\$519,101.04
Police Officers (Including Superior Officers)	163.00		35,147,449.85	\$21,908,755.05	\$800,000.00	\$7,284,661.05	\$3,223,789.56	\$1,930,244.18
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	253.00	38.00	25,376,759.22	\$17,408,039.09	\$1,055,950.00	\$2,781,804.65	\$2,561,526.41	\$1,569,439.07
All Other Non-Union Employees not listed above	15.00	398.00	6,017,026.13	\$4,434,951.68	\$452,550.00	\$61,500.62	\$652,586.19	\$415,437.64
Totals	496.00	436.00	75,382,441.62	\$49,996,263.82	\$2,308,500.00	\$11,111,435.85	\$7,520,337.03	\$4,445,904.92

Is the Local Government required to comply with N.J.S.A. 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	\$13,683.60	\$1,751,500.80	128.00	\$14,226.84	\$1,821,035.52
Parent & Child	42.00	\$24,908.64	\$1,046,162.88	40.00	\$25,380.85	\$1,015,234.00
Employee & Spouse (or Partner)	50.00	\$29,817.48	\$1,490,874.00	56.00	\$34,143.42	\$1,912,031.52
Family	149.00	\$36,606.72	\$5,454,401.28	173.00	\$39,930.15	\$6,907,915.95
Employee Cost Sharing Contribution (enter as negative -)			(\$2,406,404.64)			(\$2,600,588.40)
Subtotal	369.00		\$7,336,534.32	397.00		\$9,055,628.59
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$12,213.24	\$12,213.24	1	\$18,681.72	\$18,681.72
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$26,861.88	\$53,723.76	1	\$37,677.72	\$37,677.72
Family	4	\$33,425.59	\$133,702.35	5	\$32,595.55	\$162,977.75
Employee Cost Sharing Contribution (enter as negative -)			(\$15,836.64)			(\$15,640.93)
Subtotal	7.00		\$183,802.71	7.00		\$203,696.26
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	305	\$5,896.44	\$1,798,414.20	59	\$12,174.92	\$718,320.28
Parent & Child	13	\$29,478.00	\$383,214.00	12	\$22,746.62	\$272,959.44
Employee & Spouse (or Partner)	35	\$39,218.52	\$1,372,648.20	94	\$10,430.84	\$980,498.96
Family	70	\$49,547.40	\$3,468,318.00	111	\$25,992.82	\$2,885,203.02
Employee Cost Sharing Contribution (enter as negative -)			(\$188,833.10)			
Subtotal	423.00		\$6,833,761.30	276.00		\$4,856,981.70
GRAND TOTAL	799.00		\$14,354,098.33	680.00		\$14,116,306.55

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	2023	2024	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$40,000.00	\$45,000.00	\$55,000.00	\$180,000.00
Regional School Debt	\$162,094,079.29	\$0.00	Utility Fund - Interest	\$12,787.50	\$11,187.50	\$9,337.50	\$20,687.50
<u>Utility Fund Debt</u>			Bond Anticipation Notes - Principal	\$26,062,000.00			
Golf Course	\$590,540.00	\$0.00	Bond Anticipation Notes - Interest	\$260,620.00			
	\$450,000.00	\$0.00	Bonds - Principal	\$12,440,000.00	\$9,880,000.00	\$10,035,000.00	\$52,412,000.00
		\$0.00	Bonds - Interest	\$2,721,136.54	\$2,257,093.74	\$1,897,918.74	\$6,894,068.74
		\$0.00	Loans & Other Debt - Principal	\$41,987.67			
		\$0.00	Loans & Other Debt - Interest	\$1,425.00			
		\$0.00	Total	\$41,579,956.71	\$12,193,281.24	\$11,997,256.24	\$59,506,756.24
<u>Municipal Purposes</u>			Total Principal	\$38,583,987.67	\$9,925,000.00	\$10,090,000.00	\$52,592,000.00
Debt Authorized (BNI)	\$43,947,568.00	\$43,947,568.00	Total Interest	\$2,995,969.04	\$2,268,281.24	\$1,907,256.24	\$6,914,756.24
Notes Outstanding	\$26,062,000.00	\$26,062,000.00	% of Total Current Year Budget	29.86%			
Bonds Outstanding	\$84,767,000.00	\$83,595,101.80					
Loans and Other Debt	\$41,987.67	\$41,987.67					
Total (Current Year)	\$317,953,174.96	\$164,306,517.49	Description	Debt Not Listed Above			
			Total Guarantees - Governmental				
			Total Guarantees - Other				
			Total Capital/Equipment Leases				
			Total Other				
Population (2010 census)	91,239		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$3,484.84		Rating		AA/Stable		
Per Capita Net Debt	\$1,684.00		Year of Last Rating		2021		
3 Year Average Property Valuation		\$16,890,560,717.33	Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		0.91%					

USER FRIENDLY BUDGET SECTION - Notes

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